

## THESIS ABSTRACT

Master of Arts in Biblical and Theological Studies

Adventist University of Africa

Theological Seminary

Title: A HISTORICAL DEVELOPMENT OF TITHE RETURNING AND GROWTH IN EAST-CENTRAL AFRICA DIVISION OF THE SEVENTH-DAY ADVENTISTS (2012-2021)

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Date completed:

This research is conducted on Tithe returning and growth in East Central Africa Division of the Seventh-day Adventists with the aim of conducting a thorough investigation to determine whether the tithe is increasing or decreasing over a ten year period (2012-2021) and to suggest suitable methods and principles appropriate for raising it. The Scholars and churchgoers have been contesting the idea of tithe returning. While some support the continuity to keep returning it because it is a commandment from the Lord, others advocate for a discontinuity, because the need to return tithe ended at the crucifixion of Jesus Christ on the cross and ask church members to stop tithing.

The ideas disseminating propaganda against the returning of tithes, whether in writing or in preaching, as well as the differences in opinion and perspectives of the accurate

understanding of the tithing system bring confusion among the church members. This disagreement poses a potential dilemma for members of the Seventh-day Adventist Church, particularly those in the East Central Africa Division. While substantial research exists on tithe returning within the Seventh-day Adventist Church globally, an examination specific to the perspectives and practices within the East Central Africa Division has not been undertaken.

To achieve the goal of this study several steps have been taken including the historical overview of the tithing system in the Old and New Testaments, the historical overview of tithing in church fathers period and tithing in Medieval and Reformation periods. The tithing system in Seventh-day Adventism and the historical development of tithes in the East Central Africa Division were the main focus of this study. Finally the challenges and prospects of the tithing system in the East Central Africa Division were identified and analyzed. Different books, archival materials, journals, articles, or documents discussing tithe are considered and analyzed in order to arrive at the conclusions.

The research concluded that the tithe was not abolished by Jesus Christ's death because it was not the component of the ceremonial laws; rather, it was practiced during the time of the church fathers, and the teachings of the dissident groups who opposed tithe returning had no negative impact on tithing. This was determined after a thorough analysis of biblical verses concerning tithing in the New Testament, as well as research on tithing practices during the apostolic and church fathers' periods, the Reformation period, and the research on tithes conducted on the various Unions that comprise the East Central Africa Division. Finally, the analysis demonstrates that the tithe has increased significantly in the East Central Africa Division over the last decade (2012-2021).

It is recommended that church pastors have to ensure that the local church be led by church elders who are trustworthy, competent, exemplary to believers in all that they say,

preach and especially in returning tithes. The local church elders should be educated in the tithing system by reading their responsibilities in the church manual. This revival and training have to take an important place after the local church elders are elected before they start their new functions.

Adventist University of Africa

Theological Seminary

A Thesis

Presented in Partial Fulfillment

of the Requirements for the Degree

Master of Arts in Biblical and Theological Studies

by

Emmanuel Ndengeyinka

August 2024

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## DEDICATION

This Thesis is dedicated to my dear beloved wife Pélagie Mukaremera,  
to my sons in law Dr Emmanuel Bimenyimana and his wife  
Emmanuella, Jean de Dieu and his wife Adelphine, to all  
my children Olivier, Aurore, Aimée Louange  
and Honorine as well as to all those who  
contributed directly or indirectly to  
the completion of this Thesis.

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## LIST OF ABBREVIATIONS

BUM: Burundi Union Mission

ECD: East Central Africa Division

ECUM: East Congo Union Mission

EEUM: Eastern Ethiopia Union Mission

EKUC: East Kenya Union Conference

GDP: Gross Domestic Product

NECUM: East Congo Union Mission

NTUC: Northern Tanzania Union Mission

RUM: Rwanda Union Mission

STUC: Southern Tanzania Union Conference

SSAT: South Sudan Attached Territory

UUM: Uganda Union Mission

WCUM: West Congo Union Mission

WKUM: West Kenya Union Mission

WEUM: West Ethiopia Union Mission

EMF: Eritrea Mission Field

## ACKNOWLEDGEMENTS

It would not be easy to find the right expression to convey my sincere thankfulness to God for everything He has accomplished in my life. I offer all the credit and praise to the Lord, who has helped me along the way and it is the reason behind all of my accomplishments. I particularly appreciate the helpful assistances, guidance, advices I received from Dr. Masfa Gabriel, who is my Thesis advisor; my reader Dr. Emmanuel Orihentare Eregare for his intense work in editing of my Thesis, and Dr. Melak Tsegaw my program director who never ceased giving me advice and encouragement during my stay here at University. I also want to say how grateful I am to my brothers, sisters, and fellow Biblical and Theological Studies students for their wonderful support and encouragement.

I owe a debt of gratitude to the Rwanda Union Mission and East Central Rwanda Field for sponsoring me through my academic endeavors and for the emotional and financial support they provided. Please find my heartfelt gratitude expressed in this unforgotten moment. I would also like to take this opportunity to thank the church leaders of Rubirizi District and Muhima District for their commitment to carrying out the tasks allocated to me during my time at the University for Studies.

I also take this appreciable moment to express my deep gratitude to my beloved wife Pélagie Mukaremera for her prayers and moral support that she has never ceased to provide to me. I also extend my thanks to my dear son- in- law Dr Emmanuel Bimenyimana and his wife Emmanuella, Jean de Dieu and his wife Adelphine, Olivier who is doing his master's degree at the Adventist University of Central Africa (AUCA), Aurore, Aimée Louange and

Honorine. To whom has contributed directly or indirectly to the accomplishment of this  
Thesis find here the expression of my deep gratitude.

CHAPTER 1  
INTRODUCTION

**Background of the Statement**

All things on earth were created by God during six days (Gen 1:31; 2:1, 2), and He affirms that everything in the world belong to Him (Ps 24:1). God’s creative might and His loving intent demonstrate His ownership of the universe and testify to His redeeming work through Christ’s self-giving sacrifice<sup>1</sup>. These elements are utilized to both justify His claim for a tithe and to urge mankind to embrace that heavenly demand.

The tithing system seems to be traced back to the ancient time. It goes back to the patriarchal period, before the time of Abraham, the father of many nations (Gen 17:4) who had given to Melchizedek the tithe of all from spoil (Gen 14:20). The tithe of the land, of the seed of the land or of the fruit of the tree, is the Lord’s. God claims a tenth of everything earned (Mal 3:10). Tithing, in one form or another, was practiced among various people of antiquity for both secular and religious purposes, and by worshipers of the True God at a very early time.<sup>2</sup>

By returning the tithe, man recognizes and bears witness that all he or she possesses come from God and that man himself or herself is a steward of God. The principle of tithing was early understood by those who worshiped the true God. It is

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<sup>1</sup> Angel Manuel Rodriguez, *Tithing in the Writings of Ellen G. White* (Silver Spring, MD, Biblical Research Institute of the General Conference, 2001), 4.

<sup>2</sup> Horn H. Siegfried, *Seventh-day Adventist Bible Dictionary*, Rev. ed. (Washington, DC: Review and Herald, Publishing Association), s.v. “Tithing.”

evidenced by the fact that priest of the Highest God (Gen 14:18-20), who, in blessing Abraham, called him a servant of the Highest God, possessor of heaven and earth.<sup>3</sup>

Tithing was one of the great rites of worship reserved for the Supreme-Being. The tithing system is a creation of God, and the Lord is its origin.

Before man sinned against God, he was God's steward. Adam had a duty to tend and keep the garden (Gen 2:15-17). He and his wife were to carefully abide by the rules and laws that God had established. God had prohibited them from partaking of the tree of the knowledge of good and evil (Gen 2:17). They had to continue in obedience to God's commandment, reflect His image and act according to His will. They had to be careful for not eating the fruits of the forbidden tree that God had set apart.

Refusing eating the fruits of prohibited tree would mean that Adam acknowledged God's ownership, just as putting aside a tenth of one's income attests to the same eternal truth<sup>4</sup>. This principle is well received and followed by the worshipers of the Creator. The tithe demand was invariably a reminder to the giver that everything he or she possesses belonged to the Lord and had been given by Him.

The tithing system was not practiced only by those who worshiped God, but elsewhere. In ancient Egypt, the system of tithing was commonly known by people. The system of tithing was ever where recognized by inhabitants and the priests were chosen to accomplish the noble sacrificial service reserved for deities. The temples received perpetual tithe or other income from both the king and the populace in addition to first fruits, and offerings made at different periods particularly on

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<sup>3</sup> Horn H. Siegfried, *Seventh-day Adventist Bible Dictionary*, Rev. ed. (Washington, DC: Review and Herald, Publishing Association), s.v. "Tithing."

<sup>4</sup> Horn, SDABD, s.v. "Tithing."

sumptuous festivities<sup>5</sup>. The kings were sometimes deified and they received offerings, tithes and sacrifices.

The system of returning of tithe and giving offerings was not limited to Egypt, it is also observed in Mesopotamia, precisely in Babylon where the kings used to give tithe to their gods. After conquering a country, the king expressed his gratitude to the gods by transferring a portion of the spoil of the defeated nation into their control and paid a tithe from the spoils of the vanquished nation for asking the gods allowing them to employ some of the detainees to build their houses and cultivate their farms.<sup>6</sup> Apart from the tithe paid by the king, the entire population was forced to pay the tithes obligatory to Babylonian gods to feed the priests enrolled in the service of deities. Lansdell declares that “the male firstborn of every domestic animal, the first fruits of every crop, and a portion typically equal to the tenth of all products from both the soil and human industry are all given by the Babylonians as tithes in order to be faithful to the Supreme Landlord. These are to be paid in at predetermined times and solemnly consecrated as festive at the closest temple.”<sup>7</sup>

The payment of tithes was mentioned in Caesar’s empire and the Roman Senate’s order on taxation for Judea, highlighting how significant it was to the Jewish state. Jews paid tithes in addition to state taxes, other religious obligations, and other fees, as has frequently been commanded.<sup>8</sup> Giving tithes to gods was a system generally mandatory and recognized by everyone in Roman Empire.

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<sup>5</sup> Henry Lansdell. *The Sacred Tenth or Studies in Tithing-Giving Ancient and Modern, in Two Volumes, Vol 1* (Tract Committee, New York: E.S. Gorham, 1906), 5.

<sup>6</sup> Ibid., 13.

<sup>7</sup> Ibid., 16.

<sup>8</sup> Fabian E. Udoh, *To Caesar what is Caesar’s: Tribute, Taxes and Imperial Administration in Early Roman in early Roman Palestine* (Brown Judaic Studies, Chicago, 2020), 244.

Everywhere, whether on the side of the pagans or the worshippers of God Almighty, the system of paying tithes and offerings was acknowledged. Everyone knew they had a duty to tithe in honor to whom he paid homage. Tithing was mandatory of the pagan's side, however for the God's worshippers, it was an expression of gratitude, acknowledgement of God's goodness, and a declaration that God is the owner of everything they had and the universe's creator.

However, there are people who are against tithing and therefore come up with various views that tend to contradict the biblical demand. These people believe that tithing system ended when Jesus Christ died on the cross; it ceased during the time of the apostles after Jesus' ascension, and once again there is no evidence in the New Testament to support tithing giving.

Andreas Kostenberger challenges tithing in classes on the New Testament. He teaches that there's no percentage rule and pastors perpetuate the 10% figure out of pragmatism, tradition, and ignorance quite frankly<sup>9</sup>. Joseph R. Nally, Jr says that the terms of the tithe that God divinely commanded cannot and should not be applied now. Tithing is not emphasized in the New Testament as an obligation for the Christian under grace. The majority of the Church does not reside in the Promised Land. The Leviticus tribe has ceased to exist,<sup>10</sup> reason why it is not required to tithe, and the tithing system has reached its peak.

Steven J. Cole, once again, says that it is surprising to discover that never once is tithing mentioned in any instructions given to the church, and Jesus never

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<sup>9</sup> Suzanne Sataline, "The Backlash against Tithing: As Churches Push Donations, Congregants Balk," *Wall Street Journal* (Nov.23.2007), accessed August 9, 2023, <https://www.wsj.com/articles/SB119576921737201375>.

<sup>10</sup> Joseph R. Nally, Jr. "Q and A, the New Testament Tithe?" *The Third Millennium Ministries* (2021), accessed September 12, 2022, <https://thirdmill.org/answers/answer.asp/file/43275>.

recommended his disciples to tithe. Tithing is not mentioned in any writings of the early church fathers.<sup>11</sup> In his quotation from Matthew 23:23, William Hendriksen comments that as long as Jesus had not yet died on the cross, the law concerning tithing remained valid. The reference here is to God's law, as found in Lev 27:30-33, not to man-made over-extension of God's law<sup>12</sup>. He claims that tithing came to an end with the crucifixion of Jesus Christ. The Apostles and the early church fathers never emphasized the payment of tithe.

In Rwanda as in neighboring countries namely the Democratic Republic of Congo, Burundi, Uganda and in the Western party of Tanzania bordering Rwanda, there is a dissident group called themselves "Abagorozi" (Reformers) which disseminates messages against the Seventh-day Adventist doctrines namely tithing, baptism, marriage and ministerial department. They are negative force in tithing system. They teach that tithing is no longer valid and it ended with the death on the cross of Jesus Christ and asking other church members to stop tithing.

Regardless of the views that are against the returning of tithes as discussed in the previous paragraphs, Angel Manuel Rodriquez maintains that the tithe system is based on God's law. God established tithing system shortly after Adam and Eve's fall, and it was furthered by Christ during His earthly career. It was instituted to be a channel of blessing to His people and it reflects His loving purpose for all human kind.<sup>13</sup> Today, in the Seventh-day Adventist Church, tithing is a part of stewardship

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<sup>11</sup> Steven J. Cole, "Lesson 4. Why you should not tithe?" *Selected Scriptures* (4 Sept 2013), accessed September 12, 2022, <https://bible.org/seriespage/lesson-4-why-you-should-not-tithe-selected-scriptures>

<sup>12</sup>William Hendriksen, *Exposition of Gospel According to Matthew*, New Testament Commentary (MI: Baker Book House, Grand Rapid, Michigan, July 2002), 832.

<sup>13</sup> Rodriguez, *Tithing in the Writings of Ellen G. White*, 12.

doctrine which is one of its twenty-eight beliefs<sup>14</sup> though at the beginning of this Church it was not among the first doctrine.

### **Statement of the Problem**

The Scholars and churchgoers have been contesting the idea of tithe returning. While some support the continuity to keep returning it because it is a commandment from the Lord while others advocate for a discontinuity, because the need to return tithe ended at the crucifixion of Jesus Christ on the cross and asking the church members to stop tithing. However, some scholars and churchgoers support the restoration of the tithe, others oppose it. This could be a dilemma for the Church members, particularly the Seventh-day Adventist Church in East Central Africa Division as various dissident groups reject its practice. Even though there have been some studies on the topic of tithing in the Seventh-day Adventist Church, its examination as related to the East Central Africa Division is not explored.

### **Purpose of the Study**

The purpose of this study is to provide a survey of Historical-Contextual Study of Development of Tithes in the East Central Africa Division of Seventh-day Adventists: 2012-2021. The history, importance, and sustainability of tithe giving will be analyzed in general, and its implications for the chosen Division.

### **The Significance of the Study**

A wrong interpretation of the tithe returning development in the Seventh-day Adventist Church may negatively affect the Church in returning it, its mission, and

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<sup>14</sup> Charles Bradford et al., *Handbook of Seventh-day Adventist Theology, Commentary References Series, Vol. 12* (Hagerstown: MD, Review and Herald, 2000), 666.

lead some church members into accepting heresies and fall into apostasy.

Consequently, it may also have negative implication to the ministry of the Church.

This research contributes to a balanced understanding of A Historical Development of Tithe Returning and Growth in East-Central Africa Division of the Seventh-Day Adventists (2012-2021). This will help the Church in general, and church members in particular in contributing to the ministry of the denomination.

### **Delimitation of the Study**

The study's main topic is A Historical Development of Tithe Returning and Growth in East-Central Africa Division of the Seventh-day Adventists (2012-2021). This research is extended to a period of ten years (2012-2021) in order to determine whether tithe is increasing or decreasing at that period which help to achieve to a good analysis and results which should lead to a good conclusion rather than a short time. The analysis of the impacts of tithe returning is restricted to the East-Central Africa Division within the previously mentioned time frame.

### **Methodology of the Study**

This study is based on critical documentary research with in-depth theological, historical interpretation of facts and on the historical grammatical approach in order to find the passage's original sense and the understanding of the original audience. Different books, archival materials, journals, articles, or documents discussing tithe are considered and analyzed in the same order.

The first chapter provides the historical background of tithing system and highlights the Statement of the problem, the Purpose of the study, the Significance of the study, Delimitation and finally Methodology of the study.

The second chapter covers the historical overview of the Seventh-day Adventist tithing system. It focuses on the development and current state of the Seventh-day Adventist tithing system. As the foundation for chapter three's discussion of the Historical Development of Tithe Returning and Growth in East-Central Africa Division of the Seventh-day Adventists (2012-2021). It is important to understand and analyze the various processes that the Seventh-day Adventists underwent in order to arrive at the current sufficient system of tithing.

The historical-contextual study of the tithe development in the East Central Africa Division is the main topic of Chapter 3. This chapter describes the historical evolution of tithes in the East-Central Africa Division from 2012 to 2021, because it shows if the tithe is increasing or decreasing rather than a short period. Based on the fundamental tenets of tithing, the analysis will assist in determining the advancement of tithes based on income per capita in the various Unions that make up the Seventh-day Adventist East-Central Africa Division.

The fourth chapter emphasizes on the Challenges and Prospects of tithes in the East-Central Africa Division and the fifth chapter provides the Summary, Conclusion and Recommendations to this study.

### **Review of Key Materials**

#### **Handbook of Seventh-day Adventist Theology**

Commentary Reference series

Volume 12

Chapter: Tithes and offerings, 655-656.

Author: Charles E. Bradford

Bibliography: Former President of the North America Division

The author states in this chapter that the tithe serves as a reminder that God is the only proprietor, something that the first couple was reminded of by the fruit of the tree that they were forbidden to eat (Gen. 2: 17). Following sin and their expulsion from the garden, this ownership truth was further demonstrated by the tithing principle. The author also notes that Abraham was the first person to be identified as the one who paid tithe to Melchizedek (Gen. 14:18–20). The fleeing Jacob pledged to pay tithe if God would protect him and preserve the food for him.

He bears witness that the Israelites were commanded to tithe all the yield of their seed, in this instance, the covenant people demonstrated love and respect for their God. The Levites were permitted to receive tithe in exchange for their service in the tabernacle. The returning of tithes brings the worshipper into tangible partnership with God and He promises to overflow blessing from heaven for those who bring the full tithes in storehouse.

To conclude, this chapter's author has explained the history of the tithe, how it was applied from the time of the patriarchs to the time of the Prophet Malachi, and what benefits are bestowed upon people who pay their entire tithe. Both researchers and people seeking spiritual enrichment will find this chapter to be of great use. It is appreciable to recommend this chapter.

