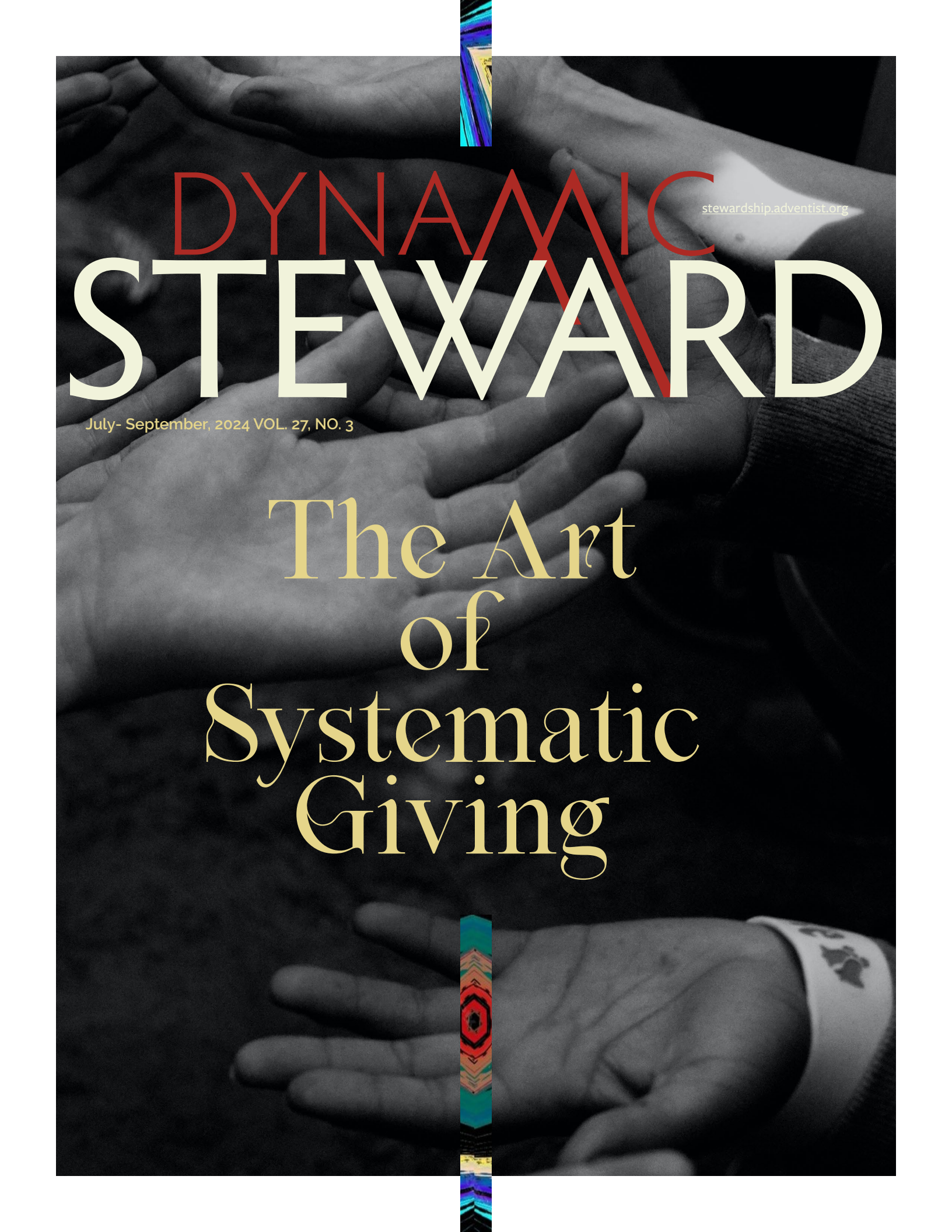




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The Art of Systematic Giving

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Unlocking God's Resources God's Way

The year 2024 is a celebration for the Seventh-day Adventist Church, marking the 150th anniversary of a long journey of sending missionaries from everywhere to everywhere. We rejoice over this milestone accomplishment and reflect on how to move forward and faster in our mission.

As we approach the culmination of human history, the Stewardship Ministries Department is dedicated to supporting the task to “spur one another on toward love and good deeds” (Hebrews 10:24, NIV). As church leaders and stewardship educators, how can we best fulfill this assignment? We are poles of influence; whatever we do or neglect to do will shape the world around us. However, not all our actions generate the same quality of response, so it is wise to pause and reflect on the most effective ways to sharpen our influence for good.

Inspired by our past, this issue of *Dynamic Steward* explores how **education and the promotion of Systematic Benevolence can decisively influence members' involvement in supporting the further expansion of mission**. Systematic Benevolence stands as the best path toward materializing the slogan borrowed from the Ugandan Union: “I will go as a faithful steward.”

We do not intend to disregard the appropriateness of other factors influencing congregational giving. Many individuals give in response to perceived existing needs, while others are moved by special appeals, as evidenced in Scripture. Nonetheless, our *Dynamic Steward* contributors, through an exploration of the Bible, the Spirit of Prophecy, and SDA Church history, establish Systematic Benevolence—giving in response and in proportion to what one has earned or received—as a primary method of supporting God's church in this final generation.

Systematic giving was not always the preferred giving method among Sabbatarian Adventists; they had a more erratic approach to giving. However, over time, guided by God through Bible studies and prophetic revelations, they recognized the importance of embracing Systematic Benevolence to sustain the mission entrusted to them. Ellen G. White commended the brethren for adopting Systematic Benevolence,



noting that even in its infancy, “the plan of systematic benevolence is pleasing to God.”¹ Reflecting on the effect of a fully developed systematic giving plan, Johannes Kovar remarked: “It (Systematic Benevolence plan) came at just the right time for the Seventh-day Adventist Church. Foreign missions and the rapid expansion of the church were greatly enhanced by the increased resources that came in through following the Bible tithing plan.”²

In addition to its historical and biblical anchorage, research in social science and church leadership has demonstrated the effectiveness of Systematic Benevolence. Several studies highlight the advantages of systematic giving over occasional, impulsive, or project-driven giving (Hoge & Yang, 1994; Hoge et al., 1996; Munday, King, et al., 2019; Smith et al., 2008). When elements such as planning, pledging, and giving as a percentage are present, members tend to give a higher amount and a higher percentage of their incomes. In a recent study (Barbe, 2024), Adventist Church pastors reported how their practice of promoting and teaching “to continually give to God as He continues to bless us” and to transform religious giving into a “consistent practice” resulted in a situation where members' giving did not dwindle during the COVID-19 pandemic.

The adoption of Systematic Benevolence demonstrates how God has guided His church to progressively understand the present truth about giving. Through this giving approach, He has provided the necessary resources for mission expansion and more. When members engage in Systematic Benevolence through tithing and offerings, they cultivate a mindset of putting God first and gratefulness.

As we strive to complete what began in 1874, let's join forces to prioritize and revive systematic giving.

Enjoy, implement, and share. Maranatha!

Aniel Barbe, Editor

¹ Ellen G. White, *Testimonies for the Church*, vol. 1 (Mountain View, CA: Pacific Press Pub. Assn., 1885), 190.

² Johannes Kovar, “Systematic Benevolence,” last modified March 17, 2022, <https://encyclopedia.adventist.org/article?id=5JHL>.

Dr. Melak Alemayehu Tsegaw

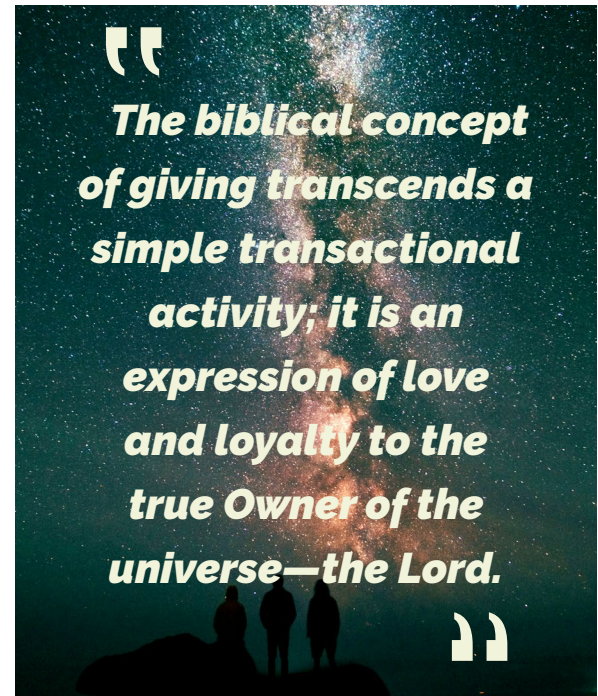
Biblical Foundations of Giving Insights Through the Seven WH Questions

Giving is a fundamental aspect of God's kingdom, rooted deeply in the foundation of love. As the saying goes, "You can give without love, but you cannot love without giving." This principle is woven throughout Scripture, illustrating how God designed His kingdom to operate on the principle of receiving in order to give. Understanding and embracing the concept of giving is crucial for anyone who desires to be part of His kingdom.

This article explores the biblical foundation of giving, structured around seven key questions: What?, Why?, Who?, To Whom?, Which?, When?, and Where? From a biblical perspective, we will uncover the importance of giving in the Christian faith and how it should be practiced according to biblical principles.

WHAT IS GIVING?

As previously mentioned, giving is a core principle in the kingdom of God. God, by His very nature, is a giver, and He designed His creation to reflect His generous character (John 3:16; Psalm 104:28; Matthew 7:11). Therefore, the biblical concept of giving transcends a simple transactional activity; it is an expression of love and loyalty to the true Owner of the universe—the Lord. Concurring with this thought, Ellen G. White pens, "All things belong to God. All the prosperity we enjoy is the result of divine beneficence. God is the great and bountiful giver. If He requires any portion of the liberal supply He has given us, it is not that He may be enriched



The biblical concept of giving transcends a simple transactional activity; it is an expression of love and loyalty to the true Owner of the universe—the Lord.

by our gifts, for He needs nothing from our hand; but it is that we may have an opportunity to exercise self-denial, love, and sympathy for our fellow men, and thus become highly exalted.”¹

From a biblical standpoint, giving is not merely a suggestion; it is a command, as it is the only way to truly align with the kingdom of God (Deuteronomy 15:10; Proverbs 3:9, 10). A selfish heart cannot harmonize with the melody of love that resonates throughout God's kingdom.

Furthermore, the Bible clearly states that heaven does not measure our giving by its quantity, but by the quality of love that accompanies it (Mark 12:41–44). The motive behind the giving is far more important than the amount given (Genesis 4). In essence, the biblical understanding of giving is best grasped when we view it not as a mere transaction, but as an expression of love. It is not a peripheral act but a central principle of the kingdom of God, where the attitude of giving matters more than the amount in the eyes of God.

WHY SHOULD WE GIVE?

