

*The Truth  
about Tithe*

*— A Spirit of Prophecy Analysis*

BY VANCE FERRELL



*Pilgrims Books*

PB-3007

*The Truth about Tithe*

*A Spirit of Prophecy Analysis*

*by Vance Ferrell*

*Published by Pilgrims Books*

*Beersheba Springs, TN 37305 USA*

*Printed in the United States of America*

*Cover and Text Copyright © 1998*

*by Pilgrims Books*

***The truth about tithe —***

When

***Where***

How

***Who from***

Who to

***Who not to***

Why

***Through whom***

***Means***

Treasury

***Sources***

Channels

***Forbiddings***

Enablings

***Commands***

Prohibitions

***Principles***

Problems

***— What the Spirit of Prophecy says about something very important in your life***

---

**FOR ADDITIONAL COPIES:** One copy - \$7.25, plus \$1.50 p&h

Five copies - \$7.00 each, plus \$3.00 p&h / Ten copies - \$6.75 each, plus \$5.00 p&h /

In Tennessee, add 8.25% of cost of books. / Foreign: Add 20% of cost of books.

# *Contents*

Preface	4
The Tithing System	6
Definitions and Applications	22
E.G. White and the Tithe	31
The Watson Letter and the Southern Work	39
Conclusions	49
<i>Introduction to the Appendices</i>	60
<i>Appendix 1: Tithing throughout the Bible</i>	61
<i>Appendix 2: Our Contract with God</i>	63
<i>Appendix 3: The Second Tithe</i>	66
<i>Appendix 4: The Larson Analysis</i>	69
<i>Appendix 5: What Is Tithe Exchange?</i>	75
<i>XAppendix 6: An Improper Council Action</i>	79
<i>XAppendix 7: The NAD Tithe Misappropriation Policy</i>	83
<i>XAppendix 8: The R.W. Nixon Statement</i>	93

X=in book only

# Preface

When I was in the Seventh-day Adventist ministry in the Northern California Conference, I preached sermons explaining the importance of the tithe to my flock. At the present time, the number of believers to whom I regularly provide guidance, cautions, and much-needed information is much larger.

The crisis in the denomination looms larger every year, and we can surely know that we are nearing the end of time. The need to cling to the historic beliefs, given us in the Bible and Spirit of Prophecy, has never been greater. We see many about us who are being lured into false teachings of every kind.

How important it is that we read the Inspired Writings everyday, as though our lives depended on it. For they do.

And how very important that we stand up and be counted in the midst of the present crisis—and urge those around us, including our leaders, to return to our historic beliefs and standards.

Because this is a much more detailed analysis of the tithing system, as given in God's Word, than you have ever read before, you will probably discover some surprising facts you never knew. But that is why you will want to read it.

“The system enjoined upon the Hebrews has not been repealed or relaxed by the One who originated it. Instead of being of no force now, it was to be more fully carried out and more extended, as salvation through Christ alone should be more fully brought to light in the Christian age.”—3 *Testimonies*, 392.

• ***Why is this collection of statements being published at this time?***

Some believe that only pastors or church leaders are able to decide some of the matters discussed in this book. Yet, in reality, our authority must be found alone in God's revealed will—and that is contained in the Bible and Spirit of Prophecy.

The pattern which Ellen White taught and practiced was not to make an issue of the fact that there are alternate routes by which tithe could be paid,—until church leaders contested and opposed those alternate paths. Then she spoke in sharp words, reproving their efforts to control how the tithe should be paid and who should receive it.

She quietly paid her own tithe outside the regular church channels for over thirty years before she permitted the fact to become more of a public issue.

In our day we are experiencing a repetition of this situation. So today it is again becoming a public issue. This book is a result.

- On September 7, 1991, a *Review* supplement, authored by Roger Coon, was released which contained a distorted portrayal of facts.

- In January 1992, Cyril Miller published a strongly worded article in a *Southwestern Union Record* supplement.

- At the December 1992 Year-End Meeting of the North American Division, it was voted that all officially recognized independent ministries (such as Voice of Prophecy, Faith for Today, Amazing Facts, Adventist Pioneer Missions, Breath of Life, etc.) must take all known tithe received and secretly send it back to the conference office over the territory in which the donor lives! This form of tithe misappropriation is both secretive and deceptive. The boards of all officially recognized ministries (including those named above) voted soon after to immediately begin obeying these orders (*see Appendix 6: An Improper Council Action and Appendix 7: The NAD Tithe Misappropriation Policy*).

A double deceit is involved in this shocking requirement:

- 1 - The church-approved independent ministries must secretly return the tithe—not to the donor—but to the conference they live in, and

without notifying them at the time that this has been done.

2 - Church leaders have assured those ministries that any funds received by those ministries, which are not marked "tithe," may be retained and used. The ministries are tactfully explaining this to their supporters, so they can clandestinely mail in theirs. Should you have to sneak your tithe to a ministry you wish to support? We have entered upon a time of very bold forbiddings.

- On March 9, 1996, Glyn Parfitt published a heavy-handed article in the *South Pacific Record*.

In her day, the matter of channels would not normally have been brought to the forefront. Ellen White herself said little about it until efforts were made to control all the avenues by which workers could obtain funds. This, quite naturally, was accompanied by regulations as to which workers could receive help and for what purposes. Leadership wanted certain activities stopped, in spite of urgent appeals from Ellen White to the con-

trary.

In our day, a similar situation exists. The position of the Spirit of Prophecy on such matters is even being twisted—into a reversal of plain Spirit of Prophecy teachings on the tithe. Tithe placement activities, which Ellen White herself did, and commended others for doing, are today openly condemned in denominational articles; and resolutions forbidding it are enacted.

Therefore, this book is being released at this time. You will find it to be the most comprehensive collection of her statements ever produced. We will now let Ellen White speak. You will be astonished at the depth and breadth of her concepts.

This is a book of questions answered. Let us now go to more questions.

---

(Aside from introductory questions, only portions of Spirit of Prophecy statements are placed in bold print in the rest of this book.)

“God desires to bring men into direct relation with Himself. In all His dealings with human beings He recognizes the principle of personal responsibility. He seeks to encourage a sense of personal dependence and to impress the need of personal guidance. His gifts are committed to men as individuals. Every man has been made a steward of sacred trusts; each is to discharge his trust according to the direction of the Giver; and by each an account of his stewardship must be rendered to God.”

—7 Testimonies, 176

# The Tithing System

## • What is the tithe?

It is the tenth part of one's increase, which God claims as His.

"And all the tithe [a tenth] of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's; it is holy unto the Lord."—*Leviticus 27:30*.

"The tithe . . . is the Lord's." Here the same form of expression is employed as in the law of the Sabbath. 'The seventh day is the Sabbath of the Lord thy God.' Exodus 20:10. God reserved to Himself a specified form of man's time and of his means, and no man could, without guilt, appropriate either for his own interests."—*Patriarchs and Prophets, 525-526 [italics hers]*.

## • Why does God claim it as His?

Because we belong to the Lord, and all our increase can only come as the result of His blessing. When we pay our tithes, we gratefully acknowledge His ownership. We declare that He is our Creator and that we are His people.

"The earth is the Lord's, and the fulness thereof; the world, and they that dwell therein."—*Psalms 24:1*.

"The silver is Mine, and the gold is Mine, saith the Lord of hosts."—*Haggai 2:8*.

"For every beast of the forest is Mine, and the cattle upon a thousand hills. I know all the fowls of the mountains; and the wild beasts of the field are Mine."—*Psalms 50:10-11*.

"But thou shalt remember the Lord thy God: for it is He that giveth thee power to get wealth."—*Deuteronomy 8:18*.

Man is only the steward of his possessions; he is not the owner.

"For the kingdom of heaven is as a man travelling into a far country, who called his own servants, and delivered unto them his goods."—*Matthew 25:14 (cf. 1 Corinthians 4:7)*.

**"The system of tithes and offerings was intended to impress the minds of men with**

**a great truth—that God is the source of every blessing to His creatures, and that to Him man's gratitude is due** for the good gifts of His providence."—*Patriarchs and Prophets, 525*.

"As an acknowledgment that all things came from Him, the Lord directed that a portion of His bounty should be returned to Him in gifts and offerings."—*Patriarchs and Prophets, 525*.

## • When did tithing first begin?

It is commonly believed that tithing began with Abraham.

"And blessed be the most high God, which hath delivered thine enemies into thy hand. And he [Abraham] gave him tithes of all."—*Genesis 14:20*.

But actually, the principle underlying tithing was, by the God of heaven, to Adam.

"The tithing system did not originate with the Hebrews. **From the earliest times the Lord claimed a tithe as His**, and this claim was recognized and honored."—*Patriarchs and Prophets, 525*.

"The tithing system was ordained by God, and **it had been observed from the earliest times**. Abraham, the father of the faithful, paid tithe of all that he possessed. The Jewish rulers recognized the obligation of tithing, and this was right; but they did not leave the people to carry out their own convictions of duty. Arbitrary rules were laid down for every case. The requirements had become so complicated that it was impossible for them to be fulfilled. None knew when their obligations were met. As God gave it, the system was just and reasonable; but the priests and rabbis had made it a wearisome burden."—*Desire of Ages, 616-617*.

The tithing system was more definitely formulated in the time of Moses.

**"The tithing system reaches back beyond the days of Moses.** Men were required to offer to God gifts for religious purposes, before

the definite system was given to Moses, **even as far back as the days of Adam**. In complying with God's requirements they were to manifest in offerings their appreciation of His mercies and blessings to them. This was continued through successive generations, and was carried out by Abraham, who gave tithes to Melchisedek, and priest of the most high God. The same principle existed in the days of Job."—*1 Bible Commentary*, 1093.

"As the Israelites [while in the wilderness with Moses] were about to be established as a nation, the law of tithing was reaffirmed as one of the divinely ordained statutes upon obedience to which their prosperity depended."—*Patriarchs and Prophets*, 525.

The Hebrew name for tithe was *Terumoth*, the "tenth."

### • **Since we are not Hebrews, do we need to practice tithing?**

First, the payment of tithe recognizes that God is our owner, our Creator, and that it is He who giveth us power to get wealth.

Second, we are now under Christ's priesthood, which is superior and succeeds to the Melchisedec and Aaronic priesthoods. Therefore our tithes are now to go to Him.

"Whither the forerunner is for us entered, even Jesus, made an high priest forever after the order of Melchisedec."—*Hebrews* 6:20.

Just as Christ's priesthood succeeded the Aaronic and Levitical priesthoods, which were supported by the tithes of Israel, and as Christ was made a priest after the order of Melchisedec, who received tithes of the patriarchs before the Levitical priesthood was ordained, it is but logical and natural to conclude that the ministry under Christ's priesthood should be supported by the same means as were both of these priesthoods—the tithes of God's people.

Christ told us that we should pay tithe.

"Ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone."—*Matthew* 23:23.

Tithes paid to God's ministers down here are actually paid directly to Christ.

"And here men that die receive tithes; but there He receiveth them, of whom it is witnessed that He liveth."—*Hebrews* 7:8.

### • **What are we guilty of when we do not pay tithe?**

We are guilty of robbery.

"Will a man rob God? Yet ye have robbed Me. But ye say, Wherein have we robbed Thee? In tithes and offerings."—*Malachi* 3:8.

What blessing is promised to us if we obey this command of God?

"Bring ye all the tithes into the storehouse, that there may be meat in Mine house, and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts."—*Malachi* 3:10-11.

There is always danger that we might say in our hearts, "My power and the might of mine hand hath gotten me this wealth" (*Deut* 8:17; cf. *Deut* 8:7-11; *Rom* 1:19-21); whereas, in reality, it is God who gives us the power to obtain it (*Deut* 8:18). In paying tithe, we acknowledge that God is the source of "every good gift and every perfect gift" (*James* 1:17).

"Some, when in poverty, are generous with their little; but as they acquire property, they become penurious. The reason they have so little faith is that they do not keep moving forward as they prosper, and give to the cause of God even at a sacrifice."—*4 Testimonies*, 77.

"Every soul converted is to have the light in regard to the Lord's requirement for tithes and offerings. **All that men enjoy they receive from the Lord's great farm, and He is pleased to have His heritage enjoy His goods; but He has made a special contract with all who stand under the blood-stained banner of Prince Immanuel, that they may show their dependence and accountability to God.**"—*Evangelism*, 249-250.

### • **What about those who have no tithe to pay?**

Sometimes a woman whose husband is not a tithe payer finds it difficult to know how to pay tithe. She may be able to pay tithe on the money given her for household expenses, but this may be forbidden. In such cases she may be able to tithe whatever money is given her as gifts.

"For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not."—2

Corinthians 8:12.

• **What should be done about back tithe?**

“Back tithe” refers to tithe which a person has earlier owed, but which had not been paid.

One would think that this could refer to two different circumstances:

*The first* concerns those who come newly into the faith, and did not previously know that they should have been paying tithe. One church member came to me, with the idea that he would pay all his back tithe to his childhood. He was newly come into the church. But I find in the Spirit of Prophecy no instance where these people are required to pay tithe on those former years. Read again the above passage from *Evangelism*. It is only when we enter the contract of salvation with God, that we are required to return to Him the tenth (see *Appendix 2: Our Contract with God*).

*The second* concerns a professed Christian who has knowingly been avoiding the payment of his tithe for some time. The statements are clear that he should repay that back tithe. Here are several statements:

“Many have long neglected to deal honestly with their Maker. Failing to lay aside the tithe weekly, they have let it accumulate, until it amounts to a large sum, and now they are very reluctant to make the matter right. **This back tithe they keep, using it as their own. But it is God’s property, which they have refused to put into His treasury.**”—*Counsels on Stewardship, 96*.

“Wherever there has been any neglect on your part to give back to the Lord His own, **repent with contrition of soul, and make restitution**, lest His curse rest upon you.”—*Counsels on Stewardship, 98*.

“Many confessed that they had not paid tithes for years; and we know that God cannot bless those who are robbing Him . . .

“As the sin of robbing God was presented, the people received clearer views of their duty and privilege in this matter. One brother said that for two years he had not paid His tithes, and he was in despair; **but as he confessed his sin, he began to gather hope**. ‘What shall I do?’ he asked.

“I said, ‘Give your note to the treasurer of the church; that will be businesslike.’

“He thought that was a rather strange request; but he sat down, and began to write, **‘For value received, I promise to pay—’** He looked up, as if to say, Is that the proper form

in which to write out a note to the Lord?

“**‘Yes,’ he continued, ‘for value received! Have I not been receiving the blessings of God day after day?** Have not the angels guarded me? Has not the Lord blessed me with all spiritual and temporal blessings? For value received, I promise to pay the sum of \$571.50 to the church treasurer.’ After doing all he could do on his part, he was a happy man. In a few days he took up his note, and paid his tithe into the treasury. He had also made a Christmas donation of \$125.

“Another brother gave a note for \$1,000, expecting to meet it in a few weeks; and another gave a note for \$300.”—*Counsels on Stewardship, 95-96*.

“One brother, a noble-looking man, a delegate from Tasmania, came to me and said, ‘I am glad I heard you speak today upon tithing. I did not know it was so important a matter. I dare not neglect it longer.’

“He is now figuring up the amount of his tithe for the last twenty years, and says he shall pay it all as fast as he is able, for he cannot have robbery of God registered in the books of heaven meet him in the judgment.”—*Counsels on Stewardship, 96-97*.

In some instances, all one can do is to plead with God for forgiveness, and immediately start doing right by Him in the matter of rendering Him the tithe.

“‘How much owest thou unto my Lord?’ If you have refused to deal honestly with God, I beseech you to think of your deficiency, and if possible to make restitution. **If this cannot be done, in humble penitence pray that God for Christ’s sake will pardon your great debt. Begin now to act like Christians.** Make no excuse for failing to give the Lord His own. Now, while mercy’s sweet voice is still heard, while it is not yet too late for wrongs to be righted, while it is called today, if ye will hear His voice, harden not your hearts.”—*Counsels on Stewardship, 99-100*.

Throughout our earthly sojourn, we have a duty to pay our tithes. But, oh, what blessings we receive in return for having done so!

“Brethren and sisters, if the Lord has blessed you with means, do not look upon it as your own. **Regard it as yours in trust for God, and be true and honest in praying tithes and offerings.**”—*Counsels on Stewardship, 78*.

“Many have pitied the lot of the Israel of



God in being compelled to give systematically, besides making liberal offerings yearly. An all-wise God knew best what system of benevolence would be in accordance with His providence, and has given His people directions in regard to it. **It has ever proved that nine tenths are worth more to them than ten tenths.**”—3 *Testimonies*, 546.

“Duty is duty, and should be performed for its own sake. But the Lord has compassion upon us in our fallen condition, and accompanies His commands with promises. He calls upon His people to prove Him, declaring that **He will reward obedience with the richest blessings** . . . He encourages us to give to Him, declaring that **the returns He makes to us will be proportionate to our gifts to Him.** ‘He which soweth bountifully shall reap also bountifully.’ God is not unrighteous to forget your work and your labor of love.

“How tender, how true God is with us! He has given us in Christ the richest blessings. Through Him He has put His signature upon the contract He has made with us.”—*Counsels on Stewardship*, 91.

• **Are there other statements which will help us understand the importance of the tithe?**

“God’s plan in the tithing system is beautiful in its simplicity and equality. **All may take hold of it in faith and courage, for it is divine in its origin. In it are combined simplicity and utility, and it does not require a depth of learning to understand and execute it.** All may feel that they can act a part in carrying forward the precious work of salvation. Every man, woman, and youth may become a treasurer for the Lord, and may be an agent to meet the demands upon the treasury. Says the apostle: ‘Let every one of you lay by him in store, as God hath prospered him.’”—3 *Testimonies*, 388-389.

“The system enjoined upon the Hebrews has not been repealed or relaxed by the One who originated it. Instead of being of no force now, it was to be more fully carried out and more extended, as salvation through Christ alone should be more fully brought to light in the Christian age.”—3 *Testimonies*, 392-393.

“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, else God would not have given it to them. So also will it be a blessing to

those who carry it out to the end of time.”—3 *Testimonies*, 404-405.

“God expects no less from us than He expected from His people anciently . . . He claims the tithe as His own, and it should ever be regarded as a sacred reserve, to be placed in His treasury for the benefit of His cause. He asks also for our freewill gifts and offerings of gratitude. All are to be devoted to the sending of the gospel unto the uttermost parts of the earth.”—*Christ’s Object Lessons*, 300.

“The wants of the cause are laid before us; the empty treasuries appeal to us most pathetically for help. One dollar now is of more value to the work than ten dollars will be at some future period.”—5 *Testimonies*, 732.

“**God is calling upon His people to give Him of the means that He has entrusted to them**, in order that institutions may be established in the destitute fields that are ripe for the harvest. He calls upon those who have money in the banks to put it into circulation. By giving of our substance to sustain God’s work, we show in a practical manner that we love Him supremely and our neighbor as ourselves.”—7 *Testimonies*, 56.

“The sin of the world today is the sin that brought destruction to Israel. Ingratitude to God, the neglect of opportunities and blessings, the selfish appropriation of God’s gifts . . . are bringing ruin upon the world today.”—*Christ’s Object Lessons*, 302.

“Christ assigned to men the work of spreading the gospel. But while some go forth to preach, He calls upon others to answer to His claims upon them for tithes and offerings with which to support the ministry and to spread the printed truth all over the land.”—4 *Testimonies*, 472.

“**The Lord has made us His stewards.** He has placed His means in our hands for faithful distribution. He asks us to render to Him His own, He had reserved the tithe as His sacred portion to be used in sending the gospel to all parts of the world.”—9 *Testimonies*, 51.

“**The consecration to God of a tithe of all increase**, whether of the orchard and harvest-field, the flocks and herds, or the labor of brain and hand; the devotion of a second tithe for the relief of the poor and other benevolent uses **tended to keep fresh before the people the truth of God’s ownership of all and of their opportunity to be channels of His blessings.**”—*Education*, 44.

“Besides the tithe, the Lord demands the first fruits of all our increase. These He has reserved in order that His work in the earth may be amply sustained. The Lord’s servants are not to be limited to a meager supply. His messengers should not be handicapped in their work of holding forth the word of life.”—*6 Testimonies*, 384.

“In every dispensation, from Adam’s time to ours, God has claimed the property of man, saying; I am the rightful owner of the universe; therefore consecrate to Me thy first fruits, bring a tribute of loyalty, surrender to Me My own, thus acknowledging My sovereignty, and you shall be free to retain and enjoy My bounties, and My blessing shall be with you.”—*4 Testimonies*, 477.

“Would men make their property secure? Let them place it in the hands that bear the marks of the crucifixion. Would they enjoy their substance? Let them use it to bless the needy and suffering. Would they increase their possessions? Let them heed the divine injunction, ‘Honor the Lord with thy substance and with the first fruits of all thine increase.’ ”—*Acts of the Apostles*, 345.

“Those who have thought that to withhold from God is gain will eventually experience His curse as the result of their robbery of the Lord. Nothing but utter inability to pay can excuse one in neglecting to meet promptly his obligation to the Lord. Indifference in this matter shows that you are in blindness and deception, and are unworthy of the Christian name.”—*4 Testimony*, 476.

“As long as the truth is progressive, the claims of God rest upon men to give of that which He has entrusted to them for this very purpose. God, the Creator of man, by instituting the plan of systematic benevolence, has made the work bear equally upon all according to their several abilities. Every one is to be his own assessor, and is left to give as he purposes in his heart.”—*4 Testimonies*, 469.

“God designs that the exercise of benevolence shall be purely voluntary, not having recourse even to eloquent appeals to excite sympathy. ‘God loveth a cheerful giver.’ He is not pleased to have His treasury replenished with forced supplies . . . The plan of redemption was entirely voluntary on the part of our Redeemer, and it is the purpose of Christ that all our benevolence should be freewill offerings.”—*3 Testimonies*, 413.

• **What part of our income should be**

**tithed?**

Modern life is complex enough that this is a reasonable question. The answer is given in the Bible:

“And of all that Thou shalt give me, I will surely give the tenth unto Thee.”—*Genesis* 28:22.

“And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord’s; it is holy unto the Lord . . .

“And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord.”—*Leviticus* 27:30, 32.

What is it that you are to tithe? You are to pay tithe of (1) all that God gives you; that is, (2) all which passes under the rod.

In the view of many, this answers the question of whether you are to pay tithe on income tax and social security deductions. They did not pass under the rod. You did not, at that time, receive the money. You did not have it in hand to spend.

What if you later receive a tax refund or you go on social security retirement? Then, at that time, you tithe on that money, for it will then be yours to spend.

(Another view holds to the position that the entire family gross, including withholding tax, should be tithed. God will guide you as to what you should do.)

• **What is the meaning of “increase?”**

While in the Seventh-day Adventist ministry in Northern California a number of years ago, I was speaking one day with the pastor in the next district to the west. He told me he only paid tithe on about \$40.00 or \$50.00 a month! I asked him why, and he told me he only paid tithe on his “increase.” He interpreted this as meaning only the amount left over after all his bills were paid! Obviously, such a concept is ridiculous. That man was returning to God a very small portion of his true tithe.

The word, “increase,” has the advantage of obviously including more than is in a salary check. The problem is that it is easy for a person to imagine that all he receives—all his “income”—each month is what is in that check.

“Many . . . do not give one twentieth of their income to God, and many give far less than that; while there is a large class who rob God of the little tithe, and others who will give only the tithe.”

“If all the tithes of our people flowed into the treasury of the Lord as they should, such blessings would be received that gifts and offerings for sacred purposes would be multiplied tenfold, and thus the channel between God and man would be kept open.”—4 *Testimonies*, 474.

We need not spend much time on this point; but the tithe is to be paid on the income, not the net profit after the bills are all paid! Here are a few references to consider:

God requires tithes and offerings of the income (4T 474). The tithe is the tenth of the income (GW 222; Ev 250). The tithe of the income is holy unto God (CS 66, 82). The tithe should be set aside as a separate fund from the income (CS 81; CSW 130).

### • **How much tithe should be paid?**

One tenth of the income. However, it is best to add a portion to it. For example, if your tithe is \$53.45, you would do well to move it up to \$54.00. Better yet, you would do better to move it up to \$55.00 or more. Why would that be?

I once met a man who said that his theory was that a person must not pay *more than* the exact amount of tithe, because it would then be a “dishonest tithe.” In my opinion, that is a foolish concept; let me tell you why.

First, the Creator pours such a magnitude of blessings upon us, that we need not be grudging nor penurious in returning to Him. The water from the sky, the flowers, plants, and birds all around us are inestimable in value. The plan of salvation is priceless.

Second, nearly all of us receive more income than we tithe on. How can this be true? The problem is we do not consider how extensive our income is. A friend gives us some fresh greens. We pick tomatoes from the garden and bring them in the house. We go out and cut down a tree, saw it up, and bring it in for firewood. All that is extra income. It passed under the rod.

Someone will reply that this is too much work! Yet Jesus said to pay tithe on such items:

“Ye pay tithe of mint and anise and cummin: and have omitted the weightier matters of the law, judgment, mercy, and faith: *these ought ye to have done*, and not to leave the other undone.”—*Matthew 23:23*.

What is the solution? Simple enough, estimate and toss in extra when you pay your tithe. Just add \$5.00, \$10.00, or \$15.00 to the tithe. How can you know it will be enough?

Sit down and figure out how much extra comes in during an average winter month and during an average summer month. Then add that amount, with some seasonal and occasional adjustments.

We have been told to “guard the edges of the Sabbath.” We should do the same with the sacred tithe. Like the Sabbath, the tithe is a sacred portion which belongs to the Lord. We want to make sure we pay enough.

“God gives man nine tenths, while He claims one tenth for sacred purposes, as He has given man six days for his own work and has reserved and set apart the seventh day to Himself. **For, like the Sabbath, a tenth of the increase is sacred;** God has reserved it for Himself.”—3 *Testimonies*, 395.

“As to the amount required, God has specified one tenth of the increase. **This is left to the conscience and benevolence of men, whose judgment in this tithing system should have free play.** And while it is left free to the conscience, a plan has been laid out definite enough for all. No compulsion is required.”—3 *Testimonies*, 394.

### • **At what time should the tithe be taken out of the income?**

It should be taken out of the income, just as soon as you initially begin apportioning it out to meet various expenses. The tithe must be taken out first, before any other money is allocated for any purpose.

This tenth “off the top,” as it were, can only be substituted for—by adding a fifth of a tenth to the amount which is substituted for it.

“And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.”—*Leviticus 27:31*.

“Concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed.”—*Leviticus 27:32-33*.

“Not only does the Lord claim the tithe as His own, but He tells us how it should be reserved for Him. He says, ‘Honor the Lord with thy substance, and with the first fruits of all thine increase.’ This does not teach that we are to spend our means on ourselves, and bring to the Lord the remnant, even though

it should be otherwise an honest tithe. **Let God's portion be first set apart.**—*Review, February 4, 1902.*

**"We are not to consecrate to Him what remains of our income after all our real or imaginary wants are satisfied;** but before any portion is consumed, we should set apart that which God has specified as His."—*Counsels on Stewardship, 81.*

**"Many persons will meet all inferior demands and dues, and leave to God only the last gleanings, if there be any.** If not, His cause must wait till a more convenient season."—*Counsels on Stewardship, 81.*

"Many do not remember the cause of God, and carelessly expend money in holiday amusements, in dress and folly, and when there is a call made for the advancement of the work in home and foreign missions, they have nothing to give, or even have overdrawn their account. Thus they rob God in tithes and offerings, and through their selfish indulgence they lay the soul open to fierce temptations, and fall into the wiles of Satan."—*Counsels on Stewardship, 249.*

• ***Is there a special time in the week which is recommended for this task?***

One of the special eight first-day passages in the Bible recommends to us the best day to set aside our tithes and offerings.

"Upon the first day of the week, let every one of you lay by him in store, as God hath prospered him."—*1 Corinthians 16:2.*

This is one of the passages used, in Bible studies, to explain the non-existence of Sunday sacredness. Some Protestant Bible commentaries recognize that, because of its context, this lone passage, in which Paul mentions the first day, has nothing to do with Sunday sacredness; all it means is a recommendation to do one's weekly accounts on Sunday.

After working all week, the wage earner is often paid on Friday afternoon. Then, on Sunday morning, he can work on his weekly budgets while first setting aside God's portion.

"The directions given by the Holy Spirit through the apostle Paul in regard to gifts, present a principle that applies also to tithing: [1 Corinthians 16:2, quoted] . . .

"And what more appropriate time could be chosen for setting aside the tithe and presenting our offerings to God? On the Sabbath we have thought upon His goodness . . .

And now, before the toil of a week begins, we return to Him His own, and with it an offering to testify our gratitude. Thus our practice will be a weekly sermon, declaring that God is the possessor of all our property, and that He has made us stewards to use it to His glory. Every acknowledgment of our obligation to God will strengthen the sense of obligation. Gratitude deepens as we give it expression, and the joy it brings is life to soul and body."—*Counsels on Stewardship, 80.*

• ***How soon should it be paid out?***

The tithe, which has been taken out of the income, should be paid soon. It should not be stored up for months. However, there are times when decisions have to be made about its destination, which necessitates waiting a short time. However, some may be tempted to use it for their own necessities if they have it stored up.

"The tithe was set apart for the support of those who ministered in the sanctuary . . .

"God requires no less of us than He required of His people anciently . . . **In the tithe, with gifts and offerings, God has made ample provision for this work . . .**

"He says, I am the owner of the world; the universe is Mine, and **I require you to consecrate to My service the first fruits** of all that I, through My blessing, have caused to come into your hands. God's Word declares, **'Thou shalt not delay to offer the first of thy ripe fruits.'** 'Honor the Lord with thy substance, and with the first fruits of all thine increase.' This tribute He demands as a token of our loyalty to Him."—*Counsels on Stewardship, 71-72.*

There are not many quotations which speak directly to this concept, that the tithe must be paid out immediately. The following two statements refer to various means which can be put into the cause rather than tithe. Yet an important principle is nonetheless indicated.

"I write to you at this time to set before you our great necessity. The Lord has entrusted to you the talent of means to use and improve to His name's glory . . . A most solemn and important work is to be done in our world by God's people. This work is represented by the third angel flying in the midst of heaven. The third angel's message is preceded by the messages of the first and second angels . . . These messages must go to all the inhabitants of the world. The Lord is soon to come, and He calls upon all to whom He

has entrusted His capital of means to invest it in His work as it demands help. **His money is not to be shut up in banks and buildings and lands** when there is such a great work to be accomplished.”—*Letter, dated July 10, 1900 (Kress Collection, pp. 146-147)*.

“God is not pleased with the present showing. **Our means are not to be bound up for years** where it is not available for missionary work. This God forbids . . . I have been commissioned to instruct our people to be economical, and always ready to give of their means to the Lord’s work. If you have a thousand dollars to spare, God wants it; it belongs to Him. If you have twenty dollars to spare, God wants it. His vineyard is waiting to be worked.”—*1903 General Conference Bulletin, 104*.

### • **What purpose is the tithe to be used for?**

It is to be used for the support of the ministry. Who are to be recognized in this true “ministry”? Consider these five points:

- Those who defend and proclaim God’s true messages, as given in His Inspired Writings. They defend and promote God’s truths full-time.

- Such individuals will have been called of God do to this work, and their calling will be recognized as such by the faithful.

- These are the true shepherds who seek to protect the flock from false teachings. They warn against error and apostasy, and provide solid food to the sheep. They are not hirelings who encourage sin, lowered standards, and false doctrine.

- Those who seek to preach, publish, and proclaim the special truths for these times.

This paragraph summarizes it:

**“The tithe is to be used for one purpose,—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God.”**—*1 Manuscript Release, 188*.

**“God’s ministers are His shepherds, appointed by Him to feed His flock.** The tithe is His provision for their maintenance, and He designs that it shall be held sacred to this purpose.”—*1 Manuscript Release, 189*.

What is the special message for our time which the true ministers will be promulgating

by every means possible (preaching, teaching, publishing, etc.)? It is the great truth of Revelation 14:12: *The world needs to be told, and the people of God need to be continually reminded—that they must keep the commandments of God by faith in Jesus Christ His Son.*

If this message is missing from their speeches, articles, and books, they are hirelings and should not be supported from the tithe.