### **Light Bearers, A History of the Seventh-day Adventist Church**

Chapter: The Debate over Tithe, p 414-417

Author: Richard W. Schwarz Floyd Greenleaf

Bibliography: Professor of History at Southern Adventist University

According to the author, per capita rates fell although Adventist tithes overall increased. The world church still receives most of its funding from the North America Division. However increased inflation rates that started in the United States during the

1960s partially offset the increase in the overall amount of money received through tithes and other offerings. At that time, a few Adventists in the North America Division started to have doubts about the denomination's tithe money policy. In the past, the church had only allowed the tithe to be used for salaries and other costs directly associated with its pastoral and evangelistic roles. Even though tithing is a biblical concept, some pushing for a change in this policy contended that the church should decide how the funds would be used.

To conclude, the author of this chapter publicly exposed the financial management issues facing the church and made criticisms of the global church's system management. He ends the chapter without providing answers to these dilemma. The author ought to present the positive aspects rather than the negative ones at the end. It is not possible for this chapter to aid in the church members' spiritual development.

### **A Brief History of Seventh-day Adventists**

Second Edition.

Chapter: Era of Organizational Development (1848-1863), p 51-67

Author: George R. Knight

The author of this chapter says that the problem started emerging in Sabbatarian from 1850s. At that time they had no way to certify clergy, the believers had no way to distribute funds to ministers and they had no legal organization for holding property. They started discussing about Gospel Order for supporting the ministry. In his letter addressed to Sabbath-keeping Adventists in 1853, James White asked for financial support for the ministry under the title Gospel Order. He believed that, by Gospel Order, all believers would devote themselves to the work of the Lord by giving freewill offerings to support the Gospel's ministers. The Gospel order was

not very adequate for promoting the support for the ministers of the gospel and their families.

The fall of 1856 found Andrews deciding to leave the ministry to become clerk in his uncle's store in Waukon because the life style became difficult and John Loughborough decided to join him. The financial problems persisted and the Sabbatarian group in 1858 sat for searching in the scriptures a plan to support the ministry. They adopted a plan called Systematic Benevolence or Sister Betsy. According to this plan, every man should contribute 5 to 25 cents and woman 2 to 10 per week. But the Systematic Benevolence did not bring the solution to the financial problems and it did not match up to the tithing plan that the Seventh-day Adventist adopted after further Bible study in 1870.

This chapter's author provided a thorough explanation of the Seventh-day Adventist church's tithing history. The Sabbatarian group did not look to the Bible for guidance on what should financially support the ministry. For those who are interested in learning more about the background of tithing in the Seventh-day Adventist Church, this chapter is both informative and fascinating. It is a text that I can suggest for reading.

## CHAPTER 2

### HISTORICAL OVERVIEW OF TITHING SYSTEM

#### **Introduction**

This chapter surveys the development of tithing system in Seventh-day Adventism. For this reason, it builds upon positive insights from a historical examination of discussions on tithes in select Christian traditions ranging from the early church to the time of the Protestant Reformation. The chapter examines how Seventh-day Adventism today benefits from the various views expressed on tithing system by Christian scholars and church traditions to strengthen and consolidate its practice of tithing systems.

#### **Historical Survey of Tithing System in the Old Testament**

The Bible does not contain evidence of the tithe System prior to the Patriarch Abraham, nor does it show its genesis. Abraham gave a tithe of the spoil received in the war to Melchizedek (Gen 14:18-20), the Priest of the Most High God, from his own heart full with gladness and thanks to His God. This deed proves that the Tithing System existed before Abraham the patriarch. Tithing was practiced prior to the establishment of the theocracy under Moses ‘time and it is divine in its origin.’<sup>1</sup> Abraham’s tithe, a spontaneous act of worship and appreciation, demonstrates that those receiving God’s blessings must reciprocate with gratitude.

Jacob, a fugitive, made a vow to God in Genesis 28:20-22, promising to pay a tenth of his increase in a fugitive country. He hoped that God would stay with him,

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<sup>1</sup> Rodriguez, *Tithing in the Writings of Ellen G. White*, 5.

provide him with food and clothing, and return home. Jacob's promises included Yahweh as his God, a pillar as God's home, and a tenth donation to confirm this fact. This was predicated upon the supposition that God would care for him and prosper his way<sup>2</sup>. From the vow of Jacob, tithing is an expression of love, gratitude, worship and submission to God. Abraham and Jacob tithed without divine intervention meant that the tithing system was known before patriarchal period.

### **The Tithing System in Mosaic Period**

In the Mosaic period, the Levites, descendants of Jacob, were temple servants who worked for a few weeks each year (1 Chronicles 23:28-32), serving as priests' servants. They were required to be circumcised to assume priesthood functions. The Levites were responsible for sacrificial service, attending to the obligations of the sanctuary and altar to avoid God's wrath on Israel's sons (Num. 18:5). In exchange for their particular services, the priests received all of the sacrificial offerings on the altar, the first fruits of the harvest, the firstborn of every living thing, and everything consecrated in Israel.<sup>3</sup> This was called the first tithes reserved exclusively to the Levites. The Levites were free from war and were set apart for divine services. They were required to pay a tithe of the tithe of the highest quality, which was a gift to God, acknowledging Him as the owner of their land and the giver of its fruits.

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<sup>2</sup> Geoffrey W. Bromiley et al., "Tithing," *The International Standard Bible Encyclopedia, Fully Revised, Illustrated, In Four Volumes, Volume Four: Q-Z* (Grand Rapids: Eerdmans, Michigan, 1988), 862.

<sup>3</sup> Gerald R. Thompson, "Tithing and the Law of God," *A Biblical Worldview Primer*, Lonang Institute, USA, (2013-2020): 2.

18. Mario Ninō, "The Second Tithe: Origin and Purpose," *Stewardship Ministries* (General Conference of Seventh-day Adventists, July-September 2017), accessed February 25, 2024, <https://stewardship.adventist.org/2017-21-3-the-second-tithe-origin-and-purpose>

Israel was required to pay the second tithe, which was set aside for yearly celebrations and private charity or almsgiving managed by the Hebrew household. The third tithe is offered for a different purpose and is collected in the third year.<sup>4</sup> It was not to be used for personal expenses during a festival or to keep up the tabernacle. It was to be stored, suggesting that the impoverished, widows, fatherless children, and strangers would use it over time.<sup>5</sup> Through obedience to pay tithe, Israel testified their love, loyalty, and their appurtenance of a chosen people of God and received God's blessings to encourage their reverence to God. The tithe had a very far-reaching meaning, tithing was viewed, therefore, as God's way of involving his people in his own redemptive activity<sup>6</sup>.

### **The Tithing System in Postexilic Period**

After the Captivity, on the order of King Artaxerxes in 457 BC, the Jews returned to Jerusalem after 70 years of captivity. The survivors lost track of ceremonial laws, tithing and they mixed languages. The Israelites did not give the tithe to the Levites and they had returned to their home communities to cultivate their lands and feed their cattle. Nehemiah ordered the construction of Jerusalem's wall, and restored the obligations of the Torah, including giving tithes to the Levites. The covenant of reform was signed by leaders, priests, Levites, and scribes (Neh. 9:38) and the tithe collected was then transferred to the storehouse in the temple for the priests<sup>7</sup> at Jerusalem.

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<sup>4</sup> Mario Ninō, "The Second Tithe: Origin and Purpose," *Stewardship Ministries*, accessed 18, October 2023, <https://stewardship.adventist.org/2017-21-3-the-second-tithe-origin-and-purpose>

<sup>6</sup> Colin Brown, *New Testament Theology, volume 3* (Zondervan, Grand Rapids, Michigan, 1986), 453.

<sup>7</sup> Merrill C. Tenney and Steven Barabas. "Tithe," *The Zondervan Pictorial Encyclopedia of the Bible, in Five Volumes, Volume Five. Q-Z* (Grand Rapids: Zondervan, Michigan 1975), 758.

## **The Tithing System in the Prophetic Time**

Tithing during the prophetic time was not the subject of the prophecy, all population knew the importance of returning tithes. However, Amos mentioned tithe (Amos 4:4) at the times when the leaders of Israelites practiced the injustice, property theft, idol sacrifices, and fear of deportation reigned in the country. Despite these constraints, Israelites brought sacrifices, tithes, and offerings to God, which was considered abomination<sup>8</sup> in the face of God.

The prophet Malachi (Mal. 3: 8-11) emphasized the importance of tithing, stating that it was not a deal with God but a promise of blessings and protection for those who faithfully returned their tithes. The prophet called for repentance and pleasing their worship to the Lord. The payment of tithes transformed worshipers into real-world partners, fostering a sense of identification with God's tenderhearted spirit<sup>9</sup>. The sons of Israel used tithing as an expression of gratitude, while neighboring nations were called to worship in Jerusalem, learning about a Promised Redeemer.

## **Historical Survey of Tithing System in New Testament**

The tithe is not discussed further in the New Testament. It is possibly a cause to believe that Jesus' death on the cross eliminated it. However, a few Biblical passages in the New Testament make it clear that tithes were given both in the time of the Apostles and throughout the lifetime of Jesus. It is very important to see also if the tithe was given during the period of the Church Fathers.

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<sup>8</sup> Matthew Henry, *Matthew Henry's Commentary on the whole Bible, complete and unabridged in one volume* (Hendrickson Publishers, States of America, Second Printing- April, 1992), 1508.

<sup>9</sup> Bradford, *Handbook of Seventh-day Adventist Theology*, 656.

## **The Tithe in Jesus' Period**

In Matthew 23:23, the Jewish paid the tithe and went very far to tithe the small negligible vegetables namely mint, cumin, and dill. Jesus condemned the Pharisees for being extremely careful in tithing, yet neglecting justice, love of God, mercy, and faithfulness.<sup>10</sup> The Jews should pay the tithes and they don't never forget to accomplish and practice the justice, mercy and faithfulness .Jesus condemned their attitude, behavior and did not speak against the tithing system.

William's quote from Matthew 23:23 suggests that the law concerning tithing remained valid as long as Jesus had not yet died on the cross, referencing God's law (Lev 27:30-33) not to man-made over-extension of God's law.<sup>11</sup> He suggests that the tithe ends with Jesus's sacrifice on the cross, but it is known that Christ was foreshadowed in every aspect of the sacrificial system. Everything about the act, the animal, the blood, and the blood itself, pointed to the identity and purpose of Jesus on whom the entire salvation scheme was based. The immolated animal and its blood shed may be accepted in the eyes of the Lord, foreshadowing the sacrifice of Jesus, who would give himself as the Lamb of God to redeem the lost man. The tithe could not be a type of Christ or be a part of the ceremonial regulations.

In the parable of the Pharisee and tax collector (Luke 18:12), Jesus emphasized the importance of tithing, not replacing it. He urged people to discern the meaning of the words, rather than the Pharisees' hypocrisy<sup>12</sup>. In the 1 Cor. 9:13, Paul says that the income from tithes supported the Levites and priests, who performed

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<sup>10</sup> Angel Manuel, Rodriguez, *Tithing in the New Testament and the Christian Church* (Silver Spring, MD, Biblical Research Institute, Stewardship Ministries Department of General Conference of the Seventh-day Adventists 2001), 7.

<sup>11</sup> William Hendrickson, *New Testament Commentary, Exposition of Gospel According to Matthew* (MI: Baker Books, Grand Rapid, Michigan, July 2002), 896.

<sup>12</sup> Siegfried, *Seventh-day Adventist Bible Dictionary*, s.v. "Tithing."

most sacrifices at the altar.<sup>13</sup> The service of priesthood and maintenance of the tabernacle ended with Jesus' sacrifice on the cross. In this case, Paul was speaking about the tithe and testify that he should receive the tithes from those he preached the gospel.

### **The Tithe in Apostolic Period**

The purpose of the high priest, according to Hebrews 7:1–10, was to symbolize Christ, who would eventually become a perpetual high priest after the pattern of Melchizedek. It was forbidden to transfer or substitute this priestly order with another.<sup>14</sup> Hebrews 7:1–10 aims to convey the idea that Jesus' sacrifice is greater than all the others and therefore it is unthinkable to revert to the old ways. In order to show the exaltation of Christ's sacrifice, it highlights how superior Christ's high-priestly ministry is, higher than Aaron's (5:1–10). He accomplishes this by comparing Christ to Melchizedek and emphasizing the supremacy of Melchizedek's priesthood above Leviticus'.

Concisely, the Melchizedek priesthood, which represented Jesus, is higher than the priesthood descending from Abraham, the Leviticus priesthood. Abraham recognized Melchizedek's superiority by giving him a tithe and receiving his blessings (Gen 14:17-21). If Melchizedek got the tithes from Abraham, then Jesus Christ, as High Priest of all believers, should also receive their tithes.

After the destruction of Jerusalem's temple, the payment of tithes took a very important role. Even though it wasn't required to pay tithes outside of Israel, there is

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<sup>13</sup> Joseph Benson, *Commentary on 1 Corinthians 9:13-14* (Benson Commentary, 2004), accessed September 6, 2023, [https://biblehub.com/commentaries/benson/1\\_corinthians/9.htm](https://biblehub.com/commentaries/benson/1_corinthians/9.htm)

<sup>14</sup> Priesthood of Jesus, Hebrew 7:1-10, White, Ellen G. *SDA Bible Commentary, Volume 7*, 1957, Copyright © 2017 Ellen G. White Estate, Inc. 2017), 94.

evidence that Jews in the Diaspora did so.<sup>15</sup> The Jews in the diaspora were encouraged to give their tithe of their income to support God's ministry because Jews who did not pay tithe were viewed as being of a lower class<sup>16</sup>.The tithing system was not stopped even they were deported outside of their country.

### **The Tithe in Church Fathers' Period**

The Church Fathers, who lived between A.D.100-500, were eyewitnesses of Jesus' disciples or lived close to the apostles. It is very important to see how they accepted the tithe or whether they rejected it.

**Irenaeus (120-202).** Irenaeus, a Church father and bishop of Lyon in France, was born in Asia Minor between 120 and 140 AD.<sup>17</sup> He condemned Moses' law and advocated for Christian sonship.<sup>18</sup> Irenaeus believed that Jesus Christ delivered His people from Mosaic laws and encouraged believers to feel free in Jesus Christ. He argued that Christians should divide their possessions to the poor and invest it in God's service<sup>19</sup>, rather than paying tithes. He considered tithing as Moses' law.

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<sup>15</sup> Bradford, *Handbook of Seventh-day Adventist Theology*, 663.

<sup>16</sup> David Noel Freedman et al., *The Anchor Bible Dictionary, Volume 6 Si-Z* ed. (Doubleday Dell Publishing Group, Inc., Broadway, New York, 1992), s.v. "tithing."

<sup>17</sup>, Irenaeus, *Encyclopedia Britannica, in 30 volumes, Macropædia Volume 9* (University of Chicago, USA, 1981), 889.

<sup>18</sup> Lansdell. *The Sacred Tenth*, 192.

<sup>19</sup> William Smith et al., *A dictionary of Christian antiquities being A Continuation of the Dictionary of the Bible* (London: Theology in King's College, 1962), 1963.

**Clement of Alexandria (A.D. 155-217).** The Church father Clement born about 150 AD in Athens, was named Titus Flavius Clement by his parents, who were pagans according to Epiphanius, and died between 211 and 215 AD in Alexandria<sup>20</sup>. He was a teacher in the catechetical school, in Alexandria, established by Pantaenus from A.D. 190 to 203. He upheld the significance of mosaic laws pertaining to tithing and taught it to his disciples. He said that the Law of Moses taught piety and reverence to God. By giving the tithes of the fruits, herds and the first fruits the priests were maintained.<sup>21</sup> Clement accepted the validity of mosaic laws and believers should faithfully follow the law as given to the people of Israel.

**Origen (A.D.185 to 253).** Origen who was a disciple of Clement was born in Alexandria, Egypt, in 185 A.D of Christian Parents according to Eusebius of Caesarea and died at Tyre in 253<sup>22</sup>. As a disciple of Clement, he taught the tithe in the Catechetical School when he was the Bishop of Alexandria church. He knew the validity of the Mosaic laws and it was of great importance to teach them to his disciples. Origen contends that it is fitting and beneficial to offer the first fruits to the preachers of gospel as the Savior has commanded that those who preach the gospel should also live the gospel and those who attend the altar should participate in the altar.<sup>23</sup>

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<sup>20</sup> "Clement of Alexandria," *Encyclopedia Britannica, in 30 volumes, Macropædia Volume 4*, (Knowledge in Depth, William Benton, Publisher, printed in USA, 1981), 710,711.

<sup>21</sup> Lansdell. *The Sacred Tenth*, 182.

<sup>22</sup> "Origen," *Encyclopedia Britannica, in 30 volumes, Macropædia Volume 13*, (Knowledge in Depth, William Benton, Publisher, 1943-1973, printed in USA, 1981), 734

<sup>23</sup>"Origen," "Tithing," *Encyclopedia Britannica*, 182.

**Tertullian (AD 155/160-220).** Tertullian was born of the pagan parents at Carthage actually in Tunisia on A.D. 155-160 and died at Carthage after A.D.220<sup>24</sup>. He was excellent in linguistics especially in Rhetoric, Philosophy and law. He was priest ordained at Carthage. He was a bishop in Numidia. According to him, tithing should be voluntary for the believers and they were not required to tithe. The believers were called to give the presents which were intended to be used to help the impoverished, bury the dead, and meet the needs of young children, girls without means, parents, and elderly persons who were now housebound.<sup>25</sup>Tertullian seemed to be opposed to tithe and sustained giving the presents, a voluntary action to rescue the needy.

**Cyprian (A.D.200-258).** Cyprian was born into a pagan household in 200 A.D. in Tunisia and he was ordained as a church bishop in Carthage, where he passed away in AD 258.<sup>26</sup> In 246 he became a Christian after practicing law. Despite being a theologian and church bishop, he did not wish to support the tithe because he observed that the disagreement was causing a decline in almsgiving. When his disciples had wealth, they would sell homes and properties, but they would not tithe from it.<sup>27</sup> They want to abolish the mosaic laws because they did not want to continue to be bound by them.

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<sup>24</sup> "Tertullian," *Encyclopedia Britannica*, 160

<sup>25</sup> Bradford, *Handbook of Seventh-day Adventist Theology*, 663.

<sup>26</sup> "Cyprian," *Encyclopedia Britannica, in 30 volumes, Macropædia Volume 5*, (Knowledge in Depth, William Benton, Publisher, 1943-1973, printed in USA, 1981), 400

<sup>27</sup> Smith, *A Dictionary of Christian antiquities*, 1963.

