



2023 1Q Managing for the Master Till He Comes—Lesson 3 The Tithing Contract

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SABBATH

What do you think of the title—The Tithing Contract?

Is tithing a legal requirement? Is the tithing a business contract? Is tithing a business deal?

Or is tithing part of the covenant of grace, a part of the love relationship covenant between the believer and God?

Does it impact you the same way if tithe is a business relationship versus a love relationship?

Consider the difference upon you between these two possibilities: you and God have entered into a legal business contract in which 10% of any profits are God's and 90% are yours, versus you have entered into a love/trust relationship in which everything is God's from the start, but God gives you 90% of all gain to manage as His steward for your own necessities, recreation, charitable giving, etc., and He only retains 10% specifically designated for the advancement of His kingdom on Earth?

Does it make a difference on you to approach tithing in these two ways? What is that difference?

If we approach it as a legal business contract and think that as long as we give our 10% then God is required by the legal contract to continue to use His divine power to bless us with more wealth—what motive might that develop in the heart?

If our tithing is part of a love/trust relationship and everything is already recognized as God's and we experience all gain as blessings from God and He graciously gives us 90% of it retaining only 10% specifically for gospel ministry, what motive does that engender into the heart?

Which way do you think God would have us approach tithing?

SUNDAY

Read second paragraph,

The first mention of tithe in the Bible is in Genesis 14, which tells the story of Melchizedek's meeting with Abram. The last mention of tithe in the Bible recalls the same encounter, but the words "tenth" and "tithe" are used interchangeably (see Heb. 7:1-9). Note in the Hebrews story



that neither Melchizedek nor Christ were of the tribe of Levi, so tithing precedes and follows the specialness of the Levites. Tithing is not exclusively a Jewish custom and did not originate with the Hebrews at Sinai. (2023 1Q SDA Adult Bible Study Guide page 23).

What do you take away from this paragraph?

- This combination of texts, Abram paying tithe and then that event being described later as a tenth is a good way to define that the tithe does indeed mean a tenth or 10%
- What is the significance for us of the fact that tithe was paid to someone not of the tribe of Levi?
 - The lesson makes the case that the tithe is not restricted to the Old Testament and is not a Jewish custom, but is for all believers.
 - Another possible lesson is that this story gives biblical basis that the tithe is not restricted to one single group, denomination, or family, but is to support the advancement of the gospel and be placed wherever the Holy Spirit leads the person to return it, just as Abram was led to do. What are your thoughts about this?
 - Keep this idea in mind as we go through the rest of the week's lesson.

Read the bottom green section:

Why is it important to understand that tithing, like the Sabbath, was not something that originated in the ancient Israelite legal or even religious system? What message should we, who live after the cross, take from this truth? (2023 1Q SDA Adult Bible Study Guide page 23).

What is the difference between the things we find in the Bible that are specifically part of the legal and religious system of ancient Israel and the things that are not?

Can you think of other teachings that were part of ancient Israel, like the Sabbath and tithing, but did not originate with them and are not restricted to their system? And can you think of elements that were restricted to their system?

First, practices that did not originate with ancient Israel and are still healthy for us to practice today?

- Marriage between one man and one woman
- Various duties and responsibilities to family and community—to love
- Work—useful labor given in Eden
- Dominion over and godly development of the Earth
- Ownership of various types of property and managing it as good stewards of God
- Principles of healthy diet—clean and unclean meats, which are based upon the laws of health and not the ceremonial laws, and were established at the Flood when seven of the clean animals were taken onto the ark and only two of the unclean.
- But what about animal sacrifices—they originated before ancient Israel's legal and religious system, why don't we practice those any more but we still advocate for marriage, the Sabbath, tithing, healthy diet, good stewardship etc.?



- Because it isn't simply about when it started, but about its purpose and function. All of the things we carry forward, Marriage, Sabbath, healthy diet, good stewardship, godly management of resources, tithing all have design law functional impact on our health, welfare, and development. The sacrificial system of animals never had any direct functional impact, but served as an object lesson and teaching tool until the reality of Jesus came. When humankind fell into sin, God provided an object lesson to teach them the reality of what sin does and also point them to Jesus as the solution. But that object lesson became perverted with legalism and people came to believe multiple lies, that the animal sacrifice had some saving benefit, that God was pleased with death, that God required offerings be given to Him instead of realizing that the offering was being given by God to us not us to God. In other words, Satan had corrupted that object lesson so that it came to teach the exact opposite of what it was supposed to teach, so it had to be swept away and replaced with the reality of Jesus.