The following five reasons can be mentioned in answering this question:

ACKNOWLEDGE THE TRUE GIVER: By giving to God, we acknowledge that God is the true owner of all resources, and we are merely stewards of His blessings. In Deuteronomy 8:18, we are reminded, “But remember the Lord your God, for it is he who gives you the ability to produce wealth.” When we give, we express our gratitude to God, recognizing His provision in our lives. This act of acknowledgment keeps us humble and reminds us that our possessions are not ours to hoard but to use for His purposes.

BUILD GOD'S KINGDOM: One of the primary reasons for giving is to contribute to the growth and expansion of God's kingdom on earth. In Matthew 6:33, Jesus instructs us to “seek first his kingdom and his righteousness”



(NIV). One practical way we do this is by investing our resources in God's mission, ensuring that His message of love, hope, and salvation reaches the ends of the earth.

CULTIVATE GENEROSITY: Giving teaches us to be selfless, to think of others, and to place the needs of others above our own desires (Acts 20:35; Philippians 2:3,4). By practicing regular giving, we develop a generous heart, one that mirrors the generosity of God Himself. This habit of generosity transforms us, making us more like Christ.

DEMONSTRATE OUR FAITH: Giving is a powerful demonstration of our faith in God's provision. When we give, especially in times of uncertainty or scarcity, we show that our trust is not in our material wealth but in God, who promises to meet all our needs according to His riches in glory (Philippians 4:19). It's an act of faith to give away what the world tells us to hold onto tightly. By giving, we declare our belief that God is our Provider and that He is faithful to care for us. It's a practical way to live out the truth that "where your treasure is, there your heart will be also" (Matthew 6:21).

Embrace God's Plan to Bless Us: God plans to bless His people, and giving is part of how we enter into this divine cycle of blessing. In Malachi 3:10, God challenges us to "'bring the whole tithe into the storehouse. . . . Test me in this,' says the Lord Almighty, 'and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it.'" When we give, we position ourselves to receive God's blessings, not only materially but also spiritually. Ellen White writes, "The very act of giving expands the heart of the giver, and unites him more fully to the Redeemer of the world."²

WHO SHOULD GIVE?

All Recipients of God's Gift of Life: Every person who has been given the gift of life by God is called to give. God, as the Creator, is the ultimate giver of life, providing rain, sunshine, and the essentials for survival to all people, regardless of their beliefs or actions. As Matthew 5:45 states, "He causes his sun to rise on the evil and the good, and sends rain on the righteous and the unrighteous." This universal provision reflects God's grace and generosity, and it places everyone in a position of indebtedness to Him.

Recipients of the Gift of Eternal Life: Beyond the gift of physical life, God offers an even greater gift—eternal life through Jesus Christ. This gift is available to all, but only those who have accepted it understand the full magnitude of what they have received. Ellen White writes, "In the days of Israel the tithe and freewill offerings were needed to maintain the ordinances of divine service. Should the people of God give less in this age? . . . As our blessings and privileges are increased—above all, as we have before us the unparalleled sacrifice of the glorious Son of God—should not our gratitude find expression in more abundant gifts to extend to others the message of salvation?"³

Recipients of the Special Gift of Giving: In addition to the general call for all to give, the Bible teaches that some individuals are endowed with a special gift of giving. Romans 12:6–8 mentions this gift, encouraging those who have it to give generously. These individuals have been specially equipped by God to contribute to His work in extraordinary ways.

TO WHOM SHOULD WE GIVE?

The Bible provides various types of offerings, each with distinct purposes and recipients. Understanding these offerings helps believers direct their contributions in alignment with divine principles.

TITHE: Tithe involves the giving of one-tenth of one's increase. Malachi 3:10 instructs believers to bring tithe into the storehouse of the Lord, ensuring that there is food in His house. In modern contexts, tithe is generally directed to the local conference through the local church.⁴

FREEWILL OFFERING: Unlike tithe, freewill offerings are given voluntarily and often exceed the prescribed amount. They are driven by personal choice, gratitude, and the desire to support various causes. Exodus 35:29 and 2 Corinthians 9:7 highlight the importance of giving generously and cheerfully from one's heart, without compulsion. Freewill offerings can be directed toward a variety of recipients, including local and global church budgets, specific church projects, ministry needs, charitable organizations, or community outreach programs.

Vows: Vows involve making specific promises to God, often in response to personal experiences or divine intervention. These promises typically include committing a certain amount or undertaking specific acts of service. Numbers 30:2 and Ecclesiastes 5:4, 5 emphasize the importance of fulfilling vows made to God, illustrating the commitment and sincerity required. The fulfillment of vows can be directed toward particular church initiatives, mission projects, or charitable causes.

FIRSTFRUITS: Firstfruits involve giving the initial yield of one's harvest or the first portion of income to God. Proverbs 3:9 and Exodus 23:19 highlight the principle of honoring God with the first of one's produce or earnings. In contemporary practice, firstfruits are often given to and through the local church. It reflects the principle of putting God first in all aspects of life, including financial stewardship.

WHICH TYPE OF GIVER DOES GOD APPROVE?

In answering this question, let us explore five types of givers that God particularly approves of, each supported by biblical principles:

GLAD GIVER: God takes pleasure in those who give gladly, out of a sincere and joyful heart. The apostle Paul highlights this in 2 Corinthians 9:7, where he writes, "Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver" (NIV).

GRATEFUL GIVER: They recognize that everything they possess comes from God and see giving as a natural response of thankfulness. James 1:17 reminds us, "Every good and perfect gift is from above, coming down from the Father of the heavenly lights, who does not change like shifting shadows."

GENEROUS GIVER: They go above and beyond in their giving, trusting that God will continue to meet their needs. Jesus also taught this principle in Luke 6:38, saying, "Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you" (NIV).

GUIDED GIVER: They are thoughtful and intentional, ensuring that their contributions are aligned with God's will and directed where they are most needed. James 1:5 further encourages believers to ask for wisdom, assuring us that "if any of you lacks wisdom, you should ask God, who gives generously to all without finding fault, and it will be given to you" (NIV). This approach to giving reflects good stewardship and a desire to use God's resources in a way that honors Him.

GOD-FOCUSED GIVER: They place God at the center of their giving, ensuring that every act of generosity serves to further God's purposes and bring glory to His name. The apostle Paul also emphasizes this in 1 Corinthians 10:31, saying, "So whether you eat or drink or whatever you do, do it all for the glory of God" (NIV). For the God-Focused Giver, every gift is an opportunity to reflect God's glory and demonstrate their commitment to His kingdom.

WHEN SHOULD WE GIVE?

GIVE REGULARLY: Our giving should be regular and consistent. The apostle Paul emphasized this in 1 Corinthians 16:2, where he instructed the believers, "On the first day of every week, each one of you should set aside a sum of money in keeping with your income, saving it up, so that when I come no collections will have to be made" (NIV). Regular giving reflects a disciplined and committed approach to supporting God's work.

GIVE SPONTANEOUSLY: While regular and planned giving



“Firstfruit offerings reflect the principle of putting God first in all aspects of life, including financial stewardship.”

is important, we should also be open to spontaneous acts of generosity. Sometimes, God places opportunities in our path where immediate giving is needed (Acts 4:34, 35). This kind of spontaneous giving arises from a heart that is sensitive to the Holy Spirit's leading and ready to respond to the needs of others at a moment's notice. It reflects a willingness to trust God's promptings and to act in faith, knowing that our spontaneous gifts can make a significant difference in someone's life.

WHERE SHOULD WE GIVE?

Here are three key areas where our giving should be focused:

SET APART. The first step in giving is to set apart your offerings and tithes, ensuring they are designated for God before they are distributed. In the Old Testament, the Israelites were instructed to carefully separate their offerings, treating them as holy and dedicated to God (Deuteronomy 15:19, 20). This principle is still relevant today. Before we give, whether it's our tithe or freewill offering, we should first set it apart by either placing it in a specific location at home or setting it aside in a dedicated account. By doing this, we acknowledge that this portion belongs to God and is not to be used for any other purpose. This act of separation helps us maintain a mindset of reverence and intentionality in our giving, ensuring that our offerings are given with the right heart and attitude.



“This act of separation helps us maintain a mindset of reverence and intentionality in our giving.”

GIVE TO AND THROUGH THE LOCAL CHURCH. The second place where we should bring our giving is the local church. In the Old Testament, God commanded the Israelites to bring their tithes and offerings to the storehouse, which was part of the temple, to support the priests and the work of the temple (Malachi 3:10). In the New Testament, this principle continues as believers are encouraged to support the church—the body of Christ—so that it can fulfill its mission of spreading the gospel and serving the community. “The great work for the salvation of souls must be carried forward. In the tithe, with gifts and offerings, He has made provision for this work. Thus He intends that the ministry of the gospel shall be sustained.”⁵

GIVE WHERE THERE IS A NEED. We should also direct our giving to areas where there is a need. The Bible frequently emphasizes the importance of caring for the poor, the needy, and those who are vulnerable. Proverbs 19:17 says, “Whoever is kind to the poor lends to the Lord, and he will reward them for what they have done.” Beyond our regular contributions to the local church through our tithe and offerings, we are called to be sensitive to the needs of those around us—whether in our communities, in other ministries, or in mission work across the globe.

HOW?

In conclusion, it is crucial to understand how the insights gained from answering the seven “WH” questions help us draw closer to God in our journey as His stewards. We must allow God to search our hearts and seek His guidance in applying His call to us through His Word (Psalm 139:23, 24). It is also important to continue studying the Scriptures to gain a deeper understanding of His plan. Lastly, we need to rely on the Holy Spirit to bring about the changes necessary in our lives to become more like Christ (Zechariah 4:6).

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¹ Ellen G. White, *Testimonies for the Church*, vol. 4 (Mountain View, CA: Pacific Press Pub. Assn., 1885), 476.

² Ellen G. White, *Counsels on Stewardship* (Washington, D.C.: Review and Herald Pub. Assn., 1940), 30.

³ Ellen G. White, *Patriarchs and Prophets* (Washington, D.C.: Review and Herald Pub. Assn., 1890), 528.

⁴ For more information on tithe and its use, see General Conference of Seventh-day Adventists, *Tithing Principles and Guidelines*.

⁵ Ellen G. White, *Christ's Object Lessons* (Washington, D.C.: Review and Herald Pub. Assn., 1900), 300.

Daryl Arékion

Systematic Benevolence

After the Great Disappointment of 1844, despite reticence for a structured church, the financial needs of ministers, among other issues, made it necessary to think about solutions for the developing movement. In response, the financial plan of “Systematic Benevolence” was introduced.

THE FINANCIAL SITUATION OF MINISTERS IN THE 1850S

At that time, many pastors focused their pastoral efforts on weekends because they had to provide for their own families during the week. Given that they were not paid by official church channels, they often depended on the benevolence of church members for food, clothing, and travel. Preachers such as James White and John N. Andrews were engaged in secular employment to make a living.