**Augustine of Hippo (A.D.354-430).** Augustine was born on November 13, 354 AD of the middle class parents at Tagaste in Algeria and died on August 28, 430 AD. His father Patricius was pagan and his mother Monica was Christian. He was appointed as Bishop of Hippo in Algeria from 396 to 430 AD<sup>28</sup>. From multiple statements, it appears that Augustine, the greatest theologian of his time, preached that a tenth part, at the very least, of a Christian's wealth, was due to God, and that failing to contribute to tenth be a sin<sup>29</sup>. Augustine taught his family and disciples to return the tithes from the incomes they received.

**Chrysostom, Saint John (347-407).** The Church Father Chrysostom was raised by his widowed mother and received his education there. He was born in Antioch, Syria, in the year 347 AD and was the son of a military officer. He died on September 14, 407 AD at Comana in Pontus<sup>30</sup>. He was appointed as Bishop of Constantinople. Concerning the payment of tithes Chrysostom says that "if non-payment of the tithe puts a man in jeopardy with God then, consider how many are in such danger today"<sup>31</sup> He accepted the tithe payment and even those who did not fulfill the payment were in danger of losing life before God.

### **The Medieval Period (A.D. 476-1500)**

The Medieval Church, from 476 A.D. to 1500 A.D., imposed tithing according to Holy Scriptures on all citizens, regardless of belief. The Council of Tours and

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<sup>28</sup> "Augustine of Hippo," *Encyclopedia Britannica, in 30 volumes, Macropædia Volume 2*, (Knowledge in Depth, William Benton, Publisher, 1943-1973, printed in USA, 1981), 364-365.

<sup>29</sup> Lansdell. *The Sacred Tenth*, 187.

<sup>30</sup> "Chrysostom," *Encyclopedia Britannica, in 30 volumes, Macropædia Volume 4*, (Knowledge in Depth, William Benton, Publisher, 1943-1973, printed in USA, 1981), P 583-584

<sup>31</sup> David Noel Freedman, *The Anchor Bible Dictionary, Volume 6 Si-Z*, (Published by Doubleday, New York, United States of America, 1992), s.v. "Tithing."

Council of Macon advocated tithing, and secular law made it obligatory in the Caroling Empire and England<sup>32</sup>. Tithing was made obligatory and the civil authorities starting from the King should follow its execution. In England, the payment of tithes was strongly enjoined by the legatine synod of 786 and legally enforced by King Athelstan's Ordinance<sup>33</sup>. At this period, the secular law provided that the poor should receive a portion from the tithes for his survival. Tithes were divided into four parts among bishop, clergy, church activities, and poor. There were three types of tithes: predial, mixed, and personal<sup>34</sup> at the period of the Medieval.

### **The Reformers Period (A.D 1517-1648)**

In the Reformers period (A.D 1517-1648), the decline and corruption of the papacy were well known.<sup>35</sup> The church only appeared to require reforming on a moral level, a growing number of more contemplative Christians were coming to believe that the church's teachings had also been corrupted.

**John Wycliffe (A.D.1330-1384).** English theologian and reformer John Wycliffe was born in Yorkshire in 1330 and passed away in Lutterworth on December 31, 1384. There is no moral obligation to pay taxes or tithes to corrupt rulers, either in the state or the church. The right to govern is contingent upon good governance. It is acceptable to eliminate despotism, punish or remove unjust leaders,

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<sup>32</sup> "Council of Macon," *The Encyclopedia Americana International Edition, Complete in thirty volumes first* (Grolier incorporated, Danbury, Connecticut 1994), 788.

<sup>33</sup> Livingstone. E.A. *The Oxford Dictionary of The Christian Church, the third edition revised* (Oxford University Press .Inc. New York, 2005), 1637.

<sup>34</sup> Ibid, 1637.

<sup>35</sup> Justo L. Gonzalez, *The History of Christianity, Volume II, The Reformation to the Present Day*, (Harper One, In imprint of Harper Collins publisher, 195 Broadway, New York, 2010), 7.

and reclaim the wealthy that the clergy has divested from the underprivileged.<sup>36</sup> He claims that the command to give tithes still be binding, since it is instituted and confirmed by Jesus Christ. Tithing is mandatory, but tithes should not to be enforced and especially not governed by secular law.<sup>37</sup> Wycliffe supported tithing on the condition that the Church be separated from the state, that tithing would not be governed by secular law and that the church stops stealing from the poor. The tithe should be given according to the Biblical perspectives.

**Martin Luther (AD 1483-1546).** Martin Luther was born on November 10, 1483, at Eisleben, Germany, and died on February 18, 1546, at Eisleben, Germany<sup>38</sup>. Martin Luther considered the Ten Commandments as Mosaic laws which dead and out of use<sup>39</sup>. Martin Luther supported returning tithe to the temporal of the sovereign generally during the Protestant Reformation in the 16th century even though the tithes were levied for the benefit of Roman Catholic churches<sup>40</sup>. He was not opposed to what was to advance the work of God, but was against the manner in which the tithe was asked. He was against the Ten Commandments which God had commanded His servant Moses and considered them dead and out of use<sup>41</sup>. He gave

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<sup>36</sup> Earl Clement, Davis, *Lecture two, [Late Medieval Period, Frederick II, John Wycliffe]*, (Clark University, Pittsfield, Massachusetts, March 2022), 7.

<sup>37</sup> Wouter et al., *John Wycliffe's theory of lordship, its implications for Authority and financial relations in the church* (International Development world Christian foundations, Term Paper module 3A. February-April), 2007.

<sup>38</sup> *Encyclopedia Americana, International Edition, Complete in thirty volumes*, (Grolier Incorporated, Printed and Manufactured in the USA, 1994), 859,862

<sup>39</sup> William M .Landeem, *Martin Luther's Religious Thought* (Pacific Press Publishing Association, Mountain View, California, 1971), 187.

<sup>40</sup> "Martin Luther." *Encyclopedia Britannica, in 30 volumes, Macropædia Volume 3*, 15<sup>th</sup> Edition, (William Benton, Publisher, 1943-1973, Rev. ed: Encyclopedia Britannica, Inc., printed in USA, 1981), 9.

<sup>41</sup> William M .Landeem, *Martin Luther's Religious Thought* (Pacific Press Publishing Association, Mountain View, California, Litho in United States of America, 1971), 187.

several laws that are still valid among them there is tithing, the jubilee year, family advice, and the Sabbath year<sup>42</sup>. It is very clear that Luther supported the tithing system and remotely refuted the Ten Commandments of God.

**John Calvin (A.D. 1509-1564).** John Calvin accepted the payment of tithes but were against the clergy and state who steel the poor and the secular laws which governed the tithing system.<sup>43</sup> Calvin took the Old Testament and the New Testament as an inseparable unit, the Commandments, and laws prescribed by God through Moses should be kept holy. He condemned those who gave the incomplete tithe and admitted that the tithe served to support the priests who perform the sacred services<sup>44</sup>.

### **The Abolition of Tithe**

The tithe, a church tax, was a controversial topic in England during the seventeenth century. Before, in the 16<sup>th</sup> century Anne says that “the tithing system was highly inflamed by the fact that both clergy and laity farmed out their rights to collect tithe to individuals or groups of people known as lessees or farmers of tithes, who were both the members of clergy and laymen”<sup>45</sup>. After the Reformation, it was collected by the state as a church tax in many European nations before gradually being abolished. The English Puritans wanted the abolition of tithe in favor of voluntary contributions to support clergy<sup>46</sup>. In France, the Constituent Assembly

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<sup>42</sup> William M .Landeem, 187.

<sup>43</sup> Ibid, 10.

<sup>44</sup> Baxter Antony G. *John Calvin's use and Hermeneutics of the Old Testament*, PhD Dissertation, The Department of Biblical Studies, University of Sheffield, June 1987, Accessed September 12, 2023 <https://etheses.whiterose.ac.uk/3016/>

<sup>45</sup> Anne Tarver. *The Due Tenth: Problems of Leicestershire Tithing process 1560-1640*, (Archaeology Data Service, Leicestershire Archeological and Historical Society: University of New York, 2004), 103.

<sup>46</sup> Elwell Walter A, *Evangelical Dictionary of Theology, Second Edition* (Baker Academic, Grand Rapids, Michigan, 2001), 1203.

approved a law on November 2, 1789, putting all church properties under the nation's disposal, and setting a new compensation scale for the clergy, and mandating that priests and bishops be chosen by the people and at that time, the tithes were abolished on August 4, 1789<sup>47</sup>. The churches were shut down on November 23, 1793, and were later turned into stores, factories, or even stables<sup>48</sup>.

When Pope Pius VI realized that his power was being reduced and that the church's patrimony had been turned over to the state, and the tithes were abolished in the whole country, he refused to accept the new constitution elected by the Assembly. He condemned it and made an effort to restore his authority by force starting killing the French officers.

The papal soldiers began killing French officers. In December 1797, a mob in Rome killed French General Leonard Duphot. General Louis Berthier, in command of army in Egyptian, took advantage of the occasion to attack Rome and establish a Roman Republic under French control<sup>49</sup>. Pope Pius VI was arrested and imprisoned at Valence and executed in jail on August 29, 1799.<sup>50</sup> And the tithe was abolished among various countries of Europe. These were the conditions that prevailed at the birth of the Seventh-day Adventist church.

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<sup>47</sup> Gemma Betros, "The French Revolution and the Catholic Church" *History Review issue 68* (History Today Ltd. December 2010), accessed March 23, 2023, <https://www.historytoday.com/archive/french-revolution-and-catholic-church>

<sup>48</sup> Ibid.

<sup>49</sup> William James and Ariel Durant. *The History of Civilization XI, the Age of Napoleon, a History of European Civilization from 1789 to 1815* (Simon and Schuster, Rockefeller Center, New York 1975), 544.

<sup>50</sup> Ibid, 54.

## **Tithing System in Seventh-day Adventism**

During the 19<sup>th</sup> century, significant revival and reform movements occurred in Europe and in North America, leading to the establishment of the Society for Biblical Literature and English-language Bible translation in England. A big number of interpreters arrived and concluded that the second coming of Jesus was imminent exacerbated by a study of the prophecy of the book of Daniel 8:14 concerning 2300 days. Following the disappointment of 1844, few of the Millerite followers became the pioneers of the Seventh-day Adventist Church.

**The Millerite movement.** Miller William, born on February 15, 1782, in Pittsfield, Massachusetts in 1782<sup>51</sup>, was one of the prominent preachers, who initiated the Millerite Movement, a spiritual revival after the American Revolutionary War. Inspired by soldier sergeant Willey's devout prayer, Miller read the Bible between 1816 and 1818 to discover the Supreme Being who had saved him from his foes<sup>52</sup> during the war. Miller William analyzed Daniel 8:14 prophecy, revealing a prophetic time frame of 2300 days, beginning with Jerusalem's restoration in 457 BC and ending in AD 1844<sup>53</sup>. He concluded that 2300 days equal 2300 years (according to Ezekiel 4:6), culminating in the sanctuary's purification which include the final sanctification of the earth at the Second coming of Jesus on October 22, 1844. The Advents, after putting significant effort into preparation, were disappointed when Jesus did not return on October 22, 1844, contrary to their expectations.

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<sup>51</sup> James White, *Sketches of the Christian Life and Public Labors of William Miller* (Steam Press, Battle Creek, Michigan, 1875), 13.

<sup>52</sup> *Ibid*, 37.

<sup>53</sup> W.E. Nelson, "Denominational Finance," *Advent Sabbath Review and Herald Centennial special, 1844-1944* (1933): 38-39.

The Great Disappointment was a period of sadness and uncertainty among early Adventists due to their financial depletion, leading to disorganization. They were cared for by relatives who had rejected Miller's message. James White described the situation in Maine, which included family separation, jailing, and whipped<sup>54</sup>, was deplorable.

After this huge disappointment, a group of Adventists, including Joseph Turner, Ellen Harmon, Joseph Bates, Hiram Edson, and James White, found a different explanation for the event that did not involve Jesus's earthly return. After, Hiram Edson and another advent friend had a vision on October 23, 1844, and he saw Jesus left the Holy place in Heaven and entered the most Holy heavenly place. He realized that the Day of Atonement was antitypical, beginning on October 22 instead of October 21<sup>55</sup>, and that the sanctuary that required purification was in heaven rather than on earth. Miller and his associates left the group of Adventism movement and developed a predisposition against churches in the ten years that followed the disappointment. The disputes between leaders and followers damaged their faith, leaving them bewildered and perplexed; the only thing that held them together was their shared the Word of God.

**The Financial crisis of the Adventist pioneers (1844 – 1859).** Adventist pioneers acknowledged a life of hardship as a result of the awful economic realities of the Panic of 1857 (bank failures, home foreclosures, and mounting debts)<sup>56</sup>. They have sold everything they owned in order to prepare for the impending return of Jesus

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<sup>54</sup> Jerome Birikunzira Ngabo, *Implantation and Growth of the Seventh-Day Adventist Church in Rwanda 2019-2000* (MA Dissertation, University of South Africa, 2008), 18.

<sup>55</sup> Nancy J. Vyhmeister, *Handbook of Seventh - day Adventist Theology*, 4.

<sup>56</sup> Brian E. Strayer, *J.N. Loughborough, the last of the Adventist pioneers* (Hagerstown: MD, Review and Herald Publishing Association, 1861), 109.

Christ, and some harvests were left in the fields to rot, depriving them of all money. The gospel was free before the disappointment, and now, they lacked a reliable source of income to cover their expenses for traveling, living, and preaching<sup>57</sup>.

But at this time, the economic crisis was raging all over the world, and the Seventh-day Adventist pioneers were obliged to provide for the ministers of the gospel and their families. There were no resources set up to support itinerant preachers, let alone their families without assistance. The Adventist pioneers depended on freewill offerings from listeners who were delighted by their message during the period of 1844 until 1859 because they didn't have a plan for rendering tithes. Few pastors focused their efforts on the weekends for ministerial service because the rest of the week was spent working to support their own families<sup>58</sup>. The traveling preachers did not receive their salaries through the formal church channels, they had to rely on the generosity of the churchgoers for money to pay for their travel, lodging, and food.

Many of the pastors, as they were known, who traveled and preached, were typically demoralized, lived in poverty, and the health was worse. They received lodging, board and sometimes some salary in exchange for the work accomplished. They occasionally looked for temporary jobs to earn money for their daily life and work, with the exception of sporadic presents from well-wishers and other believers.

It was observed that James White earned a living by lugging stones and working on the railroad. John N. Loughborough and John N. Andrews made a

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<sup>57</sup> Strayer, *J.N. Loughborough, the last of the Adventist pioneers*, 109.

<sup>58</sup> Johannes Kovar, "Systematic Benevolence." *Encyclopedia of Seventh-day Adventist Church* (March 17, 2022), accessed October 4, 2023, <https://encyclopedia.adventist.org/article?id=5JHL>.

living by working in carpentry and other non-secular jobs<sup>59</sup>. The ministers received a few dollars after a while but insignificant compared to the needs of their families and the service in general. Noticed that there was no payment made to Ellen G. White for her services. She efficiently worked for the church in Battle Creek and traveled with her husband.<sup>60</sup>They devoted themselves to getting God's work started well and be successful.

There was no mechanism in place for the believers to assist the pastors from the beginning of the work. But a small number of generous individuals supported the ministers for sometimes, keeping them quiet while the majority abstained from all activity. Soon it was clear that these generous people were tired of the heavy baggage, and they started to withdraw their assistance. It posed a serious issue when Loughborough and Andrews, two young ministers who had become disillusioned by their financial situation, stopped serving as ministers in 1856<sup>61</sup>. Ellen White and her husband organized a visit and encouraged them to return to the work<sup>62</sup>.

The pastors' families were affected by the economic crisis, which is still a disaster. James White should not sit back, contrary he should seek for a lasting financial answer to this tricky dilemma. To address this embarrassing situation, James White established the Gospel Order, which required all believers to actively contribute to the growth of the Gospel's ministry.

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<sup>59</sup> Kovar, "Systematic Benevolence," accessed October 18, 2023, <https://encyclopedia.adventist.org/article?id=5JHL>

<sup>60</sup> J.N. Andrews, G.H. Bell, and Uriah Smith, *Defense of Elder James White and Wife: Vindication of their moral and Christian Character* (Battle Creek, MI: Steam Press, Ellen White Writings, 1870), 2.

<sup>61</sup> Kovar, "Systematic Benevolence," accessed October 18, 2023, <https://encyclopedia.adventist.org/article?id=5JHL>

<sup>62</sup> Ibid.

**Gospel order in the advent movement.** Even though the gospel order has a duty to strive for the spiritual life of the believers, the ministers also call for the church to support them in their ministry. It ought to be prepared to recognize and provide the material needs of individuals called to work in the word and the doctrine<sup>63</sup>. The Advents are dedicating their entire selves to the task of proclaiming the everlasting and glorious message of the gospel and they need to be supported. It is what the gospel demands of the church.

Everyone will benefit from participating in this endeavor in the same way as the Lord has blessed them. The gospel's benefits are not exclusive to the wealthy; the poor are also concerned. The financial support of the ministry at the outset of the Seventh-day Advent movement was not based on the Old Testament. It was presented under James White's choice of the name Gospel Order. The rendering of tithe and offerings was a requirement of gospel order<sup>64</sup>

In his letter addressed to Sabbath-keeping Adventists in 1853, James White asked for financial support for the ministry under the title Gospel Order.<sup>65</sup> He believed that, by Gospel Order, all believers would devote themselves to the work of the Lord by giving freewill offerings to support the Gospel's ministers. He based his arguments on the New Testament. He knew and affirmed that the tithing responsibility ended with Christ's death on the cross and that Old Testament did not impose any legal obligations on contemporary Christians. It was not necessary to resort to the Old Testament to seek for what should advance the God's service.<sup>66</sup>

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<sup>63</sup> Crisler C.C, *Organization, Its Character, Place, and Development in the Seventh-day Adventist Church* (Washington, D.C, Review and Herald Publishing, 1938), 54.

<sup>64</sup> Dederen, *Handbook of Seventh - day Adventist Theology*, 4.

<sup>65</sup> Kovar, Systematic Benevolence, accessed October 18, 2023, <https://encyclopedia.adventist.org/article?id=5JHL>.

<sup>66</sup> Strayer, *J.N. Loughborough, the Last of the Adventist Pioneers*, 126.

Moreover, James White knew very well that the majority of Adventist saw such a tithing plan as rooted in the old covenant and the mosaic code.<sup>67</sup> Yet he refused to accept the Loughborough-disclosed biblical right in 1861 about the giving title for boosting church finances.<sup>68</sup> The financial crisis continued until 1858, and caused many problems among the pastor's families. Loughborough said that he knew from hard personal experience what it was meant to not be able to afford clothes and transport or to adequately care for his wife<sup>69</sup>. The Gospel order was not very adequate for promoting the support for the ministers of the gospel and their families. The pioneers suffered in the planting of the Seventh-day Adventist Church and agreed to sacrifice their lives for the mission. Even though they were homeless, without clothes or food, the Adventist pioneers persisted in their evangelical mission and put their lives in risk.