“Most earnest work is now to be done in proclaiming the message of present truth. Every voice is now to harmonize; every believer is to **unite in urging obedience to the law proclaimed from Sinai**. Let us unite with the angels of heaven in presenting to our people in every place the necessity of paying a faithful tithe and of bringing to the Lord liberal gifts and offerings.”—*5 Review, April 20, 1905*.

This is no make-believe issue; it is crucial. *The ministers we are to support must be those who are living clean lives—urging the flock to put away sin in the strength of Christ and are proclaiming to the world, by tongue and pen, the necessity of obedience to the Ten Commandments through the enabling grace of Jesus Christ.* Darkness covers the world, and darkness has entered the church.

“The tithe you have withheld I reserve for the support of My servants in their work of opening the Scriptures to those who are in the regions of darkness, who do not understand My law.”—*6 Testimonies, 387*.

### • **Is everyone required to pay tithe?**

When I was in my third year at the Seventh-day-Adventist Seminary, I met a man in Takoma Park who claimed to be a very religious person. He said that he did not have to pay tithe because he was such a great man of God. The poor soul was in a delusion of the devil.

**“I understand that you are also proclaiming that we should not pay tithe. My brother, take ‘off thy shoes from off thy feet’;** for the place whereon you are standing is holy ground. The Lord has spoken in regard to paying tithes. He has said, ‘Bring ye all the tithes into the storehouse, that there may be meat in Mine house’ . . .

**“How dare any man even think in his heart that a suggestion to withhold tithes and offerings is from the Lord?** Where, my brother, have you stepped out of the path? O get your feet back in the straight path

again!"—*Testimonies to Ministers*, 60.

**"To defraud God is the greatest crime of which man can be guilty; and yet this sin is deep and widespread."**—*Counsels on Stewardship*, 86.

• **Can you clarify what type of "ministers" or ministries are included as those which should receive the tithe?**

**Ministers**—These ministers would include all who are defending and teaching the Inspired Writings given to mankind by Heaven. For this reason, there are several different types of ministering workers.

**"The tithe should go to those who labor in word and doctrine, be they men or women."**—*Evangelism*, 492.

The Lord will impress His people, so they will know whether the minister is a hireling or a genuine pastor—providing food which is in full agreement with the Inspired Writings.

"It is the accompaniment of the Holy Spirit of God that prepares workers . . . to become pastors of the flock of God."—*6 Testimonies*, 322.

**Bible teachers**—Those who teach a true understanding of the Word of God to the young people are also worthy to receive the tithe.

"Light has been plainly given that **those who minister in our schools, teaching the Word of God, explaining the Scriptures, educating the students in the things of God,** should be supported by the tithe money."—*6 Testimonies*, 215.

**Bible workers**—If Bible teachers may be paid from the tithe, one would think that Bible instructors who, in the homes of the people, instruct them in the truths for these times, may also be. However, I could not find a specific statement on this.

"Our conferences should see that the schools are provided with teachers who are thorough Bible teachers and who have a deep Christian experience. The best ministerial talent should be brought into the schools, and the salaries of these teachers should be paid from the tithe."—*1 Manuscript Release*, 189.

**"I wish to create a fund for the payment of these devoted women** who are the most useful workers in giving Bible readings. I am also led to say that we must educate more workers to give Bible readings."—*Evangelism*, 477.

—I later found the statement. Although the brethren did not want them paid at all, much less from the tithe. God's Word nullified their decision:

"There are minister's wives, . . . giving Bible readings and praying with families, helping along by personal efforts just as successfully as their husbands. These women give their whole time, and are told that they receive nothing for their labors because their husbands receive their wages. **I tell them to go forward and all such decisions shall be reversed.** The Word says, 'The laborer is worthy of his hire.' **When any such decision as this is made, I will in the name of the Lord, protest. I will feel it in my duty to create a fund from my tithe money,** to pay these women who are accomplishing just as essential work as the ministers are doing, and this tithe I will reserve for work in the same line as that of the ministers."—*Spalding-Magan Collection (Unpublished Testimonies)*, 117.

**Physicians who also teach God's Word**—Physicians who use simple, nonpoisonous remedies to help the people while teaching them the Scriptural truths they so much need to know are also worthy to receive the tithe.

"No line is to be drawn between the genuine medical missionary and the gospel ministry. These two must blend. They are not to stand apart as separate lines of work. These are to be joined in an inseparable union."—*Medical Ministry*, 250.

"Some, who do not see the advantage of educating the youth to be physicians, both of the mind and of the body, say that **the tithe should not be used to support medical missionaries** who devote their time to treating the sick. In response to such statements as these, I am instructed to say that the mind must not become so narrowed down that it cannot take in the truth of the situation."—*Medical Ministry*, 245.

**Ministers who prepare the publications**—The tithe can also go to ministers who are defending, teaching, and proclaiming the truth through their writings.

"Institutions that are God's instruments to carry forward His work on the earth must be sustained. **Churches must be erected, schools established, and publishing houses furnished with facilities for doing a great work in the publication of the truth to be sent to all parts of the world.** These insti-

**tutions are ordained of God and should be sustained by tithes and liberal offerings.**

As the work enlarges, means will be needed to carry it forward in all its branches.”—4 *Testimonies*, 464.

What does the above paragraph mean? “Sustain” is a key word. In light of other passages on the proper use of the tithe, the above paragraph would appear to say that the ongoing work of the preachers, preparing and preaching in the churches; the Bible teachers, in preparing and giving their lessons in the schools; and the ministers, in preparing written matter in the publishing houses, should be supported with the tithe.

It is obvious that ministers who write are accomplishing as much as those who give Bible studies or pastor churches. Sometimes the writers reach an even larger audience.

**“The pen is a power in the hands of men who feel the truth burning** upon the altar of their hearts, and who have an intelligent zeal for God, balanced with sound judgment. **The pen, dipped in the fountain of pure truth, can send the beams of light to dark corners of the earth,** which will reflect its rays back, adding new power, and giving increased light to be scattered everywhere.”—*Life Sketches*, 214.

**“The press is a powerful means to move the minds and hearts of the people.”**—*Christian Experience*, 225.

The publishing work is very important. We are repeatedly told that the truth-filled books are “*silent preachers*.” There is a Spirit of Prophecy statement (which I cannot just now locate) which says that when the preachers are few, the faithful must rely on the distribution of books and literature to get the message to the people, both those of our faith and others.

In addition, we have statements such as this one:

“God expects His people living in this period of earth’s history to proclaim with voice and with pen the last message of mercy to the world, working with the power of the Holy Spirit. There are many places in which the voice of the minister cannot be heard, places which can be reached only by our publications—the books, papers, and tracts filled with the Bible truths that the people need.”—*The Publishing Ministry*, p. 281.

**Books and papers**—The tithe can also be used to place these “silent preachers” in the

hands of those who so much need them.

“But while some go forth to preach, He calls upon others to answer to His claims upon them for **tithes and offerings with which to support the ministry and to spread the printed truth all over the land.**”—4 *Testimonies*, 472.

**“The press is an instrumentality by which many are reached whom it would be impossible to reach by ministerial effort.”**—*Review*, July 10, 1883.

Those who preach and the printed page, filled with vital messages for these times, are both ordained of God and should be honored with our fullest and best support.

Here is what Inspiration says about the power of these silent preachers:

**“We have been asleep, as it were, regarding the work that may be accomplished by the circulation of well-prepared literature.**

Let us now, by the wise use of periodicals and books, **preach the word with determined energy**, that the world may understand the message that Christ gave to John on the Isle of Patmos. Let every human intelligence who professes the name of Christ testify, The end of all things is at hand; prepare to meet thy God.”—*Review*, July 30, 1908 (*Colporteur Ministry*, 145).

**“The silent preacher** [missionary literature], **enriched with precious matter, should go forth on the wings of prayer, mingled with faith, that it may do its appointed work** in shedding the light of truth upon those who are in the darkness of error.”—*Counsels to Writers and Editors*, 111.

**“Our publications are now sowing the gospel seed, and are instrumental in bringing as many souls to Christ as the preached word.”**—*Review*, June 10, 1880 (*Colporteur Ministry*, 150).

**“Books will reach those who can be reached in no other way,**—those living far from any large settlement.”—*Letter 155*, 1903 (*Colporteur Ministry*, 39).

“The prayer of all in the office should be: ‘O God, make these truths, which are of such vital importance, clear to the comprehension of the humblest minds! **May angels accompany these silent preachers and bless their influence, that souls may be saved by this humble means!**’ ”—1 *Testimonies*, 592.

Sometimes it seems that, amid the growing crisis—in doctrines, standards, and morality in

our churches—the outlook for evangelism is hopeless. Yet this is not true. The silent preachers can be multiplied by the ten thousands and scattered everywhere. And we have the promise that they will do their work.

“God will soon do great things for us if we lie humble and believing at His feet . . . **More than one thousand will soon be converted in one day, most of whom will trace their first convictions to the reading of our publications.**”—*Review, November 10, 1885 (Colporteur Ministry, 151).*

“**The world is to receive the light of truth through an evangelizing ministry of the word in our books and periodicals.**”—*9 Testimonies, 61.*

“Publications must be multiplied, and scattered like the leaves of autumn. **These silent messengers are enlightening and molding the minds of thousands** in every country and in every clime.”—*Review, November 21, 1878. (For more on these silent preachers and messengers of truth, see 1T 590; 4T 389, 602; 6T 316; CM 126.)*

“We are fast approaching the end. **The printing and circulation of the books and papers that contain the truth for this time are to be our work.**”—*8 Testimonies, 89.*

“A messenger from heaven stood in our midst, and he spoke words of warning and instruction. He made us clearly understand that the gospel of the kingdom is the message for which the world is perishing and that **this message, as contained in our publications already in print and those yet to be issued, should be circulated among the people who are nigh and afar off.**”—*9 Testimonies, 67 (read pages 66-67!).*

• **Is the publishing work really that important? I thought that oral preaching was all that mattered in proclaiming the message?**

The message of the third angel (which is a message that we must obey God’s law and do it by faith in Christ’s strength) is now sounding. That is the message to be given to all the world.

If you will read the present writer’s rather complete classified collection of Spirit of Prophecy end-time statements (our 18-part *End-Time Series* booklets), you will find that the final climax of evangelism will occur as the fourth angel comes down to earth to unite with, and give great power to, that of the third angel.

*But did you know that we are told that the*

*work of the third angel—and that of the fourth angel—will “in a large degree” be carried out through the distribution of our truth-filled literature! Carefully read 7 Testimonies, 138-140.*

“**The publications sent forth from our publishing houses are to prepare a people to meet God. Throughout the world they are to do the same work that was done by John the Baptist** for the Jewish nation . . . As John prepared the way for the first advent, so we are to prepare the way for the second advent of the Saviour. **Our publishing houses are to exalt the claims of God’s downtrodden law . . . In clear, distinct lines they are to show obedience to all His commandments . . .**

“Our publishing institutions are to exalt the claims of God’s downtrodden law. Standing before the world as reformers, **they are to show that the law of God is the foundation of all enduring reform. In clear, distinct lines they are to preach the necessity of obedience** to all His commandments . . .

“**They are represented by the third angel that followed . . . and in a large degree through our publishing houses is to be accomplished the work of that other angel** [the fourth or loud cry angel] who comes down from heaven with great power and who lightens the earth with his glory.

“We are called upon to arouse the people to prepare for the great issues before them. We must give warning to those who are standing on the very brink of eternity.”—*7 Testimonies, 138-140; cf. Great Controversy 449-450.*

The above statement was written in 1902. We are not to grow lax, but are to press forward in getting the true message books and papers off the press, so the people can have them to distribute!

“The publications that come forth from our presses today are to be of such a character as to strengthen every pin and pillar of the faith that was established by the Word of God and the revelations of His Spirit.”—*9 Testimonies, 69 (1909).*

“We are fast approaching the end. **The printing and circulation of the books and papers that contain the truth for this time are to be our work.**”—*8 Testimonies, 89.*

Read *Life Sketches, 214-215*, for a prediction that will thrill your heart. It contains a glorious promise, a promise you can be a part of.

It is an intriguing fact that, when studying



final event passages (from the National Sunday Law onward) as given in the Spirit of Prophecy, you will not find one statement about nearly any organizational structure, department, or activity after the Final Crisis begins. This is because, at that time, Sabbathkeeping denominations will be illegal. You will find nothing about conferences, unions, divisions, the General Conference, hospitals, or schools. But a possible exception concerns the continuation of the availability of publications all the way down to the close of probation. It is likely that they will be printed in secluded, probably rural, locations.

“Let us have faith in God. In His name let us carry forward His work without flinching. The work He has called us to do He will make a blessing to us . . .

**“As long as probation continues, there will be opportunity for the canvasser to work. When the religious denominations unite with the papacy to oppress God’s people, places where there is religious freedom will be opened by evangelistic canvassing . . .”**—6 Testimonies, 478.

One would not think that this could happen, if the book distributors did not have a source to get those books.

It is of interest that, throughout the Final Crisis, only small, individual, or group activities by God’s people are mentioned; such as door-to-door Bible studies, giving of natural remedies, placing books and papers, and witnessing in the courts of the land. There appears to be no Sabbathkeeping organization, no committees, nor any such functions.

For much more on this, see our 18-part *End-Time Series*.

**Church buildings**—There are times when it has been found necessary, in impoverished areas, to use the tithe to rent, lease, or build simple worship facilities.

“There are exceptional cases, where poverty is so deep that **in order to secure the humblest place of worship, it may be necessary to appropriate the tithes.**”—1 Manuscript Release, 191.)

• **Well then, what should the tithe not be used for?**

**Church expense**—It is not to be used for church expense.

“His people today are to remember that **the house of worship** is the Lord’s property and that it **is to be scrupulously cared for.**

**But the funds for this work are not to come from the tithe.**”—9 Testimonies, 248.

**Incidental church expenses**—It is not to be used to defray incidental church expenses.

**“It is wrong to use the tithe for defraying the incidental expenses of the church.** In this there has been a departure from correct methods.”—*Counsels on Stewardship*, 103.

**School purposes or canvassers’ salaries**—It is not to be used for school purposes or for the support of colporteurs.

**“One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is draw from the object for which it is to be used.”**—9 Testimonies, 248-449.

**Poor fund**—It is not to be regarded as a poor fund.

“Brethren, do not leave the burden of your poor upon the people and institutions at Battle Creek, but come up nobly to the work and do your duty. Deny yourselves of some things in your houses or in your dress, and lay by in some safe place a sum for **the needy poor**. Let not your tithes and thank offerings to God be less, **but let this be in addition** [to the tithe].”—4 Testimonies, 511.

It is not to be used to help the needy poor.

“The tithe is set apart for a special use. **It is not to be regarded as a poor fund.**”—*Counsels on Stewardship*, 103.

**One’s own personal use**—It is not to be used for personal use when in strait places.

**“Let no one, when brought into a strait place, take money consecrated to religious purposes and use it for His advantage,** soothing his conscience by saying that he will repay it at some future time.”—9 Testimonies, 247.

**Student aid fund**—It is not to be used as student aid fund.

“All these things are to be done, as you propose, to **help students to obtain an education** . . . When you see a young man or a young woman who is a promising subject, advance or loan the sum needed, with the idea that it is a loan, not a gift. It would be better to have it thus. Then when it is returned, it can be used to educate others. **But this money is**

**not to be taken from the tithe**, but from a separate fund secured for that purpose.”—2 *Selected Messages*, 209.

**Secular purposes**—Do not use it for secular purposes.

“Far better cut down the expenses to correspond with the income, to restrict the wants, and live within the means than to use the Lord’s money for **secular purposes**.”—9 *Testimonies*, 247.

**One’s own secular business**—It is not to be used for one’s own secular business.

“That which has been set apart according to the Scriptures as belonging to the Lord constitutes the revenue of the gospel and is no longer ours. It is no better than sacrilege for a man to take from God’s treasury in order to serve himself or to serve others in their **secular business**.”—9 *Testimonies*, 246-247.

• **Who must the tithe never to be used for?**

We are not to use the tithe for a poor fund or for tuition, etc., as noted above. —*But never, never, never should it be used to pay the salaries of ungodly men who are gluttonous, immoral, or who teach deadly heresies!* You dare not do this at the peril of your soul!

How can a false teacher be identified? He will be a pastor or teacher who instructs the people that they need not or cannot, in the strength of Christ, obey the law of God.

**“Are not religious teachers turning men away from the plain requirements of the Word of God? Instead of educating them in obedience to God’s law, are they not educating them in transgression?”**—*Christ’s Object Lessons*, 305.

False teachers are the ones who will bring in heresies in the last days.

“The apostle [Paul] warned the church against **false teachers, arising in the church and accounted true by many of their brethren in the faith . . . The latter end is worse with them,** he declared, **‘than the beginning.** For it had been better for them not to have known the way of righteousness, than after they have known it, to turn from the holy commandment delivered unto them.

“Looking down through the ages to the close of time, **Peter was inspired to outline conditions that would exist in the world just prior to the second coming of Christ . . .** Not all, however, would be ensnared by

the enemy’s devices. As the end of all things earthly should approach, there would be faithful ones able to discern the signs of the times. **While a large number of professing believers would deny their faith by their works, there would be a remnant who would endure to the end.**”—*Acts of the Apostles*, 535-536.

Now you know who the remnant will be. They will be the ones who remain true to God’s Inspired Writings, in spite of the attractive presentations of heresy! It is by God’s Word that we can distinguish the true from the false.

**“Teachers of falsehood will arise to draw you away from the narrow path** and the strait gate. **Beware of them;** though concealed in sheep’s clothing, inwardly they are ravening wolves . . .

“We are not bidden to prove them by their fair speeches and exalted professions. **They are to be judged by the Word of God.** ‘To the law and to the testimony: if they speak not according to this word, it is because there is no light in them.’”—*Mount of Blessing*, 145.

Those evil men try to put a stamp of truth on falsehood.

“Let all our brethren and sisters **beware of anyone who would set a time for the Lord to fulfill His word in regard to His coming, or in regard to any other promise He has made** of special significance . . .

**“False teachers may appear to be very zealous** for the work of God, and may expend means to bring their theories before the world and the church; but **as they mingle error with truth, their message is one of deception, and will lead souls into false paths. They are to be met and opposed . . .** They are teachers of falsehood and are endeavoring to put upon falsehood the stamp of truth.”—*Testimonies to Ministers*, 55.

They craftily instill error in the minds of the people, which draw them away from a knowledge of the truth. They confuse minds with their subtle errors.

“Paul speaks of those who bring to the foundation wood, hay, and stubble. **This represents those who bring in** as truth that which is not truth, even **their own suppositions and fabrications . . .** The mingling of these fallacies with the work of God makes that which should stand out clearly and distinctly before the world, a jumble of conflicting principles in its practical working.”—*Evangelism*, 213-214.

These false teachers tell you that it is all right for you to remain in your sins.

**“What message do these teachers bring?**

Does it lead you to reverence and fear God? Does it lead you to manifest your love for Him by loyalty to His commandments? If men do not feel the weight of the moral law; if they make light of God’s precepts; **if they break one of the least of His commandments, and teach men so, they shall be of no esteem in the sight of heaven. We may know that their claims are without foundation.** They are doing the very work that originated with the prince of darkness, the enemy of God.”—*Mount of Blessing, 145.*

They quote Scripture, and then pervert it into hideous lies.

**“No one is to put truth to the torture by placing a forced, mystical construction upon the Word.** Thus some are in danger of turning the truth of God into a lie.”—*Evangelism, 213.*

Such men rob men of salvation and Christ of the souls for whom He died. So intent are they upon enjoying their own cherished sins, they assuage the guilt by proclaiming that no one can escape from sin. A return to the fleshpots is evidence of deeper, more secret sins they are involved in.

**“Will any who are ministers of the gospel . . . set an example in returning to the flesh pots of Egypt?** Will those who are supported by the tithe . . . permit themselves by self-indulgence to poison the life-giving current flowing through their veins?”—*9 Testimonies, 159-160.*

Beware of those who come to you with “new light,” and declare it must be true—because they have quoted a statement, by Ellen White, that new light may come!

**“Satan’s angels are wise to do evil, and they will create that which some will claim to be advanced light, and will proclaim it as new and wonderful;** yet while in some respects the message may be truth, **it will be mingled with human inventions, and will teach for doctrine the commandments of men.** If there was ever a time when we should watch and pray in real earnest, it is now.

**“Many apparently good things will need to be carefully considered with much prayer,** for they are specious devices of the enemy to lead souls in **a path which lies so close to the path of truth that it will be**

**scarcely distinguishable from it.** But the eye of faith may discern that it is diverging, though almost imperceptibly, from the right path.”—*Evangelism, 590.*

Some will declare that Christ is not eternally divine or that the Holy Spirit does not exist.

“Christ is the pre-existent, self-existent Son of God . . . In speaking of His pre-existence, Christ carries the mind back through dateless ages. **He assures us that there never was a time when He was not in close fellowship with the eternal God.**”—*Signs, August 29, 1900.*

“The Comforter that Christ promised to send after He ascended to heaven, is the Spirit in all the fullness of the Godhead, making manifest the power of divine grace to all who receive and believe in Christ as a personal Saviour. **There are three living persons of the heavenly trio; in the name of these three great powers—the Father, the Son, and the Holy Spirit—**those who receive Christ by living faith are baptized, and these powers will cooperate with the obedient subjects of heaven in their efforts to live the new life in Christ.”—*Special Testimonies, Series B, No. 7, 63.*

They will tell you that there is error in the Inspired Writings, and that they, the wise ones, have been sent to explain the truth to you.

“With the open Bible before them, and **professing to reverence its teachings, many of the religious leaders of our time are destroying faith in it as the Word of God. They busy themselves with dissecting the Word, and set their own opinions above its plainest statements . . .**

“When Satan has undermined faith in the Bible, he directs men to other sources for light and power. Thus he insinuates himself. Those who turn from the plain teaching of Scripture and the convicting power of God’s Holy Spirit, are inviting the control of demons.”—*Desire of Ages, 258.*

We have been forewarned of the crisis we are in. The message will be proclaimed, “Only believe.”

“We shall meet with false doctrines of every kind, and unless we are acquainted with what Christ has said, and are following His instructions, we shall be led astray. One of the most dangerous of these doctrines is false sanctification . . . **Another doctrine that will be presented is that all that we have to do is to believe in Christ.**”—*Manuscript 27,*

1886.

They will tell us we no longer need to keep the Ten Commandments.

“These men tell us that the commandments of God were done away at the death of Christ. **Shall we believe them, these men who claim to be sanctified, while they refuse to obey God? They say the Lord has told them that they need not keep the Ten Commandments;** but has the Lord told them this? No, God does not lie.

“**Satan, who is the father of lies, deceived Adam in a similar way, telling him that he need not obey God, that he would not die if he transgressed the law . . .**

“We need to know for ourselves what voice we are heeding, whether it is the voice of the true and living God or the voice of the great apostate.”—*Evangelism*, 598.

“**Satan declared that it was impossible for the sons and daughters of Adam to keep the law of God,** and thus charged upon God a lack of wisdom and love. **If they could not keep the law, then there was fault with the Lawgiver.** Men who are under the control of Satan repeat these accusations against God, in asserting that men cannot keep the law of God.”—*Signs*, Vol. 3, p. 264.

We must beware of these false teachers! Do not dally with them; do not support them!

“Angels of God will preserve His people while they walk in the path of duty; but there is no assurance of such protection for those who deliberately venture upon Satan’s ground.”—*Review*, June 27, 1882.

“Those who are so curious to find out things that have not been made known in the Scriptures are generally surface students in regard to those things which have a bearing on the daily life and practice . . . We are to reveal to the world that which God has seen necessary to reveal to us. We are not doing the will of our heavenly Father when we speculate upon things which He has seen fit to withhold from us.”—*Evangelism*, 627.

The future is now!

“**In the future, deception of every kind is to arise, and we want solid ground for our feet.** We want solid pillars for the building. Not one pin is to be removed from that which the Lord has established . . . Where shall we find safety unless it be in the truths that the Lord has been giving for the last fifty years?—*Review*, May 25, 1905.

Listening, week after week, to false teachers

is a dangerous thing to do.

“False theories, repeated again and again, appear as falsely inviting today as did the fruit of the forbidden tree in the Garden of Eden. The fruit was very beautiful, and apparently desirable for food. **Through false doctrines many souls have already been destroyed.**”—*Loma Linda Messages*, 165.

Do not give your tithe to those who lower the standards.

“**It would be poor policy to support from the treasury of God those who really mar and injure His work, and who are constantly lowering the standard of Christianity.**”—*3 Testimonies*, 553.

Beware of those whose own lives contradict the teachings of God’s Word.

“**No man should be set part as a teacher of the people while his own teachings or example contradicts the testimony God has given** His servants to bear in regard to diet, for this will bring confusion. His disregard for health reform unfits him to stand as the Lord’s messenger.”—*6 Testimonies*, 378.

Beware of those who refuse to condemn and put away the wrongs in the church. These peace-loving hirelings are dumb dogs who refuse to bark. They are more interested in keeping their job than serving God, with integrity, as his ministers to protect the sheep.

“**When existing evils are not met and checked, because men have too little courage to reprove wrong,** or because they have too little interest or are too indolent to tax their own powers in putting forth earnest efforts to purify the family or the church of God, **they are accountable for the evil which may result** in consequence of neglect to do their duty.”—*4 Testimonies*, 516.

“**If wrongs are apparent among His people, and if the servants of God pass on indifferent to them, they virtually sustain and justify the sinner, and are alike guilty, and will just as surely receive the displeasure of God;** for they will be made responsible for the sins of the guilty.”—*5 Testimonies*, 676.

You do not want the WOES to fall on you, which God says will ere long fall on those who have supported false teachers and wicked ministers.

“**There are fearful woes for those who preach the truth, but are not sanctified by it, and also for those who consent to receive and maintain the unsanctified to**

**minister to them in word and doctrine.”—**  
*1 Testimonies, 261-262.*

Am I being overly concerned? No, the situation is very serious. The woe is upon those who placidly continue supporting such men in the ministry.

“If God pronounces a woe upon those who are called to preach the truth and refuse to

obey, a heavier woe rests upon those who take upon them this sacred work without clean hands and pure hearts. **As there are woes for those who preach the truth while they are unsanctified in heart and life, so there are woes for those who receive and maintain the unsanctified in the position which they cannot fulfill.**”—*2 Testimonies, 552.*

“The churches must arouse. The members must awake out of sleep and begin to inquire, How is the money which we put into the treasury being used? The Lord desires that a close search be made. Are all satisfied with the history of the work for the past fifteen years? Where is the evidence of the co-working with God? Where has been heard throughout the churches the prayer for the help of the Holy Spirit? Dissatisfied and disheartened, we turn away from the scene.

“Our churches and institutions must return to where they were before the backsliding commenced, when they began trusting in man and making flesh their arm. Have we not seen enough of human wisdom? Shall we not now seek God in earnestness and simplicity, and serve Him with heart and mind and strength?”

—*Kress Collection, 120*

# *Definitions and Applications*

• **There are a number of specialized tithe terms some may not be clear about; here they are:**

At this juncture it would be well to define several terms. Part of the uncertainty which some have regarding the tithe derives from a misunderstanding of the meaning of certain words.

**Income and increase**—This was discussed earlier in some detail. Each is the money you receive in wages, gifts, or increase of any kind. “Increase” is today the broader term, for it is easier to recognize that it can include other things received each month, beside salary checks. The tithe is a tenth of this income or increase.

**“He [God] claims as His just due a tenth of their income, be it large or small.”**—*Evangelism*, 250-251.

**“The consecration to God of a tithe of all increase . . . tended to keep fresh before the people the truth of God’s ownership of all and of their opportunity to channels of His blessings.”**—*Education*, 44.

**“Besides the tithe, the Lord demands the first fruits of all our increase.** These He has reserved in order that His work in the earth may be amply sustained.”—*6 Testimonies*, 384.

**Possessions**—This is the sum total of what you own. There are one or two references to the idea that tithe should be paid on possessions. This may refer to when a person initially becomes a tithe payer. But little further explanation is given.

**“As did Abraham, they are to pay tithe of all they possess and all they receive.** A faithful tithe is the Lord’s portion. To withhold it is to rob God. Every man should freely and willingly bring tithes and offerings into the storehouse of the Lord, because in so doing there is a blessing. There is no safety in withhold from God His own portion.”—*Medical Ministry*, 216.

**Means**—This refers to the money you have (without defining what it includes), which you return to the Lord in tithes and offerings. (It can also include the means you have [i.e. cash, liquid assets, even other possessions], from which the tithes and offerings are taken.)

In order to deny the validity of certain statements, it is claimed that “means” only includes offerings. However, the Inspired statements definitely can apply the word to tithes, and to tithes and offerings. The tithes and offerings given can be “means” given; the tithes and offerings, upon being placed in the treasury, can be “means” received with which to do the Lord’s work. Here are a few examples of both usages:

**“Should means flow into the treasury exactly according to God’s plan—a tenth of all the increase,** there would be abundance to carry forward His work.”—*Evangelism*, 252.

**“If all, both rich and poor, would bring their tithes into the storehouse, there would be a sufficient supply of means.”**—*4 Testimonies*, 475.

“In view of this the Lord commands us, ‘Bring ye all the tithes into the storehouse, that there may be meat in mine house;’ that is, a surplus of means in the treasury.”—*Review*, Vol. 2, 18.

“If all would be prompt in paying an honest tithe to the Lord, which is His portion, the treasury would not lack for means.”—*Counsels on Stewardship*, 95.

“If all of our people paid a faithful tithe, there would be more means in the treasury.”—*Review*, Vol. 4, 507.

“God has given special direction as to the use of the tithe. He does not design that His work shall be crippled for want of means.”—*Gospel Workers*, 224.

“With an increase of numbers would come an increase of tithe, providing means to carry the message to other places.”—*Pamphlet*, No. 67, 9

Ralph Larson made a special study of the

matter and located 168 Spirit of Prophecy passages in which the tithe is identified as “means.”

Why would anyone wish to deny that the “means” can include the sacred tithe? The reason is certain problematic passages, such as this one:

“Do not worry lest some means shall go direct to those who are trying to do missionary work in a quiet and effective way. **All the means is not to be handled by one agency or organization.**”—*Spalding-Magan Unpublished Testimonies*, 421.

The context of that statement is a reproof to denominational leaders and workers, for attempting to monopolize collection and control of the tithes and gifts which the members pay out. Later in this book, we will discover many other passages dealing with the same concept.

**First fruits**—This appears at times to be equivalent to the tithes, and sometimes an addition to it. Although not a controverted phrase, since it is found in tithing paragraphs, we note it here.

The following passage nicely summarizes the rounded concept:

“**The tithe** was set apart for the support of those who ministered in the sanctuary. It **was to be given from the first fruits of all the increase, and, with gifts and offerings**, it provided ample means for supporting the ministry of the gospel for that time . . .

“God requires no less of us than He required of His people anciently . . . In the tithe, with gifts and offerings, God has made ample provision for this work . . .

“He says, I am the owner of the world; the universe is Mine, and **I require you to consecrate to My service the first fruits** of all that I, through My blessing, have caused to come into your hands. God’s Word declares, ‘Thou shalt not delay to offer the first of thy ripe fruits.’ ‘Honor the Lord with thy substance, and with the first fruits of all thine increase.’ This tribute He demands as a token of our loyalty to Him.”—*Counsels on Stewardship*, 71-72.

In the above passage, we learn that, as the first fruits of the harvest were anciently offered to God, we today are to return the tithe. So, in symbol today, the tithe can be called the first fruits.

In the following paragraph, the tithe is also called the first fruits.

“Not only does the Lord claim the tithe as

His own, but He tells us how it should be reserved for Him. He says, ‘Honor the Lord with thy substance, and with the first fruits of all thine increase.’ This does not teach that we are to spend our means on ourselves, and bring to the Lord the remnant, even though it should be otherwise an honest tithe. Let God’s portion be first set apart.”—*Counsels on Stewardship*, 81.

