

PROJECT ABSTRACT

Master of Arts in Pastoral Theology

Adventist University of Africa

Theological Seminary

Title: STRATEGIES TO ENHANCE TITHING AT SOAVINIMERINA
SEVENTH-DAY ADVENTIST CHURCH

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Tithing is a way for people to show their trust in God and their acceptance of Him as Lord of the universe. One of the biggest problems facing Seventh-day Adventist Churches in Madagascar is not ignorance of tithing, but unfaithfulness to it. They do not have the intention to follow the biblical model of tithing and this circumstance leads them into dreadful experiences. There is also a lack of training for church leaders on tithing, as well as encouragement of less confident members through fervent prayers and regular visits. The Church of Soavinimerina is one of 851 churches in the Central Malagasy Conference that is no different and has been studied in a particular case.

The study aims to discover the reasons for the low tithe returning in the Soavinimerina Church and to achieve a fidelity rate in the tithe at least eighty percent. The study was conducted in two stages: the first was an interview with members to

learn about the factors that influence tithing, and the second was the formulation of strategies to address the issue and provide practical advice.

This situation should improve following the application and implementation of the proposed strategies, as well as following the suggestions that are thereafter provided.

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A project

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I dedicate this work to my beloved son Elisha Ravoninjatovo and to the memory of
my late husband Mika Ravoninjatovo

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LIST OF ABBREVIATIONS

BC	Before Christ
CMC	Central Malagasy Conference
GC	General Conference
IOUC	Indian Ocean Union Conferences
KJV	King James Version
NKJV	New King James Version
NT	New Testament
OT	Old Testament
SDA	Seventh-day Adventist
SDAC	Seventh-day Adventist Church

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CHAPTER 1

INTRODUCTION

Background of the Study

First of all, it is important to study the history of tithing practice before proceeding with the subject of tithe. Tithing was not an exclusive Israelite practice. Both pagans and biblical figures had been practicing it. It is found in mankind's earliest written records, including Roman, Greek, Babylonian, Akkadian, and Egyptian.¹ According to Jacob Milgrom, in the 14th century BC, the citizens of the city of Ugarits paid a form of tax to the temple, and the king received a tithe from the people.² Literary documents of sixth cent. BC show that tithing was a common practice in Babylon. Tithes were paid to the temple by the common people as well as the king. Tithing was levied on all goods, from yields of the fields to birds to the flock and silver and gold.³

The system of tithing is introduced in the Seventh-day Adventist Church in 1870s. Dudley M. Canright says that it was done precisely at the General Conference session in November 1876.⁴ According to the Annual Statistical Report, the reported

¹Arthur Babbs, *The Law of the Tithe as Set Forth in the Old Testament* (New York: Revell, 1912), 13-24; E. B. Stewart, *The Tithe* (Chicago, IL: Winona Publishing, 1903), 7-13.

²Jacob Milgrom, *Numbers*, JPS Torah Commentary (Grand Island, NE: Jewish Publishing Society, 1990), 432.

³Jacob Milgrom, *Cult and Conscience: The Asham and the Priestly Doctrine of Repentance* (Rotterdam, Netherlands: E. J. Brill, 1976), 58.

⁴Nancy J. Vyhmeister, "Who Are Seventh-day Adventists?" in *Handbook of Seventh-day Adventist Theology*, ed. Raoul Dederen (Hagerstown, MD: Review and Herald, 2000), 1, 9.

tithe received from 2018 to 2020 by the world church decreased from just over two billion and a half to less than 2.4 billion U.S. dollars. This difference that is noticed in the headquarter of the world church is also noticed in our division, because the same report reveals that in 2020 the tithe per capita for the SID was 15.41 USD per member whereas, for the North American Division the per capita is \$ 874.16 per member.⁵ The CMC Secretary's report reveals that in three years - \$ 6,548.05 was collected, divided by 126 church members, each member returning \$51.95 in the three years, and \$ 17.32 each year by member. The church resources manager at the CMC says: "The ministry is responsible for the use of tithe towards God; members are responsible for returning tithe."⁶ At the Central Malagasy Conference level, a tithe of \$ 4,712,294.40 was returned over 3 years by 198,537 church members. So, the per capita tithe returned by each member is \$ 23.74 for the 3 years and \$7.91 per year for each member.

Statement of the Problem

According to the information obtained from the church's treasurer in Soavinimerina, 50% of the church members returned their tithes. This picture is a manifestation of a weak stewardship spirit. Failure to return tithe is cause for concern because it is an indicator of a deeper spiritual problem that must be investigated in order to develop a prescription to be applied to members of the church.

⁵James Allen Francis, "Tithing and Offering Matters," *Dynamic Steward*, October-December 2012, 15.

⁶This report was obtained from the Church training 2021 referring to the *Testimonies for the Church* 1: 237, 238, by the Treasurer of Central Malagasy Conference. Ellen G. White, *Testimonies for the Church* (Mountain View, CA: Pacific Press, 1855), 1:237, 238.

Purpose of the Study

This study was to identify the low tithe returning rate in the Soavinimerina Church and to develop a better strategy that should help to enhance the percentage of tithe returners. Following an examination of the tithe returning system used in the church of Soavinimerina, a strategy is proposed to enable this area to become a productive Church. This research should help leaders at all levels in developing the most effective program for returning tithes and allowing members to grow in their spiritual lives.

Significance of the Study

This research helps the Church to identify the reasons for the low tithe returning rate and to offer strategies to increase the tithe. This project will benefit the church of Soavinimerina for church growth, spiritual growth, and establishing the foundation for financial self-sufficiency in that church.

This research should help members to become faithful and to desire to receive more blessings from God. Its results will encourage pastors, elders, and other church leaders to develop practical teaching programs that motivate member participation in the tithe.

Finally, this research is significant again in the following ways: members of the Soavinimerina Church will benefit from increased knowledge of the biblical basis of tithing. Church Board members and pastors who wish to use the materials presented in this research will indeed benefit.

Methodology of the Study

The author investigates Biblical principles of tithe returning in this project, as well as the history and practice of tithing in the Seventh-day Adventist Church. There

is a closer look into Ellen White's writings and other authors' views on this issue accordingly. Taking these theological foundations and the situation of the church, into consideration, the researcher develops a strategy to address the issue of tithing in Soavinimerina Church.

The researcher sought the field office's authorization to meet local church leaders and church members for interviews. After that, she investigated the economic status of church members and their activities. Besides, church leaders (Elders, and Treasurers) were interviewed in relation with the issue under study pertaining to the lack of tithe returning. The researcher met with all Church leaders connected to the study to develop the strategic plan for three years. The strategic plan provides a training program for church elders and other church leaders and members.

Delimitation

According to the report of the local Pastor, a lack of tithe returning was noticed to be a general problem in the church as well as in the District. However, this research will focus only on the local church of Soavinimerina which is located in the northern part of the Capital city of Antananarivo. The topic will specifically address the causes which make almost 50% of the members have difficulty on returning the tithe. This research will focus only on tithes, not offerings.

Definition of Terms

This section provides definitions for the terms used to facilitate the understanding of readers.

Discipleship: The life of a follower of Jesus and synonymous with stewardship, is akin to a life full of dedication and commitment to the rules of God in Christ.⁷

Seventh-day Adventist Church: is the worldwide fellowship of believers who observe Saturday as the Sabbath and await the imminent return of Jesus.⁸

Stewardship: A steward is one whose life accepts the lordship of Christ. He/she is a partner with God, working as His vicar to manage His earthly affairs.⁹

The General Conference and its Divisions: The General Conference the highest administrative level of the Church. Divisions are divisions of the General Conference, to serve as general administrative oversight for specific union groups in specific geographic areas.¹⁰

Tithe: The tithe comes from the Latin decima which means tenth, that is to say a part, the tenth part which God ordains to consecrate to Him.¹¹ It one-tenth of agricultural produce or personal income offered to God to support the ministry of the church.¹² Unfortunately, some of the wealthiest members of the church don't really tithe as expected.¹³

⁷Erika F. Puni, "Discipleship Challenge," *Dynamic Steward*, April- June 2007, 5.

⁸Vyhmeister, "Who Are Seventh-day Adventists?" 1.

⁹General Conference of Seventh-day Adventists, *Working Policy of General Conference of Seventh-day Adventists*, 2011-2012 ed. (Hagerstown, MD: Review and Herald, 2012), 337.

¹⁰General Conference of Seventh-day Adventists, *Seventh-day Adventist Church Manual* (Hagerstown, MD: Review and Herald, 2010), 29, 31.

¹¹ *Dictionnaire Encyclopédique Quillet*, (1990), s.v. "La dime."

¹²*British Dictionary*, "Tithe," accessed November 15, 2021, <https://www.dictionary.reference.com/browse/tithe>.

¹³Ibid.

Furthermore, the term *tithes* refers to the collection of all tithes from God's people to support His cause of the proclamation of the gospel and shared between the World Church levels. In this research, tithes is the tenth part of one's income which is returned to the storehouse of the church for the ministry of the church (Mal. 3:10).

CHAPTER 2

THEOLOGICAL FOUNDATIONS

The Bible talks about tithes and offerings and we can find many teachings about them in both the Old and the New Testament. The Scripture does not discuss the origin of tithing, and tithing seems to have already been a common practice when it is first mentioned.¹ In this research, we are studying especially the matters of tithes in the Bible to see exactly what God wants us to know and to do.

Tithe in the Old Testament

Tithes are mentioned in two ways in the Old Testament. Firstly, tithing is a custom, and the Bible contains numerous events in which various people are depicted tithing. Secondly, tithes are mentioned as a command to God's people, particularly in the Law of Moses. In the Old Testament, Abraham and Jacob are the most prominent patriarchs who are mentioned tithing. Although the book of Genesis covers a long period of time, tithes are mentioned. Thus, it demonstrates the significance of this practice.

Abraham's Tithe

Genesis 14:20 mentions tithing,² when Abraham gave Melchizedek a tithe of the spoils. When Abraham migrated from Ur, he was aware of tithes (Gen 14: 17-

¹Angel Rodríguez, *Stewardship Roots: Toward a Theology of Stewardship Tithe Offerings* (Silver Spring, MD: A Department Church Ministries Publication, 1994), 4.

²The Bible Version used throughout this paper, unless otherwise stated, is the New International Version.