**The Systematic benevolence in the advent movement.** The terrible economic realities of the Panic of 1857 continues raging all over the world, the Adventist pioneers, as self-supporting were dedicated themselves to the God's service and started preaching the three angels message without support and assistance. The financial resources were insignificant and pastor's families became poorer. James White and other ministers had a task to look for what could increase the finance support.

The term Systematic Benevolence first emerged in Adventist publications in 1854 when James White based his research on 1 Corinthians 16:2, a verse from the

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<sup>67</sup> Strayer, *J.N. Loughborough, the Last of the Adventist Pioneers*, 126.

<sup>68</sup> Richard W. Schwarz Floyd Greenleaf, *Light Bearers A History of the Seventh-Day Adventist Church*, ed. General Conference of Seventh-Day Adventists (Maryland, Pacific Press ,Publishing Association, 2000),86.

<sup>69</sup> Gilbert M. Valentine, *J.N. Andrews, Mission Pioneer, Evangelist, and Thought Leader* (Pacific Press, Publishing Association, April 2019), 203.

Bible that would later be used to justify his strategy plan. James White urged Review readers to take Paul's advice from 1 Corinthians 16:2 a year later, in 1855<sup>70</sup>. J.N.

Andrews discovered that the Lord had, however, ordained that those who proclaim the gospel have to get their living from the gospel, (1 Corinthians 9:14).

Referring to those results from exploring the biblical foundations of support for the ministry, the Advent movement created a method called Systematic Benevolence in 1858, based on 1 Corinthians 16:2, “from the subcommittee of three comprised of Andrews, James White and local Michigan minister J.B. Frisbie.”<sup>71</sup> The practice of Systematic Benevolence plan was unanimously approved and recommended by the meeting held at Battle Creek on January 26, 1859<sup>72</sup>. Systematic Benevolence had to make consistent for freewill donations to the church in accordance with a predetermined plan.

The Systematic Benevolence was founded on 1 Corinthians 16:2, where Paul stated, "On the first day of the week, let each of you lay something aside, storing up as he may prosper, so that there be no collections when I come." The following scheme was implemented: the brother aged 18 to 60 lay by him on the first day of each week for 5 to 25 cents. Each sister, aged 18 to 60, laid beside her on the first day of each week for 2 to 10 cents.”<sup>73</sup> For a while this system met wide-ranging opposition, but after several explanations, it was seen as a system of perfect quality.

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<sup>70</sup> Kovar, “Systematic Benevolence,” accessed October w18, 2023, <https://encyclopedia.adventist.org/article?id=5JHL>

<sup>71</sup> Valentine, *J.N. Andrews*, 203.

<sup>72</sup> Olsen M, Ellsworth. *A History of the Origin and Progress of Seventh-Day Adventists* (Washington, D.C, Review and Herald Publishing, Takoma Park, 1925), 247.

<sup>73</sup> Arthur L. White, *Highlights of the Beginning of the Tithing System*, Revised (Ellen G. White Estates, February, 1990), VI.

The Systematic Benevolence was received as a gift or a blessing to a man. Ellen G. White says that “the special system of tithing was founded upon a principle which is as enduring as the law of God. This system of tithing was a blessing to the Jews, and it will be a blessing to those who carry it out to the end of time”<sup>74</sup>The indigents who had only a few hundred dollars were called by this system.

Due to this Systematic Benevolence, each family could be protected from all attempts to appropriate himself the God’s means from the small things earned and it should be an origin of blessings. The wealthy will benefit most because it will prevent them from indulging in extravagances. Despite all the systems in place, and all the concerted efforts to put them into practice, the issue of finance remains insoluble in the Seventh-day Adventist movement. The issue of how to fund the church's expanding ministry remained a critical issue among the Adventist pioneers.

**Good Samaritan in the advent movement.** The financial crisis continued to deepen among the ministers of advent movement and the adequate solution should be found. The Systematic Benevolence was not efficient to resolve all the problems of the Gospel Ministers and another system behind it should be adopted to resolve all social problems.

On August 7, 1859, a business gathering in Battle Creek approved the Good Samaritan plan<sup>75</sup>, and a committee was established to collect contribution of cash or clothing for the underprivileged. This was published nearly entirely with regard to helping the needy or sorrow people in order to promote the new financial giving plan. The main idea was to look for what could advance the God’s work and supporting

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<sup>74</sup> General Conference of Seventh-day Adventist, Biblical Research Institute, “History and Use of Tithe,” *Adventist Review* (March 3, 1988), 3.

<sup>75</sup> Valentine, *J.N. Andrews*, 203.

widows and fatherless children who were among the congregation and around them<sup>76</sup>. It appears that organized benevolence was spearheaded by women and it was another hand behind to sustain Systematic Benevolence. It was called also Sister Betsy (S.B) Plan.<sup>77</sup>

It seemed that systematic benevolence initially prioritized the needy, including ministers of gospel, suddenly the focus shifted to gospel ministry in general. Even though the Good Samaritan plan was able to solve some problems that the Advent Movement had, the financial crisis continued to worsen day by day. The pioneers needed a system that should provide for them a guarantee for a lasting solution.

**Tithing based on the whole Bible.** The intrepid Adventists pioneers are becoming more and more affected by the economic crisis. The issues multiplied, including the gospel preachers' lack of assistance. The organization of the church was one of the suggested solutions for solving the problem. The effect of increased participation and energy use is organization. A leader of a small group may be sufficient for all requirements or may delegate some of his responsibilities. But when the population grows and there are more activities, it is clear that order is necessary<sup>78</sup>.

The Adventist pioneers saw the issue of church organization as a crucial one that needed to be resolved as soon as possible, and on October 1, 1860, delegates from various conferences gathered in Battle Creek made the decision to choose the name of Seventh-day Adventists after lengthy deliberations. The next years, the delegates from

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<sup>76</sup> Kovar, "Systematic Benevolence," accessed October 18, 2023, <https://encyclopedia.org/article?id=5JHL>

<sup>77</sup> Brian E. Strayer, "The Untold Tale of the Tenth: A Brief History of Adventist Benevolence in Historical Context," *Spectrum* (February 13, 2018), accessed October 18, 2023, <https://spectrummagazine.org/news/untold-tale-tenth-brief-history-adventist-benevolence-historical-context/>

<sup>78</sup> Whitefield Spalding, Arthur, *Origin and History of Seventh-day Adventist, Volume one*, ed. (Washington, D.C: Review and Herald Publishing, 1961), 293.

the several conferences that gathered at Battle Creek on May 20, 1863, elected James White as the first General Conference President after three years. But, James White refused to occupy the position of the president of the General Conference of the Seventh-day Adventists, John Byington took over<sup>79</sup>. On May 21, 1863, the General Conference of the Seventh-day Adventists was formed. The elders in place are tasked with finding a solution to the financial problem.

The Adventist elders, (precisely J.N. Andrews and James White) had a negative image in their minds such as that they were convinced that the tithing was a part of the ceremonial law requirement and had consequently been replaced. The church did not believe it could consistently adopt tithing as the foundation for its stewardship. They had preferred to use the New Testament as a model<sup>80</sup>. As the Financial crisis persisted in the Seventh-day Adventist Church, James White should seek every possible means to provide a lasting response to this problem.

The system of tithing in the Seventh-day Adventist Church was delayed, but between 1860 and 1861, the Adventist publications started promoting ten percent of income from the possession. This was the first time money was used in the church in terms close to the biblical tithe system. In 1861, James White used the term "tithe" for the first time in conjunction with Systematic Benevolence, suggesting that believers give a tithe, or tenth of their income, calculating their income at ten percent of what they possess<sup>81</sup>. He rejected completely the tithe based on Leviticus system.

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<sup>79</sup> Whitefield, *Origin and History of Seventh-day Adventist*, 308.

<sup>80</sup> Valentine, *J.N.Andrews*, 203.

<sup>81</sup> Kovar, "Systematic Benevolence," Accessed October 18, 2023, <https://encyclopedia.adventist.org/article?id=5JHL>

Ellen G. White reprimanded the believers in 1861 for robbing God of His tithes and offerings, citing Malachi 3: 8-11.

Ellen G. White cited that even the prophet Malachi is not here teaching the carrying out of the Israelites system of tithing, he is undoubtedly enforcing a duty of the same nature, and his words may come home to us with full force<sup>82</sup>. She quoted verbatim from this relevant Old Testament scripture without providing any additional explanation. John N. Andrews claimed in a brief statement in 1869 that the Melchizedek priesthood, not the Leviticus priesthood, was the source of the tithe system. Andrews continued to argue against the Leviticus system and he had not yet recognized the true scriptural basis for tithing.

Nevertheless, by the middle of the 1870, the idea that churchgoers had to give ten percent of their income had spread. There were considerable debates over whether the Old Testament and New Testament tithe systems had to be implemented in the years before to a definite decision regarding tithing. Few of the Adventist prominent agree for tithing and attempted to sustain their position according to the Scripture, but others countered that Ellen White had sustained encouraged Systematic Benevolence rather than tithing<sup>83</sup>. Even though there was no compromise among the Adventist leaders, the financial crisis continued to persist and the situation was becoming worse day by day.

**The Crisis in the Seventh-day Adventist Church after 1870.** The Panic of 1873 was a financial crisis lasting until 1879 in Europe and North America, triggered by factors like the Franco-Prussian War, speculative investments, silver

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<sup>82</sup> Kovar, “*Systematic Benevolence*,” accessed October 18, 2023, <https://encyclopedia.adventist.org/article?id=5JHL>

<sup>83</sup> Ibid.

demonetization, trade deficits, and property losses. The crisis was exacerbated by President Ulysses Grant's decision to return gold as currency<sup>84</sup>. The significant property losses as a result of fires in Chicago and Boston in 1871 and 1872, respectively, all contributed to the crisis.<sup>85</sup>

Because they significantly impacted the church and Andrews' mission, these economies of circumstance demand special consideration. James White, who spoke persuasively in public, suggested a pay reduction of up to 25%. In September 1877, the Publishing Board reduced salaries by 17%. The General Conference revoked several of its ministers after discovering that its treasury was empty and deciding that it would be better to stop paying salaries to its employer's<sup>86</sup>. James White started now to understand the problem on its level.

In April of 1861, James White denied the Israelites tithing system as God's plan of the Levitical priesthood," but the Panic of 1873 led him and other Adventist pioneers to review the Old Testament. In several number of essays published in the Review during 1876, Dudley M. Canright dubbed Malachi 3:8-11 "The Bible Plan of Supporting the Ministry." God needs that a tithe, or one-tenth, of all his people's increase be given to sustain his ministers in their works<sup>87</sup>. Canright's statement had been the pillar by which others Adventist leaders used for searching the biblical basis on tithe.

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<sup>84</sup> Valentine, *J.N. Andrews*, 582.

<sup>85</sup> Strayer, *The Untold Tale of the Tenth*, accessed October 18, 2023, <https://spectrummagazine.org/news/untold-tale-tenth-brief-history-adventist-benevolence-historical-context/>

<sup>86</sup> Valentine, *J.N. Andrews*, 582.

<sup>87</sup> Strayer, *The Untold Tale of the Tenth*, accessed October 18, 2023, <https://spectrummagazine.org/news/untold-tale-tenth-brief-history-adventist-benevolence-historical-context/>

At the 1876 General Conference session, the representatives of the several conferences made the momentous choice to reject their prior belief that tithing was a component of the ceremonial law and to adopt a new system based on tithe that should be applicable uniformly to all church members. For churchgoers, a promotional and instructive program was prepared. The General Conference decided in 1878 that the central office should receive ten percent of all conference tithe in order to sustain its own activities<sup>88</sup>.

During this session of General Conference in March 1876, the delegates had taken the resolution to accept the tithe from the brethren and sisters whether connected with churches or living alone, under normal circumstances, to dedicate one tenth of all their increase from whether source, to the God's service.<sup>89</sup>The church leaders didn't have the right to refuse the tithe whatever its come. But it was not until October 1878 that the present plan of paying tithe was finally adopted in General Conference session.<sup>90</sup>From this year, the tithe calculated at ten percent of the income was adopted.

**The Pledge in the Seventh-day Adventist.** During the General Conference Session which took place on October 2-13, 1878, one of its resolution taken was a pledge. The church member who had accepted the message of Seventh-day Adventist Church should make a solemn promise before God and before the treasurer of undertakes to give a tithe of the income of his possession. The believer commit to paying a tithe of his income to the Systematic Benevolence treasurer on the first

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<sup>88</sup> Valentine, *J.N. Andrews*, 622.

<sup>89</sup> Nelson, W.E, "Denominational Finance," *Advent Sabbath Review and Herald Centennial special, 1844-1944* (1933): 38-39.

<sup>90</sup> *Ibid*, 38.

Sunday of each of the four quarters of the year.<sup>91</sup> Although every church member should give a promise to tithe before God and before treasurer, this did not provide a satisfactory solution to the problem financial crisis which shook the church at that time.

**The biblical tithing system supersedes the systematic benevolence.** More than twenty years have passed Systematic Benevolence without being able to provide an adequate solution to the problems arising up in the Seventh –day Adventist Church caused largely by financial depression. The Adventist church leaders should not remain silent face of a delicate situation which prevailed in the church. It is within this framework that a committee constituted by James White, D.M. Canright, S. N. Haskell, J. N. Andrews, and Uriah Smith<sup>92</sup> was set up to seek a lasting solution to this dilemma.

The committee developed a pamphlet in 1879 entitled “Systematic Benevolence or The Bible plan of supporting the Ministry”, in which they greatly promoted the tithing plan. In this document they demonstrated the ineffectiveness of Systematic Benevolence during the twenty years ago that it was in place. And no major alteration from the system originally implemented was considered as essential up to twenty years ago. They explained clearly that the Systematic Benevolence was inadequate face to the church financial crisis.

At the invitation of the General Conference Session in 1883, George I. Butter produced an essay on tithing in a 112-page booklet in which he stated that prior to 1878, they attempted to implement a plan called Systematic Benevolence, which was totally opposite to the Bible tithe. He also favored the tithe scheme, and its practice

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<sup>91</sup> Ibid, 40.

<sup>92</sup> Whitefield, *Origin and History of Seventh-day Adventist*, 298-299.

grew widespread.<sup>93</sup> At this level, the Systematic Benevolence has been replaced by the Bible Plan of Supporting the Ministry.

### **The tithe in the Seventh-day Adventist institutions and workers.**

Institutions that serve as God's tools for advancing His mission on earth must be maintained. For the purpose of printing the truth and spreading it throughout the world, it is necessary to build churches, schools, and publishing houses with the necessary infrastructure. Tithes and generous offerings should be used to support this organization, which God has ordered<sup>94</sup>. It is in this framework that the tithe was paid as salary to the employers who were authorized by the organization. The General Conference Session convened in this setting to discuss how the church should profit from these institutions.

The problems of tithes were discussed in 1876 during the General Conference session because there is no reason to see how the institutions, publishing houses, schools, sanitariums, and State conferences of the Church should not contribute ten percent of their income to the Lord's treasury.<sup>95</sup> These owe their existence and prosperity to the Lord and His followers. Their tithes ought to be paid into the General Conference fund as these get assistance from the General Conference

The General Conference had advised in 1932 that everyone serving in the church be urged to give one-tenth of his income in tithing in order to aid its leaders and employers to stay honest, faithful, and modest in paying tithe as well as all church staff. All church officers "should be tithe payers,"<sup>96</sup> Even though the Church Manual

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<sup>93</sup> Whitefield, *Origin and History of Seventh-day Adventist*, 298-299.

<sup>94</sup> General Conference of Seventh-day Adventist, Biblical Research Institute, *History and Use of Tithe*, Revised (Adventist Review, March 3, 1988), 4.

<sup>95</sup> Nelson, *Denominational Finance*, 39.

<sup>96</sup> Nelson, *Denominational Finance*, 39.

acknowledged that paying tithes is not a requirement for believers, it still recommended that church employers, church elders, other staff, and institutional leaders who failed to do this be removed from their positions<sup>97</sup>. This General Conference decision has ensured that the church institutions be led by leaders who are trustworthy, competent and exemplary in rendering the tithe. The employers acknowledge that tithe is holy and belongs to God, and Tithe should be calculated on a wage or salary earner's gross income before legally necessary or other employee permitted deductions<sup>98</sup>.

### **The Duties of Local Church Leaders in the Seventh-day Adventist**

**Church.** Adventist Church officials grew more specific about tithes and offerings as the Great Depression began in December 1930. The first Church Manual, which placed a strong emphasis on the responsibility of local church leaders to collect tithes, was released in 1932. Church leaders who were unfaithful were prohibited from other church posts and removed from their local elder roles, cited in 1951<sup>99</sup>. This General Conference decision has ensured that the local church be led by leaders who are trustworthy, competent and exemplary of believers in all that they say and preach. The local church leaders were educated in tithing system by reading their responsibilities in church manual.

### **The tithe promotion goal in the Seventh-day Adventist Church.** The

General Conference Session adopted a resolution on April 2, 1903, to support various

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<sup>97</sup> Ibid.

<sup>98</sup> General Conference, *Principles and Guidelines*, (General Conference of Seventh-day Adventists, Silver Spring, Maryland, Ellen G. White Estate, Inc., 2018), 20.

<sup>99</sup> Strayer, *The Untold Tale of the Tenth*, accessed October 18, 2023, <https://spectrummagazine.org/news/untold-tale-tenth-brief-history-adventist-benevolence-historical-context/>

missions by setting them weekly goals in an effort to increase the tithe and encourage everyone's participation in tithing. The mission had a different objective for this. For instance, the North America Division Conference set a weekly offering target of 50 cents for each church member. White and colored churchgoers in the southern states and in Mexico who would provide 30 cents each week in offerings were given an exception. Every time, the percentage goal was increased to reflect the situation. Giving the congregation and the missions a goal resulted in a significant increase in tithing and donations. For instance, in 1865, the tithe received at General Conference was \$1739.43, and the total amount given in offerings for the year was \$1751.22. However, there is a noticeable increase in tithes and offerings in 1943. The total amount of tithes and offerings received for the entire year was \$2,499,626.02 and \$6,049,231.21<sup>100</sup>, respectively. The Seventh-day Adventist Church's incomes had increased as a result of using the goal.

**Stewardship Department in the Seventh-day Adventist Church.** As the needs grow within the organization, new strategic plans should be put in place to promote tithes and offerings. It is within the framework that the Stewardship Department was established by General Conference in 1966 to support conferences and worldwide mission in raising up awareness of stewardship. For pastors and churches, this department was tasked to publish the literature, and to provide training programs, and seminars<sup>101</sup>.

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<sup>100</sup> Nelson, *Denominational Finance*, 39.

<sup>101</sup> Bradford, *Handbook of Seventh - day Adventist Theology*, 667.

The Stewardship Department, after being established, became the driving force behind tithing development within the Seventh-day Adventist Church.

Teachings and seminars aimed to increase the tithe payment and the number of those who give tithes have been prepared and organized by this department.