In the following passage, “first fruits” is likened to the total of the tithes and offerings we return to God.

“Not only should they render the Lord the portion that belongs to Him [the tithe], but they should bring also to His treasury, as a gratitude offering [the offerings], a liberal tribute. With joyful hearts they should dedicate to the Creator the first fruits of their bounties.”—*Acts of the Apostles*, 339-340.

In this passage, “first fruits” may refer only to the offerings, which are brought with the tithe to the Lord.

“If all would pay a faithful tithe and devote to the Lord the first fruits of their increase, there would be a full supply of funds for His work.”—*6 Testimonies*, 385.

Thus we see that “first fruits” is a generalized term, referring to either or all of the tithes and gifts which we bring to our kind heavenly Father. Why can it apply to the tithe and/or offerings? because they are taken out of the income first and are dedicated to the Lord. Since “first fruits” was a generalized term in the time of the Hebrews, it can be so used today. The first of the barley harvest was the first fruits; the first of the wheat harvest was also. So either one, or both considered together, constituted the first fruits.

**Set aside, take out, set apart**—The tithe must be taken out of the income as soon as we total it up, before allocating any portion for other needs or expenses. It is well that offerings also be set aside at this time. However, more can be given later in public gatherings, as the Lord guides.

**Return, render, pay**—The tithe belongs to the Lord, and we are only returning it to Him. Never think it is a gift. It is not; it is His due.

**Into the storehouse, into the treasury**—This is a highly controverted point, yet need not be; for it is clearly defined in the Spirit of Prophecy.

When the tithe has been set aside from the income, it should then be returned to God. We

do this by placing it in the “treasury,” or “storehouse.” In the process of figuring out the usage of these two words, we learn a lot:

First, the Biblical background is this:

The first usage of the word, “treasury,” is in Joshua:

“But all the silver, and gold, and vessels of brass and iron, are consecrated unto the Lord: they shall come into the treasury of the Lord.”—*Joshua 6:19*.

Henceforth, throughout the Bible (which comprises six verses), “treasury,” in the singular, always refers to the place where the funds consecrated to the Lord were kept, until they were disbursed.

Second, the Biblical usage of “storehouse,” in the singular, is equally simple. It is mentioned only twice. Only the first applies to our subject:

“Bring ye all the tithes into the storehouse, that there may be meat in Mine house, and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.”—*Malachi 3:10*.

The metaphor here concerns bringing produce to the Lord, so it can be placed in His granary or food warehouse. If we do this, He promises to bless the rest of our crops (*Malachi 3:11*).

The promise is remarkable in its scope: If we will bring the tithes into God’s storehouse, He will fill ours.

Thus, we find that, for us, storehouse and treasury have essentially the same meaning.

Here are some samples of where our tithe is to be placed:

**“He claims the tithe as His own, and it should ever be regarded as a sacred reserve, to be placed in His treasury** for the benefit of His cause. He asks also for our free-will gifts and offerings of gratitude.”—*Christ’s Object Lessons, 300*.

“Should means flow into the treasury exactly according to God’s plan—a tenth of all the increase,—there would be abundance to carry forward His work.”—*5 Testimonies, 150*.

“Let every dollar not needed for your comfort flow into the treasury.”—*5 Testimonies, 156*.

Quite consistently, we are told to bring the tithe to the “treasury,” or the “storehouse.” (She uses the word “treasury” by far the most frequently.)

The Spirit of Prophecy wording is always astonishingly precise, and so we find it to be here also: We are never told to give the tithe to the local church. We are never told to give it at camp meeting. We are never told to give it to the conference. We are never told to give it to the Adventist denomination.

Instead, one or the other of two all-inclusive synonyms are used: the treasury and the storehouse. Reading every Spirit of Prophecy passage on this matter, you will find that, *according to the Spirit of Prophecy, whatever we give to the Lord—however we give it or wherever we give it—it always goes into the Lord’s treasury and storehouse*. Having arrived there, it is to be used “in His cause,” for the advancement of “His work.”

Aside from providing for our own needs, our money can be placed in only one of two storehouses.

**“There are only two places in the world where we can deposit our treasures—in God’s storehouse or in Satan’s,** and all that is not devoted to Christ’s service is counted on Satan’s side and goes to strengthen his cause.”—*6 Testimonies, 448*.

The controversy over the “treasury” results from the contention of church leaders, that all tithe must be remitted into the local church and thence into the conference office—or it has not gone into the treasury.

If this concept were correct, no tithe could be validly paid anywhere else. However, we will learn that, for years, Ellen White regularly paid her tithe outside the “regular lines,” as she called them; that is, outside the regular denominational channels.

In addition, in the Watson letter (which we will later analyze), *she distinctly defined the “treasury” as including tithe paid directly to independent ministries which were not supported by the denomination and which, indeed, church leaders did not want to see succeed*.

Here is a sample paragraph from the Watson Letter:

**“I have myself appropriated my tithe to the most needy cases brought to my notice. I have been instructed to do this; and as the money is not withheld from the Lord’s treasury, it is not a matter that should be commented upon [negatively] . . . I commend those sisters who have placed their tithe where it is most needed to help to do a work that is being left undone.”—**



EGW letter, dated January 22, 1905 (Letter 267, 1905), to Elder G.F. Watson, president of the Colorado Conference (Spalding-Magan Unpublished Testimonies, 215.

**Tithe investments**—These are stock, bond, and securities investments, in the millions of dollars, maintained and regularly added to by conferences and the General Conference, for the purpose of providing an emergency fund, spanning a year or two of worker salaries, and providing a place to store retirement funds. (For more on this see *The Church and the Stock Market* [AS-14-16] and *Why Is Our Church in the Stock Market?* [AS-44], in our *Finances Tractbook*.)

Prior to his bankruptcy on Wednesday, July 22, 1981, quite sizeable amounts of tithe had also been invested with Donald J. Davenport. (For more on this see *The Davenport Syndrome* [AS-3-13, 17-20], in our *Finances Tractbook*. It is the most complete analysis of that crisis ever written, in which \$20 million in church funds were lost.)

**Tithe misappropriation**—This occurs when a church entity uses tithe funds for nontithe purposes. An example occurred from the late 1970s on into the early 1990s, when the Lake Region Conference purchased a shopping center with tithe, and then kept dumping more and more into the project, which resulted in lawsuits against them. (For more on this see our several tract studies on the Lake Region crisis, in our *Finances Tractbook*, and also our 92-page *Lake Region Documentary Tractbook*.)

**Tithe laundering**—This happens when tithe is routed through special, irrelevant funds in order to provide extra income for church leaders. One example was, in the fall of 1990, when hundreds of thousands of dollars were routed through the Columbia Union Conference “Worthy Student Fund,” directly to the incoming presidents of the General Conference and North American Division (Robert Folkenberg and Al McClure) for housing, furnishings, and wife stay-at-home salaries. Because the activity, which began within weeks after their election, was gradually becoming more widely known, it was terminated on June 20, 1991. Ronald Wisbey, the Columbia Union Conference president through whose office the money was passed, was rewarded shortly afterward with a remarkably high-paying job, which previously did not exist:

liaison between AHS/Nema and the Columbia Union. (For more on this see “*The Worthy Student Fund*,” chapter 8, pp. 25-28, in our book, *Collision Course*.)

**Tithe return**—This is the requirement, voted in December 1992 at the Year-End Meeting of the North American Division, that all officially recognized independent ministries (such as Voice of Prophecy, Faith for Today, Amazing Facts, Adventist Pioneer Missions, etc.) must take all known tithe received and secretly send it back to the conference office over the territory in which the donor lives! This form of tithe misappropriation is both secretive and deceptive. The boards of all officially recognized ministries (including those named above) voted soon after to immediately begin obeying these orders. For more on this, see *Appendix 7: The NAD Tithe Misappropriation Policy* and *Appendix 8: The R.W. Nixon Statement*.)

**Tithe exchange**—This is the practice, done in treasury offices, of magically transforming tithe funds into nontithe funds, so they can be used for a wider variety of projects. Tithe reversion is a form of it. (For more on this, see *Appendix 5: What Is Tithe Exchange?* Tithe exchange is also mentioned in a 1984 Annual Council official statement, reprinted on page 4 of *Appendix 6: An Improper Council Action*.)

**Tithe reversion**—This is an unusual arrangement, which is not mentioned in the Spirit of Prophecy. It is something of a manufactured device to enable conferences, unions, and divisions to use tithe for nontithe purposes.

While I was in the Adventist ministry, I, along with every other minister in the Pacific Union, attended its quadrennial session, held that year in the Civic Auditorium in San Francisco where, with only two exceptions, our General Conference Sessions were held from 1918 to 1954.

While at the session, we were all handed copies of the PUC quadrennial Financial Report. One page of this four-year financial statement was titled, “*Tithe Reversion*,” and listed amounts reverted by the union to local conferences. A brief explanatory paragraph was bold enough to explain that a percentage of the 10 percent of conference tithe, sent on to the union office, was routinely remitted back to the conferences *to use for nontithe purposes*. The tithe reversion program was large enough that it required a full page of detailed financial data.

Tithe given to the local church is sent to the local conference where it is placed in a common tithe account, with disbursements being paid out to ministers, etc., in the conference. Ten percent is sent on to the union, which reverts a portion to the local conferences (tithe reversion). Another percentage is sent on to the General Conference. All General Conference expenses, including lawsuits, are paid from that tithe (see *Appendix 8: The R.W. Nixon Statement*). A portion is sent overseas.

**Tithe diversion**—When tithe is not used for a tithe purpose, but used instead for a nontithe purpose, it has been diverted. If the tithe is used to buy drums for a youth congress, for example, it has been diverted.

**Tithe appropriation**—When tithe funds are allocated to a specific location or use, they are appropriated. This can be done in two ways:

1 - The conference can allocate some to the union conference, and can appropriate others directly to local pastors' salaries.

2 - The individual tithe payer can appropriate the funds, by sending them directly to an independent ministry, etc.

Ellen White appropriated her tithe by sending it, for years, directly to workers outside the organization.

**"I have myself appropriated my tithe to the most needy cases brought to my notice. I have been instructed to do this; and as the money is not withheld from the Lord's treasury, it is not a matter that should be commented upon."**—*Letter, dated January 22, 1905, to Elder G.F. Watson, president of the Colorado Conference (Spalding-Magan Unpublished Testimonies, 215.*

We will observe in the information to follow, that either pattern can be followed.

If the tithe is sent to the conference to be disbursed, the individual tithe payer bears a responsibility that, to the best of his knowledge, it will be properly used.

If the tithe is sent directly to an independent ministry, the tithe payer has a responsibility that, to the best of his knowledge, it will be properly used.

How can he know such matters? Surely, he does not have divine wisdom. He can only know by the actions of the organizations or ministries in question: what they say, what they do, and how they conduct themselves. In other words, as Jesus said, "By their fruits ye shall know

them."

And, frankly, over a period of time such matters become quite obvious.

One might imagine that it is dangerous to pay tithe anywhere! But not so. The faithful child of God bows down on his knees and pleads with God for guidance as to where he shall send his tithe. His wonderful Father gives him answers, and he rises from his knees knowing where it is to go! Paying tithe is like every activity in life; it requires thoughtful prayer and careful actions. He has the ongoing assurance from Heaven that he is doing the right thing, when he pays his tithe, wherever it is that he sends it.

The problems arise (whether with the conference or independent ministries) when tithe is sent out that has not been prayed over first. We cannot expect God to guide us in our decisions as to where to send it, if we do not ask for His help.

But, wherever our tithe is sent—in the denomination or to an independent ministry,—we still bear a responsibility.

"God desires to bring men into direct relation with Himself. In all His dealings with human beings He recognizes the principle of personal responsibility. He seeks to encourage a sense of personal responsibility. He seeks to encourage a sense of personal dependence, and to impress the need of personal guidance. His gifts are committed to men as individuals. Every man has been made a steward of sacred trusts; **each is to discharge his trust according to the direction of the Giver; and by each an account of his stewardship must be rendered to God.**"—7 *Testimonies, 176*

According to that, you and I will be responsible for how everything we give to the Lord's work, regardless of whether we do the deciding as to where it will go or we let a committee decide for us. God wants us to, individually, go to Him and plead for guidance as to what we should do with those sacred funds we must disburse.

**Tithe Withholding**—This is also a very controversial phrase. It has a right to be, for you will find that a large number of Spirit of Prophecy passages focus on this topic.

Here is the key to understanding this word, "*withholding*": It is not talking about where you send it; it is speaking about keeping it back and not paying it at all.

"Hasten, my brethren and sisters, to bring

to God a faithful tithe, and to bring Him also a willing thank offering. **There are many who will not be blessed till they make restitution of the tithe which they have withheld. God is waiting for you to redeem the past.**—*Counsels on Stewardship*, 87.

We are here discussing the most fundamental duty of all: *We are not to withhold the tithe; we are to pay it. We are not to keep it for ourselves; we are to pay it out.* It must be used to help defend the faith, guide the flock, or win souls. As we have already learned, according to the Spirit of Prophecy, this may be done by giving it to a church, a ministry, or sharing truth-filled books with the lost.

To withhold tithe is to keep it back and use it for yourself; *to withhold tithe is to not pay it out at all.* That is the subject of Malachi 3:8-11, which calls it “robbery.”

**“All that is withheld** of that which God claims, the tenth of the increase, **is recorded in the books of heaven against the withholders, as robbery.**”—*3 Testimonies*, 394.

**“Hasten, my brethren and sisters, to bring to God a faithful tithe,** and to bring Him also a willing thank offering. There are many who will not be blessed till they make restitution of the tithe which they have withheld.”—*Counsels on Stewardship*, 87.

To withhold the tithe is to appropriate it to yourself.

**“Whoever appropriates to his own use the portion that God has reserved,** is proving himself an unfaithful steward. He will lose not only that which he has withheld from God, but also that which was committed to him as his own.”—*Counsels on Stewardship*, 88.

Why is there a controversy over this word? It is because certain church leaders charge that to pay tithe to any location outside the local church is to “withhold” one’s tithe. Yet this is not true.

To withhold tithe is to not pay it at all.

In her letter to Elder Watson, *Ellen White said she had been paying her tithe outside the denominational regular channels for years; and that, in doing this, she had not withheld it, but had placed it in the Lord’s treasury.*

“I have myself appropriated my tithe to the most needy cases brought to my notice. **I have been instructed to do this, and as the money is not withheld from the Lord’s treasury,** it is not a matter that should be commented upon [negatively] . . . I commend those sisters who have placed their tithe where it is most needed to help to do a work that is being left undone.”—*Letter, dated January 22, 1905, to Elder G.F. Watson, president of the Colorado Conference (Spalding-Magan Unpublished Testimonies, 215.*

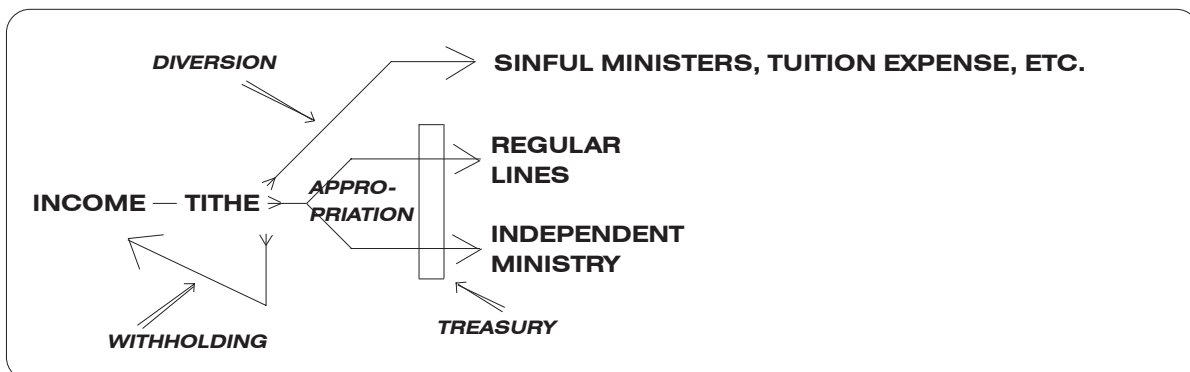
**Gospel workers and the ministry**—These are also controverted terms. There are those who contend that the only genuine ministry are Seventh-day Adventist denominational ministers who hold current credentials with the conference.

Oh, that the matter were as simple as that. Unfortunately, with the increasing doctrinal and standards crisis in our denomination, a number of true ministers are now working outside the denominational payroll.

There is an abundance of Bible and Spirit of Prophecy evidence that, *in the sight of God, the true ministers of God are those who defend, teach, promote, and proclaim the teachings of the Inspired Scriptures.* The issue is not organizational employment and control, but purity of dedication in teaching and life.

Ministers who do not do this are false ministers.

According to the Spirit of Prophecy, when the tithe is given to the true ministers of God, it has been allocated to the very workers which the tithe



is supposed to go to.

• **Will you please explain 9 Testimonies, 246 to 250?**

These are the passages which are repeatedly pointed to, whenever someone pays the tithe outside of church-controlled entities.

*There are seven of these passages*

**—The first passage is speaking about using the tithe for one's secular business operation instead of paying it to those defending and promoting the Scriptural truth for this time.**

"That which has been set apart according to the Scriptures as belonging to the Lord constitutes the revenue of the gospel and is no longer ours. **It is no better than sacrilege for a man to take from God's treasury in order to serve himself or to serve others in their secular business.** Some have been at fault in diverting from the altar of God that which has been especially dedicated to Him.

"All should regard this matter in the right light. **Let no one, when brought into a strait place, take money consecrated to religious purposes and use it for his advantage, soothing his conscience by saying that he will repay it at some future time.** Far better cut down the expenses to correspond with the income, to restrict the wants, and live within the means than to use the Lord's money for **secular purposes.**"—9 Testimonies, 246-247.

It has been said that this passage applies to those who pay their tithe to ministers who are not denominational workers. Yet that is not what this passage is talking about at all.

**—The second passage is about using the tithe for something other than what it is to be used for—the ministry of the Word.**

**"The portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified. Let none feel at liberty to retain their tithe, to use according to their own judgment.** They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord's work."—9 Testimonies, 247.

The tithe is only to be used for the purpose which God has specified. That is the theme of this passage. It is not to be used for any other purpose. It is not to be withheld and used for one's self, even in a time of emergency. *It is not*

*to be applied toward something thought to be "the Lord's work"—which (according to the beginning of the paragraph) is "any other purpose than that which He has specified."*

I recall a man who used his tithe to pay for a booth at a fair ground, where he sold worthwhile books. He thought he was using the tithe for what he regarded as "the Lord's work." Another man diverted his tithe to paying rent on a shop, in which, along with his business, he handed out missionary books.

Earlier in this book, we carefully listed the things which God's Word said the tithe can and cannot be used for. *We must stick with them. The tithe is not to be used for other things.*

But it cannot be that "not to . . . apply it as they see fit, even in what they may regard as the Lord's work" means that the layman cannot decide the ministry that his tithe is to go to. *Such a concept would run entirely contrary to the practice of Ellen White, for years, and her encouragement to others, for years, to do the same.* More on this later in this book.

**—The third passage concerns the minister in the local church who takes part or all of the tithe, turned in to him, and puts it into a scheme of some kind or uses it to fatten his own income.**

"The minister should, by precept and example, teach the people to regard the tithe as sacred. **He should not feel that he can retain and apply it according to his own judgment because he is a minister.** It is not his. **He is not at liberty to devote to himself whatever he thinks is his due.** He should not give his influence to any plans for diverting from their legitimate use the tithes and offerings dedicated to God. They are to be placed in His treasury and held sacred for His service as He has appointed."—9 Testimonies, 247-248.

Such a pastor, as described above, has become a hireling who lives to care for himself.

**—The fourth passage concerns trying to use some alternate plan other than that of giving one-tenth of one's income.**

"God desires all His stewards to be exact in following divine arrangements. They are not to offset the Lord's plans by performing some deed of charity or giving some gift or some offering when or how they, the human agents, shall see fit. **It is a very poor policy for men to seek to improve on God's plan,**

**and invent a makeshift, averaging up their good impulses on this and that occasion,** and offsetting them against [substituting them for obedience to] God's requirements. God calls upon all to give their influence to His own arrangement. He has made His plan known, and all who would cooperate with Him must carry out this plan instead of daring to attempt an improvement on it."—9 Testimonies, 248.

Some people think that they are only to give on impulse. They think it too constricting to follow a 10 percent plan. They believe they have found a better way. But they are not following God's way. Abel brought the offering God required while Cain brought a makeshift of his own devising.

**—The fifth passage concerns diverting the tithe to some other purpose than the one God intended—schools, colporteur salaries, etc.—instead of to the men who defend and proclaim the message of obedience to God.**

"A very plain, definite message has been given to me for our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe should be applied. Those who make this use of the tithe are departing from the Lord's arrangement. God will judge for these things.

**"One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers."**—9 Testimonies, 248-249.

Note that this passage, like the others, is referring to *the purpose* the tithe is used for—not *the route* through which it goes. Ellen White had a remarkable amount to say on that subject, as we will discover shortly.

**—The sixth passage concerns flat-out withholding the tithe entirely, and not paying it at all.**

"Some have been dissatisfied and have said: 'I will not longer pay my tithe, for I have no confidence in the way things are managed at the heart of the work.' **But will you rob God** because you think the management of the work is not right? Make your complaint, plainly and openly, in the right

spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order; but **do not withdraw** from the work of God, and prove unfaithful, because others are not doing right."—9 Testimonies, 249.

It is said that this proves that we must pay our tithe into an organization, even though it may not be using the tithe properly;—even though preachers are known adulterers or have un-Biblically divorced and remarried; even though they are operating Celebration churches, conducting meditation sessions, teaching that it is all right to sin, and leading out in carnivals while encouraging the youth to lower their standards. On and on the list may go, yet we are locked into giving tithe to the support of such men.

No, no, the above passage does not support that inglorious error!

Instead, it says this: *Do not stop paying tithe.* Send in complaints, if you wish; but do not stop paying tithe. That is the message of that paragraph.

*As in all her writings, it leaves indefinite where the tithe must go:* Pay your tithe and do not withdraw from the work of God. It does not say, "Do not stop paying it to the conference, and instead start paying it somewhere else." That is not the subject of that paragraph at all.

Instead, as we shall soon discover, Ellen White gave her repeated blessing to those who would pay their tithe outside the regular channels, "where it is most needed to help to do a work that is being left undone."

It has been suggested that, after sending in the complaint, you are thereafter required to continue sending in the tithe, even though the corruption continues. That is not Scriptural! We are not to support error and call it godliness.

Instead, it means, "Keep paying your tithe. Send in a complaint and pray that it will be received. But keep paying tithe to God's work." If necessary, send it somewhere else *where the work is being carried on properly*, but do not stop paying tithe. Tithe paying is part of your basic contract with heaven (see Appendix 2: *Our Contract with God*).

If the conference work is such that you feel you can no longer support it and, when you submit a complaint and corrective changes are not made, then, as God guides, send your tithe to a different area, where "God's work" is still being properly carried on.

**—The seventh passage concerns divert-**

**ing the tithe to purposes other than that of the support of the true ministers.**

“There should be an abundant supply in the Lord’s treasury, and there would be if selfish hearts and hands had not withheld the tithes or made use of them to support other lines of work.

“God’s reserved resources are to be used in no such haphazard way. The tithe is the Lord’s, and those who meddle with it will be punished with the loss of their heavenly treasure unless they repent. Let the work no longer be hedged up because the tithe has been diverted into various channels other than the one to which the Lord has said it should go. Provision is to be made for these

other lines of work. They are to be sustained, but not from the tithe. **God has not changed; the tithe is still to be used for the support of the ministry.**”—9 *Testimonies*, 249-250.

The last sentence explains it all. The passage is not referring to paying tithe into the conference rather than to ministers outside of it. —It is talking about paying tithe for nontithe purposes, which are schools, housing, canvassers, poor funds, tuition, etc. The theme of these entire five pages (246-250) is about withholding tithe and diverting it to nontithe purposes, such as a business firm, school tuition, and canvasser support.

*That concludes the seven passages in Testimonies 246-250.*

“It would be poor policy to support from the treasury of God those who really mar and injure His work, and who are constantly lowering the standard of Christianity.”

—3 *Testimonies*, 553

“There are fearful woes for those who preach the truth, but are not sanctified by it, and also for those who consent to receive and maintain the unsanctified to minister to them in word and doctrine.”

—1 *Testimonies*, 261-262

## *E.G. White and the Tithe*

• ***What was Ellen White's practice, in regard to what she did with her own tithe?***

Ellen White consistently paid her tithe into the Seventh-day Adventist work, before it was formed into a denomination in 1863. She thereafter continued doing so for about seven years, and counseled anyone who pressed tithe into her hands to give it to the church—and nowhere else. But then she gradually moved into a new pattern.

From the best we can tell, it began about the year 1868, as a result of the Hannah More incident. This was only eight years after the name, "Seventh-day Adventist," had been adopted as the church name, and only five years after the denominational organization had been incorporated.

In order to understand the full story of what happened, you would need to read several Spirit of Prophecy passages.

In *1 Testimonies*, 630, we are told that Testimony 14 (*pages 630-712*) was written between November 1867 and March 1868. On *page 632*, there is a comment that those pages include a rebuke to the church at Battle Creek because of what they did not do to help Hannah More.

On *pages 666-680* we read the pitiful story of an Adventist missionary worker whom the church permitted to die from neglect. You will want to read it.

Near the end of the account, Ellen White mentioned her changed position.

"There are those who can see and feel, and gladly do good to Jesus in the person of His saints. Let them have room to work. Let those who cannot do this go where they will not stand in the way of the work of God.

**"Especially is this applicable to those who stand at the head of the work. If they go wrong, all is wrong. The greater the responsibility, the greater the ruin in the case of unfaithfulness.** If leading brethren do not faithfully perform their duty, those who are led will not do theirs . . .

"If we could have had means at our command last summer and fall, Sister More would now be with us. When we learned our real circumstances, as set forth in Testimony No. 13 [*1 Testimonies*, 569-629], **we both took the matter joyfully and said we did not want the responsibility of means. This was wrong. God wants that we should have means that we may, as in time past, help where help is needed. Satan wants to tie our hands in this respect and lead others to be careless, unfeeling, and covetous, that such cruel work may go on as in the case of Hannah More . . .**

**"When means has been pressed upon me, I have refused it,** or appropriated it to such charitable objects as the Publishing Association. **I shall do so no more. I shall do my duty in labor as ever, but my fears of receiving means to use for the Lord are gone.** This case of Sister More has fully aroused me to see the work of Satan in depriving us of means."—*1 Testimonies*, 677-679.

By this she meant "depriving us of means" which could be applied outside of regular denominational channels.

What had happened here was that Ellen White began accepting tithe and other funds from others, to share with those who needed help or who were working for the Lord without conference backing. She used the tithe to support ministers and missionaries who needed help and were not receiving it from the church or were retired and being neglected. The other, nontithe, funds she used to help the widows, the poor, and the orphans.

Hannah More is mentioned again in *2 Testimonies*, 140-145, and 332:1. That lady was much on the mind of Ellen White, who was determined that, in the future, the needy and the workers who needed help might receive it.

In later years, Ellen White realized even more what a great loss they had suffered in the ne-

glect of Hannah More. You see, Sister More had become a Sabbathkeeper while working as a missionary for a Protestant church in central Africa (*1T 669:1*). When her conversion was discovered, she was fired. So she returned to America to help her beloved Adventist Church. But they had no room for her—when, in fact, she was the only knowledgeable veteran foreign missionary church member the denomination had at the time! She could have greatly helped the leaders prepare for their forthcoming foreign missionary ventures (*3T 407:2-408:1*).

All this placed a burning drive within Ellen White, to make sure such a situation did not repeat itself. Carefully read *1 Testimonies*, 666-680. Many of us have known of similar experiences.

It is for such reasons that, in later years, we find comments such as the following:

“These women [Bible workers] give their whole time and are told that they receive nothing for their labors because their husbands receive wages. **I tell them to go forward and all such decisions shall be reversed.**

“The Word says, ‘The laborer is worthy of his hire.’ When any such decision as this is made, I will in the name of the Lord, protest. **I will feel it in my duty to create a fund from my tithe money, to pay these women who are accomplishing just as essential work as the ministers are doing, and this tithe I will reserve for work in the same line as that of the ministers . . .**

“This will give you an idea of how matters are in this conference. There are seventy-five souls organized into a church, who are paying their tithe into the conference, and as a saving plan it has been deemed essential to let these poor souls labor for nothing! **But this does not trouble me, for I will not allow it to go thus.**”—*Manuscript, dated April 22, 1898, Spalding-Magan Unpublished Testimonies*, 117.

As Ellen White later said in the Watson letter, she was helping those who were doing a work which should be done, which the church would not support.

• **But she didn’t want others to do that also, did she?**

It is clear from the surprising number of available statements that Ellen White not only collected tithe to pass on to those needing it, but she also commended others who sent their tithe direct to those who needed it, without sending it

through her.

First, she gladly accepted tithe from others who wanted it used out of the regular channels.

“Some cases have been kept before me for years, and **I have supplied their needs from the tithe, as God has instructed me to do, and if any person shall say to me, ‘Sister White, will you appropriate my tithe where you know it is most needed?’ I shall say, ‘Yes,’ and I will; and I have done so.**”—*January 22, 1905, letter to G.F. Watson.*

“I send this matter to you so that you shall not make a mistake . . . **For years there have now and then been persons who have lost confidence in the appropriation of the tithe who have placed the tithe in my hands, and said if I did not take it they would themselves appropriate it to the family of the most needy minister they could find. I have taken the money, given them a receipt for it, and told them how it was appropriated.**”—*EGW letter, dated January 22, 1905 (Letter 267, 1905), to Elder G.F. Watson, president of the Colorado Conference.*

• **But she didn’t want anyone else to directly give tithe to workers who were outside regular channels, did she? Did she not want it to go through her?**

Ellen White not only considered it to be a correct practice, in full harmony with Scripture, for herself to appropriate it outside of church channels,—but she commended others who also gave it to workers outside the regular lines.

“**I commend those sisters who have placed their tithe where it is most needed, to help to do a work that is being left undone.**”—*Watson Letter.*

“**This [is a] work which the Lord has appointed to me to do and others to do.**”—*Watson Letter.*

The Watson letter will be quoted in full, later in this book.

“God grant that the voices which have been so quickly raised to say that all the money invested in the work must go through the appointed channel [the General Conference] at Battle Creek shall not be heard. **The people to whom God has given His means are amenable to Him alone. It is their privilege to give direct aid and assistance to missions.** It is because of the misappropriation of means that the Southern field has no better showing than it has today.”—*Letter, dated June 28, 1901, to A.G. Daniels, president of the*



*General Conference (Spalding-Magan Unpublished Testimonies, 176-177).*

• **How could such a procedure be in harmony with Scripture?**

The first tithe transaction recorded in the Bible was given by Abraham to an independent ministry (*Genesis 14:18-20*). Jacob's probably was also. (There is a Spirit of Prophecy passage that says, upon his return to Canaan, Jacob immediately paid all those years of tithe, as he had promised. But to whom did he pay it?)

The self-supporting prophet, Elisha, received first fruits (*2 Kings 4:42-44*); yet these first fruits were designated for the Levites (*Deuteronomy 18:1-4*).

Jesus and His disciples constituted an independent ministry, and they even had their own treasury department, which Judas kindly offered to manage for them (*John 12:6; 13:29*).

The New Testament church, in the book of Acts, was also a body acting separately from the established body.

A majority of the time, Paul carried on His ministry without the full approval of the leaders of the Christian church in Jerusalem. In his work, Paul even approved of local elders receiving the tithe (*1 Timothy 5:17-18; cf. 1 Corinthians 9:9*). Paul said, "They which preach the gospel should live of the gospel" (*1 Corinthians 9:14*), declaring that it was a rule commanded by the Lord. (Some dispute the fact that Paul was referring to the tithe in *1 Corinthians 9:13-14; 2 Corinthians 11:8; and Philippians 4:15-16*).