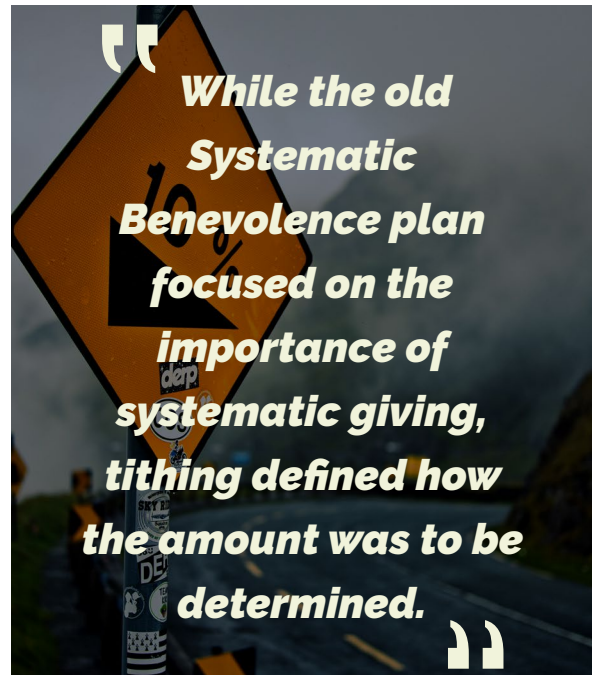
As early as 1852, James White would appeal to church members that “the dear servants of the Lord who go out to teach the unpopular truths of God’s word . . . must be sustained.”¹ Things would get so challenging that two young ministers, namely J. N. Loughborough and J. N. Andrews, would stop their ministerial work. It was only after a divinely appointed visit by Ellen G. White and her husband that they resumed their work despite the ongoing challenges. The Panic of 1857, a worldwide economic crisis at the time, did nothing to improve the situation.

BIBLE STUDY HAS LED TO THE PLAN OF SYSTEMATIC BENEVOLENCE (1859)

In 1853, James White made his first appeal to the Sabbath keeping Adventists about Systematic Benevolence by using Bible texts such as 1 Corinthians 16:2 and 2 Corinthians 8:12–14 and 9:5–7. Further Bible study would lead to a committee presided over by J. N. Andrews that would recommend the practice of Systematic Benevolence to the church. It was unanimously adopted on January 29, 1859, in Battle Creek, Michigan.

Adventist pioneers would seek a biblical basis for this new financial system and would conclude, based on their study of 1 Corinthians 16:1, 2, that:

1. Paul indicated a principle of regularity (“the first day of every week”).
2. Paul indicated the principle of participation (“each one of you”).
3. There was a need to plan ahead (“set aside a sum of money”).



4. The text emphasized the principle of proportion (“in keeping with your income”).
5. The text indicated the principle of promotion, i.e., how frequently and intensely promotion should be done.

In practice, guidelines were set so that men and women between the ages of 18 and 60 should set aside between 2 to 25 cents per week. The main differences between the earlier Systematic Benevolence plan and the later tithing system were that while the old Systematic Benevolence plan focused on the importance of systematic giving, tithing defined how the amount was to be determined.

EARLY SUPPORT FOR SYSTEMATIC BENEVOLENCE (1859–1861)

In 1859, Ellen White supported this plan by stating: “The plan of systematic benevolence is pleasing to God. I was pointed back to the days of the apostles, and saw that God laid the plan by the descent of His Holy Spirit, and that by the gift of prophecy He counseled His people in regard to a system of benevolence.”²

She and her husband would continue to promote the principles of Systematic Benevolence during the summer of 1859 while referring to relief for the needy and distressed, as well as caring for the widows and fatherless. There would soon be a shift, however, in the emphasis of how these funds would be used. The focus was now to be on advancing the third angel’s message. Further modifications to the plan would give support to gospel ministers and their families. It gained widespread acceptance as it proved to be effective, as evidenced by the \$150 obtained in the treasury two years later.

FIRST STEPS FROM SYSTEMATIC BENEVOLENCE TO TITHING (1861–1862)

However, tithing would not come until later when James White mentions “tithe” for the first time in connection with Systematic Benevolence: “We propose that the

friends give a tithe, or tenth of their income, estimating their income at ten per cent on what they possess.”³ It would be clear though, based on his writings at the time, that James White still rejected the Old Testament tithing system and that his understanding of tithing was still in its infancy.

THE ROLE OF ELLEN WHITE IN THE SHIFT FROM SYSTEMATIC BENEVOLENCE TO TITHING

Ellen G. White was the first Adventist to make the connection between Systematic Benevolence and Malachi 3:8–11 in print. While some Adventist historians mention Dudley M. Canright (1840–1919) as being the one to introduce this link, it is evident that Ellen White, followed by her husband, had done so before Canright’s important articles on tithing. As of 1861, the general principle of tithing was already being recognized as God’s plan even before Canright started writing about it.

It would only be until 1875, however, that the real significance of tithing would become clear when Ellen G. White argued that the tithing system went back as far as Adam while mentioning Abraham paying his tithe to Melchizedek and that the principle applied to Job and Jacob. She would then conclude that “God does not compel men to give. All that they give must be voluntary. He will not have his treasury replenished with unwilling offerings.”⁴ From then, the words Systematic Benevolence and tithing would be used interchangeably.

THE LAST STEPS TOWARD TITHING (1876–1879)

By the mid-1870s, the view that church members should give 10 percent of their income was becoming widespread. While there was still debate over whether the tithing system of the Old Testament and New Testament should be introduced or not, renewed study would push Canright to publish two articles on the subject where he would argue:

“God requires that a tithe, or one-tenth; of all the income of his people shall be given to support his servants in their labors. Ever since the fall of man it has been

necessary that there should be men devoted wholly to the service of God. It appears that from the very beginning the Lord taught his people to devote one-tenth to the support of his ministers. Away back in the patriarchal age this was an established rule. This is evident from the conduct of Abraham toward Melchisedec.”⁵

A historic vote was taken at the 1876 General Conference session to discard the previous understanding that tithing was part of the ceremonial law, and adopted this new system based on biblical tithing.

MONETARY EFFECTS OF THE NEW TITHING SYSTEM

In 1883, GC President George I. Butler (1834–1918) published a booklet on tithing that showed the increase in financial resources, albeit the increase being slow. Later reports would show that between 1870 and 1920, the tithes would increase from US\$4.01 to \$38.80 per capita.

TITHING FROM 1879 ONWARDS

First with Canright and continuing with Ellen White, the focus on tithing in church literature changed. Writers now emphasized the blessings bestowed upon the giver. They would mention that dispensing with worldly practices and ornaments would save money that could be donated to the cause.

The first Seventh-day Adventist Church Manual of 1932 would mention that church leadership should be tithe payers. In 1951, tithing would be mentioned among the doctrinal instructions for baptismal candidates.

A BRIEF EVALUATION OF THE HISTORY

The Bible’s teaching on tithing has taken many years to be settled. It was a gradual process that took the biblical statements more into consideration as time went on. Various other factors, such as the different understandings, as well as the socioeconomic conditions of the time, the writings of Ellen White, and the connections with Malachi 3 contributed to the time that it took but eventually, the goal of providing financial and adequate support to our ministers was achieved.

Daryl Arékion is a district pastor who currently serves in Rodrigues Island in the Mauritius Conference. He graduated from Washington Adventist University in 2015 and is married to Nancy. They minister together and focus on helping the youth to meet and learn to love Jesus.



“
God does not compel men to give. All that they give must be voluntary. He will not have his treasury replenished with unwilling offerings.

Ellen G. White

It is an abridged version of the article “Systematic Benevolence” written by Johannes Kovar and published in ESDA. To read the original version, consult <https://encyclopedia.adventist.org/article?id=5JHL>

¹ James White, “The Review and Herald,” *ARH*, December 9, 1852, 120.

² Ellen G. White, *Testimony for the Church*, vol. 1 (Mountain View, CA: Pacific Press Pub. Assn., 1885), 190.

³ A. S. Hutchins, “Systematic Benevolence,” *ARH*, April 9, 1861, 164.

⁴ Ellen G. White, *Testimonies for the Church*, vol. 3 (Mountain View, CA: Pacific Press Pub. Assn., 1885), 393.

⁵ D. M. Canright, “Systematic Benevolence, or the Bible Plan of Supporting the Ministry,” *ARH*, February 17, 1876, 50

Mario Niño

Systematic Benevolence for Mission and Sanctification

The financial system of the Adventist Church has evolved as the church expanded from a North American organization into a worldwide community. From the beginning, mission and its funding have been central to this development. What started with the self-financing effort of the founding preachers developed into a comprehensive system based on biblical principles. Alongside supporting the mission, the church adopted a giving plan that emphasizes God's sovereignty.

A PROPHETIC MOVEMENT

After the disappointment of 1844, many Millerites abandoned their faith. However, a group of about 50 individuals believed that the prophecy had been fulfilled. Hiram Edson, James White, Ellen Harmon, and Joseph Bates were among them. In 1848, while praying and studying about their duty to proclaim the truth at the home of Otis Nichols in Dorchester, Massachusetts, Ellen G. White received a vision.

E. G. White shared with her husband: "I have a message for you. You must begin to print a little paper and send it out to the people."¹ This marked the beginning of the church's publishing work. To fund the printing press, believers were asked to contribute voluntary offerings, eventually raising \$600 for the project.

Between 1856 and 1857 an economic crisis hit the country, causing a decline in contributions. In response, church members asked Pastor J. N. Andrews to conduct a Bible class in Battle Creek in April 1858 to study issues related to the financial support of preaching. A commission, consisting of pastors J. N. Andrews, Joseph B. Frisbie, James White, and J. N. Loughborough, met on January 16, 1859. Two weeks later, they presented their report to the Battle Creek Church, which was adopted on January 29, 1859.

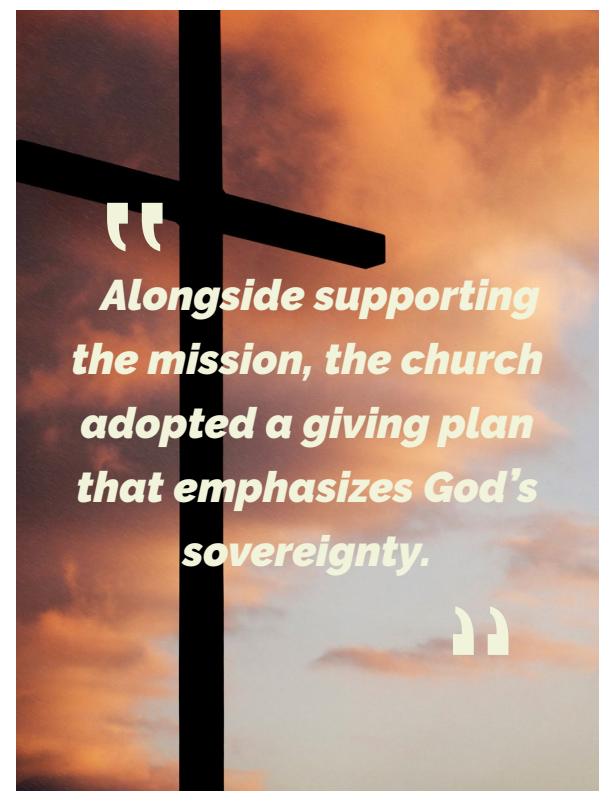
EARLY UNDERSTANDING OF SYSTEMATIC BENEVOLENCE

The commission recommended that offering contributions be made systematically and permanently. The Battle Creek Church agreement was published in the Review & Herald on February 3, 1859, and later ratified at a General Meeting held in June 1859 in Battle Creek, with representatives from various states. Delegates made slight modifications to the plan, which recommended weekly contributions between 5 to 25 cents. This offering plan became known as Systematic Benevolence.