Stewardship department was combined with the Ministerial Association in 1980. The official promotion of stewardship through written materials and numerous workshops and seminars was included into the Church Ministries Department when it was established in 1985<sup>102</sup>. The stewardship has become a separate department from the Church Ministries Department in 1995.

Even though the Seventh-day Adventist stewardship doctrine promotes repaying tithes and giving offerings, the teachings based on the Biblical principles and on the Spirit of Prophecy on tithing continue to be taught and explained to all Seventh-day Adventist Church members. All sectors of the church membership, including potential members, should be well trained in regular and systematic giving, as well as their equitable support of local and global Missions.<sup>103</sup> The articles, journals and magazines have been written and distributed to give a better understanding of the stewardship Department.

The stewardship educational seminars were organized at intention of the young girls, boys, women and men for a solid spiritual and economic basis on stewardship. To achieve the assigned purposes, the Stewardship director promotes and works together with church elders to build an internal audit and advice to the Use of Tithe principles, make sure that all members are informed regularly on the financial

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<sup>102</sup> Ibid.

<sup>103</sup> General Conference of Seventh-day Adventist Church, "Stewardship Strategic Orientation 2022-2025," *Stewardship Ministries*, 7-9, accessed October 10, 2023, <https://stewardship.adventist.org/sitemap>

situation, and take other steps that help foster trust.<sup>104</sup> The stewardship Department was tasked to promote and increase tithing system in the Seventh-day Adventist Church and God expects His people to consistently dedicate their entire existence including their time, talents, bodies, and material possessions to Him in order to foster their own spiritual development and character development. Love and thankfulness are fostered when they are reminded that God is the owner of all and that He loves them without end.<sup>105</sup>

To maintain the church's operations, the Biblical stewardship plan needs to be put into practice. Consistent giving by believers should be an exercise in that it develops a robust church body ready to share the benediction conferred upon it by Christ and ready to meet any demands that may emerge in God's ministry. The ministry will be able to maintain its improved operations and expand God's Kingdom throughout the neighboring communities and beyond with sufficient funding.

### **Summary**

The Bible does not reveal the tithe System's origin or existence before Abraham, but Abraham's act of giving tithes from the spoils to Melchizedek, the Priest of God, demonstrates its existence. God reminded Moses on Sinai Mountain the tithe's law (Num 18:20-21), and the Tribe of Levites received tithes for their lack of land inheritance. (Num 18:21). In 457 BC, the Jews returned to Jerusalem after 70 years of captivity, losing track of ceremonial laws and tithing. Nehemiah ordered the construction of Jerusalem's wall and restored Torah obligations, including giving tithes to the Levites.

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<sup>104</sup> Ibid.

<sup>105</sup> General Conference of Seventh-day Adventists, Ministerial Association, *Seventh-day Adventist believe, A Biblical exposition of Fundamental Doctrines* (Hagerstown, MD: Review and Herald Publishing Association, Maryland), 274.

Tithing during the prophetic time was not the subject of the prophecy, all population knew the importance of returning tithes. However, Amos mentioned tithe at the times when the leaders of Israelites practiced the injustice, property theft, idol sacrifices, and fear of deportation reigned in the country. Despite these constraints, Israelites brought sacrifices, tithes, and offerings to God, which was considered abomination. The Prophet Malachi came asking for repentance and bringing whole tithes. Thorough analysis of biblical verses concerning tithing in the New Testament as well as study regarding tithing practices during Jesus Christ's period, the apostolic time, the church fathers, the Reformation period, all revealed that Jesus Christ has not abolished the tithing law and the tithe was practiced from the period of apostles until its abolition during the French Revolution war on November 2, 1789.

The Seventh-day Adventist Church was established at that time when tithing was being abolished. The pioneers had problems finding what would support the service. Several methods have been tried namely Gospel order, Systematic Benevolence based on 1 Cor 16:2, and Good Samaritan without achieve to the good results. The pioneers rejected the Old Testament thinking that tithing was a component of the ceremonial law.

The organization of the church was one of the suggested solutions for solving the problem and the church the delegates from the several conferences that gathered at Battle Creek on May 20, 1863, elected James White as the first General Conference President after three years. But when James White opted not to continue in the position, John Byington took over.

On May 21, 1863, the General Conference of the Seventh-day Adventists was formed. James White initially rejected the Israelites tithing system as God's plan for the Levitical priesthood, but the Panic of 1873 led Adventist pioneers to review the

Old Testament. The General Conference Session discussed how the church should profit from these institutions in 1876. Institutions should give tithes of 10% of their income to the Lord's treasury, as they owe their existence and prosperity to the Lord and His followers.

The Adventist church leaders should not remain silent face of a delicate situation which prevailed in the church. It is within this framework that a committee constituted by James White, D.M. Canright, S. N. Haskell, J. N. Andrews, and Uriah Smith was set up to seek a lasting solution to this dilemma. The committee developed a pamphlet in 1879 entitled "Systematic Benevolence or The Bible plan of supporting the Ministry", in which they greatly promoted the tithing plan. In this document they demonstrated the ineffectiveness of Systematic Benevolence during the twenty years ago that it was in place. And no major alteration from the system originally implemented was considered as essential up to twenty years ago. They explained clearly that the Systematic Benevolence was inadequate face to the church financial crisis. George I. Butter's 1883 essay on tithing criticized the Systematic Benevolence plan, which opposed the Bible tithes, and favored the tithes scheme, which gained widespread practice and was replaced by the Bible Plan of Supporting the Ministry.

The Adventist Church increased tithes and offerings during the Great Depression of 1932. The first Church Manual was written in 1932 and emphasized local leaders' responsibilities. Unfaithful leaders were removed from roles, ensuring trustworthy, competent, and exemplary leaders. Local church leaders were educated on tithing system. Institutions like churches, schools, and publishing houses are essential for God's mission. Tithes and offerings should be used to support these organizations, which are authorized by God.

The General Conference had advised in 1932 that everyone serving in the church be urged to give one-tenth of his income in tithing in order to aid its leaders and employers to stay honest, faithful, and modest in paying tithe as well as all church staff. All church officers "should be tithe payers.' The employers acknowledge that tithe is holy and belongs to God, and Tithe should be calculated on a wage or salary earner's gross income before legally necessary or other employee permitted deductions.

The Stewardship Department, established by General Conference in 1966, supports conferences and global mission in raising stewardship awareness, publishing literature, providing training programs, and seminars for pastors and church elders.

## CHAPTER 3

### TITHES IN THE EAST-CENTRAL AFRICA DIVISION: HISTORICAL DEVELOPMENT

#### **Introduction**

The Seventh-day Adventist Mission is” to proclaim to all people the everlasting gospel in the context of the three angels’ messages of Revelation 14:6-12, leading them to accept Jesus as personal Saviour and to unite with His church, and nurturing them in preparation for His soon return”<sup>1</sup>. The Seventh-day Adventist church in every country chose to spread the Everlasting Gospel throughout Africa in order to fulfill this noble Mission. Within this context, it was decided to organize the East Central Africa Division, which will serve as a helpful tool in God’s hands in the continent's eleven nations. This chapter concentrates on the establishment of the East Central Africa Division, the demographic structure where ECD operates, charts and graphs showing the development of the tithes within the Division, and finally the incorporation of the key principles of tithes in the Division.

#### **Brief Overview of the Establishment of the East Central Africa Division**

In order to fulfill its mandate to spread the three Angels’ message throughout the world, General Conference of the Seventh-day Adventists sent an international commission to Africa in 2001 to investigate and assess the continent’s

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<sup>1</sup> General Conference of Seventh-day Adventists, Office of Archives and Statistics, *Seventh-day Adventist Yearbook 2003* (Hagerstown, MD: Review and Herald Publishing, General Conference of Seventh-day Adventists, 2003), 8.

social, political, and economic organizational structures. Pastor Lowell Cooper, the commission's chair and vice president of the General Conference, during the procedure, declared that the commission was charged to approach and to listen to the church in Africa.<sup>2</sup> Reviewing current situation that prevailed in all sectors of life as well as the Seventh-day Adventist Church's buildings if they could be used, the Commission has analyzed and has observed that Africa has undergone period territorial restructuring to provide the right direction and control in the face of shifting conditions.

This analysis leads to the discovery of the new possibilities for Division territories that are more effectively and efficiently aligned and that over 4,000,000 people are members of the Seventh-day Adventist Church in the continent of Africa<sup>3</sup>. The Commission took into account density of population and attempted to bring nations together based on shared cultural and linguistic traits when deciding to realign. During the assessment of the project, Cooper stressed that the Commission wanted to make sure that no specific group of population will financially receive extra or deflate as a result of the restructuring<sup>4</sup>. After studying and finishing the project, the commission should give the report to General Conference for approval.

The project's preliminary proposal for the resolution that should authorize the formation of the East Central Africa Division was presented to General Conference on April 17, 2002. The Eastern Africa Division and the Africa-Indian

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<sup>2</sup> Bettina Krause, "Africa: Growth Prompts Change in Administrative Structure," *Adventist News Network* (Silver Spring, Maryland, USA, April 16, 2002), accessed October 18, 2023, <https://adventist.news/news/africa-growth-prompts-change-in-administrative-structure>

<sup>3</sup> Nathanael Mumbere Walemba, "East Central Africa Division," *Adventist Encyclopedia*, January 19, 2020, accessed October 12, 2023, <https://encyclopedia.adventist.org/article?id=8ELJ>

<sup>4</sup> Wendi Rogers, Bettina Krause. "Africa: accessed, 12, October, <https://adventist.news/news/africa-growth-prompts-change-in-administrative-structure>.

Ocean Division which were already in existence at the time, should be used to create the East Central Africa Division, and its inauguration has been effective on January 1, 2003<sup>5</sup>.and the groundbreaking for the new headquarters taking place in September the same year<sup>6</sup>.From this date East Central Africa Division has been officially recognized. The three Divisions, East Central Africa Division, Southern Africa-Indian Ocean Division, and West-Central Africa Division, the three started operating independently as of January 1, 2003 and the groundbreaking for the new headquarters

The East Central Africa Division began its activities in Nairobi in an existing branch office of the former Afro-Mideast Division and EAD, respectively, at Riverside.<sup>7</sup> They worked from there until the building of the new office in Ongata Rongai was finished and ready to be used. The restructuring of the former Africa Indian Ocean Division and the Eastern Africa Division into three new Divisions such as the East-Central Africa Division, the Southern Africa-Indian Ocean Division, and the West Central Africa Division was acknowledged and recoded at the Fifty-eighth General Conference Session, held in St. Louis, Missouri, on June 30, 2005. These Divisions have been in operation since January 1, 2003, when a significant reorganization was completed.<sup>8</sup> During this General Conference Session of the Seventh-day Adventists, the East Central Africa Division has been accepted into the

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<sup>5</sup> Wendi, Krause. "Africa." Accessed October 12, 2023, <https://adventist.news/news/africa-growth-prompts-change-in-administrative-structure>.

<sup>6</sup> John. T.J. Banks, "Church opens the News Regional Headquarters Building in Kenya," *Adventist News Network* (May 9, 2005), accessed October 19, 2023, <https://adventist.news/news/church-opens-new-regional-headquarters-building-in-kenya>

<sup>7</sup> Walemba, "East Central Africa Division," accessed October 18,2023, <https://encyclopedia.adventist.org/article?id=8ELJ>

<sup>8</sup> Baltic Union Conference, News from the 58<sup>th</sup> General Conference Session (July 1, 2005), Accessed October 12, 2023, <https://www.bauc.lv/news-from-the-58th-general-conference-session/>.

world sisterhood of Divisions of Seventh-day Adventist Church<sup>9</sup> The new divisions should have their own headquarters, which are in Harare, Zimbabwe for the Southern Africa-Indian Ocean Division (SID), Nairobi, Kenya for the East-Central Africa Division (ECD), and Abidjan, Côte d'Ivoire for the Western Africa Division (WAD)<sup>10</sup>.

The East-Central Africa Division of the Seventh-day Adventist Church was established as a new division, or trans-national region. On May 9, 2005, Pastor Jan Paulsen, world church president, and the Hon. Dr. A.A. Moody Awori, vice president and minister for Home Affairs of the Republic of Kenya, formally opened the division's new headquarters complex in Mbagathi, a Nairobi suburb<sup>11</sup>. Pastor Mbwana Geoffrey was elected as President of East Central Africa Division, and Pastor Ruguri Blasious as Executive Secretary and Jose R. Lizardo as Treasurers.

### **The Territories of East Central Africa Division**

When it was founded on January 1, 2003, the East Central Africa Division, its territory included Burundi, Democratic Republic of Congo, Djibouti, Eritrea, Ethiopia, Kenya, Rwanda, Somalia, Tanzania, and Uganda; comprising the East African, East Congo, Ethiopian, Rwanda, Tanzania, Uganda, and West Congo Union Missions, the Burundi Association, and the Eritrea Mission Field<sup>12</sup>, with 2,012,030 of

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<sup>9</sup> General Conference of Seventh-day Adventists. *Minutes of Fifty-eighth General Conference Session* (St. Louis, Missouri, June 30, 2005 ), accessed October 18, 2023, <https://www.google.com/search?client=firefox-b-dandq=General+Conference+of+Seventh-day+Adventists.+Minutes+of+Fifty-eighth+General+Conference+Session>.

<sup>10</sup> Wendi, Krause. "Africa," accessed October 18, 2023, <https://adventist.news/news/africa-growth-prompts-change-in-administrative-structure>.

<sup>11</sup> Banks, "Church opens the News Regional Headquarters", accessed October 18, 2023, <https://adventist.news/news/church-opens-new-regional-headquarters-building-in-kenya>

<sup>12</sup> General Conference of Seventh-day Adventists, *Yearbook* (Silver Spring, Maryland, Pacific Press Publishing Association), 2003, 39.

membership worshipping in 8,082 of Churches and companies' combined and with 242,881,000 of population. The tithe at the end of 2003 was \$ 8,687,165.<sup>13</sup>

At the end of 2010, the East Central Africa Division covers 11 countries, namely: Burundi, Democratic Republic of Congo (DRC), Djibouti, Eritrea, Ethiopia, Kenya, Rwanda, Somalia, South Sudan, Tanzania, and Uganda<sup>14</sup>, It is organized into 12 administrative entities, three of which are union conferences, eight of which are union missions, and one of which is an attached territory, as follows: Burundi Union Mission (BUM), East Congo Union Mission,(ECUM), East Kenya Union Conference(EKUC), Eastern Ethiopia Union Mission(EEUM), North East Congo Union Mission(NECUM), Northern Tanzania Union Conference(NTUC), Rwanda Union Mission(RUM), Southern Tanzania Union Mission(STUC), South Sudan Attached Territory (SSAT), Uganda Union Mission (UUM), West Congo Union Mission (WCUM), West Kenya Union Conference(WKUC), Western Ethiopia Union Mission(WEUM), and Eritrea Mission Field(EMF).

At the end of 2021, the Statistical report reveals that East Central Africa Division combines 11 countries namely Burundi, Democratic Republic of Congo, Djibouti, Eritrea, Ethiopia, Kenya, Rwanda, Somalia, South Sudan, Uganda, and the United Republic of Tanzania; comprising the East Kenya, Northern Tanzania, and West Kenya Union Conferences; the Burundi, East Congo, Eastern Ethiopia, North East Congo, Rwanda, Southern Tanzania, Uganda, West Congo, and Western

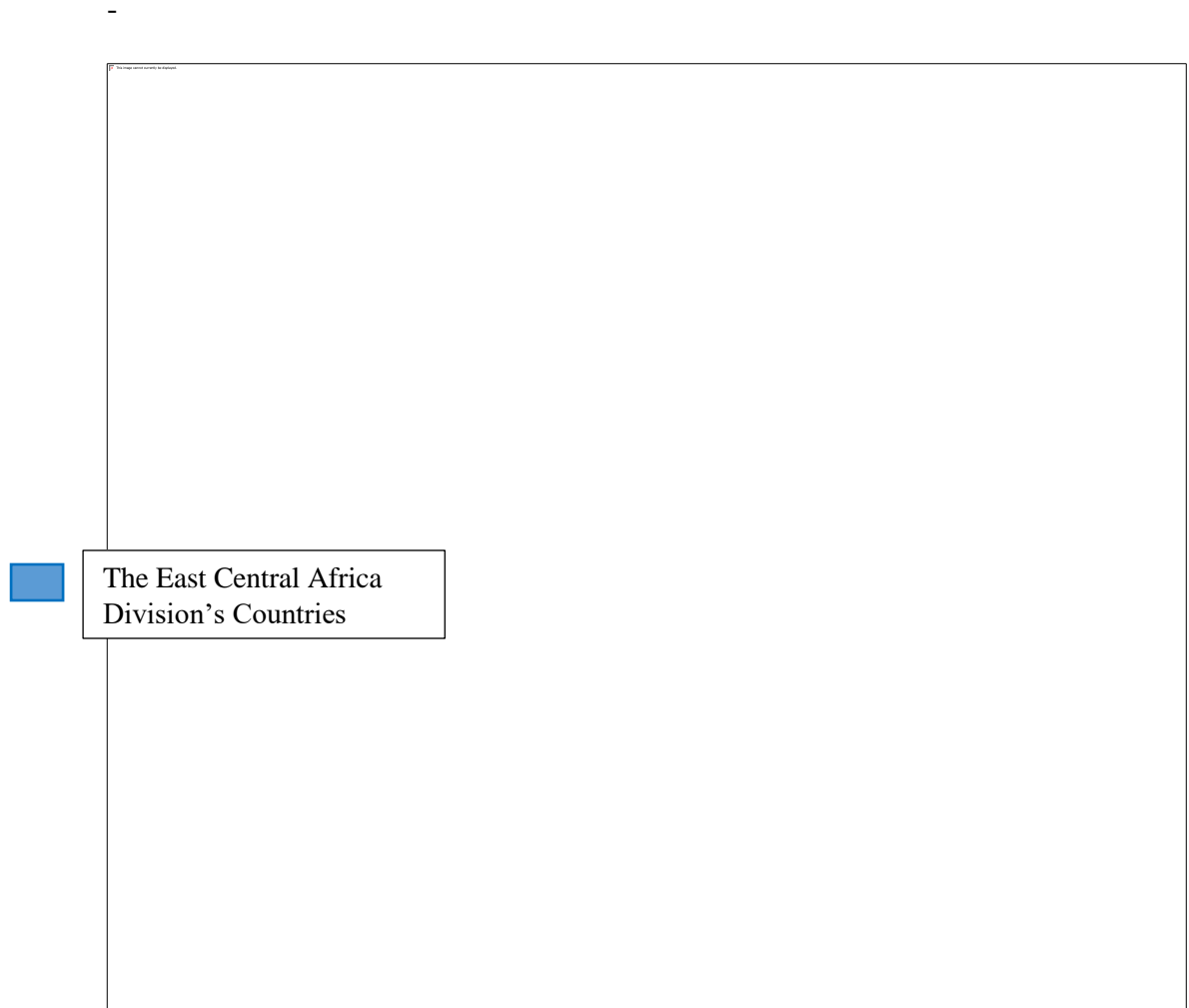
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<sup>13</sup> General Conference of Seventh-day Adventists, Office of Archives and Statistics, *141st Annual Statistical Report-2003* (Silver Spring, Maryland, General Conference of Seventh-day Adventists 2003),9.