20).³ Later, came the Mosaic Law in Leviticus 27: 30-33. Thus, it means that tithing practice has existed before the time of Abraham as well as at the time of Israel's society. John E Hartley affirms tithing reaches back beyond the time of Moses.⁴ Paul Levertoff confirms tithing even among God's people before Moses.⁵

Furthermore, the revelation that Abram gave to Melchizedek all tithes (Gen 14:20), raised questions in the minds of some people. Some of them are: Did Abram simply pay tithes on all of his possessions or only on his spoils? Is tithing given voluntarily? And was the tithe specifically given on this occasion?⁶

Paul refers to the book of Genesis when dealing about tithing. He consents that a person with a low personality is blessed by a person with a high personality.⁷ This is coherent with what the author of Epistle to the Hebrews says, "Now beyond all contradiction the lesser is blessed by the better" (Heb 7:7). Hence, one can conclude that not only did Abram give offerings which he was free to keep back just for his own satisfaction but he also paid tithes.

Indeed, Abram was able to claim the spoils from Chedorlaomer, King of Elam, and the other kings who accompanied him. When the king of Sodom learned of this, he granted him to take all goods he got from the war. Nonetheless, Abraham declined this offer because he knew he had no more authority in the place of God than Melchizedek the Priest-King (Gen14: 20-24).

³Merril C. Tenney, *The Zondervan Pictorial Bible Dictionary*, ed. (1963), s.v. "Tithe."

⁴John E. Hartley, *Leviticus*, Word Biblical Commentary 4 (Waco, TX: Word, 1992), 24.

⁵Paul Levertoff, "Tithe," *The International Standard Bible Encyclopedia* (Norfolk, VA: Bible Work, 1992-2008), BibleWorks 8.

⁶Henry Lansdell, *The Tithe in Scripture* (Grand Rapids, MI: Baker Book House, 1963), 16.

⁷ Ibid.

Furthermore, Abram was not the only one who paid Melchizedek tithes. Others appeared to have done what Abram did. The blessings pronounced on Abram were pronounced on others who paid tithes to the Priestly act which Melchizedek performed for Abram. And, because Abram lived within a day's journey of Jerusalem, we may assume that this was not the first or last time Abram paid a tithe to Melchizedek.⁸ Indeed, Abraham was most likely not the first to give a tithe to God. He was already engaging in a common and prevalent spiritual practice at the time. Besides, the *Seventh-day Adventist Bible Commentary* confirms that Abraham's tithing shows it was not a later command. In other words, it was instituted by God to be practiced from the earliest times.⁹

God promised to Abraham to make him a great nation, to bless him, and to magnify his name. Abraham, the father of believers, should be an example of Yahweh's commitment as part of the covenant relationship made with him. God said that he had been chosen raise His children in the way of the Lord (Gen 18: 19). Thus, stewardship requires a trusting relationship. It is characterized by trust, commitment, and obedience to God. Christian stewardship is about understanding who God is, but it also entails a life's answer to God for His goodness and love.¹⁰ God made it clear in His appearances to Abraham that He desired to make him a trustee of the knowledge.¹¹

⁸Lansdell, *The Tithe in Scripture* (Рипол Классик, 1908), 16.

⁹"Tithes" [Gen 14: 20], *Seventh-day Adventist Bible Commentary (SDABC)*, rev. ed., ed. Francis D. Nichol (Washington, DC: Review and Herald, 1978), 1:309.

¹⁰Turner N. Clinard, *Responding to God* (Philadelphia, PA: The Westminster Press, 1980), 25.

¹¹Charles E. Bradford, "Stewardship," in *Handbook of Seventh-day Adventist Theology*, ed. Raoul Dederen (Hagerstown, MD: Review and Herald, 2000), 12:657.

Jacob's Tithe

In Genesis 28:22, when Jacob left home and set out for Haran to save his life, tithe is mentioned for the second time. While dreaming, Jacob saw a stairway between earth and heaven. And God, standing above, promised to be with him and bring him back to his homeland. Then, the Lord revealed Himself to him as a loving and caring God. He promised to bless, guide, and protect him. Thus, to answer God's personal love for him, Jacob vowed to give back the tithes of all the blessings he received from Him. Jacob promised to God that would return the tithe of all that he had to God (Gen 28:20-22).

A vow is a solemn act in which a person decides to take God seriously and commit to His word. It shows a trust in the Lord. Jacob's vow is not an attempt to reach an agreement with or bribe God. His vow was an expression of gratitude to God for His love and mercy.¹² It is very important to mention that before this vow, Jacob already had trust in God and had made a commitment to Him despite his weaknesses. It means that our acceptance of God as owner of the universe, our trust in Him and commitment to Him precedes our tithing. In fact, tithing is placed on the firm belief of God's ownership of everything, and who sustains our lives. Without this conviction and commitment, tithing has no purpose and becomes meaningless or irrelevant.

Moreover, Jacob accepted God's promises through the vow. In fact, "his vows correspond to the promises."¹³ Whatever Jacob said in his vow he made, God has already promised him. Then, we can rightly conclude that, by oath, Jacob took God seriously and accepted his gracious offer.

¹²Ellen G. White, *Patriarchs and Prophets* (Seoul, South Korea: Everlasting Gospel Publishing Association, 2001), 187.

¹³Walter Brueggemann, *Genesis* (Atlanta: John Knox, 1982), 243.

Furthermore, Jacob's vow provided a deep spiritual lesson for Christian stewards. Jacob's vow is a demonstration and recognition of the truth, that God is the origin of all benediction for creatures, and human gratefulness should be shown to Him for his gifts and good stewardship (Gen 28: 20-22). Although the Bible does not explicitly talk about priests like Melchizedek to whom Jacob was to pay his tithes, this does not change the meaning of the tithe. Jacob' tithe payment was presented to us as a demonstration of respect to God.¹⁴ The returning of tithes also gives an opportunity for humanity to be a channel for God's blessings. When we think of a channel, it's a way for things to flow through it. When God makes us His channel of blessing, it is for our benefit. Therefore, paying tithes helps us to avoid selfishness and to reveal God's noble character within us.

Sometimes, there is a perception that the poor do not pay tithes and it is reserved for the rich only. However, returning tithes to God does not depend on wealth or position, but our acknowledgement of God's ownership of all (Ps 24: 1). The human race is the steward of His possessions (Gen 1:28-30).

Therefore, all Christians, without exception, are encouraged to follow the example of Abraham, father of faith and Jacob in returning tithes to God no matter the level of possibility. Indeed, God will greatly bless those who give him anything, for he already has everything.

Tithing in the Mosaic Law

Many scholars, especially liberals, affirm that Israelites' tithing was borrowed strictly from contemporary heathen practices.¹⁵ But it was the Lord who instituted

¹⁴H. Jagersma, "The Tithes in the Old Testament," in *Remembering All the Way*, ed. Bertil Albrektson and Ornan Rotem (Leiden, Netherland: E. J. Brill, 1981), 116, 128.

¹⁵Ibid.

tithing and incorporated it into the law in His covenant with Israel. Therefore, giving is very important for the children of Israel. According to Leviticus 27:30, tithe was called holy, just like the Sabbath.¹⁶ Hence, several laws of the Pentateuch speak of the process of tithing.

The sanctuary was an important part of the Israelite religion. Through it the people expressed joy and gratitude for God's among them. Indeed, since returning the tenth was also a source of revenue for the clergy, it could be incorporated among the dedicatory offerings even if it was not a voluntary offering. This particular law of tithing reveals some important facts. Here are some of them:

- Tithing was not to be altered or manipulated.¹⁷ Everyone was told to bring their tithes to the Lord.
- Tithe is redeemable. When redeemed, a fifth was added. However, tithing of cattle or herds could not be redeemed.
- Tithe is taken from everything that has been blessed by Jehovah, whether large or small. The law requires tithing on all earthly produce, including grains and fruits. It also can be applied to the herd or flock. All products obtained from agriculture or animal husbandry and their growth represent the special blessing of God for his people. The tithe is an expression of Israel's acceptance that what they get comes from the Lord and belongs to Him. It was at the heart of the covenant. It became a constant testimony of the covenant and people's loyalty to it.¹⁸

¹⁶Mac Layton, *This Grace Also* (Dallas, TX: Christian Publishing, 1964), 207.

¹⁷Angel M. Rodriguez, *Stewardship Roots: Toward a Theology of Stewardship, Tithe and Offerings* (Silver Spring, MD: General Conference of Seventh-day Adventists, 1994), 8.

¹⁸G. J. Wenham, *The Book of Leviticus*, New International Commentary on the New Testament (Grand Rapids, MI: William B. Eerdmans Publishing, 1979), 336-337.

-Finally, tithing is based on theological conviction. The tithe is holy because it belongs to God. Eric Korff states that tithing is “an act of worship, the tithe belongs to God.”¹⁹ Thus, tithes will not be sanctified by vows or sanctification. It is holy simply because it is the possession of the Holy God. No one has the right over the tithes except God. No one can dedicate it to the Lord because tithes are never a person's property. In addition, as much as the first tithe was holy to the Lord (Lev 27:30), it was also entirely for the Levites (Num 18:21).

Supplying the sanctuary and providing for the necessity of the people was an ongoing task. In Numbers 18, God declared the charge of the priests and Levites and their portions. Levites have no heritage among the children of Israel, but God will be their inheritance. He takes care of them and the tithe is their livelihood. The major object of Numbers 18 is to clarify how church orders are to be observed.²⁰ And the Lord entrusted to Aaron the gifts that the people had given to Him. These would include a position of the most holy things and sanctified offerings. He also benefited from the tithes.²¹ The income that the Levites received was the tithes of Israel returned to God.

The book of Deuteronomy contains God's own laws regarding offerings and tithes, especially in Deuteronomy 12: 6, 11, 17; 14: 22-29; 26: 12-15. Also, Deuteronomy 12 talks about how important to worship God is, in a central sanctuary. The Israelites were expected to bring their offerings and tithes to this place. In Deuteronomy 12:17 we notice directions for the use of tithes. The Israelites were

¹⁹Eric Korff, “Tithe and the Storehouse,” *Dynamic Steward*, October-December 2013, 15.

²⁰Jagersma, “The Tithes in the Old Testament,” 116, 128.

²¹Milgrom, *Numbers*, 148.

commanded to take the tithe to the central sanctuary and eat it there in the presence of God.