In 1860, the concept of tithe as the minimum contribution began to surface, and James White published an article on the topic in the Review & Herald on January 6, 1863. By 1870 the concept of tithe was emphasized even more. In 1875 a letter arrived at the Review & Herald asking: "Will you please tell me what [Systematic Benevolence] really is? For instance, if I earn \$1.00 a day, 10 cts. of that belongs to God. Does that 10 cts. belong to the [Systematic Benevolence]?"² On October 5, 1876, the principle of contributing ten percent of one's income was formally emphasized.

By 1876 some members began to accept the concept and recommendation of giving 10% of their income as their weekly contribution to support preaching. In February D. M. Canright wrote: "God requires that a tithe, or one-tenth, of all the income of his people shall be given."³ During a special session of the General Conference in March of that year, the recommendation to dedicate 10% to the preaching of the gospel was reaffirmed. The General Conference officially adopted the tithing system on October 5, 1876.

Believers did not adopt this principle of tithing immediately. On December 12, 1878, the General Conference recommended that, instead of making a



weekly pledge, members were to make a covenant to contribute one-tenth of their income. For nearly twenty years (1859–1878), the term Systematic Benevolence referred to a systematic plan of weekly offerings. Beginning in 1879, and eleven years later (1890), E. G. White included chapters 50 and 51 in *Patriarchs and Prophets*, which clarifies the biblical tithe. Chapter 50 addresses any doubt regarding tithe, and Chapter 51 explains how God's financial design for Israel included a second 10% to help widows, orphans, and the needy. The first tithe was brought to the sanctuary, the second tithe was kept at home for these purposes. Since 1890, Systematic Benevolence has referred to the plan of giving that supported the Levitical priestly ministry.

FUNDING THE CHURCH AND MUCH MORE

In His wisdom, God set apart the tribe of Levi and the family of Aaron to carry the ministry of receiving, studying, applying, and teaching God's written revelation from the prophets. Their role was to ensure that the people of Israel followed God's path. God ordained that eleven tribes would be dedicated to productive work, while the tribe of Levi would be devoted to spiritual guidance, helping Israel remain faithful. As spiritual leaders, the priests were responsible for ensuring that God's instructions were understood and obeyed. When the priests failed in their responsibility, the people were in danger—exactly what eventually happened.

In Christ's Objects Lessons, E. G. White wrote: "It was God's purpose that by the revelation of His character through Israel men should be drawn unto Him. . . . But Israel did not fulfill God's purpose."⁴ The plan of salvation prepared before the foundation included a special people to save the nations of the world in all generations, not only Israel. When God's people do not carefully follow God's instructions, there is a danger that others will not be saved, and we will be lost." The objective, therefore, is to save others without losing ourselves.

To achieve this objective, God made clear to Israel the purpose for which they had been established as a special people. At Sinai, the same mountain where the Ten Commandments plus 603 laws, decrees, statutes, and ordinances were given, God declared: "For I am the Lord who brings you up out of the land of Egypt, to be your God. You shall therefore be holy, for I am holy" (Leviticus 11:45, NKJV). This is the original purpose or original mission given to Israel.

The process of sanctification to which the Israelites had to voluntarily submit began by recognizing the sovereignty of God and accepting that he imposes His supremacy on the Israelites. That supremacy included: God's purposes and values, His instructions, and His plan that included the organization of a special people, a sanctuary, a prophetic and priestly ministry, plus a decision-making method based on justice and mercy. Putting this entire plan into practice would transform the lives of the Israelites, and they would think like God, want like God, decide like God, and put God's plan into practice.

Faced with the failure of Israel, Jesus addressed the priests and leaders: "Therefore I say to you, the kingdom of God will be taken from you and given to a nation bearing the fruits of it" (Matthew 21:43, NKJV). With this statement, we must understand what was transferred from Judaism to Christianity, what was not transferred,

The fulfillment of the original purpose of acknowledging God's sovereignty and proclaiming the gospel to all nations are both sustained by the practice of the Systematic Benevolence plan.

what was partially transferred, and what was modified. While Israel was organized as a nation in the Middle East with a monotheistic Hebrew religion and a sanctuary or temple in Jerusalem, Christianity would not be another political state; it was organized under the Greek model of the ecclesia.

What was totally transferred was the original purpose that recognizes and proclaims the sovereignty of God, and also initiates and promotes the process of sanctification so that with the help of the promised Holy Spirit, the fruits that transform the lives of the children of God can be achieved. The original purpose or mission was not nullified, for God could not nullify Himself as the sole sovereign. The fulfillment of the original purpose of acknowledging God's sovereignty and proclaiming the gospel to all nations are both sustained by the practice of the Systematic Benevolence plan.

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¹ Ellen G. White, *Life Sketches of Ellen G. White* (Mountain View, CA: Pacific Press Pub. Assn., 1915), 125.

² "To Correspondents," *Review & Herald*, January 20, 1876, 21.

³ D. M. Canright, "Systematic Benevolence, or the Bible Plan of Supporting the Ministry," *Review & Herald*, February 17, 1876, 50.

⁴ Ellen G. White, *Christ's Object Lessons* (Washington, D.C.: Review and Herald Pub. Assn., 1900), 290.

Lyndelle Peterson

Making Systematic Givers

Growing up I can distinctly remember the first time my parents taught me about tithes and offerings. When it came time to hand out the weekly allowance, they were always very intentional about making sure that the regular amount was carefully divided up into small change so they could illustrate in a tangible way how we use and allocate our finances. I received three large empty jam jars that were carefully labelled: Tithes, Offerings, and Savings. They would explain to us how God, in His wisdom, gave us principles from Scripture about how we should use our resources in glory to Him. Part of that stewardship for me as a child was to carefully put aside 10% of those shiny coins for the tithe jar and then a percentage of those coins for the offering jar. The rest was free for me to save or spend on whatever I chose, but always the portion for God was taken out first so that come Sabbath morning it could be returned to Him.

Thoughtful and planned giving is not a new concept. In the early days of the Adventist Church, there was considerable time, effort, and study given to how to best support the ever-growing and expanding church. Through intensive Bible study, discussion, and effort, the program of Systematic Benevolence (commonly called “Sister Betsy”) was born. This systematic approach is a method of returning tithes and offerings that focuses on intentionally and systematically dedicating a percentage of our income to God’s essential mission work around the world.

WHAT IS SYSTEMATIC GIVING?

The word “stewardship” is based on an understanding of Scripture that recognizes God as the Author and Originator of all things and that He has the authority to provide guidance on how and why we should give. There is a tendency in some circles to encourage and motivate others to give based on an emotional response or desire to feel good about contributing to a specific cause or need. This is a very limiting way to teach about stewardship and assumes that we know what’s best for the resources God has entrusted us with.

Paul talks about this in his letter to the church at Corinth, where he counsels the community to put aside a portion of money at the beginning of each week in order to be prepared to give when the time comes (1 Corinthians 16:2). In the same way that we would be encouraged to cultivate a daily devotional time and regular church attendance, we should be encouraging each other to think about setting aside time to regularly

plan our giving. Taking time to be thoughtful and considerate in how we give as part of a spiritual habit models the faithfulness of God to supply our needs and ultimately means that more resources are available for mission.

The current challenge we are facing is that in an era where everything is increasingly digital, it is easy to lose sight of the thoughtful and systematic nature of giving. Online shopping means I have groceries at the click of a button, new technology means I can buy my lunch with the tap of a phone, and even in many parts of the world our tithes and offerings can simply be transferred out of our bank accounts. In this social context, we need to be more intentional and thoughtful about how we train and teach about stewardship, especially if we want to pass on these important principles to the next generation.

MODEL GENEROSITY AND LEAD BY EXAMPLE

We all learn differently, and young children are especially wired to learn in very tactile ways: seeing, hearing, and touching. Talking about the conceptual reasons behind why we give and the principles of systematic giving from Scripture is helpful, but it’s a challenge for young brains to make sense of these abstract concepts. That is why in early childhood Sabbath Schools we use fuzzy felts, costumes, object lessons, or picture books to help children learn and understand biblical concepts and stories. The same applies to helping children understand the principles of stewardship. It was through my parents’ example at home and the very tangible distribution of the offering bag/basket when I would give at church that I was able to take part in giving in a physical way. As I’ve traveled around different churches, I’ve seen Sabbath Schools get very creative in how they promote and teach about the mission offerings, especially within the children’s divisions. I’ve also seen where the mission offering has become something that’s

The current challenge we are facing is that in an era where everything is increasingly digital it is easy to lose sight of the thoughtful and systematic nature of giving.



been forgotten or neglected, meaning we're missing out on key opportunities to teach in very tangible ways the concepts of giving, stewardship, and how our faithfulness has an impact on a global level. This is not only true in our Sabbath School times but can also be true of the divine worship service as well.

OFFERING TIME AS TEACHING TIME

One of the negative impacts of COVID on the local church in some cases seems to be the slow eradication of the dedicated offering time. In a noble effort to maintain safer practices and avoid the handling of money, giving has moved to online only or relegated to a deacon standing at the door with an offering bag at the end of church or simply having a chest at the church exit. This is not to say that either of these methods is not useful and important; there is great value in offering members multiple options when it comes to returning tithes and offerings. The challenge is when the offering time gets forgotten because there is no longer a physical opportunity.

This causes two challenges: firstly, giving offerings is a form of worship, and every time we invite congregants to

participate in giving, we invite them to an act of worship and obedience through response to how God has blessed them. Those in our community who are not regularly engaged in giving or given the opportunity to give are missing out on the blessing that comes from faithfully responding to God.

Secondly, the offering announcement time is a crucial opportunity for teaching and training on the principles of biblical stewardship. Church pastors, elders, and worship coordinators alike are rightly intentional about who they choose to preach and deliver the weekly sermon. Yet, the person who announces the offering is rarely selected because of their ability to deliver a positive message or teaching on stewardship. This vital opportunity to not only encourage the church to experience the blessing of worship through giving but also to educate and encourage giving in a biblical and faithful way is a real loss to our church communities.