<sup>14</sup> Walemba, "East Central Africa Division," accessed October 18, 2023, <https://encyclopedia.adventist.org/article?id=8ELJ>

Ethiopia Union Missions; Eritrea Mission Field, and the South Sudan Attached Territory<sup>15</sup>

The East Central Africa Division's Countries<sup>16</sup> at the end of 2021



*Figure 1.* Map of East Central Africa Division's Countries 2021

The 148<sup>th</sup> Annual Statistical Report-2010 reveals that East Central Africa Division has 2,648,560 of membership worshipping in 11,548 Churches and 10,455 of companies. The annual report of tithes reveals that the tithes were \$ 23,835,734 and

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<sup>15</sup> General Conference of Seventh-day Adventists, Offices of Archives, Statistics and Research, *Seventh-day Adventists Yearbook 2021*(Silver Springs, Maryland, General Conference of Seventh-day Adventists, 2021), 43.

<sup>16</sup> Accessed October 18, 2023, <https://www.lmafrica.org/countries>.

population was 298,277,000<sup>17</sup>. During the ten years a change was very remarkable, the countries which comprise the East Central Africa Division were increased in membership and in tithes.

### **Demographic Structure of Division's Countries and Tithing System**

At the end of 2010, the East Central Africa Division was composed with Burundi, Democratic Republic of Congo, Eritrea, Ethiopia, Kenya, Republic of Djibouti, Rwanda, Somalia, Uganda, and the United Republic of Tanzania; comprising the East African, East Congo, Ethiopian, Rwanda, Tanzania, Uganda, and West Congo Union<sup>18</sup>. The East Central Africa Division started working with 2,012,030 of membership worshipping in 8,082 of Churches and companies' combined and with 242,881,000 of population. The 148<sup>th</sup> Annual Statistical Report-2010 reveals that East Central Africa Division has 2,648,560 of membership worshipping in 11548 Churches and 10,455 of companies<sup>19</sup>. The annual report of tithes reveals that the tithes returned at the end of 2010 was \$ 23,835,734 and population from those countries was 298,277,000.<sup>20</sup>

According to the Statistical report, there were 17314 churches in the East Central Africa Division by the end of 2021, with 4,452,526 church members and population of 419,926,000. The tithes at the end of 2021 was \$ 60,611,763<sup>21</sup>. Between 2010 and 2021,

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<sup>17</sup> General Conference of Seventh-day Adventists, Offices of Archives, Statistics and Research, *148<sup>th</sup> Annual Statistic Report-2010* (Silver Spring, Maryland, *General Conference of Seventh-day Adventists* 2010), 9.

<sup>18</sup> General Conference of Seventh-day Adventists, *Seventh-day Adventists Yearbook 2010*, (Hagerstown, MD: Review and Herald, Publishing Association, 2010), 39.

<sup>19</sup> *Ibid*, 39.

<sup>20</sup> *Ibid*, 39.

<sup>21</sup> General Conference of Seventh-day Adventists, *Yearbook 2021 of the Seventh-day Adventists*, (Hagerstown, Maryland, Review and Herald, Publishing Association, 2021).

there is a rapid increase in both church membership and tithes. The East Central Africa Division has doubled its membership and tripled their tithes, which is an optimistic move.

### **The Key Principles of Tithes**

Tithing is merely one aspect of what it means to be a good steward of God's wealth. All that God has given to a man, including time, body, abilities, and means<sup>22</sup>, are included in the broader concept of stewardship. As a token of gratitude and acknowledge that God is the Creator and rightful owner of everything that exists on the world and in heaven, God commands a man to return one-tenth from his incomes. By returned tithes, the man acknowledges that God is the Creator, Owner, Sustainer, and Redeemer<sup>23</sup>. He realizes the close relationship that exists between him and God. He discovers that all means he has belongs to God, and how God owns him personally (1 Cor 6: 19-20). He has to glorify God with all of his entire being.

A steward's identity is demonstrated by the way he presents himself to his master. He takes on the responsibilities of a steward, representing his master and acting in his stead. His interests then become his master's. The man is God's steward or manager, overseeing and managing God's goods. The steward needs to be in touch with his master and always be prepared to provide him with a report on his means. He always returns the wealth to his lord upon request.

Understanding why God, the Creator, reclaims one-tenth to humanity is crucial. The Lord promised His earthly disciples that He was come to accomplish a great work, which He committed to them. Jesus, the Savior and Head, leads His

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<sup>22</sup> General Conference of Seventh-day Adventists, *Seventh-day Adventist believe*, 270-271.

<sup>23</sup> General Conference of Seventh-day Adventists, *Tithing Principles and Guidelines* (Silver Spring, Maryland, General Conference of Seventh-day Adventists, 1984), 6.

servants in the marvelous task of salvation and extends an invitation for them to follow in His footsteps. He has sent fellow disciples a lasting message to evangelize the worldwide (Mat 28: 18-20). This truth must be carried on to reach all nations, tongues, and people<sup>24</sup> Jesus Christ has come to accomplish the will of His Father (John 6: 38). The steward has to imitate Him, as Master, in accomplishment of the God's will. "Jesus is our example in faithful stewardship, a steward identifies fully with his master's interest."<sup>25</sup>If the believers imitate Jesus Christ step by step there will not be the hindrance to the tithing system.

The steward has to remember that God is to be first in everything. Ellen. G. White says that "the Lord desires to be first in our lives and demands the whole heart, the complete affections<sup>26</sup>". Tithes are a sacred and holy with their origins in God. The tithe is calculated based on incomes received and is holy and divine. It is not a human invention or instruction, and no one can appropriate the tithe themselves. The Christian's tithe is an indicator of how much he loves God. His method of tithing and percentage of giving are frequently indicators of how much he loves God<sup>27</sup>. James the disciple of Jesus says that "Just as the body without the breath is dead, so also faith is dead without good works" ( James 2:26 KJV).

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<sup>24</sup> Ellen G. White, *Tithing Principles and Guidelines* ( Silver Spring, Maryland, Ellen G. White Estate, 2018), ix

<sup>25</sup> Ibid.

<sup>26</sup> Ellen G. White, *Testimonies for the Church, Vol 6* (Ellen G. White Estate, Inc. Pacific Press Publishing Association, 1901), 103-104.

<sup>27</sup> Arnold G. Fruchtenbaum, *The Biblical Principles of Giving* (Ariel Ministries, Laidley Baptist Church, USA, 2005), 6.

## Diagrams show the Progress of Tithes in the Division

Diagram 2 shows how the tithe was received in each union and church members of each country and the income per capita during the year 2012. This is the annual cumulative for the year 2012.

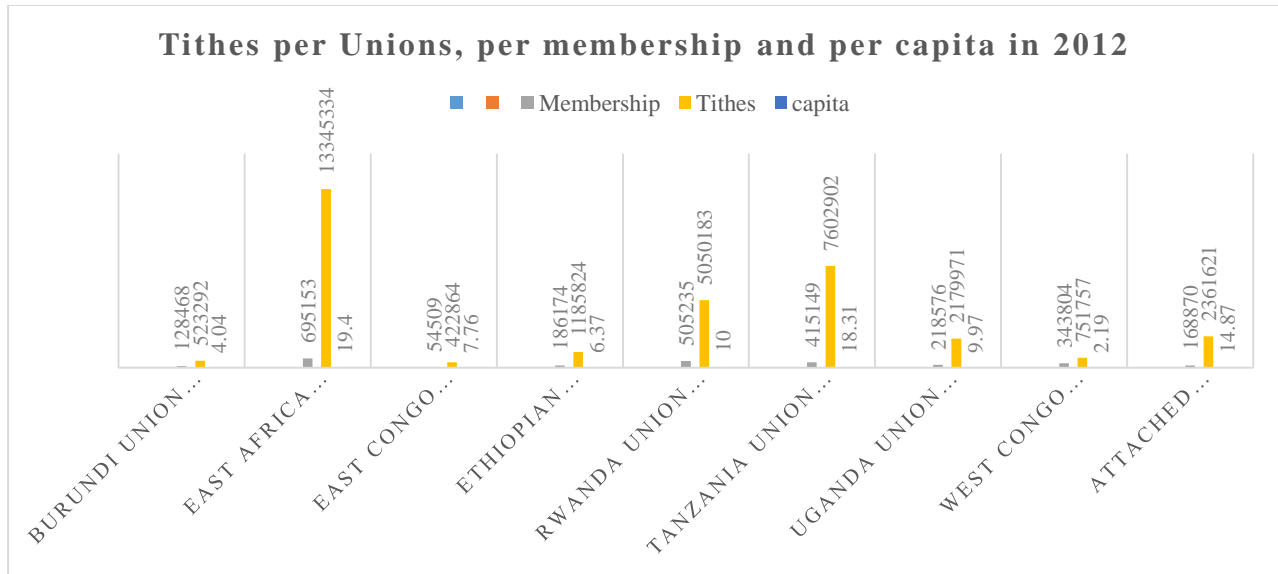


Figure 2. Tithes per Unions, per membership and per capita in 2012

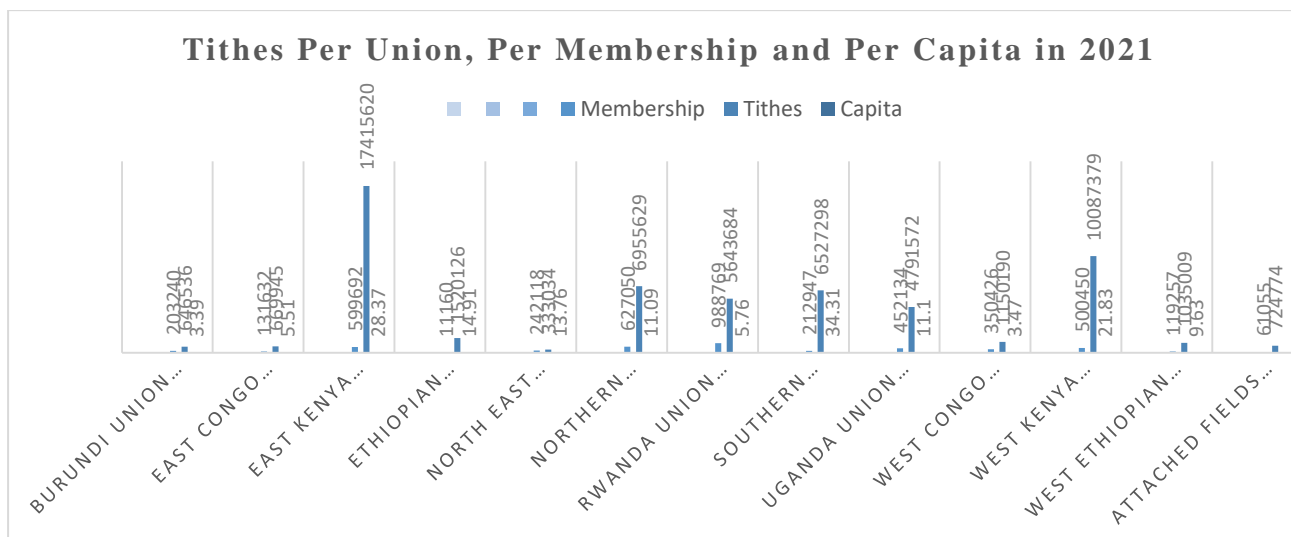


Figure 3. Tithes per Union, per membership and per capita in 2021

Diagram 4 shows how the tithe was received from 2012 to 2021 and membership and income per capita of each year in East Central Africa Division. This is the report for ten years.

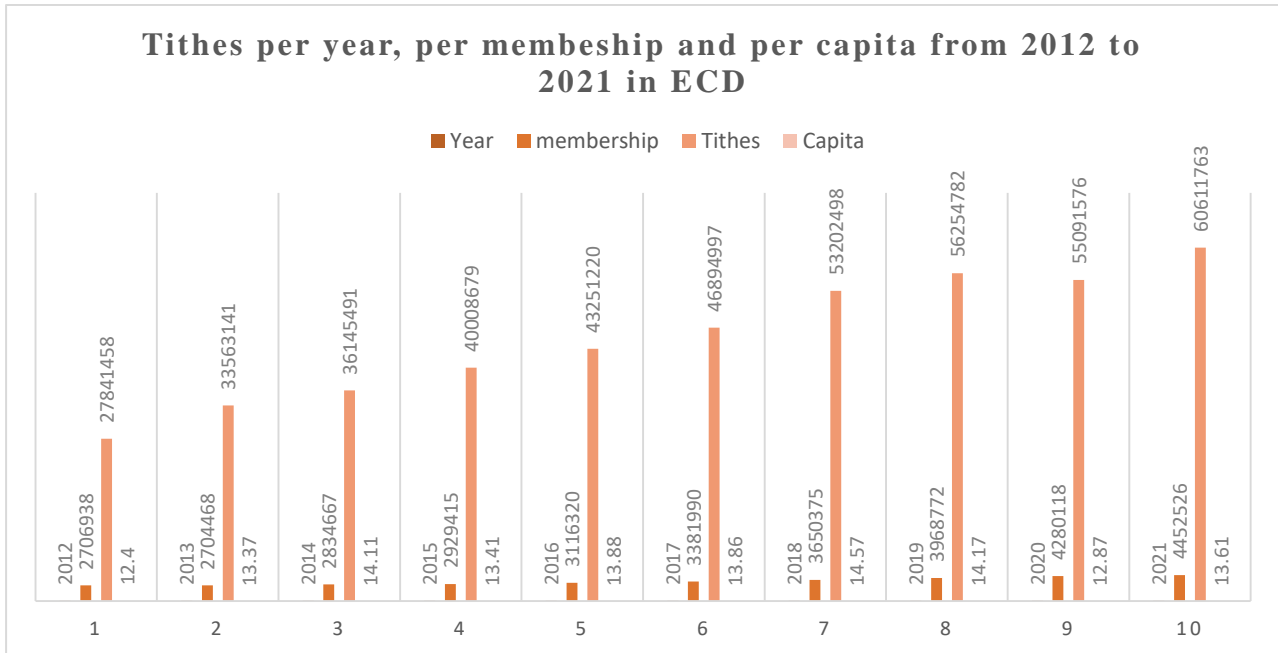


Figure 4. Tithes per year, per membership and per capita from 2012 to 2021 in ECD

### Observations

East Central Africa Division started working with an income in terms of tithes from different Unions and Attached Fields: \$ 27,841,458 ( diagram 4) when comparing the annual income of 2021 which was \$ 60611763 (diagram 4). For 10 years , there was a growth of \$ 32770305 which is equivalent to \$ 3,277,030.5 of annual average of each year. Additionally, one membership's tithe contribution has increased remarkably over the course of a year. The lowest average annual in 2012 and greatest average annual of tithes given by one membership in 2021 were respectively \$ 12.4 and \$ 13.61 (diagram 4). It means from 2012 to 2021, each member has increased \$ 1.21 for period of ten years ( diagram 4). The importance here is to look for what reason this average seems to be static. Secondary, while for

one membership in 2012, the lowest average annual of tithe was \$ 2.19 ( diagram 2) and the maximum average annual of tithe was \$ 19.4 (diagram 2). The constant was noted when comparing the yearly average of tithe contributed by one church member in 2021: the greatest annual average of tithe is \$34.31, and the lowest average is \$3.41 ( diagram 3). It is still unknown why there is such a large discrepancy in the tithe average donated annually by one church member but from different Unions.

The diagrams above also demonstrate that the unions with the highest membership gave the highest tithe , compared to the unions with the lowest membership ( diagram 2 and 3). The annual average of tithe given by one member of the Union with the highest membership is more than the annual average of tithe given by one member of the Union with the lowest membership.( diagram 2and 3). This difference is observed in the report from the Kenya's Unions and Tanzania's Unions.Two reasons should be suggested:

First, the local currency has lower value when comparing to the American dollars used on the international market. It should be said that the local currency looses its value when a church member return back the tithes in the local currency which must be converted or exchanged in US dollars. This could be the reason to have a lower report of annual average of tithes by one church member. The information from the Bank in Ongata Rongai on October 26, 2023 seems to give a support of the issue in case the tithe was give in local currency. But it proves the contrary, in case the tithe is given in US dollars. Exchange rate plays a considerable role in giving report.

1USA Dollar = 1315 francs of Republic of Rwanda

1USA Dollar = 133.3 Shilings of Kenya

1 USA Dollar = 2,501 Shilings of Tanzania

1 USA Dollar = 2,842.2 francs of Burundi

1 USA Dollar = 2,755 Congolese francs

The data makes it abundantly evident that the procedure of exchanging local currency in US dollars has little bearing on the church member who pays the lowest annual average of tithes. For instance, there are some countries when their local currency is converted in US dollars has more value than the Tanzanian Shilling, in this case, the issue of converting local currency into US dollars should have an impact on tithe returning and Tanzanian unions ought to have a lower ratio than other unions, but Tanzanian Unions prove the contrarily. The participation of all individuals in the tithe system based on the income and on the Biblical principles is the solution to this issue. These are the methods used by Tanzanian unions

Second, the annual income per capita of church members from Kenyan's Unions or Tanzanian's Unions should be high in value when compared to other countries with a lower annual average per church member. Certain hypotheses affirm that the Unions with a high income per capita of tithe come from the countries where the standard of living of each inhabitant is high. These are data from EAC ( East Africa Community) relating the GDP ( Gross Domestic Product) per Capita in each country<sup>28</sup> and data from the journal "Macrotrends".<sup>29</sup>

The Gross Domestic Product per capita for each country that comprise the East Central Africa Division is displayed in the diagram below. This picture aids in accurately analyzing the living conditions of church members in each Union, and a

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<sup>28</sup>. World Bank, IMF "World Economic Outlook October 2015," *East Africa Community*, Accessed October 27, 2023, <https://eac.opendataforafrica.org/>.

<sup>29</sup>. World Bank, "Ethiopia", *Macrotrends*, 2020, accessed October 27, 2023, <https://www.macrotrends.net/global-metrics/countries/ETH/ethiopia/gdp-per-capita>.

deduction will be made from this circumstance to determine whether inadequate tithing is caused by a lack of spirituality or poverty

*Table 1. Gross Domestic Product) per Capita in each Country*

No	COUNTRY	GDP Per Capita
1	BURUNDI	\$ 423
2	DRC	\$ 596
3	KENYA	\$2,075
4	RWANDA	\$ 1,031
5	SOUTH SOUDAN	\$ 1,001
6	TANZANIA	\$ 1,219
7	UGANDA	\$ 815
8	SOMALIA	\$ 447
9	DJIBUTI	\$ 2,918
10	ETHIOPIA	\$ 919
11	ERITHREA	\$ 589

The Gross Domestic Product ( GDP) per Capita is high when compared to other countries in the same Division. This is an indicator that the membership in these Unions return back tithes according to their annual income. In the other remaining Unions, it is better to seek for the appropriate solutions to increase the GDP Per Capita of the believers and ensure that each church member participate actively in the returning back of tithes according to their monthly income.