The book of Deuteronomy also contains God's own laws regarding offerings and tithes. There is a type of tithe called second tithe. This second tithe was known as festival tithe, and another one-tenth was taken from the remaining nine-tenths to buy food and animals for offerings in Jerusalem. It is clear that the second tithe was intended to support annual festivals and personal charity.²² This is what Deuteronomy 14:22-23 states.

Three feasts were observed: Passover, the Feast of Tabernacles, and the Feast of Weeks. In these three feasts, Israelites were told to appear before the Lord, not empty-handed (Deut 16: 16). Regarding the second tithe, Ellen White explains second tithe was intended to encourage the gathering of the people for worship and to provide for the poor.²³

The third tithe called the charity tithe, shared by Levites to the needy. The third-year tithe was the same. It was shared in the giver's home for the third year. This third tithe was different in that (1) it was given every third year rather than yearly or during feasts as the other two tithes were, and (2) it was not only for priests but also for orphans, widows, and foreigners. Therefore, it can be said that the second and third tithes are a blessing because they encouraged a generous spirit.

Although there are several passages on tithing after the Pentateuch, the books of Nehemiah and Malachi place more emphasis on the concept of tithing during the intertestamental period.

²²Mario Niño, "The Second Tithe," accessed December 20, 2022, <https://stewardship.adventist.org/2015-19-3-the-second-tithe>.

²³Ellen G. White, *Patriarchs and Prophets* (Washington, DC: Review and Herald), 530.

Nehemiah 10: 37-39

In Nehemiah 10:37-39, there is a covenant renewal ceremony. The community who returned from the captivity gathered together to read the Law of Moses, confess their sins, and renew their covenant with God (Neh 8-10). Then, during the feast, the Jews promised to bring their tithes to the Lord. Therefore, it can be said that tithing was included in the covenant's terms. Finally, the Levites and priests went into the cities to collect tithes and took part of it to the storerooms of the temple.²⁴

This law follows the instructions given earlier in Numbers. The tithe was destined for the Levites. In turn, priests received a tenth of it (Neh 10:38). It was collected from the harvest (Neh 10:39), and likely from the increase of cattle and herds. It is said that people wanted to abide by the law required (Neh 2: 44).

Later, Nehemiah appointed Levites to oversee the storehouse. They gathered the tithes from the cities (Neh 12:44). The system introduced by Nehemiah worked and found Jewish support. The book of Nehemiah emphasizes that tithing places a responsibility not only on the giver but also on the receiver. God wanted those who administered the tithes to be good manager. While unworthy behavior on the part of those whom God has chosen to lead His people might discourage lay people, the failure to pay tithes to the Lord was not justified by it. It is important for pastors, elders and other leaders of our Central Conference to use all the strategies like those of Nehemiah for the work progress, since the church today also needs people like Nehemiah. Motivation, education, awareness and visiting members are very important for them to realize that the increase in tithing in the church depends on their

²⁴Rodriguez, *Stewardship Roots*, 12, 13.

participation. For Nehemiah, the goal was achieved when he used these strategies since all the people of Judah began to return the tithes of God into the store house.

Malachi 3: 8-10

The book of Malachi is the most well-known for its application to tithing. In this passage, it is embezzling God's property or robbery if one does not return tithes to Him. Israel members who did not tithe or give part of the tithes are taking from God what is due to Him. This accusation is very serious. Misappropriating which owned to the Lord was a great violation of the law in Israel and in the eastern part of ancient Israel. This passage goes to prove beyond a possibility of a doubt that tithes were not a part of a person's income. Sure, while it is well included in our income, it is never ours. If it is regarded as personal income and used as we wish, it robs God.

We have already seen that God used the tithes to provide food for the priests and Levites (v. 10). When the people abused tithes, naturally God's ministers suffered, but above all, people committed sins against God. It was excluding God from out He rightfully owns.

At a deeper level, the problem got worse. When people do not tithe, they in fact make great spiritual statements. These includes rejection of God's love and care, denial of the honor and glory He deserves as their Provider, and Sustainer. Therefore, all members were obligated to bring the tithes to the house of the Lord. It is so much better to give and bring to the Lord, without evil thoughts and with praises to Him. No matter where they are, or where they live, God's children are encouraged to be faithful in returning their tithes to God.

Tithe in the New Testament

As said earlier, tithing was known even in the days of the patriarchs. After that, the Israelite nation was required to return tithes, and offer freewill offerings. This practice is the result of one's acknowledgement of God as his Lord and Steward of mankind.

However, there are people who think that tithing is not supported by the New Testament. Is it really true? It is therefore important to evaluate whether tithing was established and supported by the New Testament or not. We will not talk about the entire New Testament, but we have chosen to look at Jesus' teachings about tithing, and the apostle Paul's understanding and teachings about it.

The New Testament does not say much about tithing. However the little it says about it is important to Christians. While there is no clear commandment about it, neither there is no rejection about it. Indeed, the more extensive theme of tithing is recorded in the epistle to Hebrews 7: 1-10. Analysis of Abraham and Melchizedek's encounter and important theological implications will be done.

That Abraham returned his tithe to Melchizedek is an evidence of the superiority of the Melchizedek priesthood over Aaron's. This assumes that tithing is a divinely mandated practice. It means that its value and significance should not be neglected or rejected. When we compare the Old Testament to the New Testament about tithing, we find that the New Testament speaks of the tithe less directly than the Old Testament. However, there are several passages that deal with this. For example, in the book of Luke 10: 42, it is said that Pharisees paid tithe of mint and rue and every herb. In this text, we clearly see that Jesus approves tithing. It was the hypocrisy of the Pharisees that He reproached.²⁵

²⁵“Tithes” [Matt 23: 23], *SDABC*, 5: 490.

Another verse that confirms the practice of tithing in the New Testament is in Luke 18: 12 which speaks of the attitudes of the tax collectors and Pharisees in the temple, the latter even emphasizes by saying that he used to fasting twice a week, and regularly returned tithes.

From the two verses quoted above, the New Testament is in complete agreement with the Old Testament regarding tithing. Therefore, there is no contradiction between the two Testaments regarding tithing, both confirming and encouraging it.

Therefore, in the New Testament the return of tithing is established because the habit of paying tithing is deeply ingrained in the minds of the Jews so that it does not need to be repeated just as much as keeping the Sabbath.

Tithes among Jews in the Time of Jesus

First of all, the Bible clearly teaches about our obligation of stewardship. In the Gospels, Jesus Christ speaks more about the relationship between money and possessions than any other subject. Besides, when Jesus Christ spoke about tithing when He was on earth, the Jews had an attitude similar to that of Amos. Meaning, they took their tithes and offerings as a legal obligation (Amos 4: 4). These tithes and offerings are meaningless or worthless because they are viewed as a form of corruption in their act of buying God's silence because of their sins. The Jews paid for mint, dill, and cumin (Matt 23:23), although this was not specified in the Old Testament, following laws that went beyond the Bible.

Jesus and Tithing

The Christian Church is founded on Jesus Christ. His teachings and example form the foundation of the Christian faith. What interests us here is to consider the

following questions: Did Jesus practice tithing? Did he teach this practice to his disciples? Does the Christian Church today accept the principle of tithing in support of the gospel ministry? We will consider these questions of tithing, which are closely related to Jesus.

Jesus was born into a Jewish community that advised people to pay their tithes. The Gospel of Luke presents Him as a keeper of the law from his childhood, when he was brought to be dedicated in the temple (Luke 2: 22-24).

In John 15: 10, Jesus Himself declared to His disciples that that He had His Father's commandments. It means that returning tithes, which is one of the Father's commandments is kept by Jesus, His Only Son. Moreover, the Old Testament, the Bible that Jesus knew at the time, also taught Him to tithe. During His ministry, even though His enemies closely watched Him and accused Him of numerous transgressions, they never accused Him of breaking the law of tithing. The Talmud forbade a strict observant of the law from eating dinner with anyone who did not tithe.²⁶ In Jesus' teachings, the topic of tithing occurs three times. First, in Matthew 23: 23. Jesus did not condemn the paying of tithes, but the neglect or non-compliance with other requirements of the Law. Furthermore, in Luke 12: 18, Jesus condemned again the attitude of the Pharisee about the misuse and misunderstanding of tithe. Jesus condemned the Pharisee's self-righteousness. External formalities are vain. The Pharisee used tithing to earn God's mercy. Yet, God's mercy is a free gift that we receive with faith, in humility. The Pharisees, tithe payer for God's grace walked away empty-handed, but the tax collector, a great sinner received God's grace. In other words, the Pharisee abused tithing as part of his religious experience.²⁷

²⁶Randy Alcorn, *Money, Possessions, and Eternity* (Chicago, IL: Tyndale House Publishers, 2002), 184.

²⁷ Rodriguez, *Stewardship Roots*, 63.

In the last part of the Master's warning, He advised to practice righteousness, in mercy and faith, in other words, not to allow tithing to go undone. The third verse on tithing is in Luke 11:42, which deals with the same idea.

Rodriguez says that in both illustrations, Jesus' words are a clear acknowledgment of tithing. If Jesus was faithful to the Word of God known at the time, it is possible that He was tithing.²⁸ Considering the meaning of tithing and its purpose as explained earlier, Christians should pay tithes because their Lord has approved the principle of tithing. According to Henry Cadbury, the Christian is obligated to tithe not simply because it is an Old Testament commandment. The 10% is not fixed to Christ's followers simply because Abraham gave Melchizedek this proportion. Indeed, the practice of tithing comes from the Hebrew tradition and here we see its rich meaning. Tithing is deeply rooted throughout the Jewish legal system, a law that Jesus did not come to destroy but to fulfill. Thus, tithing has its roots in the Hebrew faith, but is also watered and nurtured in New Testament scripture.²⁹ Jesus was raised in a society where tithing was required by the law. He did not break that law. Jesus advised to practice righteousness without neglecting tithing. Jesus supported the principle of tithing and commanded His followers to do so.

Paul and Tithing

It is difficult to establish New Testament teaching without considering the writings of Paul. The reason for this is that his writings constitute approximately half of the New Testament.

²⁸Angel M. Rodriguez, "About Tithing in the Writing of Ellen G. White," accessed March 28, 2021, <https://ted.adventist.org/stewardship/about/tithing-in-the-writings-of-ellen-g-white/>.

²⁹Henry J. Cadbury, *Jesus: What Manner of Man* (New York: The Macmillan Company, 1947), 18.