Paul carried on an independent ministry, separate from the church structure. They neither told him where to work, nor financed his activities.

"It was as a self-supporting missionary that the apostle Paul labored in spreading the knowledge of Christ throughout the world."—*Ministry of Healing, 154.*

The Philippians were among those who sent money to Paul to help finance his work (*Philippians 4:14-17*).

Why did Paul say he "robbed other churches" (*2 Corinthians 11:8-9*)? Some believe that Paul wanted to avoid the arrangement, that funds had to be forwarded to the Jerusalem church; whereas, he was taking them for his work.

But that may not be correct; for the concept that all tithes and offerings must be channeled through a single, central organization apparently

did not appear in the early church until the supremacy of the church at the city of Rome occurred in the fourth century. Travel was difficult and dangerous in those days, and it would be unwise for a church in Asia Minor to send its money to Jerusalem, so that they could, from thence, be distributed outward again throughout the field. However, some money may have been sent to Jerusalem. Paul took some money there for the poor believers.

In 1898, M.E. Kellogg (not J.H. Kellogg, M.D., nor M.G. Kellogg, M.D.) published a book, entitled *The Supremacy of Peter*, through the Review & Herald in Battle Creek. In one chapter ("*New Testament Church Government*"), we find a comparison between the New Testament church and the church at Rome. Kellogg maintained that the Roman Catholic concept of an exclusive, central storehouse was foreign to the New Testament church.

"The church at Philippi at one time took upon itself the task of supporting the apostle Paul, sending to him by a special messenger money or other means when he was in distant lands (*Philippians 4:15*). No doubt other churches did the same. These are specimens of apostolic practice before the rigid rules of a hierarchy had crushed all the spontaneous life and liberty out of the church."—M.E. Kellogg, *The Supremacy of Peter*, 269-270.

A little thoughtful consideration explains why that would be true. God's plan was that we should individually plead with Him for guidance as to where we should send our next check, just as Abraham no doubt did. These rigid rules of "put it here and nowhere else" are foreign to both the Bible and Spirit of Prophecy.

Continuing on with the quotation:

"These are examples of apostolic practice; and the nearer any church can come to the system which existed in the primitive church, in principle, if not in all the minutia, the more certain it will be that it is in harmony with the divine mind. We do not mean to claim that there was not a systematic and regular way of supporting the gospel ministry, but we simply maintain that there was also opportunity, when necessary, for separate and independent church and individual work of this character."—*Ibid.*

This calls to mind a statement, quoted earlier, in a letter Ellen White sent to the General Conference president, only three years after the publication of M.E. Kellogg's book:

**“God grant that the voices which have been so quickly raised to say that all the money invested in the work must go through the appointed channel [the General Conference] at Battle Creek shall not be heard.** The people to whom God has given His means are amenable to Him alone. It is their privilege to give direct aid and assistance to missions. **It is because of the misappropriation of means [by church leaders] that the Southern field has no better showing than it has today.**”—*Letter, dated June 28, 1901, to A.G. Daniels (Spalding-Magan Unpublished Testimonies, 176-177).*

**• But should not the regular channels be adhered to? Should alternate tithe routes be permitted?**

Ellen White’s statements on this matter are quite definitive. Here are a few of them:

**“The arrangement that all moneys must go through Battle Creek and under the control of the few men in that place is a wrong way of managing. There are altogether too many weighty responsibilities given to a few men, and some do not make God their counselor.”—*Testimonies to Ministers, 321.***

She frequently speaks of the “regular lines,” the “regular way,” “the appointed channel,” and the “regular channels,” and plainly stated that it is wrong to imagine that all the money to the workers must flow through them. In the following section, we have italicized those terms.

“God calls for a revival and a reformation. **The ‘regular lines’ have not done the work which God desires to see accomplished.** Let revival and reformation make constant changes . . . **Let every yoke be broken. Let men awaken to the realization that they have an individual responsibility.**

“The present showing is sufficient to prove to all who have the true missionary spirit that **the ‘regular lines’ may prove a failure and a snare.** God is helping His people, **the circle of kings who dared to take such great responsibilities should never again exercise their unsanctified power in the so-called ‘regular lines.’** Too much power has been invested in unrevived, unreformed human agencies. Let not selfishness and covetousness be allowed to outline the work which must be done to fulfill the grand, noble commission which Christ has given to every disciple:

**“The Lord has encouraged those who have started out on their own responsibility to work for Him,** their hearts filled with love for souls ready to perish . . . **Young men, go forth into the places to which you are directed by the Spirit of the Lord.** Work with your hands, that you may be self-supporting, and as you have opportunity, proclaim the message of warning . . .

**“God grant that the voices which have been so quickly raised to say that all the money invested in the work must go through the appointed channel at Battle Creek, shall not be heard.** The people to whom God has given His means are amenable to Him alone. It is their privilege to give direct aid and assistance to missions . . .

**“I do not consider it the duty of the Southern branch of our work, in the publication and handling of books, to be under the dictation of our established publishing houses.** And if means can be devised to reduce the expense of publishing and circulating books, let this be done.”—*Letter to A.G. Daniells, June 28, 1901 (Spalding-Magan Unpublished Testimonies, 175-177).*

We know from other statements that missionary, medical, and educational work can be carried on in independent ministries. The above paragraph reveals that the publishing work can also.

The following were extemporaneous remarks, given to high-placed church leaders in a meeting in the Battle Creek College library, during the April 1901 General Conference Session. Keep in mind that Ellen White had only recently returned from Australia, and this was the first time that some of the leaders had seen her face-to-face for about a decade.

Not only were church leaders telling the members that all funds needed to pass through their hands, but they were declaring that it must be so because they were the “voice of God” on earth! We thought only the pope of Rome claimed that high distinction.

**“In reference to our conference, it is repeated over and over again, that it is the voice of God, and therefore everything must be referred to the Conference and have the Conference voice in regard to permission or restriction or what shall be and what shall not be done in the various fields . . . We have heard enough . . . that ‘everything must go around in the regular way.’** When

we see the *regular lines* are altered and purified and refined, and the God of Heaven's mold is upon the *regular lines*, then it is our business to establish the *regular lines* [as valid]. **But when we see message after message that God has given has been accepted [received], but no change, just the same as it was before, then it is evident that new blood must be brought into the *regular lines* . . .**

"It requires minds that are worked by the Holy Spirit of God; and . . . **unless there is a power that shows that they are accepted by God to impart to the responsibilities that have to be handled, then there should be a renovation without delay.** To have this [1901 General] Conference [Session] pass on and close up as the [previous] Conferences have done, with the same manipulating, with the same tone, and the same order,—God forbid! . . .

"God forbid, brethren . . . **He wants every living power to arouse; and we are just about the same thing as dead men.** And it is time that we should arise and shine because our light has come, and the glory of the Lord has arisen upon us, and until this shall come we might just as well close up the conference today as any other day' . . . Now, the Lord wants His Spirit to come in. He wants the Holy Ghost king. **He wants everything of the sharpness, that it shall not be exercised toward outsiders;** it shall not be exercised toward one that is trying to serve God and trying to exercise all his power to serve Him, that is bringing his tithes to sustain the ministry.

"**He [God] has a treasury, and that treasury is to be sustained by the tithe . . . and that tithe is to be so liberal that it will sustain the work largely; each one to act in his capacity in such a way that the confidence of the whole people will be established in them, and that they will not be afraid,** but see everything just as light as day until they are in connection with the work and the people . . .

"**There is to be no man that has the right to put his hand out and say, No, you cannot go there; we won't support you if you go there! Why, what have you to do with supporting? Did they [the church leaders] create the means? The means come from the people,** and those who are in destitute fields. **The voice of God has told me to in-**

**struct them to go to the people and to tell them their necessities,** and to draw all the people to work just where they can find a place to work, to build up the work in every place they can."—*Remarks made at a meeting held in the Battle Creek Library to church leaders, during the 1901 General Conference Session, April 1901 (Spalding-Magan Unpublished Testimonies, 162-168).*

**Although, perhaps as in the days of the early church, local churches ought to be able to allocate funds;—yet surely church members should not have a say regarding where their religious funds are to be used! They are not wise enough, are they?**

They can go to the same God that the churches and conferences can. Sometimes individuals seek Him more often and more earnestly than committees.

"God desires to bring men into direct relation with Himself. **In all His dealings with human beings He recognizes the principle of personal responsibility. He seeks to encourage a sense of personal responsibility. He seeks to encourage a sense of personal dependence** [upon God], and to impress the need of personal guidance. **His gifts are committed to men as individuals. Every man has been made a steward of sacred trusts; each is to discharge his trust according to the direction of the Giver; and by each an account of his stewardship must be rendered to God.**"—*7 Testimonies, 176.*

Each of us will be responsible for how our gift to God's cause is used, regardless of whether we do the deciding or whether we put it on a plate and let a committee decide for us.

• **What other counsels did Ellen White give to our church leaders about the tithe?**

She counseled church leaders to keep quiet about the matter, otherwise more would do it.

"I write this to you so that you shall keep cool and not become stirred up and give publicity to this matter, lest many more shall follow their example."—*Watson Letter.*

In her day, Ellen White recognized that no intense doctrinal nor standards crisis existed. There were problems, but they were not too serious. But she warned church leaders that, if they did not get rid of the unconsecrated ministers, more church members would begin doing it.

"**Many of our brethren have expressed themselves to the effect that if their Con-**

**ference continues to pay money to such [unconverted] ministers, they will withhold their tithes.**”—*Series A, No. 1, 13.*

This is no little matter! *The prophet for our time declared that it was sin for such men to be supported with the sacred tithe, so they could continue preaching their errors, working to lower standards, and living ungodly lives!*

Combine the following statement with the one we just read in *7 Testimonies, 176*, above. *Each one who pays tithe bears a responsibility for its destination, regardless of where it may be—in the regular channels or outside them.*

**“But on the other hand, it is certainly very wrong for the Conference to give credentials to such men, and it is nothing less than sin to take the Lord’s money to pay for such labor.** There must be earnest labor with such men; and if they will reform, there can be no reason why they should continue to hold credentials.

**“There are many that are even light and frivolous,** and by this course they do more harm than good. These, too, should be labored with faithfully, and if they do not give evidence of reform, **they should certainly not be continued in the ministry; for only evil can result from their work.**”—*Ibid.*

**“It would be poor policy to support from the treasury of God those who really mar and injure His work, and who are constantly lowering the standard of Christianity.”**—*3 Testimonies, 553.*

In addition, she told them that it is wrong for church leaders to require that all the funds be channeled through the conference.

**“Do not worry lest some means shall go direct** to those who are trying to do missionary work in the quiet and effective way. **All the means is not to be handled by one agency or organization.** There is much business to be done conscientiously for the cause of God. **Help is to be sought from every possible source.**”—*“To those bearing responsibilities,” January 6, 1908, Spalding-Magan Unpublished Testimonies, 421.*

Ellen White pled with our leaders to return to the earlier practices of the church,—back when demands were not being made that all the funds travel through certain channels and the funds were being used correctly by the leaders.

**“How is the money which we put into the treasury being used? . . . Where is the evidence of the co-working with God?”**—

*Kress Collection, 120.*

She said that the reins of financial control, over everything that was done, were being drawn tighter and tighter—and that it was wrong.

**“Laws and rules are being made at the center of the work that will soon be broken into atoms. Men are not to dictate. It is not for those in places of authority to employ all their powers to sustain some, while others are cast down, ignored, forsaken, and left to perish.** But it is the duty of the leaders to lend a helping hand to all who are in need . . .

**“If the cords are drawn much tighter, if the rules are made much finer, if men continue to bind their fellow-laborers closer and closer to the commandments of men, many will be stirred by the Spirit of God to break every shackle, and assert their liberty in Christ Jesus . . . There must be no fixed rules;** our work is a progressive work, and there must be room left for methods to be improved upon.”—*Review, July 23, 1895.*

She told them that, if they refused to help the workers whom God had raised up to do a special work (in the passage below, natural healing work), such workers would carry on their work even more independently.

**“Those who are doing medical missionary work at Battle Creek should have the full sanction and cooperation of the church . . . Time is short, and there is a great work to be done. If you feel no interest in the work that is going forward, if you will not encourage medical missionaries to work in the churches, they will do it without your consent, for this work must and will be done.”**—*Manuscript release #11, 218.*

She sent letters to various local conference leaders, requesting help for independent ministries (in this instance, an independent training school).

**“I appeal to our brethren in South Dakota to help in this emergency, and make a liberal gift** to Madison School, that they may erect a chapel and school building. Such a building should have been provided for them long ago. **Let us not leave these men to work under present disadvantages,** when time is too precious, and the need for trained workers in the South is so great . . .

“In the common schools some things are taught that are a hindrance rather than a blessing. We need schools where the Word of God is made the basis of education. The

Madison Training School for teachers should have the hearty support of God's people. Therefore **I ask you and your associates on the conference committee to act liberally in helping our brethren** in Madison in this important work."—*Letter to E.G. Hayes, February 5, 1907.*

The reason the brethren did not want to support the Madison School was because it was independent of church control. *Yet it was independent, because Ellen White had made sure that it would be.* More on this later in this book.

• **So she did not want the brethren to try to stop the independent workers; is that so?**

Repeatedly, Ellen White told the leaders, "*Let there be no forbiddings.*" Let those whom God has called to a special work carry it on without efforts on your part to obstruct and stop them. It is true that He called them, without first having asked you for permission; but that does not mean their calling is invalid.

Repeatedly, she told the leaders, "Do not try to stop funds from going to them."

Ellen White did not write many letters in her final years. The following 1908 letter to church leaders on all levels, everywhere, contains a most solemn call from the God of heaven, to stop trying to hinder the efforts of independent ministries to collect funds to aid them in their work:

**"God has given me a message for the men who are carrying large responsibilities in Washington and other centers of the work.**

This is a time when the work of God should be conducted with the greatest wisdom, unselfishness, and the strictest integrity by every conference; a time when there should be the closest observance of the law of God on the part of every worker; a walking and working under the guidance of the Holy Spirit.

"God needs men and women who will work in the simplicity of Christ to bring the knowledge of truth before those who need its converting power. **But when a precise line is laid down which the workers must follow in their efforts to proclaim the message, a limit is set to the usefulness of a great number of workers.** I am charged to speak, saying, God seeth not as man seeth . . .

**"The Lord works through various agencies. If there are those who desire to step into new fields and take up new lines of labor, encourage them to do so . . . Let no man's hand be raised to hinder his brother. Those who have had experience in the work**

**of God should be encouraged to follow the guidance and counsel of God.**

"Do not worry lest some means shall go direct to those who are trying to do missionary work in the quiet and effective way. All the means is not to be handled by one agency or organization . . .

"To those in our conferences who have felt that they had authority to forbid the gathering of means in a certain territory I now say, 'This matter has been presented to me again and again. I now bear my testimony in the name of the Lord to those whom it concerns. Wherever you are, withhold your forbidding. The work of God is not to be thus trammelled. God is being faithfully served by these men whom you have been watching and criticizing. They fear and honor the Lord; they are laborers together with Him. God forbids you to put any yokes on the necks of His servants.

"It is the privilege of these workers to accept gifts or loans, that they may invest them, to help in doing an important work that greatly needs to be done.

"This wonderful burden of responsibility which some suppose God has placed upon them with their official position, has never been laid upon them. If men were standing free on the high platform of truth, they would never accept the responsibility to frame rules and regulations that hinder and cramp God's chosen laborers in their work for the training of missionaries.

"When they learn the lesson that 'All ye are brethren,' and realize that their fellow workers may know just as well as they how to use in the wisest way the talents and capabilities entrusted to them, **they will remove the yokes that are now binding their brethren,** and will give them credit for having love for souls and a desire to labor unselfishly to promote the interests of the cause . . .

"When the Holy Spirit is allowed to mold our hearts and lives, there will be much more confidence expressed in the workers who are struggling with difficulties in hard places . . .

**"The Lord has a report to make of every soul who would restrict the liberty of another.** There is a Watcher who is taking the measure of character, and who will judge accordingly. The jealousy revealed by some who claim to be in the truth, plainly reveals that unless their hearts are changed they will never

be overcomers. Unless they respond to the subduing, sanctifying influences of the grace of God, they will never wear the crown of life . . .

**“To all who would mark out a certain course for their brother to pursue, the Lord says, ‘Stand out of the way.’ Satan and his**

emissaries are doing enough of this kind of work.”—*Letter, dated January 6, 1908, “To those bearing responsibilities,” Spalding-Magan Unpublished Testimonies, 419-424.*

In few places is this conflict more decidedly shown than in the actions of Elder Watson, which led to the Watson letter.

“When existing evils are not met and checked, because men have too little courage to reprove wrong, or because they have too little interest or are too indolent to tax their own powers in putting forth earnest efforts to purify the family or the church of God, they are accountable for the evil which may result in consequence of neglect to do their duty.”

—4 *Testimonies*, 516

“If wrongs are apparent among His people, and if the servants of God pass on indifferent to them, they virtually sustain and justify the sinner, and are alike guilty, and will just as surely receive the displeasure of God; for they will be made responsible for the sins of the guilty.”

—3 *Testimonies*, 365-366

# *The Watson Letter and the Southern Work*

• What was the Watson letter, and what is the story behind it?

The Colorado Conference was organized at the first camp meeting in that state, which was held near Denver in the late summer of 1883. By the year 1900, the Colorado Conference had a number of local churches and was just beginning to start its church school system. (There is no Colorado Conference today; on February 8, 1981, it was merged with the Wyoming Conference into the Rocky Mountain Conference.)

In 1900, Elder G.F. Watson became the conference president, and continued in that position until 1908. On January 22, 1905, Ellen White sent an important letter to him.

• ***What is the background of this letter?***

Some workers in an independent ministry began a project which church leaders did not consider worthy of support. They would neither do it themselves nor encourage or support others to do it.

Over a course of several years, Ellen White wrote a number of letters of approval and encouragement to the workers carrying on this work in the southern states. Many of those letters will be found in the book, *The Unpublished Testimonies* (also called *The Spalding-Magan Collection*). (At the end of the "Conclusions" chapter, we will list where to obtain this book.)

In her letters to these workers, in addition to other encouragement and advice, Ellen White counseled them to appeal directly to the church members for funds, since church leaders refused to honor their requests for funds or even admit publicly that they existed.

She told them that donations, sent through church channels, earmarked for their work—would not be forwarded to them. (That unethical procedure parallels the present pattern im-

posed upon denominationally approved independent ministries at the present time (see *Appendix 6 and 7*).

Following her advice, the ostracized workers began writing directly to church members for help. In addition, in 1904, several of them traveled as far west as Colorado. In several meetings, they told what they were doing and spoke of their needs. Among the donations they received was tithe money.

Returning to their area of labor, they spent the funds. Those faithful workers were carrying on their ministry in accordance with Spirit of Prophecy counsel, and they deserved the encouragement and support which church leaders did not wish to grant them.

After their departure, Elder G.F. Watson, Colorado Conference president, learned about the giving of tithe to these workers—and that members of his conference had given it!

He was furious, feeling that all the tithe produced by Colorado Conference church members belonged to him, to manage and dole out. We can understand his feelings, recognizing that many church officials hold similar views today.

Without stopping to consider that God was well-able to continue caring for His work in Colorado even while, at the same time, impressing some of its members to help support a needed work elsewhere, Elder Watson fired off an angry letter to those workers.

He told them that, since they were not denominationally employed workers, were operating an independent ministry, and had not received their funds through regular channels—they were not entitled to receive funds from on-the-rolls Seventh-day Adventist church members. Their activities had not been approved by his committees.

In other words, Elder Watson felt he owned the church members in his territory; at least, that he had authority to override their convictions and decisions.

He demanded the money back. *How dare they use God's money without first obtaining his permission?*

But the workers had already spent the money and were hard-pressed to know what to do.

At this juncture, the God of heaven looked down on this work which should be done, which the church was not doing. He saw the selfishness in hearts that would let that work die rather than relinquish what they considered their right to control funds.

So He told His servant, Ellen White, to write a letter to Elder Watson, and mail a copy to those workers. The copy they received was included in the *Spalding-Magan Unpublished Testimonies*. It is a valid manuscript and has always been acknowledged as genuine by the E.G. White Estate.

• ***What is the actual text of the letter?***

“Mountain View, California

“January 22, 1905

“Elder Watson:

“My brother, I wish to say to you, **Be careful how you move. You are not moving wisely. The least you have to speak about the tithe that has been appropriated** to the most needy and the most discouraging field in the world, **the more sensible you will be.**

**“It has been presented to me for years that my tithe was to be appropriated by myself** to aid the white and colored ministers who were neglected and did not receive sufficient properly to support their families. When my attention was called to aged ministers, white and black, it was my special duty to investigate into their necessities and supply their needs. This was to be my special work, and I have done this in a number of cases. No man should give notoriety to the fact that in special cases the tithe is used in this way.

“In regard to the colored work in the South, that field has been and is still being robbed of the means that should come to the workers of that field. If **there have been cases where our sisters have appropriated their tithe to the support of the ministers** working for the colored people in the South, let every man, if he is wise, hold his peace.

**“I have myself appropriated my tithe to**

the most needy cases brought to my notice. **I have been instructed to do this;** and as **the money is not withheld from the Lord's treasury,** it is not a matter that should be commented upon; for it will necessitate my making known these matters, which I do not desire to do, because it is not best.

“Some cases have been kept before me for years, and **I have supplied their needs from the tithe, as God has instructed me to do.** And **if any person shall say to me, Sister White, will you appropriate my tithe where you know it is most needed, I shall say, Yes,** I will; and I have done so. **I commend those sisters who have placed their tithe where it is most needed to help to do a work that is being left undone;** and if this matter is given publicity, it will create knowledge which would better be left as it is. I do not care to give publicity to this work which the Lord has appointed me to do.

“I send this matter to you so that you shall not make a mistake. **Circumstances alter cases. I would not advise that any should make a practice of gathering up the tithe money. But for years there have now and then been persons who have lost confidence in the appropriation of the tithe who have placed the tithe in my hands, and said that if I did not take it they would themselves appropriate it** to the families of the most needy minister they could find. I have taken the money, given a receipt for it, and told them how it was appropriated.

“I write this to you so that you shall keep cool and not become stirred up and give publicity to this matter, lest many more shall follow this example.

(Signed) Ellen G. White”—EGW letter, dated January 22, 1905 (Letter 267, 1905), to Elder G.F. Watson, president of the Colorado Conference (*Spalding-Magan Unpublished Testimonies*, 215-216)

• ***Can you tell us more about this letter?***

Let us consider the Watson letter, paragraph by paragraph. Ellen White stated several important principles in this letter:

1 - Elder Watson should not have opposed the giving of tithe by church members to independent workers (*paragraph 1*).

2 - Ellen White had, for quite some time, paid her own tithe directly to independent and retired workers (*para 2, 4, and 5*). She had done this because God instructed her to do it (*para.*



2, 4, 5).

3 - She did not discourage others from doing the same thing (*para 5*).

4 - It has sometimes been said that Ellen White could do this because “she was a prophet.” But we here find her commending other faithful believers who were doing it also, instead of placing it into the regular church channels (*para. 5*).

5 - It has been said that it was all right for members to pay tithe outside of the regular channel, if they paid it to Ellen White to disburse. Yet she commended these church members for having given it directly to the independent workers—even though they had not routed it through her or even consulted her (*para. 5*).

6 - According to her commendation, they had placed the tithe “where it is most needed, to help to do a work that is being left undone” (*para. 5*). She said there are activities and fields that “have been robbed” of needed means, and this lack should be supplied in this manner (*para. 3*).

7 - She stated that this was a work the Lord had appointed her to do, “and others to do” (*para. 5*).

8 - She approved, not condemned, such direct giving of the tithe to independent workers. When others inquired whether they should do it, she advised them that it was an acceptable practice, if God so convicted them (*para. 5*).

9 - But she cautioned that no one should make a practice of trying to gather up the tithe; i.e., asking that others give it to them (*para. 6*). This is important counsel and closely related to another vital principle: No one should tell others where they should place their tithe. *Beware of anyone coming to you and asking for your tithe!* They may present their needs and even ask for help. But they should not be asking for the tithe.

10 - Those individuals who are convicted to place their funds with independent ministries, rather than with the conference, should do so (*para. 6*).

11 - Neither the officers of the church nor its salaried workers should seek to dissuade anyone from paying their tithe outside its committee-approved channels, nor should threats or penalties follow such gifts (*para. 1, 3, 5, 6, 7*). When the conference brethren learn of instances in which believers are so allocating their tithe, they should “hold their peace” and be quiet about the matter, not seeking to oppose it (*para. 3*).

12 - But—and this is important—only those

should pay their tithe outside the regular channels who are convicted that they should do so (*para. 3, 4, 5, 6*). The call to give our tithes to God is a sacred matter. Our heavenly Father must guide His children at each step. We should pray over our tithe, just as we pray over the proper utilization of our time and talents.

13 - The only ones who should be supported in this direct way are those who are doing the right work. It should be a work that is needed, which is not funded by the church (*para. 2*).

14 - Tithe given directly by believers to independent workers “is not withheld” (*para. 4*). It was not paid into the denomination, yet it was “not withheld.”

15 - Tithe so given has gone directly into “the Lord’s treasury” (*para. 4*). It was not paid into the denomination, yet it went into the “Lord’s treasury.”

16 - We are told that a valid reason for paying tithe outside the regular channels may simply be because of a loss of confidence in how the brethren in the church are appropriating tithe given them (*para. 6*). However, in all such matters, we should let God carefully guide us. None should act rashly.

17 - “Circumstances may alter cases” (*para. 6*). This is also wise counsel. Just because it is an independent ministry does not mean it is a good one. It might even be teaching error. Today is not as yesterday; tomorrow may be different. This missionary project is not as that one, and all keep changing. Prayer is needed. Is the ministry defending God’s Word or is it tearing it down? The privilege of paying tithe is to be a blessing, not a routine nor an unthinking task.

18 - In summary: “I commend those sisters who have placed their tithe where it is most needed to help to do a work that is being left undone” (*para. 5*).

• ***But perhaps the Watson letter was an isolated case. What was this “southern work”?***

There is a story behind this, which you need to know. Very briefly, Ellen White was divinely guided to know that we must start post-secondary school training centers, and that they must be centered around religious and practical instruction.

As a result of her promptings, Battle Creek College was founded in 1874. But rather quickly it degenerated into just another humanistic, literary, institution. Despite her advice, the empha-

sis on religious and manual instruction was essentially omitted. Instead, courses in Latin, rhetoric, and classical literary studies were given.

The founding of some other colleges yielded similar results. For example, when Ellen White was told that recently founded Walla College had already sold its pasture lands, she wept.

Under her prompting, two earnest Spirit of Prophecy advocates (Edward A. Sutherland and Percy T. Magan) attempted to restructure the Battle Creek curriculum in 1897. But the city site of the college, lack of acreage immediately around it, plus other problems caused Ellen White to encourage Sutherland and Magan to move the campus to a new location.

During the summer of 1901, the school furnishings were moved by railroad car to Berrien Springs, Michigan. The new school was named Emmanuel Missionary College.

But by 1904, the hoped-for results were not being seen. The Lord impressed Ellen White that, if the Spirit of Prophecy blueprint was to be carried out, a school, *which was totally independent of denominational control*, would have to be erected. The plan for independent ministries came from God.

That same year, Sutherland and Magan resigned their positions at EMC and went in search of property. Ellen White told them they would find it near Nashville, Tennessee. The old Nelson farm was purchased because she said this was the place.

She also instructed them that they must incorporate, thus making them a separate, legal state-recognized organization. *She was very insistent on the fact that the school not be placed under the control of the denomination.* God had revealed to her that the only hope of following the blueprint would be in independent ministries.

**“Oftentimes in the past, the work which the Lord designed should prosper has been hindered because men have tried to place a yoke upon their fellow workers who did not follow the methods which they supposed to be the best.”**—*Special Testimonies, Series B, #11, The Madison School, 27.*

Just as God’s people should return to the blueprint in their evangelistic and publishing work, so their educational work required serious changes also. Ellen White said that the only solution was the founding of independent facilities, which were not under the control of cen-

tralized church authorities.

“God has revealed to me that we are in positive danger of bringing into our educational work the customs and fashions that prevail in the schools of the world. If teachers are not guarded in their work, they will place on the necks of their student worldly yokes instead of the yoke of Christ.

**“The plan of the schools we shall establish in these closing years of the work is to be of an entirely different order from those we have instituted in the past.”**—*Special Testimonies, Series B, #11, The Madison School, 28.*

“I have been shown that, in our educational work, **we are not to follow the methods that have been adopted in our older established schools.**”—*Special Testimonies, Series B, #11, The Madison School, 29.*

She said the message could never be fully carried to the world until the workers were free to obtain their directions from the Lord.

**“Before we can carry the message of present truth in all its fullness to other countries, we must first break every yoke.** We must come into the line of true education, walking in the wisdom of God, and not in the wisdom of the world. God calls for messengers who will be true reformers. **We must educate, educate, to prepare a people who will understand the message, and then give the message to the world.**”—*Special Testimonies, Series B, #11, The Madison School, 30.*

The Madison pattern was to be followed by a number of independent ministries in the years which followed. Some would be medical, some educational, some publishing, and some missionary.

However, Madison had a great strike against it, which, unfortunately, all the independent ministry which followed also had: Because it was not under denominational control, the brethren were suspicious of it and treated it as a renegade in their midst.

**• Why did she indicate that it would not be wise for Elder Watson to protest, lest the matter become more widely known?**

She wrote that in light of the level of worldliness in the church at that time. The situation had not yet deteriorated as much as it later would.

Fortunately for the folk back then, the extent of erroneous teachings and practices was not as

extensive and ingrained as it would later become.

• **Can you, very briefly, mention some of the problems which would later develop?**

Looking back from our vantage point, we find that a rising flood of doctrinal errors, lowered standards, and general worldliness gradually gained ground in the very church which was supposed to stand out pure and separate from the churches which were disobeying the Ten Commandments. *Here are but a few aspects:*

Joking, jesting ministers; financial mismanagement; ignoring and downgrading of the Spirit of Prophecy; opposition to historic beliefs; time setting; immorality; television; quotations from Catholics; meat eating; sin is not sinful; worldly clothing; sunrise services; dietary intemperance; know-it-all pastors who laugh at obedience to God's Word; Celebration churches.

Pastoral adulteries; the use of wine; secular-mindedness; heavy-handed control over the local churches; going to restaurants on Sabbath; high-priced automobiles; unity with Protestants and Catholics; forbidding the Spirit of Prophecy in church; it is all right to sin; spiritualism; meditation classes; cosmetics; worldly music; use of psychiatry; enjoy life and be saved.

Government aid and accompanying regulations; reliance on doctoral degrees; ridicule of healthful living standards; compromise with the world; misuse of funds; disparagement of the Bible; jewelry; movies; permission for pastors to divorce and remarry; growing acceptance of homosexuals; attendance at Promise Keepers; do as you please; alcoholism.

Worldly magazines; Catholic teachings; sporting events on the Sabbath; LAB, neuro-linguistic psychology; hypnotism; college accreditation regulations; clown courses; acquirement of militia guns; laughter-healing theory; sole reliance on worldly medical methods; lovers of the wicked more than lovers of God; entertainment craze; opposition to modesty in clothing.

Already saved at the cross; no atonement; no need to obey the law of God; fiction reading; ecumenism; Jesuit penetration; humorous skits in church service; praising earlier Adventist apostates; misquoting and twisting the Spirit of Prophecy; forsaking of a simple diet and natural remedies; ornamentation; cell groups; easy to be saved.

No sanctuary in heaven; no investigative judgment; prayer is not necessary; theater, opera, and

ballet attendance; trademark lawsuits against believers; quoting and recommending worldly books in church and articles; frivolous, bantering conduct; teaching for doctrines the commandments of men.

—*It is all coming in like a flood, an incoming tide of worldliness; and we cry to God for help. "Oh, come quickly, Lord Jesus!"*

"And except those days should be shortened, there should no flesh be saved: but for the elect's sake those days shall be shortened."—*Matthew 24:22.*

• **Was Madison the only independent ministry in the South at that time?**

At the time that the Watson letter was written, there were two primary independent ministries in the South. One was the Madison training school; the other had been founded by J. Edson White, Ellen White's second son.