THE BROADER IMPACT OF SYSTEMATIC GIVING

The structure of our church is set up in a way that as I sit on Sabbath morning in the pews of a church in Australia, my faithful stewardship can impact mission and ministry on the other side of the world. We are only able to resource for mission this way because of systematic giving. As we teach and train on systematic giving, it's important to paint a broader picture of our role as individuals in mission. The statistics show that if every member were to return their 10% tithe and a planned portion of their income for offerings, there would be unprecedented resourcing for mission across the globe. When we teach and train on systematic giving, it's important to highlight the opportunity that presents itself if members plan their giving. We are part of a vibrant, growing, and global movement, and while the Holy Spirit is not limited, we can limit our own efforts if we don't commit to being co-laborers in mission. There is a temptation to look only to the needs and challenges within our own context. The beauty of our church is that when we are thoughtful and planned in how we give, we can have an impact far beyond our own four walls.

As we preach, teach, and train on stewardship, let us help our members not miss the vital opportunity and blessing that a planned approach to stewardship affords.

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¹ For an excellent article on *Systematic Benevolence* see: <https://record.adventistchurch.com/2024/07/18/welcome-back-sister-betsy/>

² 1 Corinthians 16:2

Alistair Huong

Modeling the Giving Practices of Ancient Israel

When it comes to the practice of Systematic Benevolence, how much should we be giving?

The Spirit of Prophecy gives us counsel in this matter: “The contributions required of the Hebrews for religious and charitable purposes amounted to fully one fourth of their income. So heavy a tax upon the resources of the people might be expected to reduce them to poverty; but, on the contrary, the faithful observance of these regulations was one of the conditions of their prosperity” (emphasis added).¹

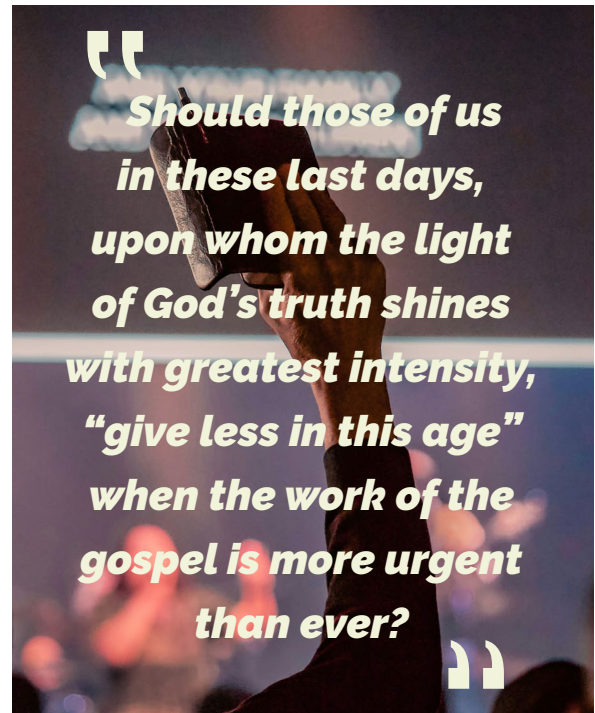
The Hebrews were expected to give 25% of their income. That amounted to 10% for tithe, and another 15% would include offerings, donations, and funding religious activities and other charitable purposes, such as helping the poor. To make sure no one assumed this was a typo, Mrs. White immediately acknowledged that while this was indeed a huge tax, it was nevertheless one of the conditions of their prosperity.

Surely circumstances have changed since those days, and this certainly could not apply to us living in the 21st century, right?

Ellen G. White adds this:

In the days of Israel the tithe and freewill offerings were needed to maintain the ordinances of divine service. Should the people of God give less in this age? The principle laid down by Christ is that our offerings to God should be in proportion to the light and privileges enjoyed. “Unto whomsoever much is given, of him shall be much required.” Luke 12:48. . . . The work of the gospel, as it widens, requires greater provision to sustain it than was called for anciently; and this makes the law of tithes and offerings of even more urgent necessity now than under the Hebrew economy (emphasis added).²

While there is no statute requiring the same level of giving today, God does appeal for us to reach for a higher ideal, to adequately support His final work through our tithe and freewill offerings. Should those of us in these last days, upon whom the light of God’s truth shines with greatest intensity, “give less in this age” when the work of the gospel is more urgent than ever?



“Should those of us in these last days, upon whom the light of God’s truth shines with greatest intensity, “give less in this age” when the work of the gospel is more urgent than ever?”

DISCIPLINED INTENTIONALITY REQUIRED

Considering the bills, taxes, and living expenses that come out of our income, spending 25% or more on religious and charitable purposes is a daunting prospect! The only way this is possible is if we are intentional in exercising discipline in our finances.

Stewardship does not consist merely of what we put in the offering plate, but rather the whole experience of managing the money God has placed in our care. What we earn and how we spend must be managed carefully in order for us to faithfully give as God intended.

Since we were married, my wife and I have responded to this counsel by returning at least 25% of our income to the Lord. It certainly took intentionality and discipline, and here are three practical tips that helped us in this direction:

1. PAY GOD FIRST

In many of our evangelistic meetings, we address certain verses that are often raised in support of first-day worship. One of those verses is 1 Corinthians 16:2: “On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come” (NKJV).

Rather than promoting Sunday worship, this passage actually supports seventh-day worship. Speaking of a special offering for the needy saints in Jerusalem, Paul’s admonition was for believers to set aside their gifts on the first day of the week—as early as possible—before they got distracted, even if the offering may not be collected until the seventh day.

The principle is that we ought to pay God first with our income. Prioritize and put aside what belongs to Him before anything else—groceries, rent, taxes, etc. Elsewhere in Scripture, this principle is also illustrated through the giving of the firstfruits.

“Stewardship does not consist merely of what we put in the offering plate, but rather the whole experience of managing the money God has placed in our care.”

Even better is to automate the process, so our tithe and offerings are returned to the Lord before we have time to grow attached to it or inadvertently spend it. Make it a habit, and giving even 25% or more can become painless.

2. KEEP TRACK OF ALL INCOME AND OUTGOES

Ellen G. White advises about income and outgoes: “Many, very many, have not so educated themselves that they can keep their expenditures within the limit of their income... All should learn how to keep accounts. Some neglect this work as nonessential, but this is wrong. All expenses should be accurately stated.”³

Living on a budget is crucial if we are to give generously back to the Lord while still meeting all our financial obligations.

The first step to creating any budget is to track all our expenses—every dollar. It’s remarkable how often the problem isn’t that we don’t have enough money, but rather we don’t have enough clarity. Frequently, once we get a clear picture of where our money is going, figuring out how to bring it under control becomes quite straightforward.

3. LEARN CONTENTMENT

It is important to learn to be content. Ellen G. White advises: “Many despise economy, confounding it with stinginess and narrowness. But economy is consistent with the broadest liberality. Indeed, without economy, there can be no true liberality. We are to save, that we may give.”⁴

It’s no secret that to make room in our budget to afford a 25% or greater rate of giving will require us to make concessions in other areas of spending. Frugality, economy, and resourcefulness are necessary virtues. But I believe the virtue even more fundamental than those is that of contentment.

1 Timothy 6:6–9 says: “Now godliness with contentment is great gain. For we brought nothing into

this world, and it is certain we can carry nothing out. And having food and clothing, with these we shall be content. But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts which drown men in destruction and perdition” (NKJV).

Proverbs 30:8, 9 also advises about being content: “Remove falsehood and lies far from me; give me neither poverty nor riches—feed me with the food allotted to me; lest I be full and deny You, and say, “Who is the Lord?” Or lest I be poor and steal, and profane the name of my God” (NKJV).

By cultivating the spirit of contentment, exercising frugality and economy will be less drudgery and more second nature. It is the trait that enables us to maintain a handle on lifestyle inflation and to be grounded in a generous frame of mind toward the Lord and His work.

But understanding how contrary this is to our human nature, apostle Paul offers a special promise for us. “Not that I speak in regard to need, for I have learned in whatever state I am, to be content. . . . I can do all things through Christ who strengthens me” (Philippians 4:11, 13, NKJV).

PROSPERITY STILL PROMISED

Faithful adherence to the plan of Systematic Benevolence was a condition of the Hebrews’ prosperity. That same plan has been handed down to the church today, particularly in light of the more urgent needs of the gospel. What would be the result if we were to faithfully follow it?

Ellen G. White writes: “If systematic benevolence were universally adopted according to God’s plan, and the tithing system carried out as faithfully by the wealthy as it is by the poorer classes, there would be no need of repeated and urgent calls for means at our large religious gatherings.”⁵

Imagine never needing to make an offering appeal again and still having enough to accomplish the widening work of the gospel around the world. From an eternal perspective, that is true prosperity!

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¹ Ellen G. White, *Patriarchs and Prophets* (Washington, D.C.: Review and Herald Pub. Assn., 1890), 527 (emphasis added).

² Ibid, 528.

³ Ellen G. White, *Adventist Home* (Hagerstown, MD: Review and Herald Pub. Assn., 1952), 374.

Ellen G. White, *Ministry of Healing* (Mountain View, CA: Pacific Press Pub. Assn., 1905), 206.

Ellen G. White, *Testimonies for the Church*, vol. 3 (Mountain View, CA: Pacific Press Pub. Assn., 1885), 408.

Aniel Barbe

A Shift from Project-Oriented Giving to Systematic Benevolence

Let's assume you are convinced of the pertinence of Systematic Benevolence (SB) as a giving practice, one recommended by Scripture, the Spirit of Prophecy, and rooted in the history of the Seventh-day Adventist Church. Let's assume you strongly believe that the resources needed to accomplish God's final mission would be more readily available if church members are not only generous, but also give systemically; not waiting for appeals, but adopting a more routinized way of giving, in response and proportion to income received. How would you guide your congregants to shift from project-oriented to systematic giving? While many members already practice SB through tithing, it is quite different for offerings. In the latter, many tend to give relatively larger amounts in response to events and appeals but only give nominal, inconsequential, or nothing regularly.

This article does not aim to establish the pertinence of SB, as others have already done so effectively. Instead, it concentrates on how to implement a change strategy to lead more congregants to adopt SB. First, the article discusses obstacles on the way to SB.

THE WALL OF RESISTANCE

Several bricks make the wall of resistance to adopting SB by church members. Unfortunately, church leadership bears some responsibility for the strong attachment to the project-based approach to giving. In many instances, giving is primarily discussed in relation to specific church projects or initiatives for which the church administration wants to garner the support of members. Promotions and appeals for support are recurring, while education about giving is quasi-nonexistent. This repeated pattern reinforces the reflex among members that giving happens in response to promotions and appeals.