What about the annual feasts? They were specifically given to Israel and were part of their theatrical system of acting out the plan of salvation. Just as we are to participate in the reality of what the sacrifices represented by presenting ourselves a living sacrifice holy and acceptable to God and receive the sacrifice of Jesus via the Holy Spirit into our hearts, but not bring an animal to some temple and kill it, we are also are to participate in the reality of what the annual feasts represented or taught.

- Passover—blood applied to the doorpost and they ate the flesh of the sacrificial animal. We are to eat the Word of God, the flesh, Jesus is the Word made flesh and be won to trust and then open our hearts to receive the life of Jesus “it is no longer I that live but Christ lives in me” which is symbolized by the blood applied to the doorposts, the life is in the blood, we get new hearts and right spirits etc.
- Unleavened Bread—We partake the unleavened bread, meaning we continue to ingest the Word of God unmixed with the errors and selfishness of this world to nurture us and grow
- Wave Sheaf—We recognize Jesus is the wave sheaf and the first fruit with His victory over death and lives as our Savior in heaven.
- Pentecost—We receive the outpouring of the Holy Spirit who applies in our lives what Christ achieved, renewing us and equipping us to carry the gospel forward
- Trumpets—we recognize the call for the church to gather, to cooperate for Christ for His return occurred with the Great Awakening in the late 19th century.
- Atonement—we live in the day of cleansing of the bride, of Jesus finishing His work for the final people on Earth preparing them to meet Him when He comes and we participate with Him being sealed, cleansed, settled beyond being shaken from loyalty no matter what trials come.
- Tabernacles—we look forward to the second coming when Christ makes all things new and we tabernacle with our Savior in an Earth made new.

So we celebrate the ancient feasts by embracing and living out the reality to which those theatrical lessons pointed.



MONDAY

Read from the middle question to the end of the lesson:

Read Deuteronomy 12:5-14. These verses do not indicate that God's children could use their own discretion as to where their tithe was deposited. What principles can we take from these verses for ourselves today?

As members of God's family, we want to understand and practice His will regarding what to do with our tithe. In the biblical narrative, we learn that three times in each year — Passover, Pentecost, and Feast of Tabernacles (Exod. 23:14-17) — God's people were to travel to Jerusalem to bring their tithes and offerings personally and to praise and to worship God. Then the Levites distributed the tithe to their brethren all over the land of Israel (see 2 Chron. 31:11-21, Neh. 12:44-47, Neh. 13:8-14). In harmony with this biblical central storehouse principle, the Seventh-day Adventist Church has designated the local conferences, missions, and unions of churches as storehouses on behalf of the world church, and from which the ministry is paid.

For the convenience of church members, the tithe is brought to the local church, where, as part of their worship experience, members bring their tithes and offerings, though some use online giving. The local treasurers then forward the tithe to the conference storehouse. This system of tithe management, outlined and ordained by God, has enabled the Seventh-day Adventist Church to have a worldwide and growing impact in the world.

Imagine if everyone decided to give their tithe to whomever they wanted to, at the expense of the Adventist church itself. What would happen to our church? Why is that practice, then, such a bad idea and contrary to Scripture? (2023 1Q SDA Adult Bible Study Guide page 24).

What is the message you are hearing from this section?

Do you hear the following message:

- Ancient Israel was not allowed to use their own discretion as to where to place their tithe
- Church members today are not to prayerful consider and use their own discretion as to where to place their tithe
- If you prayerfully, under the guidance of the Holy Spirit place your tithe with any other person or group than the SDA church you are acting contrary to Scripture

Is this the message the lesson is trying to communicate? Is this message what the Bible teaches?

It is always good to go back to the Bible and examine the evidence for ourselves and not allow the lesson or others to tell us what the Bible says.

The lesson referenced Deuteronomy 12:5-14, let's start with 12:1:



These are the decrees and laws you must be careful to follow in the land that the LORD, the God of your fathers, has given you to possess—as long as you live in the land. Destroy completely all the places on the high mountains and on the hills and under every spreading tree where the nations you are dispossessing worship their gods. Break down their altars, smash their sacred stones and burn their Asherah poles in the fire; cut down the idols of their gods and wipe out their names from those places.

You must not worship the LORD your God in their way. [What is the context? These are the first four verses, the next verse is where the lesson starts our quote, but note the context is to ensure that the people did not practice worship like the pagans. Why? What is the issue at hand?] But you are to seek the place the LORD your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go; **there bring your burnt offerings and sacrifices, your tithes and special gifts, what you have vowed to give and your freewill offerings, and the firstborn of your herds and flocks.** [Is this section about tithing, or is it more than tithing? Why does the lesson pick out tithing from this section while ignoring all the other instructions?] There, in the presence of the LORD your God, you and your families shall eat and shall rejoice in everything you have put your hand to, because the LORD your God has blessed you.