He had been operating a publishing company in Battle Creek and helping on several church publishing (primarily music and Sabbath School) projects when, in 1893, he read a paper by his mother entitled, "*Our Duty to the Colored People.*"

Edson White immediately determined to answer the call. Having had some experience in ship navigation, he had a river boat, the *Morning Star*, built in 1894. Enlarged a little later, it provided a residence for him, staterooms for the workers, chapel, library, print shop, photographic room with darkroom, kitchen, and storerooms.

A number of missionary-minded helpers joined him, and down the Mississippi they journeyed. The group partially supported themselves by selling some books which Edson wrote, including *The Gospel Primer*, a Bible-based first reader for children and the illiterate.

Their trips took them along many rivers in the South, and a number of churches and schools for blacks were started.

The problems they encountered were immense, particularly the financial ones. Yet one of their biggest was the fact that church leaders regarded them as some kind of enemy.

—All because Edson White's project was an independent ministry. What made it "independent"? First, he had not turned over ownership of the boat to the church and, second, they were not telling him where to go and what to do. So he was isolated, ignored, rejected by his former brethren in Battle Creek. Word was sent out for

church leaders all across America to render him no aid. If they could not control him, they would destroy him.

• ***Did Ellen White have more to say about the Southern work?***

With that background, we are ready to consider what Ellen White had to say about “the Southern work”—for she was talking about independent ministries down there.

In a letter sent to the General Conference officers, in January 1908, Ellen White warned them that the God of heaven did not approve of their plans to bind even more tightly the bands of restrictions about independent ministries.

**“To those in our conferences who have felt that they have all authority to forbid the gathering of means in a certain territory I now say: This matter has been represented to me again and again. I now bear my testimony in the name of the Lord to those whom it concerns. Wherever you are, withhold your forbidding. The work of God is not thus to be trammled. God is being faithfully served by these men, whom you have been watching and criticizing. They fear and honor the Lord; they are laborers together with Him. God forbids you to put any yokes upon the necks of His servants.**

“It is the privilege of these workers to accept gifts or loans that they may invest them to help in doing an important work that needs to be done.

**“This wonderful burden of responsibility that some suppose God has placed upon them with their official position, has never been laid upon them. If men were standing free on the high platform of truth, they would never accept the responsibility to frame rules and regulations that hinder and cramp God’s chosen laborers in their work for the training of missionaries.”—Letter, dated January 6, 1908.**

Two months later, in March, Ellen White sent out this general appeal:

“In the past, Brethren Sutherland and Magan have used their tact and ability in raising means for the work in other places. They have worked and planned for the good of the cause as a whole. **And the time has come when these faithful workers should receive from their brethren, the Lord’s**

**stewards, the means that they need** to carry on successfully the work of the Madison School and the little Madison Sanitarium.

**“I appeal to our brethren, to whom the Lord has entrusted the talent of means: Will you now help the workers at Madison who have been instrumental in raising means for many enterprises? As the Lord’s messenger, I ask you to help the Madison School now. This is its time of need. The money which you possess is the Lord’s entrusted capital. It should be held in readiness to answer the call in places where the Lord has need of it.**

**“Brethren Sutherland and Magan should be encouraged to solicit means for the support of their work. It is the privilege of these brethren to receive gifts from any of the people whom the Lord impresses to help. They should have means—God’s means with which to work.”—An Appeal for the Madison School, March 25, 1908.**

But church leaders said No. Just one month later (!), President A.G. Daniells and the others on the General Conference Committee voted binding restrictions on anyone soliciting funds by any means for worthy needs.

“Resolved, that any special enterprises for which donations are solicited from the people should first receive the sanction of the General Conference and the union conference in which such enterprise is undertaken. And that any person sent out to solicit such donations first receive suitable credentials from the union conference from which he comes, and that satisfactory arrangements be made, certified in writing, with the union and local conferences in which he wishes to solicit before he enters upon his work.”—*General Conference Committee action, reported in Review, May 14, 1908.*

*Yet Ellen White had written them for years, that they were not to do this! And, in January and March, she had just told them again! The problem was simple enough: If they did own it and pay the salaries, they did not have control of it,—and therefore, they would do their best to make their death wish for it come true.*

Surely, Ellen White must frequently have cried herself to sleep at night! Those attending that 1908 General Conference Session heard the glowing reports and must have thought all was doing well, yet Ellen White knew that the situation was far different.

Responding to that ruling, she wrote this shortly afterward to General Conference leaders:

“When I read the resolution published in the *Review*, **placing so many restrictions upon those who may be sent out to gather funds** for the building up of institutions in needy and destitute fields, I was sorry for the many restrictions. I can but feel sad, for unless the converting grace of God come into the conferences, a course will be taken that will bring the displeasure of God upon them. **We have had enough of the spirit of forbidding.**

“Representations have been made to me of a work that does not bear the divine credentials. **The prohibitions, that have been bound about the labors** of those who would go forth to warn the people in the cities of the soon-coming judgments, **should every one be removed.** None are to be hindered from bearing the message of present truth to the world. **When the Holy Spirit impresses the believer to do a certain work for God, leave the matter to him and the Lord.**”—*Letter, dated May 26, 1908, to the officers of the General Conference.*

Regarding the work carried on at Madison, Ellen White wrote:

“It is impossible to make the Madison School what it should be unless it is given a liberal share in the means that shall be appropriated for the work in the South. **Will our brethren act their part in the Spirit of Christ?**”—*Special Testimonies, Series B, No. 11, 3.*

“**Some have entertained the idea that, because the school is not owned by a conference organization, those who are in charge of the school should not be permitted to call upon our people for the means that is greatly needed** to carry on their work. This idea needs to be corrected. **In the distribution of money that comes from the Lord’s treasury, you are entitled to a portion** just as verily as are those connected with our needy enterprises that are carried forward in harmony with the Lord’s instruction.

“**The Lord will one day call to account those who would so tie your hands that it is almost impossible for you to move in harmony with the Lord’s biddings.** ‘The silver and the gold is Mine, saith the Lord, and the cattle upon a thousand hills.’ You and your associates are not novices in educational

work, and when you are in stress for means with which to advance the work, **you are just as much entitled to ask for that which you need as are other men to present the necessities of the work in which they are engaged . . .**

“You need not now feel troubled about accepting gifts and freewill offerings; for you will need them . . . As you carry on this work in harmony with the Lord’s will, you are not to be kept on a constant strain to know how to secure the means you need in order to go forward. **The Lord forbids the setting up of walls and bands around workers of experience who are faithfully acting their God-appointed part.**

“**Much precious time has been lost because man-made rules and restrictions have been sometimes placed above the plans and purposes of God.** In the name of the Lord, I appeal to our conference workers to strengthen and support and labor in harmony with our brethren at Madison, who are carrying forward a work that God has appointed them.”—*Letter to P.T. Magan, May 14, 1907 (Spalding-Magan Unpublished Testimonies, 411-412).*

There are many, many (!) more testimonies on this subject in the 500-page *Spalding-Magan Unpublished Testimonies*. Here are some additional appeals to church leaders from a different collection of testimonies:

“The Madison training school for teachers should have the hearty support of God’s people. Therefore, I ask you and your associates on the conference committee to act liberally in helping our brethren in Madison in this important work.”—*Special Testimonies, Series B, #11, The Madison School, 23.*

“More must be done in their behalf by their brethren. The Lord’s money is to sustain them in their labors. **They have a right to share the means given to the cause. They should be given a proportionate share of the means that comes in for the furtherance of the cause.**”—*Special Testimonies, Series B, #11, The Madison School, 32.*

In an effort to stifle the work at Madison, church leaders even demanded that the training school—which was located in southeastern U.S.—*not take any students from that area!* Any, and every, obstructionist tactic was resorted to, all because the deed to Madison had not been given to the brethren.

"I would say to our brethren in the Southern field. **Let there be no restriction laid on the Madison school to limit its work in the field of its operation.** If Brethren Sutherland and Magan have promised not to draw students to their school from the Southern states, they should be freed from any such restriction. Such a promise should never have been asked or granted. I am instructed to say that there should be no restrictions limiting their freedom to draw students from the Southern field."—*Special Testimonies, Series B, #11, The Madison School, 24.*

Elsewhere in the same collection of testimonies, she said this:

**"These obstacles were not placed there by the Lord. In some things the finite planning and devisings of men have worked counter to the work of God."**—*Special Testimonies, Series B, #11, The Madison School, 31.*

Satan had moved on the minds of church leaders, to demand that various changes be made in the ownership and curriculum at Madison before the church would grant it their approval.

**"The Lord does not set limits about His workers in some lines as men are wont to set.** Brethren Magan and Sutherland have been hindered unnecessarily. **Means have been withheld from them because in the organization and management of the Madison school, it was not placed under the control of the conference.** But the reasons why this school was not owned and controlled by the conference have not been considered."—*Special Testimonies, Series B, #11, The Madison School, 31-32.*

Under the guidance of Satan, church leaders were determined to change the curriculum of Madison into a mirror of the humanistic courses taught at Berrien Springs, Walla Walla, and elsewhere.

Ellen White opposed this, and said that the plan of having independent ministry projects is of God; and He intends that it not cease.

"The Lord does not require that the educational work at Madison shall be changed all about before it can receive the hearty support of our people. **The work that has been done there is approved of God, and He forbids that this line of work shall be broken up. The Lord will continue to bless and sustain the workers so long as they follow His counsel.**"—*Special Testimonies, Series*

*B, #11, The Madison School, 31-32.*

Thank God for that encouragement! Even though they may be opposed by church leaders, "the Lord will continue to bless and sustain the workers so long as they follow His counsel."

Instead of yielding to the wishes of church leaders, Ellen White said that more separately owned schools should be established.

**"It would have been pleasing to God if, while the Madison School has been doing its work, other such schools had been established** in different parts of the Southern field."—*Spalding-Magan Unpublished Testimonies, 423.*

• **What did Sutherland or Magan have to say about this?**

At this juncture, it would be well to view the battle over Madison from the diary of one of the participants: Percy T. Magan. As you will note, in his diary entries, he was in the habit of abbreviating words.

On August 8 through 14, 1904, Magan conferred at Takoma Park with W.C. White and General Conference leaders. It is obvious that the minds of the leaders were made up: They were going to oppose the independent ministry—for that reason alone. Their orders were not supreme.

"Worked with W.C.W. [William C. White, Ellen White's son] during the forenoon getting article of plans ready re incorporating school at Nashville. In afternoon met Daniells, Prescott, Griggs, Washburn, Baird, W.C. White to consider our plan of organization.

"Daniells didn't like it. Prescott thought we weren't fit to guide youth. Baird referred unfavorably to our previous work [Edson White's independent ministry] in the South. Griggs wouldn't lend his influence on account of one study plan. Prescott thought we had too much land. Washburn thought public confession in R&H or elsewhere would be good. Baird thought other teachers would envy our independent and would want to do likewise. We would boss the Southern Union Conference, instead of the S.U.C. bossing us. Why can't we 'loan' our money? I told them they only believed *Testimonies* which suited them, and that their whole attitude was unfavorable. Interview lasted from 3:00 to 8:30 p.m."—*Diary of P. T. Magan, August 8, 1904.*

"Talked with Mrs. E.G. and W.C. White re our plan for organization. She said we were not to go under the domination of the South-

ern Union Conference and seemed to have no objection to our general plan.

“Had a long talk with Daniells. He was a little more social. Told again all his woes with J.H.K. [Dr. John Harvey Kellogg, who controlled the Battle Creek Sanitarium]. I didn’t say much.”—*Diary of P. T. Magan, August 9, 1904.*

“Washington. Breakfasted with Elder and Mrs. Irwin [former General Conference president]. Took car to Takoma Park, and spent forenoon with Daniells. Had a very satisfactory conversation. Told him why our school was independent and would have to eat shewbread.

“Tait saw me off on train. He said Daniells read Testimony re E.A.S. [E.A. Sutherland] and self [P. T. Magan] not being treated right at meeting at Takoma Park that afternoon.”—*Diary of P. T. Magan, April 14, 1906.*

On May 7-24, 1907, Magan was in southern California, conferring with Ellen White and others. She deeply appreciated the efforts of the independent workers in the South to follow her instructions.

“Paradise Valley. Talked to Sr. White re attitude of Gen. Conf. towards us. Miss Sara McEnterfer and Lillian [Magan’s wife] present. Told Sr. W. [E.G. White] that the administration held we had no right to go get money unless we were owned by the Conf. She replied, **‘You are doing double what they are. Take all the donations you can get. The money belongs to the Lord and not to these men. The position they take is not of God. The Southern Union Conference is not to own or control you. You cannot turn things over to them.’**” —*Diary of P. T. Magan, May 7, 1907.*

The above statement by Ellen White is power-packed, but especially note the concluding sentence. She had been shown, by God, that the independent ministries did not dare yield control (51 percent control of their boards) to any entity in the Adventist denomination. To do that would result in ongoing compromise, which would dilute and ultimately eliminate the God-given objective they were attempting to fulfill.

“Loma Linda. Took Wellsley and Shael [Magan’s sons] to see Sr. White. She talked real kindly to them. Told them of the interest she had in them and had always had in their father. Told them to be good boys and grow up missionaries.

“I talked to her about the General Conference position that concerns non-conference owned institutions should have no money. She answered—**‘Fiddlesticks, a pack of fools ought to know better than that. Daniells and those with him have taken a position on this matter that is not of God.’** Said she had something written on this and would try to find it.”—*Diary of P. T. Magan, May 14, 1907.*

“Spent the forenoon with W.C. White. Told him how Elder Evans had sent \$300 as a gift from General Conference, that in reality had held up pledges sent in from Alberta. Told him how I could not trust Daniells. He gave me Sr. White’s letters to Daniells re us. He told me he did not agree with the Administration at Washington in insisting that all moneys pass through their hands. Told how Daniells and Irwin accused him of ‘softening’ and holding back the Testimonies. Said that he would not agree to our going under conf. domination.”—*Diary of P. T. Magan, May 23, 1907.*

## • **What happened in later years to Edson White’s schools?**

The battle over the Madison training school, and the work of Edson White’s string of schools, continued on for years.

In later years, the Southern Union asked Edson White to let it manage his schools for just two years. In a lengthy letter (of which the present writer has a copy), Edson summarized his entire lifework in the South. He wrote that he did not know what to do. For years, they had wanted him to turn over control of his dozen or so schools for the blacks. What harm could there be in granting their request to just let them manage them for two years? he thought. So he signed a legal agreement they had sent him.

But, he wrote, they afterward “steamrolled” through—and in about six months’ time closed them all down! The schools were finished, and the teachers, he said, were scattered beyond recall. Edson wept.

The book, *Testimonies to Ministers*, speaks about church leaders who have the “rule or ruin” spirit. Not able to control Edson’s black schools, they destroyed them.

## • **What happened to Madison?**

Amid many hardships and continual snubbery from church leaders, the Madison training school continued on for decades. By 1963, the

pioneers had died off and a different board controlled Madison Institute. By that time it had a sizeable College and Sanitarium. But the board voted to transfer ownership to the Southern Union.

The new owners immediately changed the name of the medical facility to "Hospital." And the next year they permanently closed down the College. They then set to work to make Madison

Hospital another look-alike acute-care facility, like all the hospitals around them.

Last year (1997), the present writer reported on a partial corporate merger of Madison Hospital with Baptist Hospital in Nashville. More recently he learned that Baptist Hospital is exploring the possibility of uniting with St. Thomas, a large Roman Catholic hospital in Nashville.

“Satan declared that it was impossible for the sons and daughters of Adam to keep the law of God, and thus charged upon God a lack of wisdom and love. If they could not keep the law, then there was fault with the Lawgiver. Men who are under the control of Satan repeat these accusations against God, in asserting that men cannot keep the law of God.”

—*Signs, Vol. 3, p. 264*

“Angels of God will preserve His people while they walk in the path of duty; but there is no assurance of such protection for those who deliberately venture upon Satan’s ground.”

—*Review, June 27, 1882*



# Conclusions

• **Can you summarize Ellen White's thinking about this potentially conflicting relationship between church leaders and independent ministries?**

The reason this can easily be done is because twice Ellen White's helpers prepared such a summary.

**The first summary** was written in 1899. It is found in a letter written by William C. White, Ellen White's son, after consulting with her. The letter was sent to P.T. Magan at Battle Creek—before he moved the college to Berrien Springs, and later co-founded Madison. *It summarized Ellen White's position on the delicate matter of whether independent ministries should ask church members for funds, if church leaders refused to share with them.*

"Her views are that we should do now as has been done in the past—let the men representing the different enterprises meet with the members of the General Conference Committee, and prayerfully consider plans and ways and means for building up all branches of the work, then agree upon such plans for presenting the work as will show the people that it is a perfect unity, and that there is no rivalry, and raise money in such a way as that the building up of one enterprise will not tear down another.

"Mother makes one important exception to the above plan. **She says that whenever the Lord has plainly spoken regarding an important work that is being neglected, as in the case of the work among the southern people, and then the General Conference continues to neglect it, that the workers connected with this missionary enterprise are free to go to the churches anywhere and everywhere and raise means for the prosecution of the work that has been plainly pointed out should be done.** So, she says regarding the school work, if the General Conference Committee should refuse to cooperate in an effort to relief the indebted-

ness of our schools, it would be right for the school men to go into the field, and appeal to churches and individuals. But we have no reason to believe that there will be any necessity for independent action. We believe that the members of the General Conference Committee stand just where Mother has stood for some time, waiting for the school boards to place their work on a sound basis, feeling that this is necessary before we can hope for the blessing of God, without which our efforts will be of no avail."—*W.C. and E.G. White letter to P.T. Magan, dated October 23, 1899 (Spalding-Magan Unpublished Testimonies, 156).*

You may wish to read the entire, rather lengthy, letter (*Spalding-Magan Unpublished Testimonies, 153-157*). Along with her son, Ellen White signed her name to it.

**The second summary** was prepared after the Edson White and Madison conflict had begun, and after the Watson letter was penned.

By the middle of the first decade of the 20th century, a full-time war was in progress in Battle Creek. Dr. J.H. Kellogg's effort to bring pantheism into the church had failed, and the General Conference and the Review & Herald Publishing Association had moved to the outskirts of Washington, D.C.

But, back in Battle Creek, Kellogg and his associates were marshaling their forces to try, in every possible way, to embarrass the church, discredit Ellen White, and gain legal control of the sanitarium. Because church leaders were opposing humble, sincere independent ministries, God permitted a Hazael to arise—in the person of Kellogg and his associates.

Dr. Stewart, one of the physicians at the Sanitarium who was working closely with Kellogg, published a paper in 1906, in which he accused Ellen White of being inconsistent in her statements on the use of the tithe. He declared that, on one hand, she said that she always paid her

that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the Lord .. Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand. "- Deuteronomy 12:6, 11, 17.

"Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year." Deuteronomy 14:22.

"And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks, that thou mayest learn to fear the Lord thy God always. . At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates." Deuteronomy 14:23,28.

"When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and has given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled . ." Deuteronomy 26:12.

And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, and oil, and honey, and of an the increase of the field; and the tithe of all things brought they in abundantly. And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the Lord their God, and laid them by heaps. . And brought in the offerings and the tithes and the dedicated things faithfully: over which Cononiah the Livite was ruler, and Shimei his brother was the next." - 2 Chronicles 31:5, 6, 12.

And that we should bring the first fruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of God; and the tithe of our ground unto the Levites, that the same Levites might have the tithes in the cities of our tillage, And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of God, to the chambers, into the treasury house."- Nehemiah 10:37-38.

And at that time were some appointed over the chambers for the treasures, for the offerings, for the first fruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited." - Nehemiah 12:44.

And he had prepared for him a great chamber, where aforetime they laid the meat offerings, the frankincense, and the vessels, and the tithes of the corn, the new wine, and the oil, which was commanded to be given to the Levites, and the strangers, and the porters; and the offerings of the priests,"-Nehemiah 13:5.

"Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years." Amos 4:4.

"Will a man rob God? Yet ye have robbed Me, But ye say, Wherein have we robbed Thee? In tithes and offerings, , Bring ye all the tithes into the storehouse, that

tithe into the church; but, in the 1905 Watson letter, she said she did not do so.

Ellen White decided that chasing rabbits was not her work just then; she had more important matters to care for. So it was decided that her associates would prepare a reply. Their response was presented in, what was called, the *Blue Book*.

Here is the portion which is pertinent to the subject of this present book: The second and third paragraphs provide a succinct summary of her position on the tithe and independent ministries:

“As to the proper use of the tithe: the outline of a statement upon this subject which was agreed upon was briefly this:

“To give extracts from Sister White’s writings as to the tithe and its use; to show that her testimony and her own usual practice was in favor of paying the tithe into the regularly designated treasury, to be used under the counsel of the committees appointed for such purpose.

“To show further from her writings that, **when those who have charge of the expenditure of the tithe so far fail in the discharge of their duty that the regularly organized channels for the distribution of the tithe become hindrances to its proper use, then in order to carry out the divine plan that the tithe should be expended in the wisest manner for the furtherance of the work, individuals have the right to pay their tithes direct to needy fields**; but that this involves a considerable degree of personal responsibility, which must be assumed by those who decide to follow this plan.

**“It was thought that this matter could be handled in a way to show that the departure from the regular plan was authorized only when the regular plan failed to be carried out by those in positions of responsibility.”**—*Document File 213, 1907 [emphasis ours]*.

Because Document File 213 is dynamite, some have tried to question its date and authorship. Therefore we will include additional background information:

As to the date, Dr. Stewart’s four letters to W.C. White were dated October 22, 1906, and May 8, June 10, and June 24, 1907. W.C. White’s letter of response to Stewart was dated June 9, 1907. Following this, the preparation of the *Blue Book*, it was published in October 1907, and a copy was mailed to W.C. White on October 27.

The notes, or “*memoranda*,” which includes the above statement about tithe, makes specific reference to this book. These facts should be sufficient to establish the date.

As to the authorship, those notes also contain ten references to W.C. White as the one who should answer certain questions. The most significant of these is this one:

“Tithe—to whom it should be paid:

“Refer this to W.C. White. Very important.”

The above facts should help clarify the authorship of Document File 213 (D.F. 213).

• ***Can you summarize the history of Ellen White’s involvement with the tithe?***

In 1868, eight years after the name, “Seventh-day Adventist,” had been adopted as the church name, and only five years after the denominational organization had been incorporated, *Ellen White began accepting funds direct from church members for the support of ministers*. She was 40 years old.

In 1899, in a summary of her views on the matter written by W.C. White and co-signed by herself, *we are told that independent ministries may go directly to the church members for funds, if church leaders refuse to help them*.

In an abundance of statements (many of which are quoted in this book) made in her 70s, she repeatedly encouraged independent ministries to go directly to the church members.

In 1905, in the Watson letter, she told the Colorado Conference president that *she commended the laywomen on giving tithe direct to independent workers, and that she had been doing it for years*.

In 1907, in Document File 213, her thinking was summarized that, *if church leaders did not help the independent ministries, they could go directly to church members and obtain tithe*. She was 79 years old at the time, and would live only eight more years.

For 39 years her practice had continued, and broadened, to the point where she was encouraging others to send their tithe directly to workers not employed by the church—who were doing a work which needed to be done, which the church would not do.

• ***Should church members ask that changes be made?***

Obviously, if church members are going to be judged according to how their funds are ultimately used, they have a right to—and ought to—

demand that a stop be put to the salarizing of ungodly ministers, the lowering of standards, the changes in doctrinal belief, and the tightened reins of control in a few hands.

“There is not a class of people in the world who are more willing to sacrifice of their means to advance the cause than are Seventh-day Adventists. **If the ministers do not utterly discourage them by their indolence and inefficiency, and by their lack of spirituality, they will generally respond to any appeal that may be made that commends itself to their judgment and consciences.**”—*3 Testimonies*, 49.

**“The churches must arouse. The members must awake out of sleep and begin to inquire, How is the money which we put into the treasury being spent? The Lord desires that a close search be made. Are all satisfied with the history of the work for the past fifteen years? Where is the evidence of the co-working with God? Where has been heard throughout the churches the prayer for the help of the Holy Spirit? Dissatisfied and disheartened, we turn away from the scene.**

**“Our churches and institutions must return to where they were before the backsliding commenced, when they began trusting in man and making flesh their arm. Have we not seen enough of human wisdom? Shall we not now seek God in earnestness and simplicity, and serve Him with heart and mind and strength?”—Kress Collection**, 120.

The church members need to arouse and demand that church leaders and workers act in accordance with the Bible-Spirit of Prophecy pattern.

**“I call upon God’s people to open their eyes. When you sanction or carry out the decisions of men who, as you know, are not in harmony with truth and righteousness, you weaken your own faith and lose your relish for communion with God.”—Testimonies to Ministers**, 91.

**• What is our individual duty to be at this time?**

Each believer, whoever he may be or whatever his work, must remain true to the principles given in God’s Inspired Writings. Only then can the work go forward as it ought.

*According to the following statements, each one of us has a solemn RESPONSIBILITY to seek*

*God for guidance as to where we are to place our means.*

**“Every man is to stand in his lot and place, thinking, speaking, and acting in harmony with the Spirit of God. Then, and not till then, will the work be a complete, symmetrical whole.”—6 Testimonies**, 293.

**“The Lord has made us individually His stewards. We each hold a solemn responsibility to invest our means ourselves. God does not lay upon you the burden of asking the conference, or any counsel of men, whether you shall use your means as you see fit to advance the work of God.”—Special Testimony to Battle Creek**, 41-42.

**“Do not depend on any erring man to define your duty.** It is your privilege to say, ‘I will declare Thy name unto my brethren: In the midst of the congregation will I praise Thee’ . . .

**“But when one man allows another to step in between him and the duty that God has pointed out to him, giving to man his confidence and accepting him as guide, then he steps from the true platform to a false and dangerous one.”—9 Testimonies**, 279-280.

**“Do we individually realize our true position, that as God’s hired servants we are not to bargain away our stewardship? We have an individual accountability before the heavenly universe, to administer the trust committed us of God. Our own hearts are to be stirred. Our hands are to have something to impart of the income that God entrusts to us.”—Testimonies to Ministers**, 361-362.

**“For as many as are led by the Spirit of God, they are the sons of God.”—Romans 8:14.**

**“God desires to bring men into direct relation with Himself. In all His dealings with human beings He recognizes the principle of personal responsibility.** He seeks to encourage a sense of personal dependence, and to impress the need of personal guidance. His gifts are committed to men as individuals. **Every man has been made a steward of sacred trusts; each is to discharge his trust according to the direction of the Giver; and by each an account of his stewardship must be rendered to God . . .**

**“We are responsible to invest this means ourselves. Our own hearts are to be sanctified; our hands are to have something to**

impart, as occasion demands, of the income that God intrusts to us . . .

**“No greater dishonor can be shown to God than for one man to bring another man’s talents under his absolute control . . . In shifting the responsibility of his stewardship upon other men, and depending on their wisdom, he is placing man where God should be.** Those who are seeking to bring about this shifting of responsibility are blinded as to the result of their action, but God has plainly set it before us . . .

**“One of the very highest applications of these principles is found in the recognition of man’s right to himself, to the control of his own mind, to the stewardship of his talents, the right to receive and to impart the fruit of his own labor . . .**

“Every power lent us by God, whether physical, mental or spiritual, is to be sacredly cherished to do the work assigned us for our fellow-men who are perishing in their ignorance. **Every man is to stand at his post of duty untrammelled, each serving the Lord in humility, each responsible for his own work.**”—7 Testimonies, 176-180.

“Our talents, our means, our knowledge, are not merely for our own benefit; they are to be used for the salvation of souls, to elevate man from his life of sin and bring him, through Christ, to the infinite God.”—4 Testimonies, 80.

“Oh, must Christ, the Majesty of Heaven, the King of glory, bear the heavy cross, wear the thorny crown, and drink the bitter cup, while we recline at ease, glorifying ourselves and forgetting the souls He died to redeem by His precious blood? No; **let us give while we have the power. Let us do while we have the strength. Let us work while it is day. Let us devote our time and means to the service of God,** that we may have His approbation and receive His reward.”—4 Testimonies, 83.

• ***In other words, do we each, individually, have a responsibility to prayerfully and individually decide where our means are to go in the cause of God?***

God’s Word is clear in this matter. *We have a responsibility—an individual responsibility.*

**“Some men or councils may say, That is just what we wish you to do [give your money to us]. The Conference Committee will take your capital, and will appropriate it for this very object. But the Lord has made us in-**

**dividually His stewards. We each hold a solemn responsibility to invest this means ourselves.**

“A portion of it is right to place in the treasury to advance the general interests of the work, but **the steward of means will not be guiltless before God, unless so far as he is able to do this, he shall use the means as circumstances shall reveal the necessity.** We should be ready to help the suffering and to set in operation plans to advance the truth in various ways. **It is not the province of the Conference or any other organization to relieve us of this stewardship.** If you lack wisdom, go to God; ask Him for yourself, and then work with an eye single to His glory.

**“By exercising your judgment, by giving where you see there is need** in any line of the work, you are putting out your money to the exchangers. If you see in any locality that the truth is gaining a foothold, and there is no place of worship, then do something to meet the necessity. By your own course of action encourage others to act . . .

“While it is not your own property that you are handling, **yet you are made responsible for its wise investment, for its use or abuse. God does not lay upon you the burden of asking the Conference or any council of men whether you shall use your means as you see fit to advance the work of God** in destitute towns and cities, and impoverished localities. If the right plan had been followed, so much means would not have been used in some localities [Battle Creek, Loma Linda, etc.] and so little in other places where the banner of truth has not been raised. **We are not to merge our individuality of judgment into any institution in our world. We are to look to God for wisdom,** as did Daniel . . .

**“As God’s hired servants, we are not to bargain away our stewardship;** but that before the heavenly universe we are to administer the truth committed to us by God. Our own hearts are to be sanctified, **our hands are to have something to impart as occasion demands, of the income that God entrusts to us.**”—*Special Testimonies to Ministers and Workers, Series A, 185 (Manuscript Release, 1200).*

The following four quotations, also dealing with our personal responsibility for our means, wherever it is placed, were quoted earlier in this book.

“God calls for a revival and a reformation.

**The 'regular lines' have not done the work which God desires to see accomplished. Let revival and reformation make constant changes . . . Let every yoke be broken. Let men awaken to the realization that they have an individual responsibility.**

"The present showing is sufficient to prove to all who have the true missionary spirit that **the 'regular lines' may prove a failure and a snare. God is helping His people, the circle of kings who dared to take such great responsibilities should never again exercise their unsanctified power in the so-called 'regular lines.'** Too much power has been invested in unrevived, unreformed human agencies . . .

"God grant that the voices which have been so quickly raised to say that all the money invested in the work must go through the *appointed channel* at Battle Creek, shall not be heard. **The people to whom God has given His means are amenable to Him alone. It is their privilege to give direct aid and assistance to missions.**"—*Letter to A.G. Daniells, June 28, 1901 (Spalding-Magan Unpublished Testimonies, 175-177).*

**"God desires to bring men into direct relation with Himself. In all His dealings with human beings He recognizes the principle of personal responsibility.** He seeks to encourage a sense of personal dependence, and to impress the need of **personal guidance.** His gifts are committed to men as individuals. **Every man has been made a steward of sacred trusts; each is to discharge his trust according to the direction of the Giver; and by each an account of his stewardship must be rendered to God.**"—*7 Testimonies, 176*

**"The Lord has made us individually His stewards. We each hold a solemn responsibility to invest our means ourselves. God does not lay upon you the burden of asking the conference, or any counsel of men, whether you shall use your means as you see fit to advance the work of God."**—*Special Testimony to Battle Creek, 41-42.*

**• What special principles should be kept in mind, when we seek to know where to send these special funds?**

Here are several of them:

"God blesses the work of men's hands. They are to act their part as faithful stewards by returning to the Lord His portion. They are to devote their means to His ser-

vice, that His vineyard may not remain a barren waste.