Change, of any type, places people off balance by disrupting the equilibrium acquired through previous habits. Hence, personal factors contribute to resistance to changing giving habits. I'll highlight two. First, individuals who give in response to a specific project often develop a strong sense of purpose.¹ As a result, shifting from giving to an identified project to regularly giving – whether a fixed amount or preferably a percentage of one's income – can develop a perceived loss of purpose. It is particularly true when there is little information about how systematic giving impacts God's mission and when giving is not seen as an act of worship. This sense of loss of purpose generates inner discomfort, manifesting itself in a form of resistance to adopting SB. To address this resistance, it is crucial for advocates of SB to intentionally emphasize the connection between systematic giving, mission and worshipping God. Unlike project-based giving, the impact of SB may not be immediately obvious, so cultivating a sense of purpose among givers is essential.

Another obstacle to a shift to SB is the fear of failing. Many who are convinced of the adequacy of SB still ask the question: "How can I sustain the habit of giving systematically over time?" Believers are usually prudent about making a promise that locks them in, especially with God (Ecclesiastes 5:4, 5). Hence, many opt not to adopt SB and instead continue to give what they can in response to occasional appeals. This hesitation stems from a common misunderstanding about SB. Many do not realize that the application of SB to offerings can evolve in three possible ways: maintaining the originally decided amount, increasing it, or decreasing it. No one is locked in! Moreover, when SB is practiced by giving a

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There must be less sermonizing and more tact to educate the people in practical religion

Ellen G. White

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percentage of income rather than giving a fixed amount, it removes the stress of maintaining a committed amount in the event of a drop in income.

THE TRANSITION TO SYSTEMATIC BENEVOLENCE

The proposed change strategy to facilitate the transition of members to SB revolves around three interconnected initiatives: (1) making the case for SB; (2) facilitating its implementation; and (3) sustaining the long-term practice. This approach draws from Kotter's eight-step change management theory² and the biblical account of Nehemiah's restoration of the walls of Jerusalem.

MAKING THE CASE FOR SYSTEMATIC BENEVOLENCE

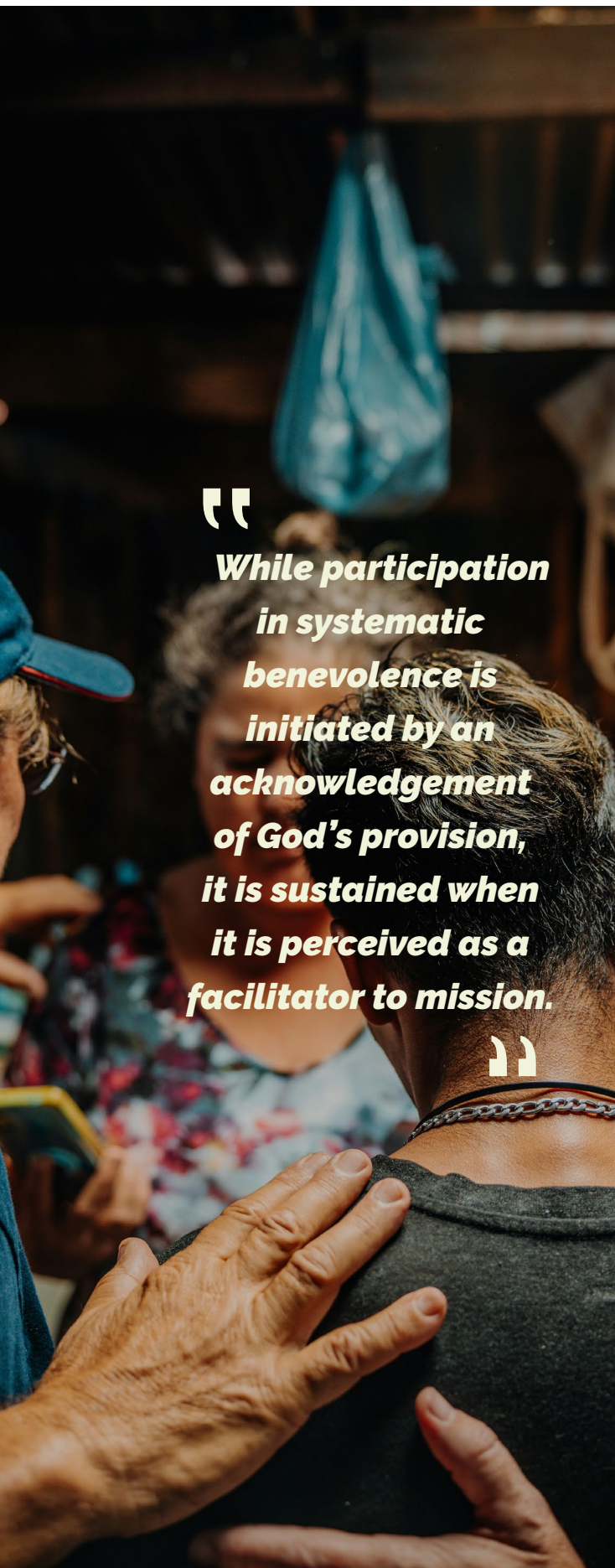
CREATING A SENSE OF URGENCY. The first step is to create a sense of urgency among church leaders about the need to shift gears to SB; to build the necessary motivation for them to embark on a change process. This is typically achieved through a critical examination of the current reality. Nehemiah, upon his arrival in Jerusalem, started by examining the conditions of the walls (Nehemiah 2:13–15) and then engaged in a conversation with the leaders about its lamentable conditions, starting with these words: “You see the trouble we are in” (Nehemiah 2:17, NIV). A sense of urgency is created when stakeholders recognize and acknowledge that it is high time to act.

One way to “defrost” the status quo in giving practices is to prayerfully and collectively: (1) reexamine God's design for both local and global mission; (2) evaluate members' financial contribution and participation rate; and (3) ask what could be achieved in these last days if members gave differently? There is always a risk of becoming complacent about giving. Some church leaders, with the passage of time, have shrunk their God-given vision and mission to match available resources, no longer seeing the need to embrace a new approach to grow members' participation in giving.

PARTNERING WITH OTHERS. Closely associated with creating a sense of urgency for SB among the church leadership is the need to form a powerful coalition to drive the desired change (Proverbs 27:17; Ecclesiastes 4:9, 10; 1 Peter 4:10). While the conviction to lead members to adopt SB may begin with one person, such as the stewardship director or the church pastor, a critical mass of dedicated persons from the leadership team and the congregation is essential for rolling out the process. Although Nehemiah was the envoy of King Artaxerxes and had significant authority, he chose to enlist the local leaders in the project of rebuilding the walls (Nehemiah 2:17, 18).

The ideal scenario would be to have unanimous support from all church leaders, but it may not happen. A common mistake is to expect or wait for everyone on the leadership team, the elders or church board, to be enthused and to support the change. Remember that some will be convinced as you progress and generate results, and it is not of bad faith.

Stewardship leaders, while passionate, should refrain from acting alone and instead invest in building meaningful partnerships. When they operate independently, their influence is limited and they usually struggle to create the necessary conditions for the adoption of SB. Additionally, there is a high risk of change



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in departmental leadership. If the burden of driving the SB agenda rests on only one person, the process is likely to come to a halt when that person leaves.

DEVELOPING THE VISION. It is important to draft a vision document in simple language that outlines what a local church embracing SB in tithe and offerings will look like. Nehemiah articulated a clear and specific vision about the aspired future: “Rebuild the wall of Jerusalem, and we will no longer be in disgrace” (Nehemiah 2:17). The vision document will guide the change process, serving as an instrument to measure progress, to identify deviations from plans, and remind of the ultimate goals. The SB vision document should explicitly state that the objectives are to lead members to give tithe and freewill offerings, following the principles of regularity, participation of everyone, planning, proportion based giving, and emphasizing the importance of providing education about giving (1 Corinthians 16:1, 2).

SHARING THE VISION. The vision should be communicated to all church members and attendees through the church’s various available platforms, including Sabbath School, divine service sermons, vespers, Adventist Youth programs, and camp meetings. When the vision is known, people in the church community will not be confused by actions and initiatives related to its implementation. Church leadership should aim to present the vision succinctly, ideally in less than five minutes.

FACILITATING IMPLEMENTATION

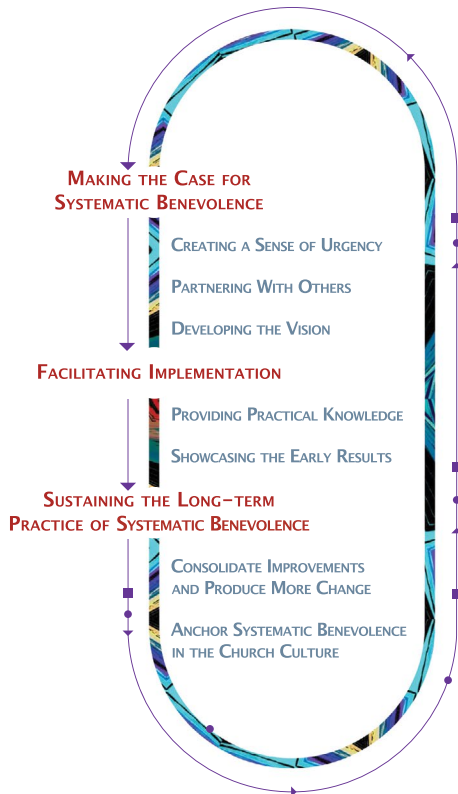
PROVIDING PRACTICAL KNOWLEDGE. Once church leaders and members understand and are convinced about SB, we can expect some early results. However, simply knowing about SB is not enough; there is also a need to learn how to practice it effectively. Nehemiah, after casting the vision about rebuilding the wall, devoted much of his energy to practical considerations, tasks such as distribution (chapter 3) and addressing opposition (chapter 4).

The shift from motivational speeches to practical education is often a missing element in nurturing members. Ellen G. White pleads strongly for this shift: “There must be less sermonizing and more tact to educate the people in practical religion.”³ Among the practical skills needed for the successful adoption of SB, learning to develop a God-first personal budget should be a top priority. In some contexts, it may also be important to instruct on getting out of debt, avoiding debt, and stretching one’s income. Learning how to calculate a percentage could even be necessary in certain locations. Ultimately, each context would inform about the practical knowledge required.

In addition to providing practical skills, the approach used to transmit knowledge is crucial. Ellen G. White notes that “if less time were given to sermonizing, and more time were spent in personal ministry, greater results would be seen.”⁴ While churches depend largely on collective teachings to nurture members in SB, personal interactions can be particularly effective. Many individuals and families have specific questions related to their unique circumstances that can only be addressed through one-on-one discussions.

SHOWCASING THE EARLY RESULTS. Sharing the outcome of change initiatives is essential for gaining traction and moving forward. After initial efforts, Nehemiah led the people to appreciate their collective achievement: “So

THE TRANSITION PROCESS: FROM PROJECT-ORIENTED TO SYSTEMATIC GIVING



we rebuilt the wall till all of it reached half its height, for the people worked with all their heart" (Nehemiah 4:6). Success narratives build the momentum for more success. Sharing the stories of individuals who embrace SB and its impact on mission can have a multiplying effect.