In his first letter to the Christians in Corinth, the apostle discussed the principles that God gave in the Old Testament to support the chosen priests to carry out their ministry in the Temple. He refers to priests and Levites who minister the holy things of the Temple, and partake of the offerings. Then, he confirms that the Lord has commanded that those who preach the gospel should live of the gospel (1 Cor 9: 13-14). The Temple food's concept mentioned by Paul here is taken from Malachi 3: 10. Tithing is a provision for those who serve there. Paul emphasizes that evangelists should be fed as in the Old Testament Temple through the resources of the Temple: tithes and offerings. It is the Lord's plan to sustain those who labor for the spiritual blessings of His brethren. Paul said that the same principle used in the Old Testament is valid for those who preach the Gospel as well. According to Rodriguez, Paul equates the position of the priests and the Levites and the preachers of the Gospel. He argues that those involved in gospel ministry should be paid in the same way as the Old Testament priestly system. In other words, He is modeling Christian giving after the Old Testament law of tithing.³⁰ Indeed, the apostle communicated this to the church in reference to tithing according to the Lord, we should do no less than Old Testament law instructs.³¹ It means that Paul seriously approved Christian tithing.

Indeed, in Hebrews 7: 5-6, Paul speaks again of the tithes that the Levites received and what Melchizedek received from Abraham as a requirement of the law. Rodriguez states that since Melchizedek was a model for Jesus, one might surmise that Abraham gave his tithes to Jesus in a symbolic way,³² Jesus, the heavenly High

³⁰Angel Manuel Rodriguez, *Tithing in the New Testament and the Christian Church* (Silver Spring, MD: Stewardship Ministries Department of the General Conference of Seventh-day Adventists, 2001), 22.

³¹Horst Balz, "Magos," *Exegetical Dictionary of the New Testament* (Grand Rapids: MI, Eerdmans, 1991), 2:371.

³²Ibid.

Priest, receives tithes from believers because tithing belongs to Him. So Paul knew the principle of tithing. Those who minister for the Gospel have the right to receive tithes. Edward Reid comments that the New Testament restores neither the tithe law nor the Sabbath law – they are just upheld.³³

Seventh-day Adventist Church and Tithes

The Adventist Church is a church that was born after 1844. It has its World Organization as the General Conference (GC). In 1859, Adventists has adopted the Systematic Benevolence system which encouraged regular giving, in a manner consistent with personal income or possessions. In early 1863, one-tenth of earnings was suggested as the minimum contribution.³⁴

We have the commission to bring the last message of mercy to the world, so the Lord cannot not expect less of His people as He did for the Israelites to support the ministry and mission.³⁵ In 1876, the General Conference of the Church unanimously decided to declare that we believe it is the duty of all members to give one-tenth of their total income to God’s cause.³⁶

The Church recognizes that the great mission of salvation requires the full commitment of Christians, as suggested by the Lord Himself that we should love the Lord fully (Matt 22: 37). The Church has established the Stewardship Department

³³G. Edward Reid, *It's Your Money! Isn't it?* (Hagerstown, MD: Review and Herald, 1993), 40.

³⁴Bradford, *Stewardship*, 664.

³⁵*Ibid.*, 666.

³⁶ General Conference of Seventh-day Adventists, Office of Archives and Statistics, *Quotations on the Principles and Practices of Tithing Developed in the Seventh-day Adventist Church*, PDF file, August, 1984, <https://www.adventistarchives.org/quotations-on-the-principles-and-practice-of-tithing.pdf>.

represented at each of the four levels of its organization: local church, Conference/Mission, Union, and General Conference.

For Seventh-day Adventist, stewardship means taking responsibility for and using all that God has entrusted to them (life, body, time, talents and abilities, material possessions). It is a gift to us, as a remedy for selfishness and covetousness.³⁷ With a deep sense of stewardship, the church chose to establish a special ministry to educate members on this important issue. This ministry is managed by the Stewardship Department as mentioned above. Charles Bradford tells the story and origins of this department, which started in 1966 to promote stewardship awareness, to prepare literature and training programs and seminars for pastors and churches.

Years later, issues were raised pertaining to stewardship.³⁸ In 1984, the General Conference brought out the fifteen principles of tithing.³⁹ The emphasis was on the following three points: (1) God is the first in everything, (2) tithe is holy even as the Sabbath is holy, and (2) the supreme purpose of the tithe is to develop character and test loyalty to God.⁴⁰ That is, the general principle of tithing finds an important place in the Adventist Church. Moreover, in the same volume, it says, that materials on tithing would be made available to anyone or entity which request them.⁴¹

Indeed, the official promotion of administration through literature, workshops and seminars became part of the Department of Church Ministries since its inception

³⁷General Conference of Seventh day Adventists, *Seventh-day Adventists Believe* (Silver Spring, MD: Pacific Press, 2005), 301, 302.

³⁸Bradford, *Stewardship*, 667.

³⁹Ellen G. White, *Tithing Principles and Guidelines* (Silver Spring, MD: General Conference of Seventh-day Adventists, 1984), 4-14.

⁴⁰Ibid.

⁴¹Ibid., 3.

in 1985. Since 1995, when some of these tasks have been divided, stewardship became a separate department.

Wellman says that tithing and giving offerings is fundamental to the Seventh-day Adventist Stewardship theology.⁴² This statement shows that while the Stewardship department encourages the tactical and wise use of other gifts God has given, it emphasizes on the gathering of materials and especially funds to support the Church Mission. Bob Lemon, GC's treasurer says that Transparency is a must in our church.⁴³ Furthermore, faithfulness in tithing is part of the characteristics that Adventist Church leaders must have. All officers are expected to be an example in the matter of returning a faithful tithe to the church. Such faithfulness is a requirement for election to church office.⁴⁴

Ellen G. White and Tithing

In the Adventist Church, Ellen G. White's writings have a significant place. A summary of one of the twenty-eight beliefs states that the gift of prophecy was manifested in the ministry of Ellen G. White. Thus her writings are a source of continuing authority for guidance, instruction, and correction.⁴⁵ In this section, our study focuses only on Ellen G. White's views concerning the tithing system in the Christian church, and her recommendations on the use of the tithes.

In one of her writings, *Testimonies to the Church*, she advised that every church member should be taught to be faithful in returning tithes honestly.⁴⁶ In

⁴²S. A. Wellman, *Your Stewardship and Mine* (Washington, DC: Review and Herald, 1950), 15.

⁴³Bob Lemon, "Tithes," accessed April 4, 2022, <http://www.giftsofheaven.org/tithes.htm>.

⁴⁴*Church Manual* (2010), 72-75.

⁴⁵*Ibid.*, 15.

another testimony, she declares that it is an ordinance of God, not man, to return tithes to sustain His work. In fact, it is an obligation.⁴⁷ Both statements show that Ellen White accepted and approved the tithing system as one of God's commandments. It concerns honesty and trust in God. It involves every member of the Church without consideration of the poor or the rich because the messenger says no one is allowed to excuse himself.

As the source of truth and guidance, Ellen White's writings recommend to every church member to give back to the Lord all tithes. Indeed, *Testimonies to the Church* mentioned that we should support institutions which are God's instruments to carry out mission. These God's institutions should be sustained by tithes and liberal offerings.⁴⁸

Furthermore, Ellen G. White confirms that tithing is our recognition of God's ownership over all his property.⁴⁹ It is therefore, an effective way to protect people against theft and also selfishness. She said that a narrow spirit seems to prevent people from giving their due to God. The Lord would bless them richly if they are faithful in the support of God's work.⁵⁰

Indeed, Ellen White mentioned tithing as a proof of loyalty to God. She described the circumstances of our first parents in Eden. They had the right to be in the entire garden, but they were not to eat of the fruit of one tree. It was meant to be a

⁴⁶Ellen G. White, *Testimonies for the Church* (Mountain View, CA: Pacific Press, 1909), 9:251.

⁴⁷Ellen G. White, *Testimonies to Ministers and Gospel Workers* (Mountain View, CA: Pacific Press, 1923), 307.

⁴⁸Ellen G. White, *Testimonies for the Church* (Washington, DC: Pacific Press, 1948), 1:464.

⁴⁹“Tithes of all” [Gen 14: 20], *SDABC*, 1:309.

⁵⁰Ellen G. White, *Counsels on Stewardship* (Washington, DC: Review and Herald, 1940), 77.

proof of their gratitude and loyalty to God. She clearly states that the Lord puts at the disposal of men, houses, and land, food and clothing. So we should set aside the tithe in addition to free-will offerings, right at home.⁵¹

Finally, regarding Ellen White's writings, tithes are holy and belong to God. As Malachi says we should bring all the tithes into the storehouse' (Mal 3: 10, NKJV). There is no appeal made to gratitude or to generosity. We just need to be honest – we should return to Him what is His.⁵²

Biblical guidelines are in complete harmony in order to sustain the church workers with tithe (see Num 18: 21, 24), from a central storehouse (see Deut 12: 5-14). Ellen White counselled: "The time has come when the tithes and offerings belonging to the Lord are to be used in accomplishing a decided work. They are to be brought into the treasury to be used in an orderly way to sustain the gospel labourers in their work (Mal 3: 10)."⁵³

Other Christians' Views on Tithing

Many Christian authors from different denominations have different views on tithing. For the Catholic Church, it has shared its position on the controversial issue of payment of tithes. Initially, the Council of Trent taught members to return tithes but later on, the Catholic Church no longer requires anyone to tithe.⁵⁴

In the article published on December 13, 2017, John Owen Nwachukwu reported tithe is not obligatory in the Catholic Church. This means that members are

⁵¹Ellen G. White, *Conseils à l'économe* (Washington, DC: Pacific Press, 1971), 69.

⁵²Ellen G. White, *Éducation* (Dammarié-lès-Lys, France: Éditions Vie et Santé, 1986), 139.

⁵³Ellen G. White, *Manuscript Release* (Hagerstown, MD: Review and Herald, 2001), 19: 376.

⁵⁴Wikipedia, "Tithe," accessed February 23, 2023, <https://en.wikipedia.org/wiki/Tithe>.

not required to pay tithing. It is purely voluntary. In addition, Catholics are not required to pay a percentage of their income to the church as tithing. In the early history of our Church, priests depended on the generous support of the congregations for their livelihood. This custom was based on New Testament instruction: Jesus taught the apostles to rely on charity when sending them on missions (see Matt 10:10). Saint Paul also instructed the early church community to provide for the needs of their priests (1 Cor 9:13). Every person has a duty to support the material needs of the Church. Of course, people fulfill this obligation according to their abilities.