**"They are to study what course the Lord would pursue were He in their place. They are to take all difficult matters to the Lord in prayer.**

**"They are not to use all the means at their command in supplying with an over abundance of facilities the portion of the vineyard in which they are placed.** They are to unselfishly impart that which they have to the Lord's worker in hard places . . . **Unwise generalship is an offense to God,** because it involves many others in difficulties.

**"The Lord proves and tests every man, to see whether he will deal wisely with the Master's goods . . . He has given them His means for wise consideration of all doing His service and wise distribution.** His workmen pray to Him for facilities with which to work, while **those to whom He has given His means, the very means to answer these prayers, neglect His work, allowing His workers to lose their time and wear out their strength** in working against disadvantages which need not be.

**"A steward identifies himself with his master. His master's interests become his. He has accepted the responsibilities of a steward and he must act in the master's stead doing as the master would do** if he were presiding over his own goods."—*Manuscript, July 10, 1900 (Kress Collection, 151-152, 154).*

"Let it never be forgotten that true Christianity comes through the engraving of Bible principles upon the heart and character. **This must be an individual work, visibly expressed. Then true missionary work will be done. The Lord's means will be carefully invested.**"—*Manuscript, June 18, 1900 (Kress Collection, 122).*

The following clear statement is from one of Ellen White's last books:

**"God's chosen messengers, who are engaged in aggressive labor, should never be compelled to go a warfare at their own charges, unaided by the sympathetic and hearty support of their brethren. It is the part of church members to deal liberally with those who lay aside their secular employment that they may give themselves to the ministry.** When God's ministers are encouraged, His cause is greatly advanced. But when, through the selfishness of men,

their rightful support is withheld, their hands are weakened, and often their usefulness is seriously crippled.

**“The displeasure of God is kindled against those who claim to be His followers, yet allow consecrated workers to suffer for the necessities of life while engaged in active ministry. These selfish ones will be called to render an account, not only for the misuse of their Lord’s money, but for the depression and heartache** which their course has brought upon His faithful servants. Those who are called to the work of the ministry, and at the call of duty give up all to engage in God’s service, should receive for their self-sacrificing efforts wages sufficient to support themselves and their families.

“In the various departments of secular labor, mental and physical, faithful workmen can earn good wages. Is not the work of disseminating truth, and leading souls to Christ, of more importance than any ordinary business? And are not those who faithfully engage in this work justly entitled to ample remuneration? By our estimate of the relative value of labor for moral and for physical good, we show our appreciation of the heavenly in contrast with the earthly.

**“That there may be funds in the treasury for the support of the ministry, and to meet the calls for assistance in missionary enterprises, it is necessary that the people of God give cheerfully and liberally.”—Acts of the Apostles, 340-341.**

**• Are there other reasons why it is not good for all the funds to be channeled through one organization?**

When all funds are routed through a single line of authority, no workers dare protest financial mismanagement, doctrinal error, or moral lapse. None dare protest, discuss problems, or ask that changes be made. The reason is simple: Anyone who protests may, and probably will, be fired. While the workers (who best know what is taking place in the organization) are muzzled, the members are either ignorant or do not know how to begin solving problems. So they either give up trying or leave. Either way, the integrity of the organization is not helped.

A single chain of financial control results in control of protests, but also of projects. There is less incentive for the workers to plead with God for guidance as to their duties. The workers are less likely to do original thinking, creatively de-

vised new, better ways to carry forward the work.

Because one’s salary is assured, as long as no static is given to leadership and laxity, mediocrity becomes likely among the workers. New ideas are not saleable to conference committees.

Gradually it is discovered that fawning flattery of the higher-ups is the best avenue to job security and advancement. But those engaged in this tend to drift in their leisure hours toward immorality.

Another problem is that centralized control renders it easier for wrongdoing to be covered over. If the problem is serious enough, just transfer the worker.

In the 1980s:

- A pastor in Illinois had stolen church funds, so he was quickly moved out of state. He did it again at each of his next two moves.

- A conference ministerial department director in Mississippi was about to be transferred to another conference, after he was caught with a teenage church member. It was only because someone called the conference office and warned them that it would be exposed publicly, that he was not fired.

- A high-ranking Texas Conference leader was caught in the back seat with a teenage girl. So he was shipped to California and, at the next constituency meeting, slipped into the conference presidency. Phone calls from other conference offices resulted in his extending calls to pastors caught in similar situations elsewhere. Hurried transfers were needed, and he was glad to oblige.

- A young pastor in Ohio heard about a conference minister who, after being caught in immorality, was merely moved on. When he asked an older pastor about it, he was told, “Don’t worry about it; it happens all the time.” He then asked for specifics, and was told in a casual tone, “Don’t worry about it; it happens all the time.”

When centralized funding is in vogue, the church tends to run on blackmail. Worldlings and adulterers cannot be fired (unless the police nab them or they have not been in the ministry long enough to learn much of what is going on), because they might tell what others are doing. So transfers are made. Rome never fires adulterers either.

Every new religious movement gradually organizes itself into a denomination. But then strong, centralized controls are eventually strengthened, and everything begins to decay. It is the way of the world. However, the way of the

church ought to be different.

How may we identify the existence of such a situation in a given denomination, such as our own? that is, how far has it gone? How deep is the increasing apostasy?

Simple enough. Just determine to what extent the Inspired principles the organization was founded on are being ignored, violated, or opposed. Who is adhering most closely to God's Word? Who is not?

How advanced is the growing apostasy? Just look around: How open and bold has the rejection of those principles become? To what degree are they boldly proclaimed in the pulpits, the colleges, and the church paper?

Add to that these questions: How lax have the leaders and members become? How low have the earlier standards fallen? How strong is the craze for entertainment for its own sake?

To what extent are the sacred writings quietly being ignored? Even worse, to what extent are they openly set aside and rejected?

It is not difficult to identify the problem and where it is most severe. It is not difficult to know where to pay one's tithe. It is not difficult to know what messages of reproof should be given to the church, what warnings should be given to the world.

Another question: How many are left who are still giving those reproofs and warnings?

There are answers in God's Inspired Writings: the Bible and the Spirit of Prophecy.

God says, You shall know them by their fruits: How far have they veered from Scripture. What are they doing? What are they saying? Where are they headed?

But what about independent ministries? Just because it is one,—does not make it safe, reliable, worthwhile, or pure. There are charlatans, false teachers, and con men in the independent ministries also, as there are in the denomination.

Be on guard. Pray. Talk to God about it; He alone is a safe guide. What is their message? What are their personal lives like? How do they treat their workers? How do they handle finances? Do they do that which wastes money more than it accomplishes anything?

Interestingly enough, the truth about a given independent ministry becomes much clearer, much sooner—than the facts about a given pastor or worker in the denomination. The independent ministry is more exposed to the public

light. Their leaders cannot be transferred elsewhere. Once they are exposed, they are more likely to disappear.

• **What types of true "ministers" are there?**

One type holds evangelistic meetings, and concentrates on that.

Another pastors a local church, carries on weekly Bible studies, holds an occasional public effort, and trains his members in right doctrine and practice.

A third focuses on defending our Bible-Spirit of Prophecy teachings against the forces of incoming compromise and apostasy. For some reason, many ministers do not openly oppose it, but a few do.

The fourth teaches the Bible full-time, to the youth.

The fifth heals the sick while leading them to Christ and into the faith. Because he does this on a missionary basis, he cannot provide for his own support.

• **Is there not a danger if everyone begins supporting independent workers and ministries?**

Prior to the National Sunday Law, there will always be two channels—the organizational "regular lines" and the route to the independent ministries.

Most folk will always support the regular lines; because they do not wish to pray and think about the matter, it is easier to just drop it in a plate. The majority do not realize what is taking place within the regular lines.

Think not that very much tithe is going to independent ministries. According to an evaluation made in 1992 by an Andrews University scholar, \$400,000,000 in tithe is paid in the denomination each year. In contrast, that scholar noted, one of the largest of the independent ministries receives an extremely tiny amount (see *An Appeal to the General Conference, by Mervin Maxwell [WM-467-468]*).

There will always be independent ministries, because God calls individuals, not committees;—and the individuals are frequently called to do things the committees may not like—such as asking for corrective changes in the organization.

Some of the independents will be fanatics, false prophets, financial inebriates, or immoral. But, fortunately, they will generally be more



quickly identified for what they are.

When the regulations, finances, activities, and worker locations are all determined by central agencies, then the result is a great mechanical church. Meetings, preplanned agendas, one name for nominating committees to vote on, special music, progress reports, secret committee meetings, relentless efforts to maintain control of money and people.

“Sin is corrupting in its nature. One man infected with its deadly leprosy may communicate the taint to thousands. Those who occupy responsible positions as guardians of the people are false to their trust if they do not faithfully search out and reprove sin.

“Many dare not condemn iniquity, lest they shall thereby sacrifice position or popularity. And by some it is considered uncharitable to rebuke sin. The servant of God . . . is under the most solemn obligation to present the Word of God, without fear or favor. He must call sin by its right name.

“Those who by their carelessness or indifference permit God’s name to be dishonored by His professed people, are numbered with the transgressor,—registered in the record of heaven as partakers in their evil deeds . . . The love of God will never lead to the belittling of sin.”—*2 Bible Commentary*, 996.

For the lack of such men, the church is gradually dying. I opened to this today while pleading with God for guidance as to how to conclude this book. It was written at the time that Ellen White found it necessary to return to America and confront church leaders who were not doing right.

“There are professedly pious men who screen the sinner by their own transgression. They disregard the commandments of God, choosing the traditions of men, making void the law of God, and promoting apostasy. The excuses they make are feeble and weak and will bring destruction to their own souls and the souls of others . . .

“Upon those who have taken upon them the work of shepherds of the flock, will be visited the heaviest judgments, because they have presented to the people fables instead of truth . . .

“Church members who have seen the light and been convicted, but who have trusted the salvation of their souls to the minister, will learn in the day of God that no other soul can pay the ransom for their transgression. A terrible cry will be raised, ‘I am lost, eternally lost.’

“Men will feel as though they could rend in pieces the ministers who have preached falsehoods and condemned the truth. The pure truth for this time requires a reformation in the life, but they separate themselves from the love of the truth, and of them it can be said, ‘O Israel, thou hast destroyed thyself.’”—*Letter 30, 1900 (4 Bible Commentary, 1157)*.

• ***How can I know the most reliable places to send my tithe?***

1 - Where is the need the greatest?

2 - Is the minister working full-time? The person who is supported from the tithe should be a full-time worker; that is, a *full-time* worker, actually working 40 hours a week in the Lord’s work. Many denominational pastors spend much of the week in their homes. Why are they there every time you phoned them?

3 - Is he actually accomplishing something worthwhile? What is the fruit?

4 - Is the money being managed properly? Some people are spendthrifts and waste what they receive. Others keep buying, without paying for their earlier purchases.

If he is a medical missionary, is he actually combining the treating of the sick with the giving of the message? Is he bringing people into the truth? Otherwise, why support him? He can make enough to support himself. Does he really need financial help? Is he able to support himself?

If his primary work is pastoring a church, is he also giving Bible studies during the week? Does he train the church members in how to give studies and help him in evangelism?

If he is primarily a traveling speaker, is he merely gathering up tithe as he goes? Is that why he is out there? Does he really have a message?

If he sends out a monthly newsletter, is that all he does? Is he also busily engaged in full-time preaching or writing?

If he travels overseas, what are the results? Just photos to later print back home and a narrative of places visited? What is all that travel money accomplishing?

If he prints materials on glossy paper, possibly in full color, is he doing it to reach the lost or just keep his supporters sending in money to pay for more high-priced printing? The believers do not need expensive paper and full-color pictures. This is a time to terminate our luxuries and bind about our supposed wants.

If he is a writer, does he do it full-time? His

output will reveal it. Three or four pages of large print once a month merely requires one afternoon's work. What is he doing the rest of the time?

If he says he is placing high-priced ads in magazines or billboards, what results are he getting? Fifty responses from a \$300,000 ad campaign is futile.

Does he always talk about big plans for the future, with nothing ever to show for it?

Is he genuinely humble? Do not support conceited men, even though they may appear to teach the truth!

Does he present false doctrines, time prophecies, peculiar interpretations of Daniel and Revelation which run counter to our historic teachings? Does he insinuate covert opposition to the Spirit of Prophecy, when he is shown his theories do not agree with God's Word?

Just because he does not teach error and his messages appear to be in harmony with the Spirit of Prophecy, does not necessarily make him worthy of support. Doctrinal accuracy is not enough, if other serious flaws exist. Is he a proud, bombastic man? Does he go through money as though it were water?

Does he live simply or does he have a speed boat, a country hideaway built by tithe which he flies to, or other siphoned-off perks for himself? There are those who are doing very well for themselves.

Does he maintain the highest personal standards in his life?

Does he defend our historic beliefs and the standards of living given to our people? Or is he quite willing to let them be lowered?

Do his messages, whether spoken or written, really contain any food? Or is it just pleasant chaff?

Just because he is a foreign missionary does not guarantee he is producing much fruit. Find out. Yet be aware that men starting out in a difficult place can encounter many difficulties. There may not be a lot of results for a time.

Some men are living off the fat of the land, and they have little to show for it. Yet the very littleness is a testimony against them. By their fruits ye shall know them.

What is their track record? Sometimes it is difficult to know what they are doing, yet their fruit ought to be apparent. Have they, in the past, consistently shown themselves to be solid and do solid work?

Among the most reliable missionaries are, what the Spirit of Prophecy calls, the "silent preachers." You know what message is in the books and papers; and you can know that, whether you distribute those papers and books or have others do so, these silent messengers can—with your prayers—reach the people. God has promised, repeatedly promised to do this. It is the literature which will be highly instrumental in finishing the work. Thank God that the Spirit of Prophecy told us these things!

Yes, there can be problems wherever you send your tithe, in denominational channels or elsewhere. We have discussed some of them in this book. Keep thinking, keep praying for guidance. Paying tithe does not require setting aside your brains.

Just because a man says he has a calling from God, does not mean he has. The life and the fruits will tell a lot. Two brief chapters in *Early Writings* are of interest: "False Shepherds" (pp. 123-125), and "The Messengers" (pp. 61-64).

Plead with God for help, and He will guide you—but know this: You must not "withhold" your tithe! You must keep paying it out to the best of your understanding; if you do not do so, you have violated your contract with God.

### • **Where should I pay my tithe?**

No one can tell you where you should pay your tithe. Only the God of heaven can. Does it not belong to Him? Go to Him in prayer and plead for guidance and it will be given you.

*As we approach tithe in this way, the very giving of it deepens our Christian experience!*

It is all right for pastors and writers to urge you to pay your tithe, and they can tell you the Scriptural purposes for which it is to go. That is a Scriptural command. But none are to tell you the specific destination or the routing.

You will find such answers in prayer, in God's Word, and in the lives and practices of those who are living by the tithe.

As you pray, you will know what to do.

### • **What may we expect as we face into the future?**

In this book, we have examined Spirit of Prophecy quotations from 1868 to 1912, and they all provide clear, consistent counsel. How very thankful we can be that God has condescended to grant us so much guidance in these last days! We feel sorry for those who separate themselves from those books, and imagine that

they have done a smart thing.

As we have been told, we must individually stand in our place, doing our duty. We have work to do, and it will have to be done amid increasing apostasy.

“Many will stand in our pulpits with the torch of false prophecy in their hands, kindled from the hellish torch of Satan.”—*Testimonies to Ministers*, 409-410.

“In the very midst of us will arise false teachers, giving heed to seducing spirits whose doctrines are of satanic origin. These teachers will draw away disciples after themselves.”—*Kress Collection*, 5.

Yet, in spite of the increasing compromise, God’s faithful ones will also be working. As they study the Inspired Writings, their eyes will be on Jesus, and they will be following His instructions.

“He will call men from the plow and from other occupations to give the last note of warning to perishing souls.”—*9 Testimonies*, 170.

“Most startling messages will be borne by men of God’s appointment.”—*9 Testimonies*, 137.

“The Lord will raise up men who will give the people the message for this time.”—*Testimonies to Ministers*, 107.

Think not, from the above quotations, that you can believe every itinerant preacher that comes along. If their words do not agree with the Bible and Spirit of Prophecy, bid them adieu.

“Unless those who can help in \_\_ are aroused to a sense of their duty, they will not recognize the work of God when the loud cry of the third angel shall be heard. When light goes forth to lighten the earth, instead of coming up to the help of the Lord, they will want to bind about His work to meet their narrow ideas.

“Let me tell you that the Lord will work in this last work in a manner very much out of the common order of things, and in a way that will be contrary to any human planning.

“There will be those among us who will always want to control the work of God, to dictate even what movements shall be made when the work goes forward under the direction of the angel who joins the third angel in the message to be given to the world.

“God will use ways and means by which it will be seen that He is taking the reins in His own hands. The workers will be surprised by the simple means that He will use to bring

about and perfect His work of righteousness.”—*Testimonies to Ministers*, 300.

“Under the showers of the latter rain the inventions of man, the human machinery, will at times be swept away, the boundary of man’s authority will be as broken reeds, and the Holy Spirit will speak through the living, human agent, with convincing power.”—*2 Selected Messages*, 58-59.

“Thus the message of the third angel will be proclaimed. As the time comes for it to be given with greatest power, the Lord will work through humble instruments, leading the minds of those who consecrate themselves to His service. The laborers will be qualified rather by the unction of His Spirit than by the training of literary institutions. Men of faith and prayer will be constrained to go forth with holy zeal, declaring the words which God gives them. The sins of Babylon will be laid open.”—*Great Controversy*, 606.

Oh, happy we will be to have a part! May we all be faithful to the end!

• **Where can I go to find more information on these topics?**

The Bible and Spirit of Prophecy are your best sources of worthwhile information.

A copy of the *Unpublished Testimonies* (also called the *Spalding-Magan Collection*) may be obtained from Leaves of Autumn Books, Box 440, Payson, Arizona 85541. (The reason they are referred to as the “unpublished” testimonies is because the original 1915 printing was done in a rather primitive manner. The book was, indeed, published; and has continued to be in print ever since.)

*Special Testimonies: Series A and B*, are also outstanding. Leaves of Autumn has them.

*Testimonies to Ministers* is an excellent book. Contact your Adventist Book Center. By the way, it contains major portions of *Series A and B*.

The *Manuscript Release* books are well-worth your thoughtful reading.

As for a basic grasp of God’s wonderful plan for your life, the following books are simply outstanding: *Patriarchs and Prophets*, *Prophets and Kings*, *Desire of Ages*, *Great Controversy*, *Early Writings*, *Christ’s Object Lessons*, *Steps to Christ*, and *Mount of Blessing*. —You can just keep reading them over and over again! Along with right living and helping others, they are the best preparation for the Final Crisis.

“You need not now feel troubled about accepting gifts and free-will offerings; for you will need them . . . As you carry on this work in harmony with the Lord’s will, you are not to be kept on a constant strain to know how to secure the means you need in order to go forward. The Lord forbids the setting up of walls and bands around workers of experience who are faithfully acting their God-appointed part.

“Much precious time has been lost because man-made rules and restrictions have been sometimes placed above the plans and purposes of God. In the name of the Lord, I appeal to our conference workers to strengthen and support and labor in harmony with our brethren at Madison, who are carrying forward a work that God has appointed them.”

—*Spalding-Magan*  
*Unpublished Testimonies, 411-412*

## - Appendices -

### **Appendix 1** page 61 **Tithing throughout the Bible**

Here you will find quoted every passage in the Bible which mentions the tithe.

### **Appendix 2** page 63 **Our Contract with God**

An inspirational devotional study which you will draw strength from and value.

### **Appendix 3** page 66 **The Second Tithe**

What about offerings and the second tithe? Here is helpful information you can use.

### **Appendix 4** page 69 **The Larson Analysis**

Elder Ralph Larson is an Adventist pastor and evangelist of many years experience. His counsel is very much appreciated.

### **Appendix 5** page 75 **What Is Tithe Exchange?**

This is an analysis of the system of tithe exchange, as practiced in our denomination, which the present writer prepared in 1988 (*What Is Tithe Exchange?* [PG-43]).

### **Appendix 6** page 79 **An Improper Council Action**

The October 1994 Annual Council voted that all church entities and church-owned ministries must quietly and secretly return all tithe sent them, by supporters, to the conference in which the donor resides. This is a July 1985 analysis of that ruling by the present writer.

A copy of the official 1984 Annual Council resolution is included. You will note that, on the

last page, the admission is made that “tithe exchange” between conferences and unions regularly occurs. This policy permits conferences to use tithe funds for non-tithe purposes. (*What Is Tithe Exchange?* [PG-43]).

### **Appendix 7** page 83 **The NAD Tithe Misappropriation Policy**

As might be expected, such approved ministries as the Voice of Prophecy, etc., fought the ruling for years. So, in November 1992, the NAD Year-End Meeting enacted a resolution that all officially recognized independent ministries in North America (Voice of Prophecy, Faith for Today, Amazing Facts, Adventist Frontier Missions, etc.) must henceforth secretly send all known tithe donations to the conference office covering the territory in which the donor lives. The noose was tightening. Some stalling still continued; but, as of January 1, 1995, the last of the church-approved ministries (those at Adventist Media Center and Amazing Facts) began obeying the ruling. This is a January 1995 analysis of that action, by the present writer (*The NAD Tithe Misappropriation Policy—Part 1-3* [WM-580-582]).

### **Appendix 8** page 93 **The R.W. Nixon Statement**

Ever since 1987, the General Conference has been embroiled in trademark or other lawsuits; yet the immense cost of them (the Hawaii trademark litigation alone cost them several million) has been paid out of the sacred tithe paid into their local churches by faithful church members. On April 10, 1989, Robert Nixon, an in-house attorney at the General Conference who from the beginning has overseen the trademark lawsuits, explained in a letter that all costs of all the lawsuits are paid entirely from tithe funds (*Questions We Are Asked about the Marik Case—Part 1*, page 4 [WM-356]).

*- Appendix 1 -*  
*Tithing throughout the Bible*

***Here you will find every passage in the Bible which directly speaks of the tithe. They are arranged in the order in which they appear in the Bible. Some of these passages refer to the second tithe, which is discussed in Appendix 3.***

“And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.”—***Genesis 14:20.***

“And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord’s: it is holy unto the Lord. And if a man will at all redeem aught of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord.”—***Leviticus 27:30-32.***

“But the tithes of the children of Israel, which they offer as a heave offering unto the Lord, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance . . . Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up a heave offering of it for the Lord, even a tenth part of the tithe . . . Thus ye also shall offer a heave offering unto the Lord of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the Lord’s heave offering to Aaron the priest.”—***Numbers 18:24, 26, 28.***

“And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks . . . Then there shall be a place which the Lord your God shall choose to

cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the Lord . . . Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand.”—***Deuteronomy 12:6, 11, 17.***

“Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.”—***Deuteronomy 14:22.***

“And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks, that thou mayest learn to fear the Lord thy God always . . . At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates.”—***Deuteronomy 14:23, 28.***

“When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and has given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled . . .”—***Deuteronomy 26:12.***

“And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto

the Lord their God, and laid them by heaps . . . And brought in the offerings and the tithes and the dedicated things faithfully: over which Cononiah the Levite was ruler, and Shimei his brother was the next.”—**2 Chronicles 31:5, 6, 12.**

“And that we should bring the first fruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in the cities of our tillage. And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithes of the tithes unto the house of God, to the chambers, into the treasury house.”—**Nehemiah 10:37-38.**

“And at that time were some appointed over the chambers for the treasures, for the offerings, for the first fruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.”—**Nehemiah 12:44.**

“And he had prepared for him a great chamber, where aforetime they laid the meat offerings, the frankincense, and the vessels, and the tithes of the corn, the new wine, and the oil, which was commanded to be given to the Levites, and the strangers, and the porters; and the offerings of the priests.”—**Nehemiah 13:5.**

“Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years.”—**Amos 4:4.**

“Will a man rob God? Yet ye have robbed Me.

But ye say, Wherein have we robbed Thee? In tithes and offerings . . . Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, and there shall not be room to receive it.”—**Malachi 3:8, 10.**

“Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithes of mint, and anise and cumin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.”—**Matthew 23:23.**

“But woe unto you, Pharisees! for ye tithe the mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not left the other undone.”—**Luke 11:42.**

“I fast twice in a week, I give tithes of all that I possess.”—**Luke 18:12.**

“And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham. But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises . . . And as I may so say, Levi also, who receiveth tithes, paid tithes in Abraham.”—**Hebrews 7:5-6, 9.**

“And here men that die receive tithes; but there He receiveth them, of whom it is witnessed that he liveth. And as I may so say, Levi also, who receiveth tithes, paid tithes in Abraham.”—**Hebrews 7:8-9.**

“And here men that die receive tithes; but there He receiveth them, of whom it is witnessed that He liveth.”

—**Hebrews 7:8-9**

*- Appendix 2 -*  
*Our Contract with God*

***This is based on a sermon which I have delivered in the past. How good it is to be able to feed together on the precious Word of God!***

Long before this world was made, Christ made a contract with the Father that they would save man at whatever cost, if he should fall. It is called the "Covenant of Redemption." It is actually a contract.

"In the intercessory prayer of Jesus with His Father [John 17], He claimed that He had fulfilled the conditions which made it obligatory upon the Father to fulfill His part of the contract made in heaven, with regard to fallen man."—*Sons and Daughters of God*, 296.

A few days later, Christ spoke with the Father in heaven. The angels want to worship Him and sing His praises, but He says, "No, not yet. Something must first be done."

"He approaches the Father, with whom there is joy over one sinner that repents; who rejoices over one with singing. Before the foundations of the earth were laid, the Father and the Son had united in a covenant to redeem man if he should be overcome by Satan. They had clasped Their hands in a solemn pledge that Christ should become the surety for the human race. This pledge Christ has fulfilled. When upon the cross He cried out, 'It is finished,' He addressed the Father. The compact had been fully carried out."—*Desire of Ages*, 834.

The Covenant of Redemption, between the Father and the Son, provided for Christ to die on the cross and, from the Sanctuary in heaven as our High Priest, to enable us to obey His law. The redemption contract resulted in Christ's making a blood contract with us: the Covenant of Salvation. In a sense, they are one immense

contract, by which mankind is brought back to its God. In Christ, we enter into an agreement with God.

"The whole world is embraced in the contract of the great plan of redemption."—*4 Bible Commentary*, 1180.

There is an interesting passage, in the first part of Hebrews 11, which Bible translators had a difficult time understanding.

"Now faith is the substance of things hoped for, the evidence of things not seen . . . Through faith we understand that the worlds were framed by the Word of God, so that things which are seen were not made of things which do appear . . . But without faith it is impossible to please Him; for he that cometh to God must believe that He is, and that He is a rewarder of them that diligently seek Him."—*Hebrews 11:1, 3, 6*.

What is the key word there? "Oh, 'faith' you will say.' That is true, and it surely is the subject of the passage. But there is a foundational word which underlies it.

It is the word "*substance*."

"Now faith is the - *something* - of things being hoped for; the evidence of things not seen."

Since the New Testament was written in Greek, the scholars tried to find the word in the Classical Greek writings. Those were the writings of Aristotle and men who lived two, three, and four hundred years before the time of Christ.

The Greek word, translated "substance" in the King James, was *hupostasis*. But what did it mean?

They found that, in the Attic (Classical) Greek, the word meant *something undergirding something else, a foundation*.

As explained in *Liddell and Scott's Greek-English Lexicon* (p. 1895), the word meant an



action of *standing under or supporting something* / in liquids, something that settles to the bottom / in time, something which comes into existence or originates / in structures, something which is the foundation under a temple or building / in rhetoric, the ground work, subject matter, or primary argument / in feelings, confidence, courage, or resolution / in intention, plan, undertaking, or promise / in matter, the substantial nature, substance / in timber, a hardwood / in philosophy, an actual existence or the real nature, the essence.

Well, all that only added to the confusion. Just what did Paul have in mind when he wrote these words:

“Now faith is the *hupostasis* of things hoped for.”

In the 19th century, men began digging around more in Egypt, where everything has been quite dry for generations.

The Egyptians worshiped all kinds of animals; and, when the archaeologists were digging in old graveyards, they would frequently come upon mummified animals.

One day, while digging in one of these graveyards, hoping to find ancient Egyptians, one of the diggers put his pick down and—sure enough, he was about to find what they wanted! But it was just another mummified animal—a crocodile, one the creatures the ancient Egyptians worshiped.

The man was so disgusted that he picked up the lightweight creature—and, in anger, hurled it to the ground. To his surprise, it broke open—and something was inside!

Quickly, he hurried to the archaeologist and told him. When they examined the contents, they found the crocodile was stuffed with papyri.

Ancient Egyptians wrote on paper, which they made by cross-hatching a certain type of reed which grew on the banks of the Nile River.

Immediately, the archaeologists began cutting open the otherwise useless stuffed animals—and found vast quantities of these ancient papers, which had been preserved for 2,000 years and more in the dry air of Egypt.

But, when they attempted to read it, they found that it was written in a Greek which was somewhat different than that of the Classical Greek. For quite some time they puzzled over this, and then realized that was First Century A.D. Greek! This was the Greek used in the time of Christ! It was the Greek which Paul wrote in!

All kinds of papers were there: narratives, stories, letters to friends, and business papers. But, oddly enough, one word appeared quite frequently. It was *hupostasis*. Very often it was the first word in a document. What could the word mean? As they read the rest of those papers, they found that a clear pattern emerged: They were legal papers, drawn up by ancient attorneys.

The word *hupostasis* meant “*contract*,” and in a special sense.

So now we can have a far better understanding of Hebrews 11:1. We today know that faith is never alone; it is right actions by faith; that is, *obedience by faith through the enabling grace of Jesus Christ our Lord*. This experience is ours, very small but very important, put in a contract with God, by which we are saved. Christ’s part is infinitely larger; but, without our part, the contract is rendered null and void.

The special sense in which *hupostasis* is used in the papyri business documents—is as a title deed! In the time of Christ and Paul, *hupostasis* meant not only contract, but title deed.

In both the Old and New Testaments we are given the promise that the meek *will inherit the earth*. What a sweet promise. We hold the title deed to that; yet, in wisdom, God cannot yet give us the property, for Satan would steal it from us. But one day soon it will be ours. As part of the contract, we shall also inherit eternal life with Christ! Thank God for His inexpressible Gift!

If you will scan through the “covenant” passages in Genesis, you will find that that which God will give us, if we fulfill our part of the covenant, is the promised land. As we are told in Psalm 37:11 and Matthew 5:5, God’s promise is that the meek will one day inherit the earth. On our part, obedience through the enabling power of Christ; on His part, all the help we need to inherit the earth and live forever with our precious Jesus.

Now, if you will read everything in the Spirit of Prophecy on “contract,” you will find that a remarkably large amount of it speaks about the tithing system. It is repeatedly referred to as an important part of our contract with God.

Our kind Father says, “I am doing so much to save you, yet I do not want you to grow selfish while waiting to receive it. Paying your tithe is an important part of what I want you to do in this contract.”

Understanding this deep truth helps us love the tithing system even more! God intends to help

us overcome all sin, and live with Him forever. Yet, down here, as part of our preparation for this wonderful future, He wants us to return to Him a tithe of all our income!

Oh, how light such duties become; indeed, how precious, when we consider what the contract is soon to bring us: the title deed, in Christ, to the Earth made new!

“Duty is duty, and should be performed for its own sake. But the Lord has compassion upon us in our fallen condition, and accompanies His commands with promises. He calls upon His people to prove Him, declaring that He will reward obedience with the richest blessings . . . He encourages us to give to Him, declaring that the returns He makes to us will be proportionate to our gifts to Him . . .

“How tender, how true God is with us! He has given us in Christ the richest blessings. Through Him He has put His signature upon the contract He has made with us.”—*Counsels on Stewardship*, 91.

“In the great work of warning the world, those who have the truth in the heart, and are sanctified through the truth, will act their assigned part. They will be faithful in the payment of tithes and offerings. Every church member is bound by covenant relation with God.”—*Counsels on Stewardship*, 74.