In the project-driven approach, the amount of money collected is the primary indicator of success. However, in SB participation is the key measure, specifically, how many have joined the plan. Inviting church members who have adopted SB as their giving method to share their personal journeys can become a strong motivation to others. In terms of giving practices, members relate more easily with their alter egos.⁵ It is important to create a narrative that portrays SB as feasible, practical, fulfilling, and rewarding.

Additionally, people need to see how their contributions are making a difference to mission; they want to feel that they are part of something larger. Involvement in mission should be first on the agenda of churches promoting SB. Local churches should regularly share real-life stories about how lives are transformed in their communities and beyond thanks to the resources available for mission. While participation in SB is initiated by an acknowledgment of God's provision, it is sustained when it is perceived as a facilitator of mission.

SUSTAINING THE LONG-TERM PRACTICE OF SB

CONSOLIDATE IMPROVEMENTS AND PRODUCE MORE CHANGE.

The change process demands significant energy from both leadership and church members. After experiencing

initial positive results, there is a temptation to relax about implementing the agreed-upon process. When the church leadership stops being intentional about leading people to embrace SB, church members may revert to former giving practices, and new members may not be initiated in SB at all. Time and repetition are essential for change to sink deeper into the church's organizational fabric. After reaching half the height of the wall, the Bible notes, "The strength of the laborers is giving out" (Nehemiah 4:10). There is always a risk of giving up after the great start. As a leader, Nehemiah had to groom the motivation of the people and even adapt his strategy to complete the second half of the project (Nehemiah 4:13, 14).

One way of consolidating the adoption of SB is to provide ongoing education and reminders about SB to all segments of the local church. Some demographic groups require special attention: prospective members, children and youth, and young adults stepping into professional life. Church leadership can reinforce the message by scheduling sermons specifically on SB at designated times throughout the church calendar and regularly referencing SB when preaching on other topics.

ANCHOR SB IN THE CHURCH CULTURE. It is essential for SB to become the primary method of giving in the local congregation, rather than just one of several ways to express generosity. Church leadership plays a critical role in this process by ensuring that project-oriented giving remains exceptional within their church communities. Encouraging or allowing frequent appeals for funds for "good" initiatives can, over time, undermine the commitment to SB. Resist it. In contrast, to reinforce SB, local churches should constantly present giving as an act of worship and operate according to a comprehensive budget that relies on SB at its foundation. This budget would include both regular programs and special projects for a specified period.

Leaders are agents of change. They can play a significant role in helping church communities transition from project-oriented giving to SB. Leading this change process is a science; it requires adequate processes and persevering efforts. Consider and experience the recommended strategy. It is also an art; exercise your creativity. God provides the wisdom, strength, and inspiration needed for this journey, giving us success (Nehemiah 2:20) and fighting for us (Nehemiah 4:20).

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¹ Geenen, Noreen Y. R., Mareike Hohelüchter, Valentin Langhoff, and Eva Walther. "The Beneficial Effects of Prosocial Spending on Happiness: Work Hard, Make Money, and Spend It on Others?" *The Journal of Positive Psychology* 9, no. 3 (2014): 204–208. <https://doi.org/10.1080/17439760.2014.891154>.

² Kotter, John P. "Leading Change: Why Transformation Efforts Fail." *IEEE Engineering Management Review* 37, no. 3 (2009): 42–48.

³ White, Ellen G. *Testimonies for the Church*, vol. 6 (Mountain View, CA: Pacific Press Pub. Assn., 1900), 88.

⁴ White, Ellen G. *Pastoral Ministry* (Silver Spring, MD: General Conference Ministerial Association, 1995), 225.

⁵ Herzog, Patricia Snell, and Song Yang. "Social Networks and Charitable Giving: Trusting, Doing, Asking, and Alter Primacy. *Nonprofit and Voluntary Sector Quarterly* 47, no. 2 (2017): 376–394. <https://doi.org/10.1177/0899764017746021>.

Marcos Faiock Bomfim

The Use of Tithe in the New Testament Era

Who are “those who preach the gospel” mentioned by Paul in 1 Corinthians 9:13, 14, and therefore are entitled to be maintained by the tithing system? How can the church’s mission be sustained and thrive if tithe funds are restricted to the use indicated by God?

Paul writes in 1 Corinthians 9:13, 14: “Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? Even so the Lord has commanded that those who preach the gospel should live from the gospel” (NKJV).

In this passage, Paul argues for his right to be supported by those he preached to, although he chose not to exercise this right with the Corinthians (1 Corinthians 9:15–18).¹ He begins his argument by referring to the Old Testament system in which priests and Levites were supported through tithes, offerings, and sacrifices given to God (Numbers 18:21–24, 26; Deuteronomy 14:27–29).

Paul uses the Greek word *houtōs* (οὕτως) in 1 Corinthians 9:14, translated as “even so” (NKJV) or “in the same way” (NIV, ESV). This word refers to verse 13, indicating that “those who preach the gospel” should be sustained similarly to the priests and Levites. He also states that this command comes directly from the Lord Himself.

WHO SHOULD BE SUSTAINED BY THE TITHE?

Nevertheless, who are “those who preach the gospel” and should be supported by the tithe? How broad is this concept? Should it include all categories of missionaries?² Does it extend to all believers, since all are considered a “royal priesthood” (1 Peter 2:9; Exodus 19:6) and are called to “make disciples of all the nations, baptizing them . . . [and] teaching them” (Matthew 28:19, 20)? Could the ancient Israelite practice of the so-called second tithe be used to justify spending tithe funds on children’s religious education or charity?^{3, 4}



PRINCIPLES FROM THE OLD TESTAMENT MODEL

What principles from the Old Testament model regarding the use of tithe can be applied to the church in the New Testament era? One fundamental principle is found in Numbers 18:21, which says that “the children of Levi” were entitled to receive “all the tithes . . . in return for the work . . . of the tabernacle of meeting” (See also 1 Chronicles 23:13, 27–32). It is important to note that their work was not simply “preaching the gospel,” as some may understand Paul saying, but was necessarily related to the “tabernacle of meeting” (מִדְבָּר מוֹעֵד *mô’êḏ* or מוֹעֵד *moed* may also be translated as “congregation” or “assembly”) or the place of the public gathering of God’s people.

This information should not be overlooked when considering what Paul says in 1 Corinthians 9. He did not mean that all who “preach the gospel” should receive from the tithe funds. Otherwise, every Christian would be entitled to it. Instead, Paul refers to an exclusive class of people directly or indirectly involved in conducting or supporting public worship.

Another essential principle is that this class of people was never self-appointed. Although in the case of the Levites, God expressly set them apart for His work (Numbers 3:5–13; 8:5–26; 18:6, 21–24; Deuteronomy 10:8), God’s people leadership also had to recognize and approve them before they could begin their service (e.g., Ezra 2:61–63; Nehemiah 7:63–65). A similar recognition from the approved leadership body is expected to happen with their New Testament counterparts.

Another aspect of the priests’ and Levites’ role was their exclusive dedication to God. Unlike the other tribes, they received no land inheritance (Numbers 18:20–24; Joshua 13:14), serving as a reminder that the Lord was their inheritance (Deuteronomy 10:9). Instead of seeking wealth, they were called to focus on religious duties: “The Lord separated the tribe of Levi to bear the ark of the covenant of the Lord, to stand before the Lord to minister to Him and to bless in His name, to this day. Therefore Levi has no portion nor inheritance with his brethren; the Lord is his inheritance, just as the Lord your God promised him” (Deuteronomy 10:8, 9). As a result, they relied on tithes, offerings, and sacrifices from the other tribes for their sustenance (Deuteronomy 18:1–5).

Together, priests and Levites ensured the worship system’s proper functioning as God commanded. The priests were primarily responsible for rituals, sacrifices, and religious teaching. At the same time, the Levites

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had a broader range of duties, including supporting the priests, maintaining the tabernacle/temple, teaching, and leading worship.

RELIGIOUS EDUCATION

As outlined, the roles of priests and Levites were distinct yet complementary, converging notably in religious education. Both were expected to excel as educators, safeguarding the people's faith and serving as their moral and spiritual guides. Disregarding their role as educators and spiritual guides frequently brought disastrous consequences (2 Chronicles 15:3; 1 Kings 12:26–30; 2 Chronicles 11:13–16).

Nevertheless, religious education was not an exclusive responsibility of priests and Levites. Instead, it was a fundamental part of God's covenant with the entire Israelite community. God expected everyone to promote it actively. He promised land and prosperity on the condition that parents fulfilled their role as religious educators, passing their faith to their children (Genesis 17:6–9; 18:18, 19; Exodus 12:26, 27; Deuteronomy 4:9, 10; 6:4–7; 11:18, 19; Psalm 78:5–7; Proverbs 22:6). While parents were to be involved in religious education, they were not supported by tithe but were instead required to pay it.

The ministry of prophets, some with exclusive dedication, was as vital for the spiritual well-being of the people (2 Chronicles 20:20; Proverbs 29:18) as that of priests and Levites. However, except for those who were also Levites (like Samuel, Jeremiah, or Ezekiel), tithe funds could not be used to support them despite their highly significant role.

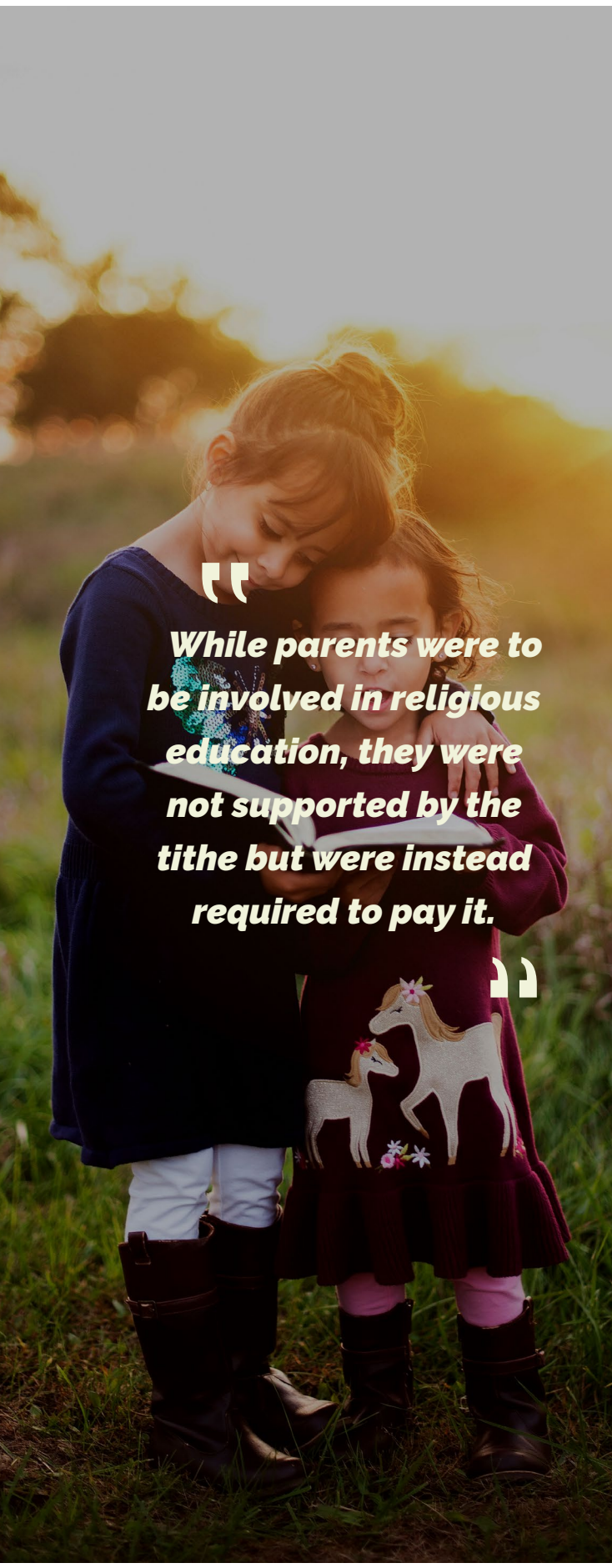
This means that not everyone engaged in religious work or religious education should be supported by tithe. Simply “preaching the gospel” or being engaged in God's people service is insufficient justification for receiving tithe support. All those funded by tithe should promote religious education, but not everyone involved in religious education should be supported in this way.