Catholic Church does not seem to understand well the value and the meaning of tithes. They confuse tithing with charity. However, the Bible clearly said that the tithe belongs only to God and He commanded to return it in His Treasury (Mal 3: 8-10). Indeed, Jesus said in Matthew 22: 21: “Give to Caesar what is Caesar’s, and to God what is God’s.”

Jehovah Witnesses’ church has approximately 6,957,854 believers worldwide.⁵⁵ They believe that the death of Jesus put an end to sacrifices and offerings (tithes included) according to Daniel 5: 27. According to one of their favorite Bible study books, “Christians are not required to pay tithes, and there was no recommendation for Christian tithing in the first century. The primary purpose of tithing is to sustain the temple and the priesthood of Israel according to the law. So, the tithing obligation ended when the Mosaic covenant ceased through its fulfillment when Jesus died on the tree.”⁵⁶

⁵⁵*Annuaire des Témoins de Jehovah 2008* (New York: Watch Tower Bible and Tract Society, 2008), 31.

⁵⁶*Étude perspicace des Écritures* (New York: Watch Tower Bible and Tract Society, 1997), 649.

On this idea, we disagree with their point of view since Jesus Himself never rejected tithing. Instead, He condemned its misuse (see Luke 18: 12) in the context of the parable of the Pharisee and the tax collector. Jesus used many parables to talk about money or possessions, so it was imperative that his disciples learnt, understood, spoke and practiced it in their daily lives. Indeed, in Matthew 23: 23, Jesus never denounced the practice of tithing, but He did express the utmost significance of being a productive steward in many of His lessons. Jesus taught tithing to his listeners, as well as keeping the other vital principles of God. Thus, Christians should ponder on these questions when examining the teachings on “What are the expectations of God for me to give to the church?” It is important to consider that Jesus did not disregard the tithes that was established before Abraham or the tithing that was practiced by the Jewish nation in the Mosaic Law. Instead, He extended upon the concept of graceful giving. Jesus connects one’s gift directly to one’s heart. The way a person gives reflects his/her love for God.

Therefore, the reasons for not tithing are irrelevant. It can also be said that the biblical teachings on tithing is not only intended for the Adventist Church, but is a biblical teaching accepted by a number of authors from different denominations. With this assurance of the biblical truth of tithing, we can now study the Soavinimerina Church to see its potentials and weaknesses.

One of the reasons why every Christian should pay their tithes is because it is biblical, so all other reasons, whatever their upsides may be, would be outweighed by that. Again Roderick C. Meredith argued that Jesus Christ did abolish tithing: we find

no scriptural command to stop tithing, and we do not see any biblical evidence that says that Apostolic Church ceased from tithing.⁵⁷

However, early Christians believed that they should support the ministry by giving cheerfully. It is confirmed that: “the Disciples of Christ were encouraged to sustain the Christian ministry by their personal participation and by material contributions. Instead of giving precise and fixed sums to cover the congregation’s expenses, the principle was the willing mind giving according to what one has, not grudgingly, for God loves a cheerful giver (2 Cor 8: 12; 9: 7).”⁵⁸

Scholars’ View on Tithes

May, a Methodist Episcopal evangelist said that tithes and offerings were instituted in the Garden of Eden. Abel must have already paid his tithe since his sacrifice in the Garden of Eden was described as an offering.⁵⁹

Robertson concluded that Christians should never give less than ten percent and Christians’ righteousness should exceed that of Jews. Furthermore, tithing was practiced before the Mosaic Law and no valid reason exist to object tithing.⁶⁰

Salstrand argues that tithing was a historical practice of the church that was practiced before the Mosaic Law, was commanded in the Old and New Testament, and it is required of all obedient Christian.⁶¹

⁵⁷Roderick C. Meredith, *God’s People Tithe* (San Diego, CA: The Living Church of God, 2002), 9, 10.

⁵⁸*Étude perspicace des Écritures*, 649.

⁵⁹John Albert May, *The Law of God on Tithes and Offerings or God’s Plan to Finance His Church*, 3rd ed. (Nashville, TN: Publishing House of the M. E. Church, 1919), 7-24.

⁶⁰A. T. Robertson, *Five Times Five Points of Church Finance* (Chicago, IL: Western Publishing House, 1885), 108, 112-16, 118-25.

⁶¹George A. E Salstrand, *The Tithe: The Minimum Standard for Christian Giving* (Grand Rapids: Baker, 1952), 19-21, 39-43.

There was a period in time when tithe was modified as taxes.⁶² Pink explained the reason why God has appointed us the tithing. He said: As our Creator, He wants us to honor Him with one-tenth of our income. In other words, the tenth point is acknowledging His temporal mercies and acknowledging that He is the giver of them. It is the acknowledgment that temporal blessings come from Him and are committed for Him.⁶³

Finally, Ervin Budiselić, in his article emphasized the conclusion that the New Testament teaches that Christians have an obligation to give (e.g., supporting pastors, the work of the church, helping those in need, helping poor churches) and to the point of giving one-tenth of financial income, based on the Old Testament. When it comes to the practice of tithing, it can be a good and blessed practice and just one of the ways Christians can practice giving today, but it is not an exclusive commandment.⁶⁴

These few Scholars' views on tithes demonstrate that tithing is among the biblical teachings and should therefore be approved by all Christian believers.

Conclusion

In the Old Testament, God gave clear instructions about the tithe that belongs to God. The Owner of the universe claims a tenth of all their income. It will be to our advantage, for the sake of humankind's salvation, to rejoice with God in the salvation of others, to bless us abundantly with what we have. There is no contradiction between the Old and the New Testament on tithing since both of them teach about it clearly.

⁶²William F. MacDonald, "Tithe," *The World Book Encyclopedia* (Chicago, IL: Word-Book Childcraft International, 1981), 19:236.

⁶³Pink A. W, *The Tithe* (Grand Rapids, MI: Christian Classics Ethereal Library, 2007), 10.

⁶⁴Ervin Budiselić, "The Role and the Place of Tithing in the Context of Christian Giving," accessed November 2, 2022, <https://www.researchgate.net >...>Christianity>.

Indeed, Spirit of Prophecy quotes emphasize and clarify further. In The Seventh-day Adventist Church, tithing is fully accepted and active. Tithing is not about human emotions. It is a God-blessed teaching.

Christian stewardship encompasses the whole of a believer's life: his time, money, talents, energy, family, business, as well as home, and only when the believer starts to be accountable to God. Not tithing or neglecting it is not just a financial problem; it is a problem of people who claim Jesus Christ as Lord but do not recognize Christ's Lordship in their lives. So, with this in mind, God has designed His work to be supported through tithing. Thus, tithes are to support those who work in the field to seek the perishing souls.

Finally, even though there are those who are against tithing, the Bible, Ellen White, and other Christian writers testify that true believers should tithe in recognition of God's ownership. There is no valid reason to withhold the portion dedicated to God alone.

This chapter, as the theological basis for the study, provided an understanding of the tithing system. This system has its roots in the truth that God owns all things as Creator and man as steward. All those who have acknowledged this truth through the ages have been loyal to the Owner. Jesus, the Word of God, counseled to exercise justice, mercy, and faith and not leave other tithes unpaid (Matt 23: 23). Seventh-day Adventist pioneers have found the principle and applied it, and it has been a source of continued blessing and growth for the church.

CHAPTER 3

DESCRIPTION OF THE LOCAL SETTING

After presenting the theological, now we will see the definition and details of the tithing of the Soavinimerina Church, to find the real problem there. But before defining the Soavinimerina Adventist Church, it is necessary to know its environment namely its country, its district, its municipality and its province.

Country and Region Profile

First of all, Soavinimerina is a small town in Antananarivo, the capital city of Madagascar. Madagascar is an East African island nation consisting of a large island in the Indian Ocean, separated from the rest of the continent by the Mozambique Channel.

Figure 1 below shows the map of Madagascar in the Indian Ocean.



Figure 1. Madagascar Island

Source: Madagascar *Encyclopædia Britannica*.

The religious demographics in Madagascar are Christians (85%), Muslims (3%), Judaism, Hinduism, Buddhism (>1%), and those with no affiliation (7%). The main languages used in Madagascar are Malagasy, English and French. More than 80% of the population in Madagascar work in agriculture, fishing and forestry. A large part of the country's economy is based on agriculture, which employs 70% of the active population.¹

Unfortunately, Madagascar is one of the poorest countries in the world where about 8 out of 10 people live below the poverty line. Furthermore, corruption is still very common in daily life in Madagascar. This situation accentuates social injustice and inequality while seriously impeding the nation's growth and economic development. It is the source of public distrust in government officials and state institutions. The various challenges confronting the nation will have an impact on tithing, making the work difficult.

Profile of Soavinimerina

Soavinimerina is a small town in Madagascar located in the Antananarivo Avaradrano region. Antananarivo Avaradrano is a municipality in the north of Antananarivo the capital, province of Antananarivo. Indeed, Antananarivo-Avaradrano is a district in Analamanga, Madagascar, with sixteen rural municipalities covering 617 km² and a population of 3,435,161. The district is further divided into 16 municipalities: Alasora, Ambohidrabiby, Ambohimalaza Miray, Ambohimanambola, Ambohimanga Rova, Ambohimangakely, Anjeva Gara, Ankadikely Ilafy, Ankadinandriana, Anosy Avaratra, Fiefferana, Manandriana, Masindray, Sabotsy Namehana, Talata Volonondry and Viliahazo.

¹Madagascar Travel Guide, <https://www.roughguides.com> › Africa › Madagascar.

new settlers went through a lot of trials, and he said that the *merina* were a blessing, and he said “I will bless the *Merina*,” thus giving the real name “Soavina ny Merina,” but it was abbreviated later into the current name.

Economy

There are a number of local businesses and hotels, and a lot of infrastructure still need to be built there, as well as a lot of culture that can be exploited and collaborations that can be done. In addition to farming and animal husbandry, some of the villagers make a living from other occupations, and some even work outside their villages.

Soavinimerina is a fascinating, interesting and unassuming city. Although it is rural, some local villages already have access to many lighting technologies that make them ideal for living or visiting.