The last, based on the analysis conducted on the report from Tanzanian and Kenyan Unions, it can be concluded that an increase in membership leads to an increase in per capita income. When new believers are welcomed into the local church, the number of people who return the tithes rises. (Figures 1 and 2). However, this theory is not absolute. The West Congo Union Mission has a sizable membership (343 804), yet the income per capita is a pitiful \$2.19. (Figure 1 and 2). The poverty should be one of the major causes of the lower tithes in other Unions.

When compare the Unions, the one church member's tithes from the Union with a smaller number of membership gave the lowest amount ( \$ 3.39 annual average

by one person in Burundi's Union with 203,240 of membership), and when compared to the one church member's tithe from the Union with a higher number of membership ( \$ 28.37annual average by one person in East Kenya Union Conference with 599,682 of membership). As longer as the membership increased, the tithe-giving is increased also. ( Figure 2 and3).Here, the problem of insufficient tithing is not due to the small number of the church members but to the poverty of the church members.

The analysis of this diagram will help to discover the progress in tithe of different Unions comprising in East Central Africa Division.

Diagram 2 presents the status of each Union during a ten-year period. The investigation will look at the tithe per capita in 2012 and 2021 to see if it has been increased or decreased.

*Table 2. Growth Tithe of the Unions in ECD during 10 years ( from 2012-2021*

NO	UNIONS	Tithe per capita	Tithes per capita	Increase	Decrease
		2012	2021		
			Divided into		
1	EAUM	\$19.4	two	-	-
2	BUM	\$ 4.04	\$ 3.39	0	Decrease
3	ECUM	\$ 7.76	\$ 5.51	0	Decrease
4	UKUC	0	\$ 28.37	Increase	
			Divided into		
	EUM	\$ 6.36	two	0	
5	EEUM	0	\$ 14.91	Increase	
6	NECUM	0	\$ 13.76	Increase	
7	NTUC	0	\$ 11.09	Increase	
8	RUM	\$10	\$ 5.76	0	Decrease
9	STUM		\$ 34.31	Increase	
10	UUM	\$ 9.97	\$ 11.1	Increase	
11	WCUM	\$ 2.19	\$ 3.47	Increase	
12	WKUC	0	\$ 21.83	Increase	
			Divided into		
13	TUM	\$ 18.31	two	0	
14	EWEUM	0	\$ 9.63	Increase	
	Attached				
15	Fields Total	\$ 7.55	\$ 13.81	increased	

## Observations

In Burundi Mission Union, there was a decline in income per capita from \$4.04 in 2012 to \$3.39 in 2021. There has been a noticeable growth in the number of church members from 129,468 in 2012 to 203,240 in 2021. The church community as a whole was troubled by a leadership issue that existed at the time.<sup>30</sup> The Burundian tithing system was negatively impacted by this leadership instability. There are also the teachings of abagorozi ( Reformers) which have a negative impact on tithing.

East Congo Union Mission income per capita was \$ 7.76 in 2012 and the income per capita was \$ 5.51 in 2021. There is a decrease of income per capita. The membership was 54,509 in 2012 and at the end of 2021 the membership was 57,356. The membership has increased by 2,847 of the church members while the income per capita has decreased by \$ 2.25. At that period of 2021, the war was stated in Democratic Republic of Congo, forcing the population to flee and scattered everywhere and this war is still going on today. The primary reason for the decline in per capita income ought to be this war. The false teachings against tithes disseminated by Abagorozi (Reformers) have a negative impact on tithes not only in North East Congo Union Mission but also in the Unions bordering Eastern party of Democratic Republic of Congo namely Rwanda Union Mission, Burundi Union Mission and Uganda Union Mission.<sup>31</sup>

The following picture shows the Camp meeting of Abagorozi (Reformers) at Ngungu locality in Democratic Republic of Congo in August 2023. They are opposite

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<sup>30</sup> Nshimiyimana Dieudonne, Executive Secretary, Burundi Union Mission, interview by the author, Nairobi, October 27, 2021.

<sup>31</sup> Doc Bahufite Nkundakozera, Stewardship Director, North East Congo Union Mission, interview by the author, Nairobi, March 18, 2024.

to tithing system in the Seventh-day Adventist Church and asking church members to stop tithing.

*Picture 5. Camp meeting of Abagorozi (Reformers) at Ngungu locality in Democratic Republic of Congo in August 2023 (Pictures from on their site on You Tube)*

The income per capita in Rwanda Union Mission was \$10 in 2012; by the end of 2021, it had decreased to \$5.76, a \$ 4.24 drop. There were 505,235 members at the end of 2012, and 988,769 members at the end of 2021. The membership has increased considerably in the last ten years, but the tithes were decreased. This decline was noted at the close of 2021. According to information from the Executive Secretary of the Rwanda Union Mission, Rwanda implemented extremely stringent measures to combat the COVID-19 epidemic. Everyone is expected to observe the curfew and mask-wearing policies. Everyone was strongly advised to stay at home. The treasurers of the local church did not perceive any opportunity to interact with believers because

they were staying at home at the time. The few reports that were received came from people who sent tithes using their phone.<sup>32</sup> The income per capita in the Rwanda Union Mission has decreased as a result of these policies. The false doctrines disseminated by Abagorozi (Reformers) have a negative impact on the tithing system during the period of Covid-19,<sup>33</sup>

In East Africa Union Mission in 2012 there was an increase of income per capita reached at \$ 19.4. The East Africa Union Mission was divided also and giving birth to two Unions namely East Kenya Union Conference and West Kenya Union Conference, both organized on November 25, 2013.<sup>34</sup> East Kenya Union Conference kept the headquarters of the Kenya Union Mission while West Kenya Union Conference was to have its headquarters in the city of Kisumu.<sup>35</sup>

The report of tithes comes from these Unions are satisfactory. East Kenya Union Conference has an increase of income per capita of \$ 28.37 in 2021 and West Kenya Union Conference has increase of income per capita of \$ 21.83. This clearly, shows that the fact that this Union was divided into two Unions gave an appreciable yield for the mission. The total tithes comes from these two unions were increased in general ( Figure 2).

Tanzania Union Mission had an increase of income per capita of \$ 18.31 in 2012. After having noted that this Union has increased the membership and that the tithing system was increased. Following a request from Tanzania Union Mission

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<sup>32</sup> Ngirinshuti Samuel, Rwanda Union Mission Executive Secretary, interview by author, Nairobi, October 27, 2023.

<sup>33</sup> Joel Rutebuka, Stewardship Director, Rwanda Union Mission, interview by the Author, Nairobi, Kenya, March 15, 2024.

<sup>34</sup> Alfred G. Marundu, "East Kenya Union Conference", *Adventist Encyclopedia* (March 24, 2021), accessed October, 2023. <https://encyclopedia.adventist.org/article?id=8F9Kandhighlight=y>

<sup>35</sup> Ibid.

Executive Committee in the meeting held at Njilo headquarters on May 14, 2013 asking to divide the Tanzania Union Mission into two entities, Northern Tanzania Union Conference in Arusha and Southern Tanzania Union Mission in Dares Salaam. On October 16, 2013, the General Conference Annual Council approved the request and decided to divide the Tanzania Union Mission into two unions: the Northern Tanzania Union Conference and the Southern Tanzania Union Mission. The Northern Tanzania Union Conference, organized by Dr. Blasious Ruguri, took place on December 3-4, 2013, in Arusha, with 278 delegates present<sup>36</sup>, and Southern Tanzania Union Mission was organized on November 5, 2013.<sup>37</sup>

After dividing the Tanzania Union Mission, the two Unions organized have increased their income per capita in 2021. The Northern Tanzania Union Conference has increased income per capita of \$ 11.09 and Southern Tanzania Union Mission arrived at \$ 34.31 of income per capita also in 2021. The two Unions combined together far exceeded the income per capita the former Tanzania Union Mission had brought in the previous reports. Splitting this Union into two Unions has an impact positive on tithing system. The decentralization of activities, leadership has played a big role in increasing either membership or in increasing of those who return the tithes.

Ethiopia Union Mission with increase of income per capita of \$ 6.36 in 2012. This Union also has been divided into two Unions namely Eastern Ethiopia Union

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<sup>36</sup> David Maduhu Makoye, "Northern Tanzania Union Conference," *Adventist Encyclopedia* (January 29, 2020), accessed October 27, 2023, <https://encyclopedia.adventist.org/article?id=9FGC>

<sup>37</sup> Rabson Ntambala Nkoko, "Southern Tanzania Union Mission," *Adventist Encyclopedia* (January 29, 2020), accessed October 27, 2023, <https://encyclopedia.adventist.org/article?id=9FJN>

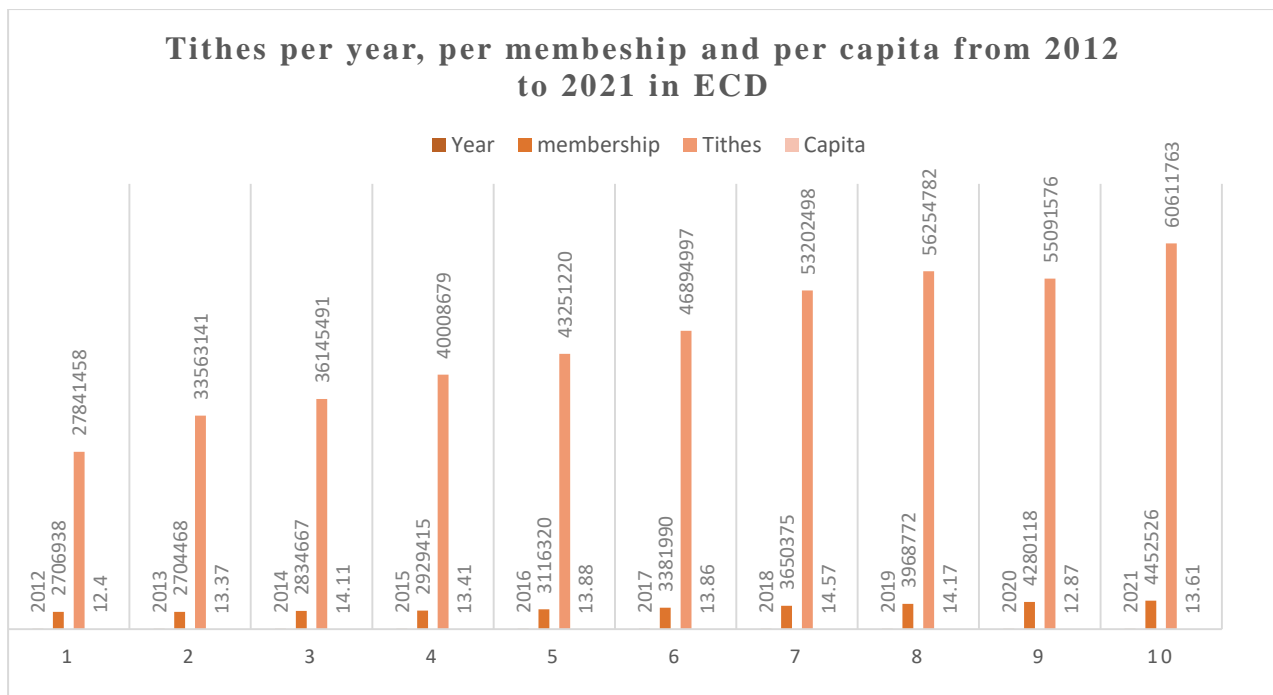
Mission and Western Ethiopia Union Mission in 2019.<sup>38</sup>The two Unions already organized have made a satisfactory contribution in terms of tithing in the Mission. The Eastern Ethiopia has an income per capita of \$ 14.91 and Western Ethiopia Union Mission arrived at income per capita of \$ 9.363 in 2021. Their annual average combined together was tripled the previous report of Ethiopia Union Mission.

In general, apart from the problems caused by the war in DRC, the leadership problems in Burundi Union Mission and the strict measures against the Covid-19 pandemic applied in Rwanda, the income per capita in the Unions has increased during this period of 10 years except in 4 Unions which have experienced major problems in the countries where they are located.

Diagram 5 shows the tithes per each year, membership and income per capita from 2012 to 2021 in East Central Africa Division. This diagram aids to discover the progress or decrease of tithes during a period of ten years.

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<sup>38</sup> Walemba, "East Central Africa Division", <https://encyclopedia.adventist.org/article?id=8ELJ>



### Observations

From 2012 to 2021, there was a rapid increase in tithing in East Central Africa Division. In 2012 the annual average of income per capita was \$ 12.40 and in 2021 the situation has changed, the annual average of income per capita reached \$ 13.61, The increase of income per capita in 10 years was \$ 1.21, ( \$ 13.61- \$ 12.40). During this period, the tithe increased by \$ 23,835, 734, (\$ 60,611,763- \$ 27,841,458 (diagram 5). If the income per capita decreases, this indeed shows that the church members who return the tithes is decreasing. It is very important to seek for the adequate measures to increase the number of church member who return the tithes. The key principles of tithing should be applied.

Income per capita fell in 2020 in the East Central Africa Division (ECD), the Figure no. 3 indicates that it was \$12.87 in 2020. In 2019 the income per capita was of \$14.17. Based on the data in diagram No. 3, the incomes were extremely high in prior years. The tithe in ECD was progressing as indicated by an increasing curve.

According to information received from the ECD Stewardship Director, the Covid-19 epidemic's aftereffects in the several countries that make up the Division are not to be responsible for the tithes' decline. The situation was concerning in a number of nations, and the measures adopted to stop the epidemic's spread changed every aspect of daily life and the economy<sup>39</sup>.

If Southern Tanzania Union Mission has an annual average of income per capita of \$ 34.31 and East Kenya Union Conference has reached an annual average of income per capita of \$ 28.37 shows that it should be possible to reach this level in other unions by applying the key principles of tithing. The analysis showed that the church member returned the tithes. From the analysis, it is seen that East Kenya Union Conference and Southern Tanzania Union Mission have a rapid increase in tithing and the church members are involved in tithing system. If other church members from various Unions in EDC apply Total Member Involvement in tithing, East Central Africa Division will experience a rapid growth in tithing.<sup>40</sup>

### **Summary**

In 2001, the General Conference of the Seventh-day Adventists sent an international commission to Africa to assess the continent's social, political, and economic structures. The commission analyzed the current situation and the Seventh-day Adventist Church's buildings, observing territorial restructuring to provide direction and control in shifting conditions. The analysis reveals new possibilities for Division territories in Africa, considering population density and shared cultural and linguistic traits.

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<sup>39</sup> Nsengiyumva Edson, ECD Stewardship Director, interview by the author, Nairobi, 27 October 2023.

<sup>40</sup> Nsengiyumva Edson, ECD Stewardship Director, interview by the author, Nairobi, 27 October 2023.

The project proposed forming the East Central Africa Division on April 17, 2002, using existing Eastern Africa and Africa-Indian Ocean Divisions. The division was inaugurated on January 1, 2003, and the three divisions namely East-Central Africa Division, Southern Africa-Indian Ocean Division, and West Central Africa Division began operating independently. The East Central Africa Division began operations in Nairobi. The East-Central Africa Division of the Seventh-day Adventists was established On May 9, 2005, with Pastor Mbwana Geoffrey as President and Pastor Ruguri Blasious as Executive Secretary, and Jose R. Lizardo as Treasurers, with 2,012,030 of membership and the tithe was \$ 8,687,165 and worked in 11 countries.

After analyzing the tithes in East Central Africa Division from 2012 till 2021, the following constant was observed:

The average annual tithe contribution of a church membership has significantly increased over ten years ago, with the lowest average annual \$12.4 in 2012 and the greatest average annual of \$13.61 in 2021. This discrepancy is attributed to the fact that the average tithe contribution from different Unions is relatively constant, indicating a significant increase in tithe contributions.

The local currency's value decreases when church members return tithes in local currency, which must be converted to US dollars, resulting in a lower annual average. Bank information from Ongata Rongai supports this issue when tithes are given in local currency, but contradicts when given in US dollars.

Church members in Kenyan's and Tanzanian's Unions have higher annual income per capita due to their Gross Domestic Product ( GDP) per Capita compared to other countries. The poverty of the population in general become a major factor of decreasing of tithes.

The instability of the countries, the leadership conflicts and the pandemic diseases lead to lowest income of tithes (cfr Burundi and Democratic Republic of Congo, Covid 19).

The lack of faith: It is very necessary to educate the church members in tithing system. If the membership increases, the tithes also should increase but not to decrease. The increasing of tithe was observed in the Tanzania's Unions and Kenya's Unions. Dividing the biggest Unions into two Unions lead to have a highest income of tithes. (Cfr Unions in Tanzania, Kenya and Ethiopia).

The false doctrines disseminated by dissident groups affect the ministries and lead some church members to abandon the church and the tithes is decreased.

CHAPTER 4  
CHALLENGES AND PROSPECTS OF TITHING SYSTEM  
IN EAST CENTRAL AFRICA DIVISION

**The Lack of Faith**

Following a thorough analysis and examination of the tithing progress in the Unions that comprise the East Central Africa Division, it became evident that while tithing is being administered satisfactorily in each Union, there are still certain obstacles standing in the way of nearly all church members' complete compliance with tithing. The lack of faith is a handicap very sensitive for returning the tithes and particularly for increasing the number of those who return the tithe and income per capita.<sup>1</sup> These are issues that make Division's tithing system difficult to use.

For handling this issue, it is essential to read the Bible in order to strengthen faith and disprove erroneous doctrines. It provides direction, modifies viewpoints, and guides wise choices. Church leaders and pastors have a duty to instruct Christians from the Bible and to foster faith in God's promises. They have a duty to defend the flock from incorrect doctrines and to uphold God's sanctity<sup>2</sup>, goodness, truthfulness, and worthiness by encouraging tithing.

If the church members find difficult to trust in God's promises, through the supplication prayers, God strengthens their faith. Through the prayer, they have to tell God what they are afraid will destroy their faith. Telling what is dividing and

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<sup>1</sup> Mugoti Ching'olo, Stewardship Director, Southern Tanzania Union Mission, interview by the author, Nairobi, Kenya, March 18, 2024.

<sup>2</sup> Doc Bahufite Nkundakozeza, Stewardship Director North East Congo Union Mission, interview by the author, Nairobi, Kenya, March 18, 2024.

distracting their heart will be a strong pillar of faith and tithing will be the harvest from prayers. Having a strong faith in the promises of God will be cornerstone by which the God's work will be built on.