“Every soul converted is to have the light in regard to the Lord’s requirement for tithes and offerings. All that men enjoy they receive from the Lord’s great farm, and He is pleased to have His heritage enjoy His goods; but He has made a special contract with all who stand under the blood-stained banner of Prince Immanuel, that they may show their dependence and accountability to God.”—*Evangelism*, 249-250.

“God’s plan regarding tithes and offerings is definitely stated in the third chapter of Malachi. God calls upon His human agents to be true to the contract He has made with them. ‘Bring ye all the tithes into the storehouse,’ He says, ‘that there may be meat in

Mine house.’ ”—*Counsels on Stewardship*, 75.

“Jesus refused to receive the homage of His people until He knew that His sacrifice had been accepted by the Father, and until He had received the assurance from God Himself that His atonement for the sins of His people had been full and ample, that through His blood they might gain eternal life . . .

“He also had a request to prefer [proffer] concerning His chosen ones upon earth. He wished to have the relation clearly defined that His redeemed should hereafter sustain to heaven . . . He declared it to be His will that where He was, there His church should be; if He was to have glory, His people must share it with Him. They who suffer with Him on earth must finally reign with Him in His kingdom . . .

The request of Christ is granted . . . Here the Father ratifies the contract with His Son, that He will be reconciled to repentant and obedient men, and take them into divine favor through the merits of Christ. Christ guarantees that He will make a man ‘more precious than fine gold; even a man than the golden wedge of Ophir.’ ”—*5 Bible Commentary*, 1150.

“Selfishness is a deadly evil. Self-love and careless indifference to the specific terms of agreement between God and man, the refusal to act as His faithful stewards, have brought upon them His curse, just as He declared would be the case. These souls have separated themselves from God; by precept and example they have led others to disregard God’s plain commandments, and He could not bestow His blessing upon them. The Lord has specified: The tenth of all your possessions is Mine.”—*Messages to Young People*, 308.

In the wilderness of temptation, Satan offered to make a contract with Christ (*1SM 286:1*), and he offers to make it with us. But we choose a better contract, made with the God of heaven.

And, if faithful, we will soon be there together!

“He has given us in Christ the richest blessings. Through Him He has put His signature upon the contract He has made with us.”

—*Counsels on Stewardship*, 91

## - Appendix 3 - The Second Tithe

The first tithe, second tithe, and various offerings accounted for *one fourth* of the income of the Hebrews. Because they paid it, they were blessed, greatly blessed.

**“The contributions required of the Hebrews for religious and charitable purposes amounted to fully one fourth of their income.** So heavy a tax upon the resources of the people might be expected to reduce them to poverty; but, on the contrary, **the faithful observance of these regulations was one of the conditions of their prosperity.**

“On condition of their obedience God made them this promise: ‘I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field . . . And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.’ Malachi 3:11.”—*Patriarchs and Prophets*, 527.

Some of the Israelites paid *one third* of their income.

**“A conscientious few made returns to God of about one third of all their income for the benefit of religious interests and for the poor.** These exactions were not from a particular class of the people, but from all, the requirement being proportioned according to the amount possessed.”—*4 Testimonies*, 467-468.

**“No less than one third of their income was devoted to sacred and religious purposes.”**—*3 Testimonies*, 395.

The second tithe should not be forgotten. It is an added blessing sent us from the Lord. Ancient Israel was asked to use this second tithe for the benefit of the poor and other worthy projects. However, the sum total of the statements do not indicate that it is required as firmly as

are the first tithe and offerings. But those practicing it receive a special blessing, over and above that of those who only pay the first tithe.

“The Lord had commanded Israel, through Moses, that every third year **a tithe be raised for the benefit of the poor** . . . Faithfulness in devoting these offerings **to the relief of the poor and to other benevolent uses** would have tended to keep fresh before the people the truth of God’s ownership of all, and their opportunity to be channels of blessing. It was Jehovah’s purpose that the Israelites should have a training that would eradicate selfishness, and develop breadth and nobility of character.”—*Prophets and Kings*, 646-647.

Here is additional information on this second tithe, as practiced by the Hebrews:

**“To promote the assembling of the people for religious service, as well as to provide for the poor,** a second tithe of all the increase was required . . .

“In regard to the second [tithe] He commanded, ‘Thou shalt eat before the Lord thy God, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always.’ Deuteronomy 14:23, 29; 16:11-14.

“This tithe, or its equivalent in money, they were for two years to bring to the place where the sanctuary was established. After presenting a thank offering to God, and a specified portion to the priest, the offerers were to use the remainder for a religious feast, in which the Levite, the stranger, the fatherless, and the widow should participate. Thus provision was made for the thank offerings and feast at the yearly festivals, and the people were drawn to the society of the priests and Levites, that they might receive instruction and en-

couragement in the service of God.

“Every third year, however, this second tithe was to be used at home, in entertaining the Levite and the poor, as Moses said, ‘That they may eat within thy gates, and be filled.’ Deuteronomy 26:12. **This tithe would provide a fund for the uses of charity and hospitality.**

“And further provision was made for the poor. **There is nothing, after their recognition of the claims of God, that more distinguishes the laws given Moses than the liberal, tender, and hospitable spirit enjoined toward the poor.** Although God had promised greatly to bless His people, it was not His design that poverty should be wholly unknown among them. He declared that the poor should never cease out of the land. **There would ever be those among His people who would call into exercise their sympathy, tenderness, and benevolence. Then, as now, persons were subject to misfortune, sickness, and loss of property;** yet so long as they followed the instruction given by God, there were no beggars among them, neither any who suffered for food.”—*Patriarchs and Prophets, 530-531.*

In our time, the second tithe has been adapted somewhat. Instead of storing up the second tithe till the second and third year, those paying this second tithe share it where it is needed, when it is needed.

Those paying the second tithe take it out of the income at the same time that the first tithe is set aside. But, whereas the first tithe is then paid out, the second tithe does not need to be.

It can be partly or wholly stored for a time while the tither waits for God to guide him to a person or family that needs it. Perhaps he might see best to use part of it for a worthwhile project which will help others or be beneficial to God’s cause. But the special use is to help the poor.

“Those who have physical strength are to employ that strength in the service of God. They are to labor with their hands, and earn means to use in the cause of God. **Those who can obtain work are to work faithfully, and to improve the opportunities they see to help those who cannot obtain labor.**”—*Counsels on Stewardship, 122.*

In the carrying out of this duty, we have a special responsibility to fellow believers who are suffering for their faith.

**“There is no question in regard to the**

**Lord’s poor. They are to be helped in every case where it will be for their benefit.”**—*6 Testimonies, 269.*

**“In a special sense Christ has laid upon His church the duty of caring for the needy among its own members.** He suffers His poor to be in the borders of every church. They are always to be among us, and He places upon the members of the church a personal responsibility to care for them. As the members of a true family care for one another, ministering to the sick, supporting the weak, teaching the ignorant, training the inexperienced, so is the ‘household of faith’ to care for its needy and helpless ones.”—*Ministry of Healing, 201.*

**“It is the duty of each church to make careful, judicious arrangements for the care of its poor and sick.”**—*Welfare Ministry, 181.*

“Any neglect on the part of those who claim to be followers of Christ, a failure to relieve **the necessities of a brother or a sister who is bearing the yoke of poverty and oppression,** is registered in the books of heaven as shown to Christ in the person of His saints. What a reckoning the Lord will have with many, very many, who present the words of Christ to others but fail to manifest tender sympathy and regard for a brother in the faith who is less fortunate and successful than themselves.”—*Welfare Ministry, 210.*

“A true Christian is the poor man’s friend. He deals with his perplexed and unfortunate brother as one would deal with a delicate, tender, sensitive plant. **God wants His workers to move among the sick and suffering as messengers of His love and mercy.** He is looking upon us, to see how we are treating one another, whether we are Christlike in our dealing with all, high or low, rich or poor, free or bond.”—*Welfare Ministry, 168.*

Whenever possible, we are to help the poor to help themselves.

“But the parable [of the unforgiving servant] does not teach us to encourage indolence. **The Word of God declares that if a man will not work, neither shall he eat** (2 Thess. 3:10). **The Lord does not require the hard-working man to support others in idleness.** With many there is a waste of time, a lack of effort, which brings to poverty and want. If these faults are not corrected by those who indulge them, all that might be done in their behalf would be like putting treasure into

a bag with holes.

**“Yet there is an unavoidable poverty, and we are to manifest tenderness and compassion toward those who are unfortunate. We should treat others just as we ourselves, in like circumstances, would wish to be treated.”**—

*Christ’s Object Lessons, 247-248.*

Read *Welfare Ministry, 194-202*, for much more on this.

The following paragraph is an exquisitely beautiful, yet deeply meaningful, summary of the entire matter:

“The consecration to God of a tithe of all increase, whether of the orchard and harvest-field, the flocks and herds, or the labor of brain or hand; **the devotion of a second tithe for the relief of the poor and other benevolent uses**, tended to keep fresh before the people the truth of God’s ownership of all, and of their opportunity to be channels of His blessings. It was a training adapted to kill out all narrowing selfishness, and to cultivate breadth and nobility of character.”—*Education, 44.*

“The consecration to God of a tithe of all increase, whether of the orchard and harvest-field, the flocks and herds, or the labor of brain or hand; the devotion of a second tithe for the relief of the poor and other benevolent uses, tended to keep fresh before the people the truth of God’s ownership of all, and of their opportunity to be channels of His blessings. It was a training adapted to kill out all narrowing selfishness, and to cultivate breadth and nobility of character.”

—*Education, 44*

“There is no question in regard to the Lord’s poor. They are to be helped in every case where it will be for their benefit.”

—*6 Testimonies, 269*

*- Appendix 4 -*  
*The Larson Analysis*

***The following excellent study was prepared in 1991 by Elder Ralph Larson. It is an excellent analysis of the tithe situation, and is reprinted by permission.***

*Today the question of accountable stewardship is becoming an issue in the minds of many Seventh-day Adventists. The awareness that we all have an individual accountability before the heavenly universe, to administer the trust committed to us of God has, in recent years, raised questions in our minds as to how to best fulfill that responsibility. It is not the purpose of this paper to solicit funds, or to attempt to point out what one's personal responsibility is, but to give our readers information that will help them fulfill their position as God's stewards.*

The subject of tithe has come to be an emotional mine field, and so let us proceed with caution. Voices usually calm are likely to become strident when the subject is introduced; and, not infrequently, strongly stirred feelings find expression in bitter accusations. Yet the problem is real, and it is here. It shows no sign of diminishing, but rather is steadily increasing. Ignoring it is not likely to be an adequate answer; nor yet is indulging in emotional outbursts, which tend to aggravate tensions rather than to relieve them. Is it possible to calmly consider this problem? Let us try.

My own exposure to the problem has been educational. While I was teaching classes of ministers in the Asian Adventist Theological Seminary I sometimes met the question, "Is it ever proper to send tithe anywhere other than through the regular church channels?" I answered the question with a firm and uncompromising "No.

Diverting the tithe to other than the regular church channels could never, under any circumstances, be the right thing to do."

I must confess that I did not give this answer because of evidence that I had seen, but because of evidence that I was sure I would find in the Spirit of Prophecy if I looked for it. However, since the question did not seem to be an urgent one at the time, and I was very busy with classes, evangelistic meetings, and other projects, I did not engage in any research on this particular topic.

But, upon returning to the States in 1985, I was surprised to find that the question was seriously troubling many church members. With full confidence I set out to find the Spirit of Prophecy evidence, that tithe should always go through the regular church channels and never anywhere else. This research brought my second, and much greater, surprise. I did not find what I was looking for. It just was not in the inspired writings.

Was I failing to properly understand what I read? Apparently not. I did find a statement regarding the question that had been prepared by Willie White (Ellen White's son and secretary), Elder A.G. Daniels, and Elder W.W. Prescott, which indicated that neither had they found such evidence in Ellen White's writings. The historical context of their statement is as follows:

On May 9, 1907, a Charles E. Steward of Battle Creek sent to Ellen White's office at Sanitarium, California, a 49-page compilation of questions and charges intended to cast doubt on the Spirit of Prophecy as manifested in her ministry. In October of the same year, the material was bound into a small book and published, apparently in Battle Creek. At some later date it was republished by another of Ellen White's critics, E.S. Ballenger, of Riverside, California. Docu-

ment WDF 213, in the White Estate Office in Loma Linda, is a record of the plans made by Willie White, Daniells, and Prescott to deal with the charges in the book; one of which was that Ellen White's counsels and practice, in regard to the tithe were not consistent, in that she did not always follow her own recommendations. Paragraph six, on page two of the document, is a clear statement of how these brethren understood the totality of Ellen White's teachings in regard to the paying of tithe.

"6. As to the proper use of the tithe: The outline of a statement on this subject which was agreed upon was briefly this: to give extracts from Sister White's writings as to the tithe and its use; to show that her testimony and her own usual practice was in favor of paying the tithe into the regular designated treasury, to be used under the counsel of the committees appointed for such purposes; to show further from her writings that when those who have charge of the expenditure of the tithe so far fail in the discharge of their duty that the regularly organized channels for the distribution of tithe become hindrances to its proper use, then in order to carry out the divine plan that the tithe should be expended in the wisest manner for the furtherance of the work, individuals have the right to pay their tithes direct to the needy fields; but that this involves a considerable degree of personal responsibility, which must be assumed by those who decide to follow this plan. It was thought that this matter could be handled in a way to show that the departure from the regular plans was authorized only when the regular plans failed to be carried out by those in positions of responsibility."

This statement appeared to be strong evidence that I had not misunderstood the materials I had examined. The conclusions of these brethren were not different from my conclusions, after my study.

As indicated in the quotation, their purpose was to enlarge the outline into a tract or paper on the subject. We would, no doubt, find it helpful if we could read the paper itself, but I have not yet been able to locate a copy.

Certain basic points in regard to tithe paying stand out very clearly in Ellen White's writings. She had no doubt that returning tithe to the Lord is a Christian duty, and that a failure to perform this duty is tantamount to stealing from God (see Malachi 3). She is equally clear and firm in her conviction that the tithe has only one proper use,

the support of the ministry of the Word of God. Although she includes those who minister with pen as well as with voice, she specifically excludes other forms of Christian endeavor, such as "school purposes" and "canvassers and colporteurs" (See *Testimonies*, Vol. 9, 248-249), a poor fund or church expense. See Counsels on *Stewardship*, 103, and other references.

According to the testimony of God's inspired messenger, tithe should always be faithfully returned to the Lord, and all of the tithe should be used for the support of the ministry of the Word. But which ministry or what ministry? This is the question that is troubling us now. What if a ministry becomes so theologically confused as to depart from the truths of God's Word and begins preaching a false gospel? What if church leaders begin to use tithe funds for purposes other than the ministry of the Word, such as those listed above or even to pay the fees of non-Adventist lawyers? What, then, is our Christian duty?

We may seek to escape from these troubling questions by shrugging them off and saying, "There is no need for us to concern ourselves about things like that. They could not happen in our church." But in view of Ellen White's predictions of a great Adventist apostasy, is this a realistic attitude? Willie White, Daniells, and Prescott took no such position. They did not deny the possibility of a malfeasance, as indicated by these words: ". . . when those who have charge of the expenditure of the tithe shall so far fail in the discharge of their duty that the regular organized channels for the distribution of the tithe become hindrances to its proper use . . ."

"When the regular plans failed to be carried out by those in positions of responsibility . . ." Document WDF, 213.

Let us remind ourselves that these brethren were not expressing their own opinions. They were setting forth what they understood to be the totality of the teachings of Ellen White. They had before them the example of Ellen White. In the year 1905, two years before the meeting, Ellen White had written a letter to the president of the Colorado Conference in which she had revealed that "for years" she had been using her tithe to assist needy ministers who were being neglected by the organization. When this statement was first called to my attention, I dismissed it very easily (I thought) by saying, "She was a prophet, and I am not a prophet. God often gives

instructions to His prophets that do not apply to other people.”

But the matter is not quite that simple. The letter also revealed that when other persons offered her their tithe to use as she thought best, she accepted it and used it as indicated above, in support of needy ministers. Perhaps we could still say that she was exercising the prerogatives of a prophet, since the money passed through her hands.

But that would not be true of the third type of tithe payers who are mentioned in her letter:

“If there have been cases where our sisters have appropriated their tithe to the support of the ministers working for the colored people in the South, let every man, if he is wise, hold his peace.”

There is no suggestion that this money passed through her hands or that she was consulted about it. The money was apparently sent directly to needy ministers whose condition had become known to the tithe payers. Ellen White obviously did not disapprove of the actions of these persons, much less accuse them of “stealing” the tithe.

We must recognize that Willie White, Daniells, and Prescott, who were charged with the responsibility of setting forth a comprehensive statement regarding Ellen White’s counsel and practice regarding tithe paying, were faithful to the evidence that was before them. They frankly reported their findings to the people, with neither understatement nor overstatement. They felt that there was no self-contradiction between Ellen White’s writings and her practice. In neither her writings nor her practice was there anything to support the view that all tithe, regardless of circumstances, must be paid through regular church channels.

It is probable that they did not anticipate any great trouble for the church organization as the result of the publishing of their frank statement. The conditions that they described as making it permissible, according to Ellen White’s judgment, in deciding where to send tithe (the failure of persons in places of responsibility to use the tithe for its proper purpose) hardly existed in their time, if they existed at all. These leaders could not have been expected to foresee the conditions that have now developed in the church as a result of the great Adventist apostasy that has been the subject of these series of studies.

But church members in our time could

hardly be expected to see these conditions. Many have recoiled in horror from the revelation that hundreds of thousands of dollars of sacred tithe funds have been used to employ Catholic and other non-Adventist lawyers to sue and prosecute persons for calling themselves Seventh-day Adventists, and in at least one case assessing huge fines and putting the person in jail.

Some members may not be aware of such specific incidents as this, but it would be difficult for any member in the North American Division to be unaware of the great theological apostasy which is the very heart of the tithe problem. He or she is likely to encounter it in church on any Sabbath morning.

It is an undeniable fact that there are pastors in Seventh-day Adventist churches, teachers in Seventh-day Adventist colleges, and persons at all levels of church administration who are persistently presenting as truth the devil’s great lie—that Christians cannot stop sinning even by the power of God. Ellen White has identified this assertion no fewer than 35 times as a lie that originated in the heart of Satan, and that was proved to be false by our Lord Jesus Christ. Undoubtedly the strongest of her statements is this:

“Satan declared that it was impossible for the sons and daughters of Adam to keep the law of God, and thus charged upon God a lack of wisdom and love. If they could not keep the law, then there was fault with the Lawgiver. Men who are under the control of Satan repeat these accusations against God, in asserting that men cannot keep the law of God. Jesus humbled Himself, clothing His divinity with humanity, in order that He might stand as the head and representative of the human family, and by both precept and example condemn sin in the flesh, and give the lie to Satan’s charges.”—*Signs of the Times*, Vol. 3, 264.

May we suggest a second thoughtful reading of the above inspired statement? Its implications are staggering. Can it be possible that there are ministers, teachers, and administrators all through our ranks who are under the control of Satan? If the writings of Ellen White are inspired, we have no choice but to believe it.

Here is the heart to the tithe problem. Here is the answer to our question, Who is responsible? Would it not be the ministers who present poison from the pulpits, the teachers who present poison in the classrooms, and the ad-



ministrators who support and defend them, ignoring desperate appeals from church members?

To blame the tithe problem on independent ministries is as illogical and unjust as to blame the historic Adventists for divisions being created in the church by preaching of the false doctrines of Calvinism among us. May we here earnestly appeal for clear thinking and fair judgment on this matter?

Consider the problem of a church member who understands our message, is devoted to the truth as it is in Jesus, and has always been a faithful tithe payer. During the years he has built up a small library of Ellen White's writings and has studied them with care. Then he is confronted with a series of shocks.

On Sabbath he hears his pastor proclaim that our Lord came to earth in the human nature of the unfallen Adam, making Him very different from ourselves. He finds it puzzling, and so spends some time on Sabbath afternoon looking through his copy of *The Desire of Ages*. He finds the opposite confirmed to be true on pages 25, 49, 112, 117, 174-175, and 311-312. Soon after, he hears his pastor preach that it is impossible for Christians to obey God's law. He then turns to *The Great Controversy* and reads, on page 489, that "[Satan] is constantly seeking to deceive the followers of Christ with his fatal sophistry that it is impossible for them to overcome.

As this heart-wrenching experience continues, the church member is eventually forced to recognize that Ellen White's predictions about the great Adventist apostasy are being fulfilled before his eyes. Then comes the agonizing question, "Does God require me to pay my tithe to support the great apostasy?"

Like many others before him, he decides that this line of reasoning just doesn't make sense. He then turns to an independent ministry holding the Seventh-day Adventist historic faith, preaching the message he accepted when he joined the church. He now begins to send his tithe to that ministry.

Now the question for every fair-minded person to consider is: Who is responsible? Has the church member's problem been created by the independent ministry or by the preaching of the false doctrines of Calvinism in his own church?

And will this problem be solved by crushing independent ministries and letting the false preaching continue? The answer is self-evident.

To destroy the independent ministries will not solve the church member's problem, nor will it be solved by cracking whips of church authority over his head, excluding him from church office or by any other means of coercion.

Tragically, this obvious truth seems to be lost on some church administrators who continue to condemn and rail at independent ministries as if they were the cause of all the difficulty, and that the solution is simply to put them out of existence. It appears that some of these ministries are now being threatened with church discipline as a first step in that direction.

I have been invited to several meetings, ostensibly called for the purpose of resolving tensions between independent ministries and the church organization. At none of these meetings did I discern the slightest recognition that the preaching of false doctrines in our churches was the real problem or even part of the problem. At none of them did I hear the slightest hint that any attempt would be made to correct this evil. Rather, the message delivered to the independent ministries is simple, "You, and only you, are the problem; and, if you do not stop what you are doing . . . In particular, if you do not stop accepting tithe, you are going to suffer the consequences."

Some are already suffering the consequences. Members of independent ministries have in some places been denied the right to transfer their membership either into or out of the churches where they live. It should be remembered that transfers are a right of church membership and may be denied, according to the church manual, only by properly conducted church disciplinary actions. See pages 162-163 of the *Church Manual*.

For that matter, the *Church Manual* also recognizes the right of independent ministries to exist (see page 158), and also provides that no church member's standing should be called in question because of his failure to give financial support to the church. See page 165.

But strong emotion is the enemy of reason; and, as we noted at the beginning of this study, emotions tend to run high when the tithe problem is mentioned—so high that in some cases appeals to the *Church Manual*, to the Spirit of Prophecy, or even to the Bible itself brings any result.

Emotional tensions also contribute to the mishandling of evidence found in various

public statements about tithe and the accusations accompanying them. Possibly the outstanding example of mishandling evidence is a variety of Ellen White statements (written to show that tithe should be used only for the ministry of the Word and not for other Christian endeavors) which are misconstrued to mean that tithe should be paid only to one ministry of the Word. An oft-quoted example of this misconception is on page 247 of *Testimonies*, Vol. 9:

“Let none feel at liberty to retain their tithe, to use according to their own judgement. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord’s work.” What Ellen White meant by the clause “what they may regard as the Lord’s work,” is made clear on the following pages by these lines:

“One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers.”—*Ibid.* 248-249.

In view of the general frailty of human nature and the specific predictions by Ellen White, that there would be many apostates in the Seventh-day Adventist ministry in the last days (see *Testimonies to Ministers*, 409-410; *Testimonies*, Vol. 5, 80-81, 707), it would have been hazardous indeed for the messenger of the Lord to have singled out any particular group of ministers as the only ones who should ever be supported by tithe, and even more hazardous to maintain that they must be supported by the tithe regardless of what they might be teaching or doing.

“It would be poor policy to support from the treasury of God those who really mar and injure His work, and who are constantly lowering the standard of Christianity.”—*Testimonies*, Vol. 3, 553.

“There are fearful woes for those who preach the truth, but are not sanctified by it, and also for those who consent to receive and maintain the unsanctified to minister to them in word or doctrine.”—*Ibid.*, Vol. 1, 261-262.

“There are woes for those who preach the truth while they are unsanctified in heart and life, so there are woes for those who receive and maintain the unsanctified in the position which they cannot fill.”—*Ibid.*, Vol. 2, 552.

Let us take note, also, of Ellen White’s use of

the expression, “the treasury of God.” In her letter to the Conference president to which we have already referred, she first tells of her practice and then adds, “The money is not withheld from the Lord’s treasury.”

Some independent ministries have printed out Ellen White’s statements, that it is not necessary for all “funds” or “means” to flow through the same channels; and since no exception is stated in regard to tithe, they have concluded, not unreasonably, that these general terms include both tithes and offerings. But some writers have seized upon this conclusion and made it the basis for accusations of dishonesty. Surely this accusation could be termed uncontrolled emotionalism. We certainly want to have much stronger evidence before we accuse any persons of being dishonest.

You and I cannot solve the problems of the church nor the problems of the independent ministries, but we can and must resolve our own personal and individual problem in regard to the type of ministry that we support with our tithe. This problem is best solved by each one of us on his knees before the Lord, with the inspired writings before him. Probably none of us should presume to instruct others as to their duty.

Some may think of the widow and her two mites upon whom the Lord pronounced a blessing in spite of the corruption among the church leaders at that time. Others may reflect that we have no evidence that the widow was aware of the corruption; and, that in any case, there was no representative church government such as we have now. Some will be influenced by Ellen White’s statement:

“God desires to bring men into direct relation with Himself . . . Every man has been made a steward of sacred trusts; each is to discharge his trust according to the direction of the Giver; and by each an account of his stewardship must be rendered to God . . . We are responsible to invest this means ourselves.”—*Testimonies*, Vol. 7, 176-177.

“Do we individually realize our true position that as God’s hired servants we are not to bargain away our stewardship? We have an individual accountability before the heavenly universe, to administer the trust committed us of God.”—*Testimonies to Ministers*, 361-362.

And we must not overlook the warnings previously quoted, that there are woes upon those who consent to receive and maintain ministers

whose unsanctified attitudes injure the work of God.

It has not been the purpose of this study to give directions to any person as to his individual responsibility. It has been our purpose to prove the following points:

1. There is no Biblical or Spirit of Prophecy evidence to support the view that all the tithe must, regardless of circumstances, be paid through organizational channels. Such a position might in some cases require that outright apostasy be supported by tithe, which is far beyond the boundaries of reason.

2. We have been given, through God's appointed messenger, an abundance of clear warnings, that there would be a time when apostate ministers would be preaching in many Seventh-day Adventist pulpits, and that the apostasy would sweep through the ranks of our ministers and our members.

3. If we are to take Ellen White's words at their face value, the time has at least partially arrived, in that many ministers are now occupying Seventh-day Adventist pulpits who are preaching as truth the devil's great lie—that Christians cannot stop sinning even through the power of Christ. By the unmistakably clear Spirit of Prophecy definition, such ministers are "under the control of Satan."

Therefore, as Christian stewards under God, we have a solemn responsibility to fulfill in regard to our tithes and our offerings.

May the Lord help each one of us to prayerfully, carefully, and conscientiously return the sacred tithe, as the Lord has directed, for the support of the ministry. May we never be confused and uncertain as to what kind of ministry the Lord deems worthy to receive the tithe.

And may we never be confused or uncertain as to who is responsible for the present tithe problem. The responsibility must be placed squarely at the doors of those who are preaching among us the false doctrines of Calvinism and the administrators who are supporting and maintaining them in their positions.

The messenger of the Lord counseled parents, guardians of youth, and those who minister in the service of God:

When existing evils are not met and checked, because men have too little courage to reprove wrong or because they have too little interest or are too indolent to tax their own powers in putting forth earnest efforts to purify the family or the church of God, they are accountable for the evil which may result in consequence of neglect to do their duty. We are just as accountable for evils that we might have checked in others, by reproof, by warning, by exercise of parental or pastoral authority, as if we were guilty of the acts ourselves."—*Testimonies*, Vol. 4, 516.

May God give us faith, courage, and power in these troubled times to know and do the will of the Lord.

"I call upon God's people to open their eyes. When you sanction or carry out the decisions of men who, as you know, are not in harmony with truth and righteousness, you weaken your own faith and lose your relish for communion with God."

—*Testimonies to Ministers*, 91.

## Appendix 7-- The NAD Tithe Misappropriation Policy

The situation in Adventism is becoming deplorable.

At the rate things are going, soon there will only be two classes of Advent believers: those who obey the General Conference and those who do not.

Yet that is not what Seventh-day Adventism was supposed to be all about! It was intended to be a people united by the faith of the Three Angels, the historic beliefs bequeathed to our people,—who served the God of heaven alone!

As you may know, there are three classes of semi-independent institutions among us.

**First**, there are those groups and organizations which carry on the work outlined in the Bible and Spirit of Prophecy, regardless of whether or not it pleases the General Conference, local unions, conferences, or pastors. These groups are fully independent. They receive all their donations from individuals, and carry on their work, irrespective of whether or not they receive church approval. They refuse to be pressured into surrendering the funds sent in for one purpose, to another organization to be used for a different purpose.

**Second**, are those groups and organizations which are also trying to serve God,—while, at the same time, attempting to please leaders of the church on various levels and remain submissive to ever-changing policy decisions of church committees. These groups are partially independent, in the sense that they receive their donations from individuals, yet they are still trying to conform to ever-strengthening church policies.

**Third**, there are those groups and organizations which are trying to do the best they can, but their boards are directly under the control of denominational leaders. These groups are subsidized by the denomination, but also solicit and receive donations from individuals.

We admire and appreciate all these groups for their sincere, earnest efforts.

Some may say that the first group are foolish for trying to press forward, in spite of a lack of official church approval. Some will consider the second group foolish in trying to keep working with leaders who have officially rejected some key Adventist beliefs and standards. Some will conclude the third group are captive to the whims of church leadership.

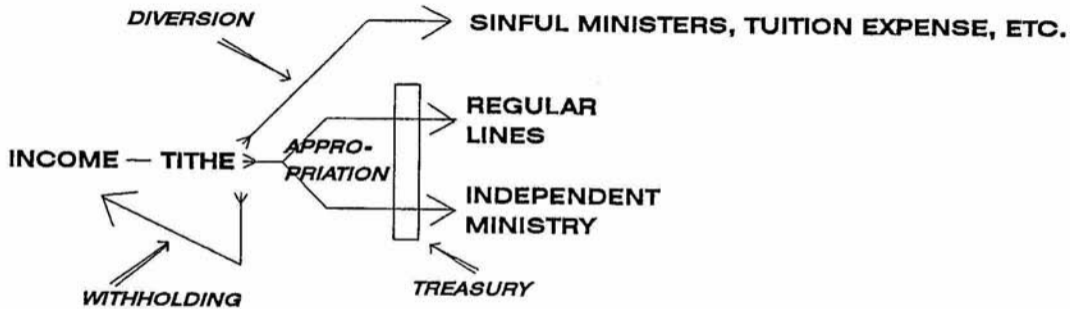
But, be it as it may, there is no doubt in our mind that these various groups are trying to do the best they can, in spite of the limitations they must work under. And each one, obviously, works under severe, but very different, limitations.

For several years, church leadership has tried to stop independent groups in the first category. This is a well-known fact.

But now we are shocked to learn that church leaders, in their anxiety to control and obtain all the funds they can for themselves,—are deliberately willing to destroy the other quasi-independent organizations as well!

Leadership is trying to do this by cutting off their funds. But, instead of requiring outright that they no longer accept donations or return them (which would be the honest thing to do), it is cleverly requiring that they accept the funds on false pretences, thus implicating them in the plot. Yet that scheme will only work to their own destruction as Advent believers gradually learn of the duplicity that is being practiced.

Under the relatively new policy, those organizations willing to submit to that policy—must hand over certain funds to the local conference, which in turn is assigned the task of dividing and sharing them with the headquarters of the local union, the North American Division, and the General Conference!



**First**, that is a sneaky operation. It is not a method that simple, humble-hearted Christian folk would lower themselves to requiring of others.

**Second**, it is highway robbery. It is not only obtaining, on false pretenses, money sent in by laymen, but it is stealing funds sent to those ministries. The semi-independent organizations are required to dig their own graves—by giving away their money to men it was not supposed to go to.