Tradition and Culture

The city of Soavinimerina is closely linked to the historic city where the former royal palaces of Madagascar are located, called Ambohimanga Rova. Therefore, it is very important to know the facts of the place that are relevant to life, especially the beliefs of the people there. There are many rituals found in this place which still have many followers, even those who claim to be Christians. For example, the sacrifice of an ox or a chicken is done every year to seek the blessing of the kings who are buried in this palace. Moreover, Sacred zebu were kept in a sunken cattle shed (fahimasina) west of the Kianja courtyard before being sacrificed at royal events² such as circumcisions and the Fandroana festival. Only the two most valuable

²“Royal Hill of Ambohimanga,” accessed 2 November 2022, [https // whc.whc.unesco.org/en/list/950](https://whc.unesco.org/en/list/950).

types of zebu were kept here: the black zebu with white markings on the forehead, called Volavita, and the red-brown zebu, called Malaza.³

Apart from that, two nearby sacred, rock-covered springs feed a stream that flows through the buffer zone around the Royal Palace and is believed to have cleansing powers. A number of ancestral fady (taboos) enacted by Andrianampoinimerina continue to apply in the village, and include bans on corn, squash, pigs, onions, hedgehogs and snails; the use of reeds for cooking; and the felling or gathering of wood from the sacred woods on the hill.⁴

Finally, it is reported that since the late 19th century, Merina has been viewed by many as the embodiment of an ideal ancestrally blessed social order. The importance attached to the site in Imerina increased when its sister rova in Antananarivo was destroyed by fire in 1995, adding to the feeling that Ambohimanga was the last remaining physical link to this sacred past. A small intellectual elite among the Tsimahafotsy clan of Ambohimanga and the nobles (Andriana) believe that only Ambohimanga possesses the blessings of the ancestors (Hasina) to serve as the state capital and give national leaders the legitimacy and wisdom they need to rule the country properly.⁵

History of Soavinimerina Church

First of all, the Soavinimerina Church, is one of the nineteen churches in the district of Sabotsy Namehana, in the capital of the Central Malagasy Conference

³"Ambohimanga Rova," accessed 2 November 2022, [http: www. Ambohimanga-rova.com/home/patrimoines_ambohimanga_rova :colline_ambohimangarova](http://www.Ambohimanga-rova.com/home/patrimoines_ambohimanga_rova :colline_ambohimangarova).

⁴Wikipedia, "Ambohimanga Rova," accessed 2 November 2022, <https://en.wikipedia.org/wiki/Ambohimanga>.

⁵Ibid.

territory. The Soavinimerina Church has been in existence since 1980, and it has been organized since 1990 with 132 members on December 2021.

The history of this church begins with a family. Before 1947, the Rabezetovo family from Soavinimerina needed accommodation in Andilamena. This family did business as cattle dealers and had a lot of success in Andilamena. However, due to the broiling war in Madagascar, which was waged by anti-colonial forces in 1947, they lost their possessions and were forced to return to the capital city, Antananarivo. Then, Rabezetovo sought a school to educate his children in Antananarivo. When he asked the pastor of his ancestral church, the pastor advised him to admit them to the Soamanandrarinny Adventist School. Thus, the eldest son of Rabezetovo studied there. Rasolofonjatovo was the name of his eldest son. They gradually became convinced of the Adventist message and the eldest son even became a pastor. Later, a missionary named Paul Girard preached the gospel in Soavinimerina. Rabezetovo was convinced of the truth and was baptized in Manandona in 1951. Rabezetovo later became an evangelical peddler. And a few months later, his second son was also baptized. That year, a church premise was established in Soavinimerina, in a house at the top of the town. Other families in the Soavinimerina area were convinced of the truth and an evangelist named Ranjalahy, who lived in Antanambao, cared for them. The remains of this building are still there today. At that time, Manandona was a large church. A few years later, all Adventists in Soavinimerina and surrounding villages converged in Manandona. The Rabezetovo family began to scatter, some abroad and locally and most of them prayed in Mandrosoa, which houses the main church in the capital city of Madagascar.

The following are some memorable dates in the history of Soavinimerina Church:

1983-1984: The church has resumed at the home of Pastor Rasolofonjatovo, with a brave young man named Andriamalison Nina, from Moramanga. The congregation is growing little by little. Rabezatovo's son, Ravoninjatovo joined the family. The church has been working and really progressing. Among those baptized around this time in 1985 was an elder named Patrice and some of his brothers and sisters and others who were convinced of the Gospel.

1985: Rabezatovo stopped working but retired and returned to Soavinimerina

1990: Pastor Rasolofonjatovo needed his house where the church was located, so the church rented a house on the west side. Previously, Pastor Rasolofonjatovo donated land to the church. It should be noted that he sold almost all of his land because he believed that Jesus would return soon.

1990-1992: The land was prepared, the construction began. It was all done in faith because the church had no funds at all.

30 May 1992: The church was dedicated, attended by dignitaries of the time, pastor Randriamanajra Philbert, brother of the current mayor, Pastor Paul Ratsarasaotra, the President of the Central Malagasy Mission of that time. Here are the former pastors successively in the District of Ampangabe Ilafy: Rakotonoely Rakotomavo and Razafiarivony Davidson.

After that, there were many pastors who worked successively as district pastor in this area and the SDA Church of Soavinimerina could celebrate its 30th anniversary on the 30th of May, this year 2022. There are generally few Adventist members in the area because many still hold to the tradition and also fear their clergy because of the threats posed by the latter. It is very important to mention that in this area, the

Catholic Church is dominant and has many followers. However, it can be said that the work of God is progressing because a few churches have been formed as a result of the missionary work of the church.

Concerning the tithe, the Soavinimerina Church returned a tithe of \$ 4,119.96 in 2020 over five years according to the Financial Director's report. Divided by 126 church members each member returned \$32.70 during the year 2020. At present, the proportion of church members returning their tithe is less than 50 percent. Thus, Soavinimerina Church is well aware of tithing but there are still those who are not so convinced that ongoing and lasting awareness is needed.

Sampling Procedure

The researcher used a group sample that is representative of the population under study. According to Kristsonis, "sampling is the process of selecting a number of individuals for a study in such a way that the individuals represent the larger group from which they were selected."⁶ A sample group consists of people with the same characteristics as the population as a whole. Thus, a selection of a representative sample of people is used because of its relevance to the study.

Data Collection Instrument

The researcher used the statistics available in the church which has been updated after revising the church books this year. As a result, there are about 50 active members who are baptized and the rest are children, young people and interested people who have not yet been baptized.

For the data collection, the researcher interviewed 26 people including, 8 children, 13 women, 10 men, 3 Church Elders in the SDA Church of Soavinimerina.

⁶William A. Kristsonis, "Researcher Design and Methodology," accessed September 26, 2022, <http://www.slideshare.net/guestee1ebaf/research-design-and-methodology>.

Interview was used to know exactly people's opinion about tithes. This interview was based on the five following five questions: What is the level of tithing? What are the spiritual challenges related to tithing? What are the socio-economic challenges related to tithing? What is the level of knowledge awareness of members in relation to tithing? What is the way forward for enhancing tithing? Then, the ideas were explored through their combined responses after the enumeration analyzed from their combined responses after the count.

Children's Answer

These children are between the ages of 8-12. Children are usually very easy to talk to. Some of them were already practice tithing. The problem for them is the lack of knowledge but they are willing to do it anyway. There is not enough knowledge they receive from home about tithes that is passed on by parents. It has also been found that there is not enough teaching on tithing in baptismal classes or even non-existent.

Women's Response

It is very important to mention that 70% of these women are young. These women recognize and are aware that the level of tithing is not stable according to the statistics, sometimes very high and sometimes very low. There are many reasons for that, including the lack of will, selfishness, misunderstanding, misappropriation or spiritual immaturity of the members. Moreover, poverty and lack of employment would be a socio-economic challenge. Indeed, some of these women could not pay tithes since their husbands are not members and they do not allow them to tithe. Regarding the knowledge of tithing, this group shows that the knowledge is so scarce that until now many have not yet understood why should they tithe or what is the

value of tithes. According to them, the solution is to strengthen the tithing system and tithing training should be increased and improved.

Men's opinion

Most of them are still young. This group also recognizes that tithing is not stable and also depends on the season, as the main occupation of the members is farming. Lack of love and will, theft, abuse, selfishness, spiritual immaturity, looking at a person instead of the Lord are the spiritual reasons associated with tithing. For social and economic challenges: shortage of work, reluctance to do manual labor especially for young people who are the majority in the church, all have a negative impact on the tithes. As far as knowledge about tithe is concerned, this group asserts that members' knowledge of tithing is still insufficient. According to this group, seminars are important in the sense that they encourage members to create work. Also teaching each family to have a family evening worship, and the parents will have the tithes, followed by the baptismal class.

Elder's Idea

The level of the tithing depends on the period, that's why the statistics are not very stable. Theft, no transparency of financial report, misunderstanding of tithing, spiritual immaturity, lack of love and will are spiritual challenges associated with tithing. Also, for social and economic challenges, there is a shortage of jobs. Isolation from the environment is the cause of low prices of agricultural products. According to this group, they have knowledge of tithing. And they want a seminar to attract the attention of the members so that every member has a job. Apart from that, these leaders agreed that there is a complete lack of visitation of members and that this is one of the reasons why members are not very motivated. Besides, it should also be

noted that a single pastor presides over 12 churches in this church District of Soavinimerina. Therefore, close cooperation between pastor and elders is necessary to ensure that the work is smooth and orderly.

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Data Analysis

Data analysis is a very important but not very easy work too. Lacey described data as “mass of words generated by interviews, or observational data that needs to be described and summarized.”⁷ Yin defined data analysis as “that consists of examining, categorizing, tabulating, or otherwise recombining the evidence, to address the initial propositions of a study.”⁸ By analyzing and comparing the data, it is observed that

⁷Anne Lacey and Donna Luff, “Qualitative Data Analysis,” accessed November 2, 2022, <http://www.Rds-eastmidlands.Nihr.Ac.Uk>.

⁸Robert K. Yin, *Case Study Research: Design and Methods* (Newbury Park, CA: Sage, 1989), 105.

almost all the groups have some common points of views and share the meaning of other ideas. But this work will be based only on conventional data.

We identified 4 levels of issues that affect tithing:

- 1- Spiritual level: spiritual immaturity, member's misunderstanding, infidelity, abuse, lack of love and will, theft, misappropriation, comparing self to others.
- 2- Socio-economic level: poverty, lack of job, isolation of environment.
- 3- Cultural and religious: the analysis of these two things has discovered potential threats such as imitating the ways of the world to get rich.
- 4- Level of knowledge of tithing: some members especially the newly baptized members do not have enough knowledge about tithing.