### **The Conflict among the Believers and the Church Elders**

A conflict amongst churchgoers diverts their focus from the harvest, which is waiting for an increase in church finances, and instead encourages them to dedicate their time to determining who is on this side and vice versa. Rather than being used for the cause of the Lord or bearing witness to their faithfulness in carrying out the will of the Lord, churchgoers were busy discouraging their allies and spiritual leaders. The act of criticizing church leaders and other members is considered as destructive force among believers, leading to a communication breakdown that erodes trust and alienates churchgoers.<sup>3</sup> The oneness of the fellowship is destroyed by factionalism among believers, and contributions that may further the church's financial needs are hindered. As word of the fighting gets out to the new territories, there is less chance that it will have an influence on gospel ministry and tithing system in the future.

Interdependence and a deeper comprehension of God's message are fostered by unity among churchgoers when disputes are settled and there is harmony among them. The tithe system is accepted and easy to understand. Everyone is concerned about dedicating himself to God's work and believes that God will fulfill his promises. The call of God to work is warmly embraced and strikes a positive chord in the hearts of believers. When the dispute issue is resolved, the tithing system issue is also resolved.<sup>4</sup>

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<sup>3</sup> Leonard Nyandwi, Stewardship Director, Burundi Union Mission, interview by the Author, Nairobi, Kenya, March 18, 2024.

<sup>4</sup> Doc Bahufite Nkundakozera, Stewardship Director, North East Congo Union Mission, interview by the Author, March 18, 2024.

## **The Poverty**

The deficiency of financial means and necessities for a minimal level of living is referred to a poverty in individuals. These individuals are therefore unable to have their fundamental requirements satisfied. People living in poverty might not have access to the cleaned water, nourishment, adequate shelter, or healthcare.

In this study's instance, the unions' tithes are higher when they originate from countries with high Gross Domestic Product (GDP) per capita, and they are lower when they originate from unions in countries with lower GDP per capita. This demonstrates unequivocally that the tithe varies depending on the standard of living. The poverty of churchgoers is a sign that there will be a decrease in the tithe that should be paid to further God's mission.<sup>5</sup> It was observed that when a church member faces poverty, it can be challenging for him to fulfill his tithing obligations. The number of people who tithe decreases with poverty.

The Pastors and the Church elders have to develop an adequate approach of fighting against the poverty made within the framework of Church growth. There is a means of reducing poverty that also promotes fortune among the believers.<sup>6</sup> The Seventh-day Adventist church has to be under intense pressure to become more sufficient, self-supporting, and reducing to be dependent on donations from outside or others non-governmental organization particularly in developing churches.

The Church resolves this demand by giving its members the freedom to start profitable projects, establishment the School in several Fields, health centers for

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<sup>5</sup> Josiah Usaba, Stewardship Director, Uganda Union Mission, interview by the author, Nairobi, Kenya, March 18, 2024.

<sup>6</sup> Joel Rutebuka, Stewardship Director, Rwanda Union Mission, interview by the author, Nairobi, Kenya, March 15, 2024.

assisting many inhabitants and other projects which can bring the big benefits for the society and the church in general. The church must implement small-scale projects related to meal preparation in both large and small towns so that non-Adventists can enjoy delicious food prepared in accordance with Seventh-day Adventist philosophy. Young people must be taught employable skills such as how to drive, tailor, build, carpenter, mechanic, and raise animals. Once again, it will use poverty reduction as instrument to assist the local Adventist churches in fulfilling their purpose.

The church has to look for fishing the big fish that could use their fortune to increase income of tithe in the church. The person with the high standard of fortune or wealth must be approached, evangelized and finally converted in the Seventh-day Adventist Church members.<sup>7</sup> God has placed His treasures in the hands of these rich people so that one day this wealth could be used for the cause of God.

The issue of poverty is also linked to unemployment, young boys and girls who don't have the work come to the church for praying and becoming liabilities for the church.<sup>8</sup> In order to solve this problem, the church must teach the kids how to develop little projects that will benefit them and how to find money for their daily needs. The church ought to be a hub of activities where young people may learn more about projects that will provide them with funding for their daily life. The church will serve as a gathering place for young people where they may find comfort, safety, and more information and knowledge about the small projects that will be the source of support of God's mission in the future.<sup>9</sup> The youth will receive funding from this little

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<sup>7</sup> Nicodemus Ntabindi, Stewardship Director, North Tanzania Union Mission, interview by the author, Nairobi, Kenya, March 18, 2024.

<sup>8</sup> Leonard Nyandwi, Stewardship Director, Burundi Union Mission, interview by the author, Nairobi, Kenya, March 18, 2024.

<sup>9</sup> Doc Bahufite Nkundakozera, Stewardship Director, North East Congo Union Mission, interview by the author, March 18, 2024.

initiatives, and the tithing system will be simple to explain and easy to be promoted. The church leaders and the youth will be united and connected in God's work and the problem of unemployment will be resolved.

### **The Local Currency**

According to the analysis made from the data showing how the tithes were given in the different Unions which form East Central Africa Division. In all unions, the tithe is given in local currency, which subsequently decreases. The local currency used for tithes must be converted into US dollars at a hefty exchange rate. This exchange results in a significant drop in the tithe given in local currency. Unions from countries with lower currency rates rank first; for example, one US dollar is equivalent to Kenya Shillings 133, compared with the Congolese money where 1 US dollar is equivalent to 2,755 Congolese francs. This value of Kenya Shillings places Kenya's Unions ahead of the all Unions in tithing. The exchange rate has a significant impact on the ranking of Unions based on how much money of tithe they brought in each report.

The churches currently have limited authority to use foreign funding for promotion, despite the fact that this funding may serve as a cornerstone for the country's economy. However, encouraging believers to work on small projects could improve life on a daily basis. The products exported abroad help to find currencies that contribute to the stability of the local economy.<sup>10</sup> The church's technicians must provide value to its members by helping them to learn more about projects that could be the source of the foreign currencies which will be benefits for developing the

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<sup>10</sup> Nicodemus Ntabindi, Stewardship Director, North Tanzania Union Mission, interview by the author, Nairobi, Kenya, March 18, 2024.

country's economic and self-sufficient. These modest initiatives will serve as the strong foundation of the country's economy.

### **The False Teachings**

Satan's first tactic is to mislead people with the teaching itself. It is frequently a close counterfeit, created with much truth but it includes a deadly error.<sup>11</sup> The inestimable truth needs to be given in all of its natural power. It is very important to expose the deceitful mistakes that are pervasive and holding the globe hostage. Each attempt is being made to lure souls in with deceptive think, divert their attention from reality and prime those persons to fall prey to powerful illusions. However, it is not allowed saying a word of criticism to these tricked persons as they veer from truth to error. At this time, trying to warn these unfortunate, confused people of the dangers they face and the grave consequences of their actions toward Jesus Christ with pitying compassion. One's among them these souls that Satan has trapped can be freed from his control by appropriate exertion. So it is necessary to avoid blaming and criticizing them. Making fun of people who hold incorrect beliefs won't make them see the light or draw them toward the right doctrines.

### **Tithing in the Crisis Period**

An unparalleled financial crisis has resulted from the global health disaster caused by the Covid-19. The church has never faced a crisis quite like the current global lockdown. Churchgoers are placed under quarantine, worship sessions are conducted through social media, social separation was imposed, and travelling by foot, cars or flats were prohibited. These measures were implemented to stop the

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<sup>11</sup> Jerry N. Page, "Strategies for a false Teaching," *Ministry International for Pastors* (Silver Spring, Maryland, General Conference of Seventh-day Adventists, 2012), accessed March 25, 2024, <https://www.ministrymagazine.org/archive/2012/08/strategies-for-a-false-teaching>.

coronavirus pandemic from spreading had a detrimental effect on the Seventh-day Adventist Church's organization in every aspect of life.<sup>12</sup> Church members were locked in their homes and were not allowed to go outside their residences. They did not have access to their money in banks. Few church members who fund money tithed through mobile money and this method used was not enough to increase the tithes during this deplorable crisis.

The measures used to curb the spread of coronavirus caused all activities to stop functioning including the tithing system. These measures had negative impact on tithing system in Rwanda Union Mission where they have been imposed and followed vigorously.<sup>13</sup> Even if these measures against the spread of coronavirus were implemented differently in all Unions which form the East Central Africa Division, certain negative impacts could be observed almost everywhere on the payment of tithe which was relatively lowered as it was seen on Figure n° 3.

In order to mitigate potential issues of tithing during a crisis, it is recommended that tithing measures, such as online tithing, be taught and implemented. There is evidence that those with money on their mobile money cards were more helpful in paying tithes during the period of Coronavirus. If the bank account is connected to the mobile phone's money cards, tithing system will be easy during the crisis period. If this system is implemented, it will aid in tithe collection. The Church members have to know how to use their telephones to make bank withdrawals when they are at home or in other remote locations. They also need to learn how to use their telephones to send tithes and offerings to the accounts of the Fields or Conferences and adhering to the Church Financial Management System

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<sup>12</sup> Joel Rutebuka, Stewardship Director, Rwanda Union Mission, interview by the Author, Nairobi, Kenya, March 15, 2024.

<sup>13</sup> Ibid.

(CFMS) established by Seventh-day Adventist Church as a method of tithing and giving offerings online.

### **Summary**

By tithing, God promised His people abundant blessings from heaven (Mal 3:9-11). But as evidenced by a number of Unions, notably the East Central Africa Division, where tithe compliance is still an issue, many church members have not kept the God's word. It is essential to read the Bible in order to strengthen faith and disprove erroneous doctrines. It provides direction, modifies viewpoints, and guides wise choices. Church leaders and pastors have a duty to instruct Christians from the Bible and to foster faith in God's promises. They have a duty to defend the flock from incorrect doctrines and to uphold God's sanctity, goodness, truthfulness, and worthiness by encouraging tithing.

A conflict amongst churchgoers diverts their focus from the harvest, which is waiting for an increase in church finances, and instead encourages them to dedicate their time to determining who is on this side and vice versa. This leads to a communication breakdown, eroded trust, and alienation among believers. Factionalism destroys fellowship unity, hindering financial contributions and hindering tithing system and gospel ministry in new territories. Unity among church members fosters interdependence and deeper understanding of God's message through settled disputes. The call of God to work is warmly embraced and strikes a positive chord in the hearts of believers. Resolving disputes also resolves the tithing system issue.

The study reveals that union tithes vary based on GDP per capita, with higher tithes from countries with higher GDP and lower tithes from countries with lower GDP. Poverty among churchgoers indicates a decrease in tithes, as fulfilling

obligations becomes more challenging. The church has to look for fishing the big fish that could use their fortune to increase income of tithe in the church. The person with the high standard of fortune or wealth must be approached, evangelized and finally converted in the Seventh-day Adventist Church members. God has placed His treasures in the hands of these rich people so that one day this wealth could be used for the cause of God. The church ought to be a hub of activities where young people may learn more about projects that will provide them with funding for their daily life. The church will serve as a gathering place for young people where they may find comfort, safety, and more information and knowledge about the small projects that will be the source of support of God's mission in the future.

Churches have limited possibility to use foreign funding for promotion, but encouraging believers to work on small projects could improve daily life and contribute to the local economy. Technicians should educate members about projects generating foreign currencies, fostering economic stability and self-sufficiency. The Covid-19 pandemic has led to a significant financial crisis, particularly for the Seventh-day Adventist Church. The lockdown measures, including quarantine, social isolation, and prohibited travel, have negatively impacted the church's operations, leaving members locked in their homes and unable to access their finances. To address tithing issues during a crisis, online tithing measures should be implemented. Mobile money cards are more helpful during the crisis. Implementing a bank account connected to mobile money cards can simplify tithing collection. Church members should learn to use their phones for bank withdrawals and to send offerings online, adhering to the Seventh-day Adventist Church Financial Management System (CFMS).

## CHAPTER 5

### SUMMARY, CONCLUSION, AND RECOMMENDATIONS

This is the last chapter which gives the summary, conclusion, and some recommendations for the church pastors who have the duties to implement the strategic plans in the local churches and other person who has the responsibility of the church in charge.

#### **Summary**

Theologians have long debated tithing, with some are agreeing and others are disagreeing. Some believe that the tithe was abolished after Jesus' death, stopped during the apostles' time, and the New Testament lacks evidence for tithing. However, the tithing system was instituted by God before Abraham, who gave it to Melchisedek. The Levites were responsible for sacrificial service, attending to the obligations of the sanctuary and altar to avoid God's wrath on Israel's sons (Num. 18:5). The priests received all the sacrificial offerings on the altar, the first fruits of the harvest, the firstborn of every living thing, and every consecrated thing in Israel as payment for their special services. The tithe aimed to help the levites' daily lives and acknowledge God as the owner of their land.

After all, the Jews were held in captivity in Babylon for 70 years during which they lived in desolation (Jer 25:11–12; Dan 9:1, 2). In 457 BC, the king Artaxerxes issued an order for the Jews to return to the land that had been promised to them and to rebuild Jerusalem, the Holy City of God. The ceremonial regulations were lost on the Babylonian survivors, and their progeny were unaware of them. Because they

blended the Jewish languages with other languages, the youngsters were unable to speak any of them. They had no prior understanding of the Torah. (Neh 13:23).

Nehemiah restored the obligations of the covenant as written in the Torah, including rendering the tithe to the Levites.

During the period of the prophets, the prophecy did not address the tithe at the time of the prophets, all of Israel's nations paid their tithes despite facing injustice, having their properties taken, and being compelled to give sacrifices to gods. However, the tithing system had been abandoned when they arrived during the prophet Malachi's time, and as a result, the Lord was furious with them and demanded repentance through the prophet Malachi.

This is in contrast to those who claimed that people did not tithe during the ministry of Jesus Christ and that the Apostles did not practice tithing. The analyses of Bible verses have shown that the disciples did tithe. During the period of the Fathers of the church, the tithe was given and more of them testified that the tithes were communally practiced during their time and they asked their followers to tithe. The tithe was made mandatory during the medieval and reformation periods; every citizen was forced to pay tithe and who did not pay was excommunicated in the church. This situation remained until its abolition during the French Revolution war.

After the tithe was abolished, the Seventh-day Adventist Church was established. The pioneers had difficulty raising funds for their mission. They tried several approaches, including the Gospel Order, Systematic Benevolence, and the Good Samaritan, but made no significant headway. They eventually adopted the Tithing system, which was based on biblical principles that related to tithing. From this Biblical principles, the tithing system was promoted among believers in a variety of strategies, including the establishment of the Stewardship Department and the

adoption of a principle by the General Conference of the Seventh-day Adventist Church mandating all employees to return the tithe of their salary and the seminars were conducted at the intention of the pastors, church elders and church members.

The East Central Africa Division has extensively applied the key principles of tithes to a considerable extent. Almost all of the Unions that comprise this East Central Africa Division have doubled or tripled their tithes during the last ten years. This was approved by a study of tithes paid during the previous ten years in this Division. Few hurdles were detected that slowed the growth of tithing, such as tensions among Burundi's church leaders and the global coronavirus pandemic, which enforced severe regulations and appeared to impede daily activities. Whatever the case, the proliferation of the coronavirus has slowed the tithing system due to measures taken to combat its spread, and few Unions have provided a satisfactory tithe during this time of crisis. During this ten years, the East Central Africa Division had an increase of tithe in general.

### **Conclusion**

Despite the hurdles encountered, the East Central Africa Division has achieved significant progress in the tithes. The growth curve for tithes is rapidly growing. The level in tithing attained by the Unions that comprise this Division is quite encouraging, even though there are certain challenges to overcome. The goal of the East Central Africa Division is to involve all church members to participate actively in tithing one hundred percent. This goal will be reached when the number of those who tithe be increased and also the income per capita. If all Unions will attain this goal, the problem of the tithing will be resolved in East Central Africa Division.

## **Recommendations**

The researcher recommends that pastors establish a method that uses small groups in returning tithing. This system should be adopted in all Unions that make up the Division of East Central Africa. The younger people in the local church should be the ones to be taught on the initiative of using the small group in the church, and the antiquated method should not be applied at this time.

The pastors and church elders should work together to encourage all church members to participate actively in the small and organize the revival and training in order to involve all church members in tithing system. Church elders who are unfaithful should not be allowed to lead the church and be removed from their local church elder roles. The church pastors have to ensure that the local church be led by elders who are trustworthy, competent, exemplary of believers in all that they say, preach and especially in returning tithes.

The local church leaders should be educated in tithing system by reading their responsibilities in church manual. The revival and training have to take an important place after the nomination of the local church elders before starting their new functions. The pastors should be able to accomplish this noble function.

The young men and women in the church need to learn how to start small projects that help them to make money for their daily needs. Activities aimed at educating young people about projects that would provide them with financial resources to meet their basic requirements should center on the church. Young people will congregate at the church, where they will find comfort, safety, and additional knowledge about the small things that contribute to God's work. In light of church expansion, pastors and elders are required to present a practical and strategic plan for combating poverty among the church members.

The Seventh-day Adventist Church during the evangelistic public campaign receives the lower class people and the upper class people seems to be forgotten. It is a time to evangelize them and these following strategic methods are suggested to be applied:

### **Health Life Style Method**

The upper class people often consumes enormous quantity of meat and sugar-filled goods, smokes, and drinks beers with a high alcohol content. No communicable diseases like cancer, renal disease, diabetes, and cardiovascular disease were brought on by these items. For those individuals, the Seventh-day Adventists' NEW START approach ought to be used.

### **Construction of the health center and establishing the school**

The establishment of the school and the health centers should draw wealthy people to the church. The wealthy require access to good healthcare and excellent educational institutions for their children. The wealthy could be converted through the many programs offered at the school where the gospel is taught.

### **Church buildings**

The rich feel very humiliated when they go to worship in inappropriate, poorly constructed, dirty and dusty churches. They prefer to go where there is the well-built churches with exemplary cleanliness. The church buildings should be well-constructed.

### **Distribution of the literatures**

There are high personalities who cannot be allowed to be in contact with them. But the book penetrates their homes and teaches them and they discover themselves the truth reality and message.

### **The Television Links**

Entering the houses of the people of high personality seems to be difficult, but if they receive the link of channel of Adventist World Television, they can follow easily the preaching.

### **The Visitation of the Church Members of the Same Level**

The rich churchgoers who hold prominent positions in society should make it their purpose to visit other wealthy individuals in similar position and build relationships with them in order to share the Word of God with them and distribute the Seventh-day Adventist Church's literature, journals and invite them for praying.

### **Special Events for them**

Through the people with a high standard of living and a high position in the society, the church can organize an event in which they can invite the upper class people outside the church into a comfortable environment and teach them the Word of God. The preacher of the day must be in the same class with them.

Based on the investigation, it was discovered that there is a dissident group known as the Abagorozi (Reformers) in Rwanda, Burundi, Uganda, and the Eastern Party of Tanzania. This group calls for church members to stop attending and tithing. In order to dispel misconceptions, the researcher recommends that the East Central Africa Division has to organize the Bible Conferences in each of the four countries where the biblical truth and reality surrounding tithing can be thoroughly and clearly expounded. The testimonies utilized by this dissident group must be explained in light of the Bible and the Spirit of Prophecy. The church elders and members must be invited to participate in this Bible Conference. The tithing-related discussions and inquiries ought to be conducted in public..



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