Considering the Old Testament model for the use of tithe, as indicated above, those eligible to receive support from tithe today must [1] engage in religious work closely related to the public worship service of God's people or its support team; [2] be religious educators; [3] be formally recognized (not self-appointed), appointed, and authorized by the approved leadership of God's people; and [4] commit exclusively to the work of God.

ELLEN G. WHITE AND THE SUPPORT OF THE MINISTRY

Ellen G. White outlines how the Adventist Church should handle tithe. She emphasizes that “God has not changed; the tithe is still to be used for the support of the ministry.”⁵ By referring to the book of Malachi in the previous paragraph and then saying, “God has not changed” and “tithe is still . . .,” she sides with Paul in pointing to the continuity of the Old Testament system for the New Testament era.

She also points to the similarity of the roles of the Levites and “ministers.” Even though we recognize that there is no earthly sanctuary service in New Testament times, we are bidden to apply the Old Testament model



“While parents were to be involved in religious education, they were not supported by the tithe but were instead required to pay it.”

as closely as possible to our times.

If the tithe must “be used for the support of the ministry,” what constitutes “ministry”? Even though one meaning of the word ministry is “the body of ministers of religion: clergy,”⁶ we should look for its meaning in the four-item list of characteristics of those sustained in the Old Testament provided above. This means that modern ministers, whose work aligns with that list, should have the same exclusive support privileges given to Old Testament priests and Levites.

But there is always a risk of broadening what God has restricted. Some cite Ellen G. White’s occasional and apparently unconventional use of tithe to justify redirecting it as people see fit. However, a careful analysis of her practice will not allow this conclusion.⁷ Against that danger, Ellen G. White consistently warns that “God desires all His stewards to be exact in following divine arrangements.” Then, in the same paragraph, she warns against makeshifts in God’s plan. She notes it “is a very poor policy for men to seek to improve on God’s plan.”⁸ She adds that “the portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified.”⁹

INAPPROPRIATE USE OF TITHE

Ellen G. White further cautions, “I am bidden to tell [God’s people] that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe should be applied. Those who make this use of the tithe are departing from the Lord’s arrangement. God will judge for these things.”¹⁰

But what could be some of those good purposes that, while worthy in themselves, are not the intended use for tithe as specified by the Lord? We are not left to guess. One of those Ellen G. White specifies is the house of worship and its services. She states, “You are robbing God every time that you put your hands into the treasury for funds to meet the running expenses of the church.”¹¹ The house of worship is the Lord’s property and must be carefully maintained, but funds for this purpose should not come from tithe.¹²

Ellen G. White also identifies schools, canvassers, and colporteurs as those “things” that are good in themselves but are not the purposes for which the Lord has said tithe should be used. She disagrees with the common reasoning: “One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers.”¹³

The exception for using tithe in schools is limited to “those who minister in our schools, teaching the word of God, explaining the Scriptures, [and] educating the students in the things of God.”¹⁴ Even though integration of faith and learning is expected from all Christian educators, this alone does not justify using tithe to support educational workers indiscriminately.

HOW DO WE FUND OTHER VITAL BRANCHES?

How, then, can we provide for other branches of the

work that cannot be supported by tithe funds? Systematic offerings (also known as “Promise”¹⁵ offerings), which are as required by God as tithe (e.g., Malachi 3:8; Proverbs 3:9), should be regularly given in addition to tithe. But when only tithe is taught as mandatory, and regular and systematic offerings are not adequately emphasized and taught, the institutional church may be tempted to divert the tithe from its authorized use to supply the lack of unrestricted funds; local churches may be tempted by a congregationalist inclination to retain the tithe to defray its regular expenses; and church members may be subtly suggested to give their tithes as offerings.

Nevertheless, “If the plan of systematic benevolence were adopted by every individual and fully carried out, there would be a constant supply in the treasury. The income would flow in like a steady stream constantly supplied by overflowing springs of benevolence.”¹⁶

If God’s guidance about systematic offerings is practiced, the correct use of tithe will never impair the church’s ability to move forward. “Whenever God’s people, in any period of the world, have cheerfully and willingly carried out His plan in systematic benevolence and in gifts and offerings, they have realized the standing promise that prosperity should attend all their labors just in proportion as they obeyed His requirements.”¹⁷

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¹That he received some support from other churches becomes evident in Philippians 4:14–19 and 2 Corinthians 11:7–9.

² See Roger Coon, “Who are Ministers,” in Ellen G. White’s *Counsel and Practice on Tithe* (Hagerstown, MD: Review and Herald Pub. Assn., 1991), 10.

³ About the “second tithe,” see Ángel M. Rodríguez, *Stewardship Roots: Toward a Theology of Stewardship, Tithe, Offerings* (Silver Spring, MD: General Conference of Seventh-day Adventists, 1994), 55, 56. PDF available at [https://stewardship.adventist.org/stw-1050-\\$5.00-stewardship-roots.pdf](https://stewardship.adventist.org/stw-1050-$5.00-stewardship-roots.pdf).

⁴ For an explanation of why the Seventh-day Adventist Church does not promote the practice of the second tithe, visit <https://stewardship.adventist.org/the-second-tithe-materials>.

⁵ Ellen G. White, *Testimonies for the Church*, vol. 9 (Mountain View, CA: Pacific Press Pub. Assn., 1909), 249.

⁶ “Ministry,” Merriam-Webster, accessed August 30, 2024, <https://www.merriam-webster.com/dictionary/ministry>.

⁷ See Coon, Ellen G. White’s *Counsel and Practice on Tithe*, 12.

⁸ White, *Testimonies*, vol. 9, 248.

⁹ Ibid., 247.

¹⁰ Ibid., 248.

¹¹ Ellen G. White, Special Testimony to Battle Creek Church, 6.

¹² White, *Testimonies for the Church*, vol. 9, 248.

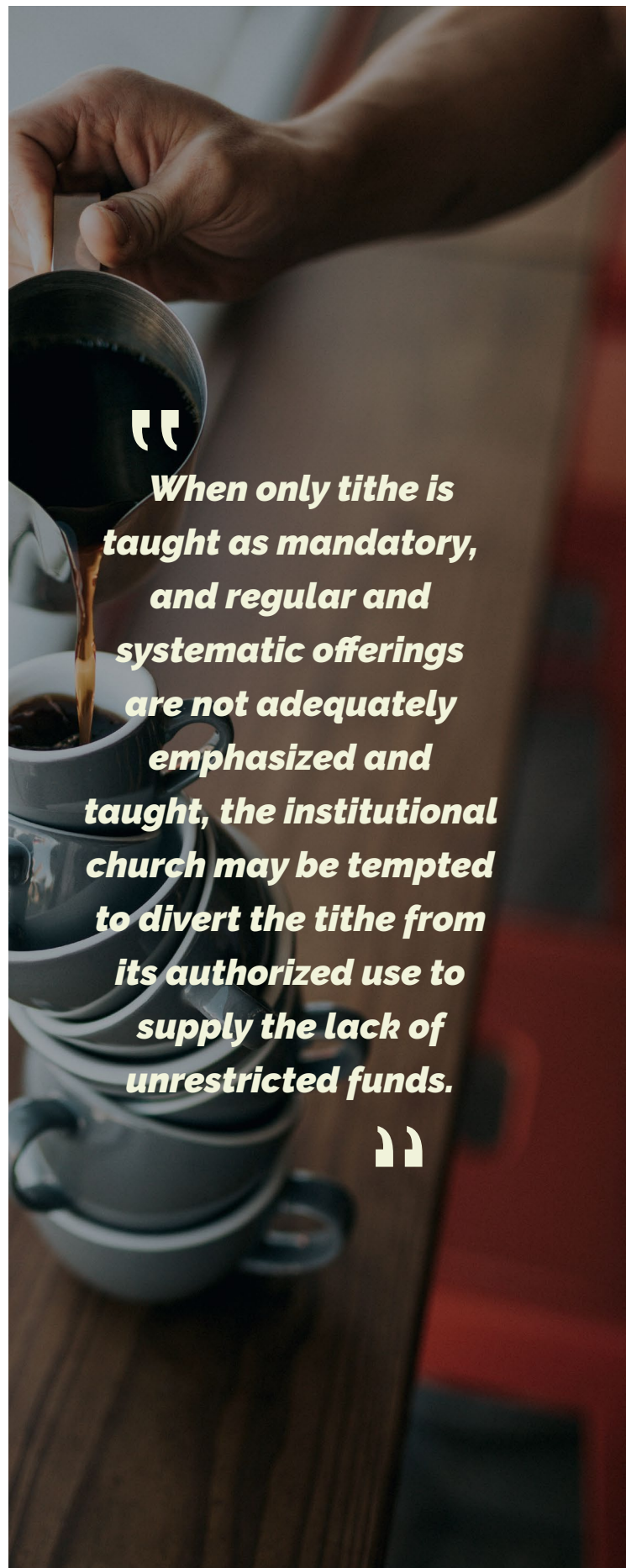
¹³ Ibid., 248.

¹⁴ Ellen G. White, *Testimonies for the Church*, vol. 6 (Mountain View, CA: Pacific Press Pub. Assn., 1900), 215.

¹⁵ To learn more about “Promise” offerings, visit <https://stewardship.adventist.org/promise-offerings#>.

¹⁶ Ellen G. White, *Testimonies for the Church*, vol. 3 (Mountain View, CA: Pacific Press Pub. Assn., 1885), 389.

¹⁷ Ibid., 395.



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