CHAPTER 4

STRATEGY FOR IMPLEMENTATION AND PRACTICAL SUGGESTIONS TO INCREASE TITHE

This chapter focuses on strategies to increase tithing in the SDAC in Soavinimerina. After all the analysis done, spiritual immaturity and infidelity in tithing are the causes that affect this church in general. Thus, this chapter will describe strategies to train, equip, encourage, and mobilize members so that tithes may be increased in the Soavinimerina Church.

Should Members Return Tithes?

Regarding the problem that exists in the Soavinimerina Church about the lack of returning tithes, the question arises whether the members may sometimes not pay tithes according to the circumstances of their life.

According to the teachings of God's Word which has been examined before, there is no excuse for not paying tithes since it is the possession of the Holy God. It is also said that tithing is a sign of our trust in God and our acceptance of Him as the owner of the universe and we are the stewards of His property. Then, as children of God, members should return tithes. We, as church, members of Christ's body, are encouraged to faithfully return tithe to the church.¹ As said, tithing serve as a measurement of our spirituality. This is the reason why tithing must be a test for holding an office in the church.²

¹*Church Manual* (2010), 136.

²*Ibid.*, 137.

Indeed, God must come first. We are not to give the rest of our income to Him after our needs have been met. Before any portion of our income is consumed, we should take out that portion which He claims the tithe and give to Him.³ We should have faith and trust in Him.⁴ Finally, as Christians, our relationship to money is one of management, not ownership. Everything we own belongs to God.⁵

Church members and their children around the world calculate tithing as one-tenth of their income. Those who have their own businesses are encouraged to return the tithe on their earnings. In recognition of the biblical plan and the solemn privilege and responsibility incumbent on church members as children and members of his body, the church, all are encouraged to return a faithful tithe (one-tenth of their income or personal income) to the denominations treasury.⁶ Thus, God's people should return tithes.

Strategy

The problems that affect tithing in the SDA Church in Soavinimerina as outlined in Chapter 3 are both spiritual and economic. Part of the reason for the low tithing is the Malagasy people's complex social and economic situation today. Despite this inevitable plan to increase tithing and stop the causes that affect it, all members of the Church support it. To determine the reasons for this, we developed a strategic plan

³Ellen G. White, *The Adventist Home* (Hagerstown, MD: Review and Herald, 1952), 369.

⁴Ellen G. White, *Messages to Young people* (Hagerstown, MD: Review and Herald, 1930), 304.

⁵James D. Berkley, *Leadership Handbook of Management & Administration* (Grand Rapids, MI: Baker Books, 2007), 109.

⁶General Conference of Seventh-day Adventists, *Seventh-day Adventist Church Manual* (Accra, Ghana: Advent Press, 2000), 153.

consistent with the various objectives to be achieved. These objectives examine the options in the survey conducted in Soavinimerina SDA Church.

The first objective is to bring church members to pay tithes faithfully. We will carry out three plans to achieve this goal. The plan is to place oversight committees for the church's tithes. The second plan is to equip these monitoring committees with the capability to record the tithes paid by each member. The third plan is to manage the church's finances in a transparent manner for all members.

Below are eight tables that show the plan and strategy to improve tithing in Soavinimerina SDA Church.

Table 1 represents the establishment of an Assessment Committee.

Table 1. Plan 1: Establish an Assessment Committee

Activities	How	Who	When	Where
To inform church members on the importance of the financial sub-committee, its structure and functioning	Organize seminars with church members.	The District Pastor	Month of June	SDA Church Soavinimerina
Establish this assessment committee in the church	Organize board members' votes by church members.	The District Pastor	October	SDA Church Soavinimerina
Train the sub-committee members on the management of the church resources	Organize a practical training workshop.	The district Pastor	November	SDA Church Soavinimerina

Table 2 below shows the way to provide equipment to the treasurer and his or her coworkers.

Table 2. Plan 2: To Provide the Monitoring Committees with the Necessary Equipment

Activities	How	Who	When	Where
Order printing of receipt books, registers, envelopes, recipe booklets, individual tithes in kind.	Soliciting Print funds	The Treasurer of the Central Malagasy Conference	As soon as the need arises	SDA Church Soavinimerina
Distribute: - the individual envelopes of the tithes to the members, - a tithing sheet for the whole year.	Soliciting print funds	-The local Pastor -The Treasurer of the CMC -The oversight Commission.	Upon the submission of the application	SDA Church Soavinimerina

Table 3 shows the transparent management of churches finances.

Table 3. Plan 3: Transparent Management of Church Finances

Activities	How	Who	When	Where
Inform the members about the activities or movement of finances	Giving Finance Reports	The oversight Committees	Every first Sabbath afternoon of the month for the previous month's report	At the church
Developing the budget forecast	Convening and consulting the members meeting	The oversight Committees	At the beginning of each new year	At the Church

The second objective is to establish a Stewardship program. To increase tithes and reduce the factors that affect them, a stewardship program that encourages members to be financially healthy and faithful stewards must be established. There are many activities the researcher will collaborate with the Director of Stewardship Departments of the Central Malagasy Conference, the Women Ministry, Youth Ministry in the local Church and specialist Guest on business.

Tables 4 and 5 below show successively the schedule of the stewardship program.

Table 4. The Schedule of the Stewardship Program

Phase	Main Activity	Various Activities
Phase 1 Seminar with the Director of Stewardship Department of CMC	Holding one month stewardship enrichment seminar on Family Finance.	Seminar 1. Biblical Foundations on Giving. 2. Global Trends and their Impact on Giving: Materialism 3. Biblical Principles on Financial Giving. 4. Tithing 5. Secrets to healthy Financial living.
Phase 2 Training with the leader of Women Ministry, Youth Ministry and a Business Specialist	Entrepreneurship & Self-reliance Projects Skills training to encourage self-reliance.	Workshops 1. The Bible and Self-reliance 2. Guide to starting Business. 3. Poultry Production 4. Vegetable Production. 5. Arts and Crafts. 6. Customer (client) Care

Table 5. The Schedule of the Stewardship Program

Phase	Main Activity	Various Activities
Phase 3 Home visitations by Pastor and Elders	Intensive Home visitations.	Visiting members and encouraging them in faithfulness.
Phase 4 Stewardship Rally	Holding a District Stewardship Rally that aims to motivate members on the essence of Giving	Rallye 1. Financial standing of the churches in Tithes and offerings. 2. Members' participation church by church. 3. Use of Tithes and Offerings. 4. Sermon 5. Open Discussion. 6. Testimonies.

The third objective is to convince church members to put God first in all their activities. To achieve the spiritual goal of putting God first in all things, we have conceived two strategies: first, a spiritual revival; and second, reviving the Bible study program in local churches. The steps to achieve these objectives are presented in the following tables:

Table 6 shows the special program of spiritual awakening.

Table 6. Strategy 1: Organizing Spiritual Awakenings

Activities	How	Who	When	Where
Interact with members on appropriate sermons related to tithing	Program the weeks of vigil and prayer.	District pastor Church Elders Professionals	Quarterly	SDA Church Soavinimerina

Table 7 shows the program of reviving the Bible study.

Table 7. Strategy 2: Reviving the Bible Study Program in Churches

Activities	How	Who	When	Where
Creating Bible Action Cells in Local Church	Designate cell leaders in local churches	Pastor Committee of Lay Activities	All year round	SDA Church Soavinimerina

The fourth objective is to help children to be accustomed to tithing. One of the important things that should not be neglected is the education of children from an early age so that they are already accustomed to paying tithes to God. Then, the prior work planned is to know children's needs. One common need among children is to develop a positive attitude toward tithes and very interesting programs that will attract youth to practice in. To achieve this goal, here are some suggested strategies.

Table 8 shows a special stewardship for children.

Table 8. Strategy 3: Providing a Special Stewardship for Children

Activities	How	Who	When	Where
Providing a Special Baptismal Class for Children with a Bible based foundation on Tithes	-The teaching is projected on the screen -Give them little quiz after the study and a gift for those who can answer correctly	Director of Children's Ministries Church Elders for children	Every fourth Sabbath afternoon	SDA Church Soavinimerina
Providing Envelops of tithes for children	Soliciting Print funds	Director of Stewardship Department	Every year	SDA Church Soavinimerina
Providing Devotional Books based on Stewardship according to their categories (early child, junior, teens)	A special budget is set aside for making books that are distributed to all children Each child is given a book	-Church board -Director of Stewardship Department	As available	SDA Church Soavinimerina

Strategy for Implementation

Because the aforementioned strategies have yet to be implemented, it is critical to develop strategies for their implementation in the church.

- The author will convene a meeting of church board to review and to vote the implementation of these strategies, so that once a month, things that can be implemented immediately will be proposed, followed by long-term plans.
- The strategy for the year will be announced during the church announcement before the worship with much encouragement. It is better if the district pastor or one of the elders announce these projects because they can convince more the members to participate. Furthermore, the author will invite the Staff of

local communication department to use new technology in order to help the congregations to remember these projects and to encourage them to take part actively.

- Project must be completed in a specific order and will be carried out as soon as the church board grants permission.
- The author personally will gather all of the church leaders from various department in the church so that the author can train and will encourage them to be faithful in all aspects. This will be confirmed by doing the spiritual retreat with them first.
- The author use all available resources to assist the church's financial managers, whether material or advice.
- The author will conduct a monthly evaluation to determine member loyalty.
- The author will work closely with the elders to visit and pray for anyone who has tithing issues.

Practical Suggestions

It is advisable to continue the inquiry on members' faithfulness to tithe from time to time when the number of baptized members increases. It is also possible to find other ways to encourage people to be faithful to God in all aspects of their lives. Therefore, here are some suggestions:

- For members to become true Disciples of Christ, they must receive ongoing training in Christian life management under the supervision of the pastor and church leaders.
- Close collaboration between the church fund close-monitoring committee and the treasurer is encouraged in order to identify and resolve existing problems as soon as possible.

- The Church treasurer must ensure the availability of all necessary tools or equipment to facilitate collaboration between himself and his team in order to work harmoniously and diligently.

- Church elders should hold regular baptismal classes and explain tithing to students so that they are already tithing before their baptism.

- The Church's financial officer is encouraged to make a monthly financial report for transparency, so that church members are motivated to be faithful at all times.