**Third**, it is an insult to the Holy Spirit. It is the Spirit which guides and motivates men to send the needed funds for the support of these various ministries, and when a small clique of men in one committee (NAD) in Silver Spring, Maryland, have the power to cast a great net—and pull away massive amounts of money from a great number of church entities, that little group of men act as if they were God.

Consider the plight this places the laymen in. Shaken by the deepening apostasy in the church—in standards, doctrines, finances, and worship services, an Advent believer, in fullest sincerity of heart, prayerfully selects a ministry he wishes to send a contribution to.

But when the donation arrives at that ministry, the deception required by the new North American policy begins. The contribution is duly receipted and mailed to the layman. He believes his donation will be used for the purpose he specified in his letter or on the check. Please note: The donation receipt comes to him from the organization he sent the money to!

But, next, a new check is written—and that donation, along with many others, is sent to the local conference office. The check is banked there, and then divided up in accordance with a predetermined percentage plan, and portions are sent to the union, the North American Division, and the General Conference. And what do those four church headquarters do with that money? Since that policy is silent, they can do anything they want with it! It can be used to pay the salary of new theology pastors. It can help subsidize a meditation retreat or a Celebration training seminar. It can be sent to Loma Linda, instead of the money the church is required by a different policy to send to Loma Linda.

But that is not where the donors wanted that money to go!

As for the hapless donor, because he receives a donation receipt from the organization he sent his donation to, he thinks the funds he sent in good faith—really went to the organization he sent it to.

Truly, this is a terrible situation. It is just not honest. Frankly, it is horrible to think our leading men in Silver Spring, Maryland, who control the finances of our church—dreamed up such a fraudulent scheme. What other financial frauds are they devising?

Someone will say that we are only complaining because it involves us. We are not involved, because we refuse to send on to any other organization donations sent to us, unless so specified by the donor in writing at the time the donation is sent. We are a totally-independent organization.

Why must worldly, policed leaders try to put such pressure on kindly, hard-working folk, who are trying to do the best they can where they are? What right does church leadership have to require submissive church entities to misuse incoming funds?

Some of our readers will recall our earlier warning about this practice, when it was initiated in 1992. That warning is now out of print, but this present, larger information sheet will provide you those, and many more, salient details.

Of the three types of organizations, mentioned earlier, *the third category* of institutions involved, would include all church-owned and/or church subsidized organizations.

Church-owned institutions would include Loma Linda University, Andrews University, etc.

Church-subsidized institutions receive support from the church, in the way of a yearly collection in every denominational church. Each one amounts to hundreds of thousands of dollars. In addition, each of these institutions is directly controlled by the church. This is due to the fact that over 51 percent of their board members are church leaders.

Church-subsidized institutions include Voice of Prophecy, It Is Written, Faith for Today, Breath of Life, Hour of Prophecy, etc.

**The second category** of institution would be those organizations which do not receive subsidies from the church and do not have 51 percent of their boards controlled by church leaders. However, they are still willing to submit to and obey the ever-changing church policies which are handed down.

Such institutions include Quiet Hour, Amazing Facts, Adventist Pioneer Missions, E-VAN-gelism, etc.

Some organizations in this second category refuse certain donations, while others will be accepting it and passing it on to their local conference office.

**The first category** would be those institutions which are totally independent: They do not receive subsidies from the church, their boards are not controlled by church leaders, and they do not yield to policy decisions made by the denomination. This position should not be interpreted as rebellion or disobedience. It is simply a matter of authority. God's people are to obey the Bible and Spirit of Prophecy rather than policy when it conflicts with the Inspired Writings.

The North American Division ruling was handed down in 1992, and organizations, structurally or emotionally dependent upon church leadership, were immediately required to implement it. Quietly, they were to immediately begin sending certain donations on to their local conferences.

A believer, for example, sends a special donation to a church-controlled southern California missionary project, so the world will hear the third angel's message. But the donation is sent by the quasi-independent project to the Southern California Conference, which uses it to pay pastor's salaries and hold a meditation retreat.

Obviously, this strange North American Division policy conflicts with the Word of God, violates the faith of the trusting donor, compromises the integrity of the organization which passed it on, and brands the conference office as receiving property which does not belong to them.

How much confidence would you place in an organization that received stolen property? How much would you place in that organization, if it required that the property be sent to it—so it would be stolen?

Yet even the various subsidiary organizations (those in category two or three) stalled as long as they could. They feared to take such a plunge. A higher law, written in God's Word, required that they were to keep faith with the donors they served.

But immense pressure was applied (*note the remarks by Russell Standish, quoted on page four of this report, about the pressure applied to just one of those organizations.*)

Finally, it was agreed that all subservient organizations would obey the mandate, as of January 1, 1995.

As I write this, within a few days the new ruling will go into effect.

Over the years, there have been faithful men in these organizations who have tried to resist the encroachments of church takeover. Great pressure has been brought to

bear on those who have tried to carry on their work, while seeking in vain for that point in which they might fully please church leadership, yet without being absorbed as a controlled organization, and without disobeying God's Word.

As you might guess, this has been a difficult balancing act. The pressures to conform never seem to cease, and the quasi organization teeters one way and then totters the other. On one side is the chasm of complete denominational takeover; on the other is the abyss of being ostracized, in warning letters, from conference headquarters to pastors and members.

One of the last holdouts in this second category of institutions was Amazing Facts. While living in the Chesapeake Conference in the early 1970s, I learned that Amazing Facts had announced to everyone, including the conference office, that it no longer wanted to receive subsidies from the church. It was receiving enough donations to maintain itself. That decision was made to henceforth safeguard Amazing Facts, so it would not slip under denominational control, as had the Voice of Prophecy.

As some of you may know, the brethren were opposed to the work of H.M.S. Richards, Sr., and wanted to stop his broadcasts. It was not until the late 1930s or early 1940s, when denominational leaders were given 51 percent control of the VOP board, that they accepted it. Henceforth, it became a subsidized church institution.

Later, in the mid-1970s, the VOP was forced to move from its own Glendale quarters to those Grecian-style buildings in Thousand Oaks, California—solely because a committee in Washington, D.C., headquarters said it had to be done.

There were many who felt assured that Amazing Facts would never yield to the pressure, but it finally has! We are astounded! We are not angry with Amazing Facts; we are well-aware of the intense coercion which must have brought them to this point. There are fine people there.

If possible, there is a fact in all this which is even more significant:

*If Amazing Facts—which receives no church subsidies and does not have its board controlled by church leaders—can no longer resist the pressure, you can know that there is no other Seventh-day Adventist entity, approved by leadership, which has withstood the pressure!*

Well then, How can you tell whether a given semi-independent organization has yielded to the pressure to obey church policies? —*The simple fact that it is still approved by the denomination!*

What does this mean?

It means that every independent ministry which is not opposed by church leadership, will henceforth be sending certain funds received from donors, on to their local conference offices—to be shared with the union conference, North American Division, and General Conference!

Yet that is not what those funds were sent for!

In a two-page letter from Amazing Facts headquarters, dated December 21, 1994, sent to all donors, it was announced that they would, as of January 1, 1995, be adhering to this church ruling! (*It is reprinted in full on page ten.*)

We still respect Amazing Facts, but deplore their submission to this NAD ruling. When the accounting department of an organization crumbles before pressure, can the doctrinal presentation bear up against the continued pressure? We surely hope so, but we see this as a great crisis in our midst.

Why?

**First**, as stated before, Amazing Facts has been fully self-sustaining, (dependent on donations alone) for twenty years. If it cannot withstand the pressure, who can?



Consider Quiet Hour, Adventist Pioneer Missions, E-VAN-gelism, or any other quasi-independent organization you wish to name—which, to date, retains official church approval. Every such organization will have to cave in and send certain funds on to the conference for the four-way split. This is heart-wrenching. (A few brave ones may, instead, just send the tithe back with a note: “We do not accept tithe.”)

**Second**, church leaders are obviously trying to gain control of every denominational entity they can,—and ostracize and ban each one which refuses to bow to their demands, regardless of how dishonest those demands might be. The criterion of acceptance is not souls won to Christ, but submission to leadership.

**Third**, the demands never cease. As the organizations bow to one demand, another is being formulated in committee. By this time it is quite clear that there are church leaders who do not want simply to gain more control,—they want to change our doctrines, our standards, our very way of thinking. We have found they are even willing to resort to hypnotic procedures to do it.

Think not that control of the money is the only objective. Control of beliefs is another.

In the case of Amazing Facts, I must say they are telling you just what the situation is. They are trying to do the best they can, in the midst of a bitter compromise. There are other organizations which probably will not do this. They will quietly be passing along the funds to enrich the local conference in which their headquarters is located, and their supporters will not be the wiser.

Here is the North American Division ruling in brief:

1. This policy was approved by the North American Division in 1992.
2. This policy applies to any approved and subsidized church-controlled organization (such as Voice of Prophecy, It is Written, Faith for Today, Breath of Life, Hour of Prophecy, etc.), or to any approved, but not church subsidized, quasi church-controlled organization (Quiet Hour, Amazing Facts, etc.).
3. This policy requires that all known tithe, which is sent in to such organizations from Seventh-day Adventist believers, **MUST** be forwarded to the local conference office.
4. This policy requires that a receipt for the tithe money is to be issued by the organization to the donor who sent it, but that the money itself is to be used by church entities to which it was not sent.
5. This policy requires that the local conference, upon receiving such funds, is to carefully divide it, retaining a portion to use locally, and sending on the other three portions, as follows:
  - 69% - goes to the local conference.
  - 10% - goes to the union conference.
  - 11% - goes to the North American Division.
  - 10% - goes to the General Conference.
  - 0% - goes to the organization the donor sent the contribution to.

Frankly, now, if you were a Jesuit infiltrator, what would be one of the best ways to destroy Adventist missionary work? Simple, enough, get church leadership to require that the most active missionary projects send much of their money to church headquarters, where it can be used for other purposes.

In the case of Amazing Facts, of the money sent on, 59% will be returned from the conference (which will withhold 10% for retirement) and 10% from the union. But the North American Division and General Conference both refuse to remit any, because, they say, to do so would “set a dangerous precedent.”

We ask: What is “dangerous” about being honest with the people, and letting them send their donations where they want to send them? What is wrong with letting their money be used for those purposes which the contributors prayerfully have decided it should be used for? What is evil about letting the Holy Spirit have some say in the lives of the people?

I say it is wrong of the General Conference, working with the North American Division to enact such a policy, then require it of all trustfully dependent church entities, and then, brazenly, to declare that it would be “dangerous” for the people’s money to be used for the purposes they specified!

At the heart of many corrupt church policies, is the notion that church members have no sense, and church leaders must think for them. But that is a Romish principle. Read again chapter 37 in *Great Controversy*.

Such high-handed policy irregularities with funds need reproof. If the General Conference and North American Division make regulations such as these, how can we trust that they will be honest with other funds handed over for other purposes the donors want them used for? Is this some kind of game we are playing? Is it imagined that the church members are stupid enough they cannot see through policies—and detect the false-hearted accounting procedures they are based on. Is this just another manifestation of the new theology principles which have been accepted by leadership, as stated in the *Review* and *Ministry* magazine and in these new doctrinal books? If men believe they can sin and still be saved, they are ready to enact policies that cause subordinate organizations to sin also. There seems to be no stopping point. It goes on and on.

If the General Conference, working through the North American Division, can enact a deceptive, misleading, property theft—which is what this policy is,—then they must be doing other dishonest things also.

The North American Division takes the property belonging to others, and blackens the name of those who refuse to be accomplices in the fraudulent operation.

King David had done a great crime. He had taken property belonging to another, and then had the owner slain.

Nathan, the prophet, told him the story of a wealthy man who stole his poor neighbor’s lone sheep, instead of getting one from his abundant herds.—The story fits, my friend, the story fits! Write the General Conference, and every other church entity you can think of, and express your disgust with this monstrous disfigurement of tithe paying.

When David heard the story, he said the man ought to die. The Bible says it is wrong to steal (*Ex 20:15; Deut 5:19; Matt 19:18; Luke 18:20; Rom 13:9*).

“Ye shall not steal, neither deal falsely . . . Thou shalt not defraud thy neighbor, neither rob him.”—*Leviticus 19:11, 13*.

It is wrong for church leaders to hand over goods which are neither their property, nor were donated to them.

“When thou sawest a thief, then thou consentedst with him.”—*Psalms 50:18*.

God does not speak lightly of such activities.

“The bands [binding policies] of the wicked have robbed me.”—*Psalms 119:61*.

These men take the lone sheep of others, in order to avoid using their own sheep.

“Men do not despise a thief, if he steal to satisfy his soul when he is hungry; but [even] if he shall be found, he shall restore sevenfold.”—*Proverbs 6:30-31*.

It is terrible to use stolen donations, and call it “the Lord’s work.”

“For I the Lord love judgment; I hate robbery for burnt offering.”—*Isaiah 61:8*.

Such activities will bring shame to the participants. Indeed, all of us will be ashamed that our church will be doing this.

“As the thief is ashamed when he is found, so is the house of Israel ashamed.”—*Jeremiah 2:26*.

If continued, it will lead to final destruction.

“The robbery of the wicked shall destroy them.”—*Proverbs 21:7*.

Will leaders of the church steal dedicated funds, ruin the reputation of those who resist, unite with those holding false doctrine, and bow down to other churches,—and then declare that they have a right to do this because they are church leaders? Read this:

“Will ye steal, murder, and commit adultery, and swear falsely, . . . and burn incense unto Baal, and walk after other gods whom ye know not; and come and stand before Me in this house, which is called by My name, and say, We are delivered to do all these abominations?”—*Jeremiah 7:9-10*.

God’s Word speaks stronger than we do.

“Woe to the bloody city! It is all full of lies and robbery.”—*Nahum 3:1*.

“Is it not written, My house shall be called the house of prayer? but ye have made it a den of thieves.”—*Matthew 21:13 (Luke 19:45-46)*.

“Nay, ye do wrong, and defraud, and that your brethren . . . Nor thieves, nor covetous, . . . nor extortioners, shall inherit the kingdom of God.”—*1 Corinthians 6:8, 10*.

If a bigger boy at school taunted a smaller boy, and told him he was going to take his lunch tomorrow, we would call that bullying. If he took it from him the next day, we would call that stealing. But if the General Conference does it to a little missionary group of Advent believers, the evil deed is whitewashed with the name, “policymaking.”

To consider the gravity of this situation, consider an individual who decides to send a special donation to a non-profit organization. Those who receive it, know they will get in trouble with church leadership if they accept it. What should they do? Since policy rules their decisions, they ought to return it with the printed statement, “We are not permitted by church leadership to accept your donation.”

But church leadership, hearing about it, tells them, “No, don’t do that; send the money over to us to spend!” Why do they say that? Because church leadership does not want to lose money which does not belong to them!

Wait a minute! That is why people go to gambling casinos! to get money that does not belong to them! That is why people rob banks.

We have here a very serious violation of the law of God. God will judge for these things, and He wants the facts set before many minds. If men, unless they repent, are going to burn in hellfire for defrauding an entire church, should they not be warned about it? Should you not be warned also? Moses cried to the people, “Get away from the tents of those men!” Beware, beware, the wrath of God is coming.

Did anything of this nature occur while Ellen White was alive? Yes, it did—an incident so remarkably similar that it needs to be discussed.

Elder G.F. Watson became president of the Colorado Conference in the year 1900. In 1905, Ellen White sent an important letter to Elder Watson. Here is the background of the letter:

Several self-supporting workers began a project in the southern states which church leaders in Battle Creek did not like. The workers were evangelizing blacks, as well as carrying on other projects which were not under the control of Battle Creek or its subsidiary entities. Therefore, church leaders considered them “an enemy.”

Ellen White wrote many letters to those self-supporting southern workers, encouraging them to continue their work. Indeed, she was the one who had encouraged them to start a self-supporting work. (You will find many of those letters in the ***Unpublished Testimonies***, also known as the *Spalding-Magan Collection*. A copy of

that book may be obtained from us for \$27.50, hardcover, or \$13.50, paperback, plus postage and handling. That, is the current price. By the way, this book is not “unpublished;” the present writer bought his first published copy of it in the mid-1950s. It has been in print for decades.

In addition to encouraging them to continue on with a work which should be done, which the church leaders would not do, she urged them to tell the people of their needs, since the leaders refused to provide them with any financial help. Ellen White had a way of knowing things, and she told them that donations sent to them through regular church channels would not be sent on to them. (Sound familiar? Now it is reversed; donations sent to the quasi independents must be sent on to the church.)

So, following her instructions, the workers in the south decided to bypass the leadership—and take their needs directly to the Advent believers.

They began writing letters of appeal and mailing them out. That brought in some funds, for which both they and Ellen White were thankful. In addition, in late 1904 several of them traveled as far west as Colorado. They spoke of their needs and appealed for funds. Among the donations they received was tithe money. Returning with the funds to their area, they spent them.

They were working in accordance with Spirit of Prophecy counsels, and deserved encouragement and support which church leaders did not wish to grant them.

When Elder G.F. Watson, the Colorado Conference president, heard about this, he wrote a letter to the workers and demanded that they send the tithe back. His logic was exactly that of the NAD policy, enacted in 1992: The tithe belongs to church leadership, and no one else can spend it. However, that viewpoint is not supported either by the Bible or Spirit of Prophecy.

It is church teaching that tithe must go through “the regular channel,” But Ellen White declared that claim to be incorrect.

“Appeal to the people . . . Have this money come direct to your destitute portion of the vineyard. The Lord has not specified any regular channel through which means shall pass.”—*Spalding-Magan (“Unpublished”) Testimonies, 498.*

As usual, Ellen White knew what had happened. The workers had already spent the money and did not know what to do. She encouraged them to keep pressing forward.

But, in addition, Ellen White wrote to the Colorado Conference president.

The Watson Letter, as it is called, is printed on pages 214-215 of the book, ***Unpublished Testimonies***. It is also printed in a special two-part tract set, available from us, entitled, ***The Tithe—1-2 [PG—41-42]***. That tract set contains a great wealth of Spirit of Prophecy quotations on this topic. You will value it highly.

In the Colorado incident, we find an almost perfect parallel to the present situation:

(1) Workers from—not partially but—*totally* independent ministries, who were carrying on a necessary work, told the believers of their work and their needs. / Self-supporting organizations today—controlled, subsidized, subservient, or totally independent—are doing the same.

(2) Tithe money was, and continues to be, given to such ministries.

(3) The conference president demanded that the tithe money be returned to the church. / The North American Division demands that the tithe money be returned to the church.

(4) Ellen White told the conference president that it was perfectly alright for church members to give tithe directly to totally independent ministries, that it need not be returned, that she herself regularly did it, and that she commended others who did it. / It is not difficult to guess what her letter to the NAD would say.

Since we are now on the topic of the Watson Letter, here is a brief analysis of what she told Elder Watson in that letter:

1—Elder Watson should not oppose the giving of tithe money to independent workers, and, in fact, should be quiet about the entire matter (*paragraph 1*).

2—Ellen White had herself not paid tithe into the church for years, but instead had given it to independent and retired workers. She did it because it was right to do, and because God instructed her to do it (*paragraphs 2, 4-5*).

3—She had done this for years, and could testify that it was a proper method of paying the tithe (*paragraphs 2, 5*).

4—In addition, she did not discourage or dissuade others from doing this also, that is, directly supporting self-supporting workers with their tithe (*paragraph 5*).

5—The standard reply by church leaders to the Watson Letter is that “Ellen White could do this because she was a prophet, but no one else should do it.” Yet, in contrast, in this letter we find her commending the faithful believers who were also paying their tithe directly to independent workers. She also said that God has appointed others to pay their tithe in this way, as well as her (*paragraph 5*).

6—She commended those who had given their tithe directly to independent workers, because it was being used “where it is most needed to help to do a work that is being left undone” (*paragraph 5*).

7—According to her statement, there are activities and fields that “have been robbed” of needed means, and this lack should be supplied by sending tithe directly to independent workers (*paragraph 3*).

8—She never reproved others for doing as she did in this matter, but rather commended them (*paragraph 5*).

9—When others asked her opinion, as to whether they too should give their tithe direct to independent workers, she advised them that it was an acceptable practice, if they were so convicted by God to do so (*paragraph 5*).

10—But she also cautioned that no one should make a practice of trying to “gather up the tithe”; that is, asking that others give it to them (*paragraphs 6, 13*). It is a basic Spirit of Prophecy principle that each person should decide for himself where his tithe should go, and then send it there. No one is to make that decision for him. It is a decision between him and God, just as is worship and the choosing of one’s religion. It is wrong for any individual or organization to say that the tithe must go to them! *Beware of anyone who comes, asking for your tithe!* They may present their needs, but they should not be asking for your tithe. It is your sacred responsibility to decide that, and no coercion is to be applied. No one, including church leaders, are to try to “gather up the tithe”; that is, get it exclusively coming to them.

Yet that is exactly what the North American Division policy is trying to do.

11—Those believers who are convinced that they should place their funds with self-supporting workers, rather than with the conference and its salaried workers, should do so (*paragraph 6*).

12—Neither the officers of the church, nor its salaried workers, should seek to dissuade them from paying their tithe outside its own committee-approved channels, nor should it in any way threaten or penalize those who are convicted by the Spirit of God to do so (*paragraphs 1, 3, 5, 6, 7*).

13—When the conference brethren learn of instances in which believers are giving their tithe to independent workers, they should “hold their peace” and be quiet about the matter, not seeking to oppose it (*paragraph 3*).

14—But (and this is important) only those should pay their tithe outside the regular channels who are convicted they should do it (*paragraphs 3, 4, 5, 6*). The One who impresses the heart to pay tithe, will guide His people where they are to pay it. No one

else is to decide it for you. We should pray over our tithe, just as we pray over the proper utilization of all our other talents.

15—The ones who should be supported by paying the tithe directly to them, rather than paying it through regular church channels, are only to be those who are doing the right work, and who are not officially funded by the church in carrying on that work (*paragraph 2*).

16—Tithe given directly by believers to independent, self-supporting workers “is not withheld” (*paragraph 4*). Throughout the Spirit of Prophecy, the consistent teaching is that tithe is “withheld” when it is not paid out at all, and that tithe is “not withheld” when it is paid out.

17—Tithe so given goes directly into “the Lord’s treasury” (*paragraph 4*). This is a very important point. It is alleged, by the leaders, that only that tithe which is paid into the conference offering plates—goes into “the treasury.” But, according to paragraph 4, tithe paid directly to self-supporting workers or organizations also goes into “the treasury.”

18—There is a special factor in considering where the tithe should be sent: “where it is most needed to help to do a work that is being left undone” (*paragraph 5*). Is it a work which God wants done, which is not otherwise being done—either by the official church, its entities, or workers.

19—The tithe of the believers may be given to independent organizations and workers, simply because of a loss of confidence in the main church, its leadership, the direction they are headed, and how they are misappropriating the tithe given them (*paragraph 6*).

20—“Circumstances alter cases.” This is also wise counsel. Only through continual prayer can you know what you are to do in this matter. One missionary project is not as another, and changes often occur. The privilege of paying tithe is to be a thoughtful blessing, not a unthinking routine.

21—In summary of the entire matter, Ellen White stated: “I commend those sisters who have placed their tithe where it is most needed to help to do a work that is being left undone.”

*Here now is the complete text of the Watson Letter:*

Mountain View, California

January 22, 1905

**Elder Watson:**

**My brother, I wish to say to you, be careful how you move. You are not moving wisely. The least you have to speak about tithe that has been appropriated to the most needy and most discouraging field in the world, the more sensible you will be.**

**It had been presented to me for years that my tithe was to be appropriated by myself to aid the white and colored ministers who were neglected and did not receive sufficient properly to support their families. When my attention was called to aged ministers, white or black, it was my special duty to investigate into their necessities and to supply their needs. This was to be my special work, and I have done this in a number of cases. No man should give notoriety to the fact that in special cases the tithe is used in that way.**

**In regard to the colored work in the South, that field has been and is still being robbed of the means that should come to the workers of that field. If there have been cases where our sisters have appropriated their tithe to the support of the ministers working for the colored people in the South, let every man, if he is wise, hold his peace.**

I have myself appropriated my tithe to the most needy cases brought to my notice. I have been instructed to do to this; and as the money is not withheld from the Lord's treasury, it is not a matter that should be commented upon; for it will necessitate my making known these matters, which I do not desire to do, because it is not best.

Some cases have been kept before me for years, and I have supplied their needs from the tithe, as God has instructed me to do. And if any person shall say to me, Sister White, will you appropriate my tithe where you know it is most needed, I shall say, Yes, I will; and I have done so. I commend those sisters who have placed their tithe where it is most needed to help to do a work that is left undone; and if this matter is given publicity, it will create knowledge which would better be left as it is. I do not care to give publicity to this work which the Lord has appointed me to do.

I send this matter to you so that you shall not make a mistake. Circumstances alter cases. I would not advise that any should make a practice of gathering up tithe money. But for years there have now and then been persons who have lost confidence in the appropriation of the tithe who have placed their tithe in my hands, and said that if I did not take it they would themselves appropriate it to the families of the most needy ministers they could find. I have taken the money, given a receipt for it and told them how it was appropriated.

I write this to you so that you shall keep cool and not become stirred up and give publicity to this matter, lest many more shall follow this example.

(signed) Ellen G. White

Our heartfelt sympathies are with the captive organizations. Surely, they need our prayers! Please pray for Amazing Facts, and all the ministries tied closely to the North American Division and General Conference. The lines of control are becoming stronger every day.

Where are we headed? How long before Jesus returns? From every indication we can obtain, determined efforts will be made at the forthcoming 1995 General Conference Session to greatly strengthen (1) conference control over members, and (2) General Conference control over divisions, unions, and conferences. Yet it is the General Conference which is working urgently to promote Celebration worship services, mid-week cell groups, variant doctrinal books, and conference-level disfellowshippings.

My brother, my sister, stand true. We are near the end. Please, Lord Jesus, please, come quickly!

—Vance Ferrell

Amazing Facts has done and continues to do its best to carry on a worthwhile evangelistic work. This study is not about Amazing Facts, but about the determination (and, unfortunately, the success) of the General Conference in bringing all ministries willing to be organizationally linked to it, under ever-stricter leadership controls.

We lament this effort to establish a kingly power in our denomination. Read again our Spirit of Prophecy compilation, *Confederation and Consolidation—Part 1-3 [RS—17-19]*, now in section two of our *Medical/Publishing Tractbook*.

There is not to be a central power, controlling every aspect of the worldwide church, dictating what is and what is not to be done. Consider this statements:

“You know what a confederacy is,—a union of men in a work that does not bear the stamp of pure, straightforward, unswerving integrity.”—*Manuscript 29, 1911 (4 Bible Commentary, 1142)*.

“Consolidation means that all institutions are to be merged into the Battle Creek institutions. For years something of this kind has been proposed by one and another. But according to the light I have had, the plan is wrong.”—*Letter 4, 1895.*

“It would be dangerous to consolidate all our institutions under one head at Battle Creek, and let one institution control all the others. This would prove a curse. The Lord has not designed that Battle Creek should control all these instrumentalities.”—*Manuscript 11, 1895.*

*Please pray for the many ministries which are trying to carry on in spite of great difficulties.*

I felt terribly disheartened yesterday when I received the Amazing Facts letter, announcing their decision to send the tithe on to church leaders. Then, yesterday afternoon, a friend in southern California telephoned. She said she was convicted to call and read me something over the phone. It helped explain the problem I was puzzling over. Here it is:

“Joe was forthright in his witness. Books such as *Creeping Compromise* and *Reaping the Whirlwind* did not mince words against the rampaging apostasy in our midst. This did not endear his ministry to many church administrators . . . The opposition to his godly ministry escalated in proportion to the growing apostasy in our church. Yet Joe strove ever to work with the administrators of God’s church. His board chairman remained the president of the Chesapeake Conference. Joe was deeply grieved by the recent publication by the *Review and Herald* of the book, *The Nature of Christ*, written by one of the associate editors of the Adventist Review. This book attacked Joe’s Bible-based stand on the human nature of Christ and named him and others, including Ralph Larson, Ron Spear, Robert Wieland, Donald Short, Colin Standish, and myself many times.

“Ever accommodating to the needs of the organized church, Joe found that more and more ecclesiastical pressure was exerted upon his ministry as time progressed. What had commenced as a sweet relationship between a self-supporting ministry and the church organization developed into a near battle to resist total control.

“Joe’s great love for, and admiration and support of, the work of fellow self-supporting ministries such as Hartland and Hope International were sources of consternation to some church administrators. Joe ever kept a close personal contact with these ministries by telephone and in person. But little by little he was pressured to resign from the board of Hartland Institute [which he did] in 1992, and the same year to present his final messages at the Hartland camp meeting. Joe found that cooperation with the organization was becoming coercion. Articles for *Our Firm Foundation* written by Amazing Facts evangelists had to be published under pseudonyms, and when the latest graduates from Hartland joined his team, Joe faced stern opposition which he courageously resisted. But he was forced to make no mention of the faithful college which had prepared them for service.

“The four Hartland graduates in his evangelistic team were unable to return to their alma mater to present requested weeks of prayer because of conference bigotry. These and other pressures weighed heavily on the heart of Joe, as did the pressure exerted upon him to cease his 25-year practice of receiving tithe for his valid ministry.”—*Russell Standish, circular letter.*

Elder Joe Crews was recuperating well from a coronary problem when, on the morning of October 10, 1994, he died suddenly in a Seventh-day Adventist hospital.

At the 1889 General Conference Session, the leadership of our denomination was pushing earnestly to make the Seventh-day Adventist Church into a great business corporation, with all entities and workers answerable directly or indirectly to the General Conference headquarters, which at that time was located in Battle Creek, Michigan.

The idea of placing all institutions under a single general manager seemed like a good idea. President O.A. Olsen said it clearly in a keynote address to the Session on October 28:



**“This work as a whole is all one. Why should not our various denominational enterprises be managed by boards, elected by the General Conference?”—1891 General Conference Bulletin.**

Olsen added that the good work should begin by placing all North American publishing houses under General Conference control. On Monday, November 4, a 21-member committee of top leaders was appointed to consider the matter. Two days later, the committee presented a lengthy recommendation, which included this item:

**“That steps be taken at once to form a corporation for the purpose of taking entire control of all our publishing interests, thus bringing the work under one general management.”**

The decision was deferred to the 1891 General Conference Session, at which time the committee said its recommendation was that the work as a whole would be “simplified” if a single entity (the General Conference) had wide-ranging control of the work and the institutions.

Because Ellen White counseled strongly against it, the matter was again put off; this time to the 1895 Session. In the interim, Ellen White sent out warning letters.

**“I have little faith in the large or small confederacy that is being formed. It looks dark and forbidding to me. There is need of great care and wisdom in carrying forward the work.”—Letter 71, 1894, GCB, 18.**

In spite of her warnings, mailed from Australia, the leaders voted to bring all publishing work under Battle Creek control. By 1895, they wanted to take over all other branches of the work as well. But the warnings continued.

**“To my brethren at Battle Creek, I would say, You are not in any condition to consolidate. This means nothing less than placing upon the institutions at Battle Creek the management of all the work, far and near. God’s work cannot be carried forward successfully by men who, by their resistance to light, have placed themselves where nothing will influence them to repent or change their course of action.”—Letter 81, 1896.**

**—A far more detailed historical study, along with many, many Spirit of Prophecy statements, are to be found in our three-part tract set, *Confederation and Consolidation [RS—17-19]*, now available only in section two of our *Medical/Publishing Tractbook*.**

*Here are messages from Ellen White for everyone  
who wants a broader understanding of the tithe —*

When did tithe originate?

*Is it commanded in the New Testament?*

How much of the income does it include?

*What does it mean to withhold it?*

Where can it be paid?

*What is the storehouse and the treasury?*

Who should it not be paid to?

*Who must it not be paid to?*

Are E.G. White's tithe statements consistent?

*How broad is the tithe payer's responsibility?*

What does the Bible say about it?

*What is the second tithe?*

What is it to be used for?

*The  
Truth  
about  
Tithe*

*— A Spirit of Prophecy Analysis*