- Leaders are encouraged to recognize faithful members and encourage those who are not active in church or at home, which is followed by fervent prayer.

- In order to assist members in having a serious and long-term income, a long-term consultation between the Stewardship Department and church businessmen is also required.

- All levels of church leadership should lead by example in returning tithes as long as they are involved in the gospel ministry. This leadership principle, which would be applied during church elections, will accept and thus bless the church and His gospel work.

- Church leaders are also encouraged to prepare successors in financial management so that the treasurer does not last too long in his or her position.

CHAPTER 5

SUMMARY AND CONCLUSION

Summary

Tithing has its reference in the Bible even before the existence of the nation of Israel. It means giving back to God what is His, a sign of gratitude and belief that God has ownership of everything.

Tithing is based on income and benefits the divine work. It is a response to heavenly blessings, a rejection of selfishness, an acknowledgment of divine intervention in one's life, and an aspect of worship.

Tithing is fully integrated into God's covenant with his people through legislation that defines what tithes are expected to be done when giving, its use, and its theological and social function. A tithe of all land produce, large and small livestock, or their silver equivalent are required by this legislation. Furthermore, since tithing is a practice mandated by the Lord, it is not voluntary; rather, it serves as a constant reminder of the covenant and the people's devotion to their God.

Tithing is given for a variety of purposes, including the support of priests. Denial of tithing is considered theft, and thus the result is the curse rather than the abundant blessing promised by God.

Seventh-day Adventist Church has implemented a system for systematic returning of tithes, which encourages regular donations proportionate to income or means of production. For this simple plan, all adult and young members, even

children can contribute to the Lord's work by tithing. It is the primary source of funding to meet the needs and challenges of preaching the gospel worldwide.

Given the significance of tithing, courses must be organized to encourage members to give back God's tithes what is due. Failure to perform this sacred duty may result in a curse for the church instead of the promised blessings.

Conclusion

Members of the Soavinimerina Church have not fully grasped the biblical instructions of stewardship and its emphasis on God's ownership, as well as the fact that all created beings are accountable and responsible as good managers of God's resources entrusted to them. Once the church members understand well the importance of tithing, they can increase their tithes, even those who do not have a lot of money to give back to God. They will be blessed, and the Seventh-day Adventist Church will have the means to accomplish its mission.

This project is very crucial to the SDAC in Soavinimerina because it allows for regaining consciousness of God's divine demands in relation to tithing, a requirement that, despite the passage of time, has not changed but rather been reaffirmed. As a result, pastor and church leaders must be involved in them and serve as role models so that members can do the same. It is not an option to be faithful in tithes, no Christian can claim to be faithful or not; it is a divine requirement that must not be contested at any level. Hence, we must apply the strategies cited above in the SDAC in Soavinimerina to enhance tithing. The strategies can be extended to other churches in the District as well.

APPENDIXES

APPENDIX A
CORRESPONDENCE

EGLISE
ADVENTISTE
DU SEPTIEME JOUR
Fédération
Madagascar Centre

Fédération des Eglises Adventistes
Madagascar Centre
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Tel. : (+241) 100 34 / (+241) 48 254 00
E-mail : fedmadacentre@gmail.com
fedline.adventist.org



Soamanandriny, January 16th, 2021

LETTER OF RECOMMENDATION

We, undersigned, the Central Malagasy Conference, represented by President Pastor ANDRIAMPARATIANA Fanera, hereby authorize Pastor ANDRIAMPANIRY RATSIMBA Oliva Colombe to make a survey and gather information about his research project in the Church of Soavinimerina- Sabotsy Namehana 's District, from the recommendation of the AJA.

Also, this letter is delivered to him to serve and to assert what of right.

President,



Pastor ANDRIAMPARATIANA Fanera.

APPENDIX B

SERMON

THE TENTH : "HOLY TO JEHOVAH"

Leviticus 27.30 :

"And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD". KJV

Leviticus 27.34 :

These *are* the commandments, which the LORD commanded Moses for the children of Israel in mount Sinai.

Testimonies for the Church 1:430

Like the Sabbath, the tithe is holy...

Testimonies for the Church 1:426, 427

The moral law focused on keeping the Sabbath, which was not a burden, unless there was a violation that resulted in the punishments given by the law. The tithing system was not a burden to the faithful either.

The Review and Herald, May 16th, 1882

In the same way, the tithe of our wages is "holy before the Lord". The New Testament does not abolish the tithing law, nor does it abolish the Sabbath commandment; their truth and their great spiritual significance are clearly explained...

Counsels on Stewardship, 66 (1882)

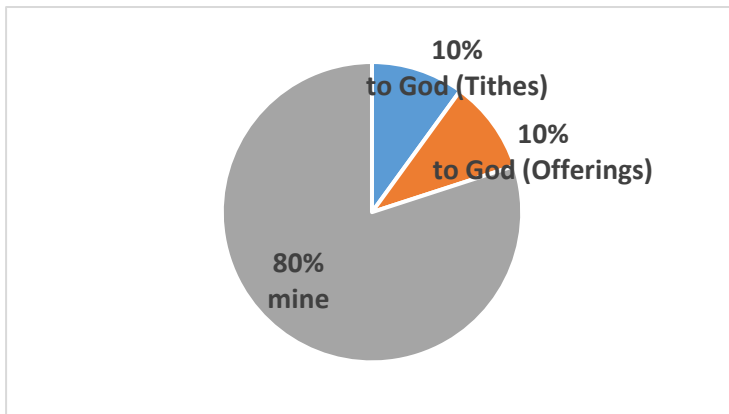
The New Testament does not repeat the declaration [promulgation] of the tithe law or the observance of the Sabbath, because these already tell the truth it brings and the deep spiritual explanation it brings.

APPENDIX C

TRAINING

TITHE AND OFFERINGS: WORSHIP GIVEN TO GOD

The true biblical stewardship is a total commitment from our heart to God. Stewardship is not just about tithes and offering, but what can be yours too.



These are few points on which are based the returning Tithes and giving Offerings are based.

- (1) Genesis 1:1 – "In the beginning God created ..."
He created
The universe belongs to Him (See Psalm 24 : 1)
- (2) The universe is His. Genesis 1: 26-28 - « And God said: Let us make man in our image, according to our likeness; and let them rule over the... And God blessed them, saying: Be fruitful and multiply and fill the earth and serve them, and rule over..."
We take care of the created things.
We are the partner of God.
- (3) John 1: 14, 16-17 – "And the Word became flesh and dwelt among us and we saw... For we all receive from its fullness, grace upon grace. For the law was given through Moses; for but grace and righteousness came through Jesus Christ."
He is Savior
He is love
- (4) 1 John 4: 19 – "We love, because he loved us before."
- (5) Matthew 6:33 - "But seek first his kingdom and his righteousness, and all these things will be added to you."
He promises.

- (6) Philippians 4:19 - "For my God will fulfill all your needs according to his riches in glory in Christ Jesus"
- (7) He has made his covenant

TITHES

- Leviticus 27:32 - "And the tithe of the cattle, the sheep and the goats, the tithe of everything that passes under the shepherd's staff, shall be holy to Jehovah."
- Leviticus 27:32 - It is clearly defined, that no matter what all blessings enter to you:
Proportion or rate – 1/10 or 10%.
- Leviticus 27:32 - It is clearly defined, that no matter what all blessings enter to you:
Jehovah ask that it should be returned to Him.

Leviticus 27:30 "And the tithe of all the produce of the land, whether from the rice fields or from the fields, belongs to Jehovah; it is holy to Jehovah."

Leviticus 27:30 "These are the commands that Jehovah commanded Moses to the Children of Israel on Mount Sinai."

Testimonies for the Church 1:430 Like the Sabbath, the tithe is holy...

Testimonies for the Church 1: 426, 427 The moral law focused on keeping the Sabbath, which was not a burden, unless there was a violation that resulted in the punishments given by the law. The tithing system was not a burden to the faithful either.

The Review and Herald, May 16, 1882 In the same way, the tithe of our wages is "holy before the Lord". The New Testament does not abolish the tithing law, nor does it abolish the Sabbath commandment; their truth and their great spiritual significance are clearly explained...

Counsels on Stewardship, 66 (1882) The New Testament does not repeat the declaration [promulgation] of the tithe law or the observance of the Sabbath, because these already tell the truth it brings and the deep spiritual explanation it brings.

- Malachi 3:7 - "Since the days of your fathers, you have turned away from my commandments and have not kept them. Return to me and I will return to you, says the Lord of hosts."
The Tithe is an expression of faithfulness.
Malachi 3:8 - "Will people rob God, you rob me? But you say, what do we rob you of with tithes and offerings.
Malachi 3:10 – "Bring all the tithes into my store house....."

OFFERINGS

- Deuteronomy 16: 16, 17 - "... And let no one appear in vain without bringing an offering before Jehovah, but let each one offer what he can, according to

the blessing of Jehovah your God, which he gives you."

Offering is a matter of quality and tithes, quantity.

Leviticus 22:18, 19 – "Speak to Aaron and his sons and all the sons of Israel: Whoever of the house of Israel, or of the stranger among Israel, brings his offering As a vow offering or a freewill offering, which will be offered to Jehovah as a burnt offering, he will offer a male without blemish, whether it is an ox, a lamb, or a goat, so that you may be pleased."

Leviticus 27: 33 - "... He shall not know good or bad, and he shall not exchange them; and if there is any exchange, both he and his exchange shall be holy and shall not be redeemed. These are the commandments that Jehovah commanded Moses to the Children of Israel on Mount Sinai."

Leviticus 22:18, 19 – "Speak to Aaron and his sons and all the sons of Israel: Whoever of the house of Israel, or of the stranger among Israel, brings his offering As a vow offering or a freewill offering, which will be offered to Jehovah as a burnt offering, he will offer a male without blemish, whether it is an ox, a lamb, or a goat, so that you may be pleased."

- 2 Corinthians 8:12; 9: 6, 7 - "But if there is diligence, he is appreciated according to what he has, not according to what he does not have... But this is what I say: he who sows sparingly will also reap sparingly; but he who sows bountifully will reap. Let All people will do according to their heart's desire, not with sorrow, nor with constraint, but God loves a giver with joy."

SUMMARY

TITHE	vs	OFFERING
Both belong to God		
Returned to God		Offered to God
Both are holy		
God is the one who limit		You are the one who limit
Both are acts of worship to God		
Faithfulness		Thanksgiving
For people in worship		To serve others

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