You are not to do as we do here today, everyone as he sees fit, since you have not yet reached the resting place and the inheritance the LORD your God is giving you. [What does this mean, not do as everyone sees fit? Why not? What is the context, what is happening? God is taking a group of former slaves, who had many pagan ideas in their minds and practices and is forging them into a cohesive force to resist the pull of the pagan practices FOR THE PURPOSE of keeping open the avenue for Messiah.] But you will cross the Jordan and settle in the land the LORD your God is giving you as an inheritance, and he will give you rest from all your enemies around you so that you will live in safety. Then to the place the LORD your God will choose as a dwelling for his Name—there you are to bring everything I command you: your burnt offerings and sacrifices, your tithes and special gifts, and all the choice possessions you have vowed to the LORD. And there rejoice before the LORD your God, you, your sons and daughters, your menservants and maidservants, and the Levites from your towns, who have no allotment or inheritance of their own. Be careful not to sacrifice your burnt offerings anywhere you please. Offer them only at the place the LORD will choose in one of your tribes, and there observe everything I command you. (Deuteronomy 12:1–14 NIV84). [Is the instruction about not worshiping wherever one pleases primarily about the tithe, or about the animal sacrifices? Why? Because God doesn't want them to participate in pagan fertility worship. He wants them to move past appeasement and cult worship, to true worship of our Creator God who sacrifices Himself for us. Thus, they are to restrict their worship to the places and means God has directed.]

But even more interesting, in this same set of guidelines given by God that the lesson references, we find a specific section on tithing just two chapters later, but the lesson left it out. Let's read these specific set of tithing instructions that are part of this same set of instructions the lesson referenced and consider why the lesson didn't include these, and what it means that the lesson is using Scripture to support their claim that we are not at liberty to decide what to do with the tithe, where to place it, but are required by God to give without thinking.



Be sure to set aside a tenth of all that your fields produce each year. [We had a few tomato plants this year and they produced a lot of tomatoes. But it didn't cross our minds to place 10% of our tomatoes into an offering plate—should we have? Do you think the institutional church would be happy if we did bring a bag of tomatoes to put in the plate? The instruction in Deuteronomy seems to indicate we are to do this. Are we not living according to Scripture if we don't? Or has culture changed, as well as what we recognize as our wealth or income from our work from that of the Hebrews of old?] **Eat the tithe** of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, **so that you may learn to revere the LORD your God always.** [Wait, so we are to eat the tithe ourselves, wow, good news, we feel a lot better realizing that we are to eat the tithe and not give it to the church, as long as we do it with thanks and rejoicing for the Lord. But I thought the tithe was to be given to the church for the church to consume it, why is God telling the worshipper to consume the tithe? What is the purpose of the tithe? It is to advance the gospel—and what is the gospel? The good news—about what? About God—so what is God's purpose in having the ancient Hebrews spend His tithe on items that they consume in worship? What is God contrasting? What had He told them not to do? God is contrasting Himself with the false gods of Egypt and the pagan cults all around them. All false systems of gods that make up rules and inflict punishment upon sinners for rule-breaking. As such the sinner, the worshiper, is required to bring gifts and offerings to the offended god to appease the wrath of the God, or to pay for their sins, or to influence the god to forgive or give blessings. The more costly the gift, the greater the influence on the offended god. Thus pagan worship often devolved into human and infant sacrifice because nothing was more valuable than one's firstborn son. But God is demonstrating by action that He is NOT like the pagan gods, that He gives of Himself for us, we don't bring things to Him to buy Him off, or influence Him. So God specifically directed that the tithe, which was understood to be His, would be used for the people to buy and consume items in worship of God—and the people learn that God is good! The tithe was used in this way to advance the gospel, the good news about God!] But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away), then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose. Use the silver to buy whatever you like: cattle, sheep, **wine or other fermented drink**, or anything you wish. Then you and your household shall eat there in the presence of the LORD your God and rejoice. [What did God instruct them to do with the tithe? Why isn't the lesson applying this as a rule that we are to do today? Not only does it instruct to use the tithe to buy fermented drink and other staples, but the worshiper is to consume it, not merely give the silver to the church. Do you see some inconsistency in how the Bible is being used, picking texts that support a certain conclusion while excluding others? What do you think these texts mean and how do they apply to us today?] **And do not neglect the Levites** living in your towns, for they have no allotment or inheritance of their own. **At the end of every three years, bring all the tithes of that year's produce and store it in your towns**, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your



hands. [So if we use these instructions to ancient Israel as the sole basis of our tithing method the tithe is to be given to the church every three years, with the other two years being used for the celebration of God by the members. Thoughts?] (Deuteronomy 14:22-29 NIV84).

How do we understand the issue of buying whatever they want including fermented wine and celebrating before the Lord?

What happens to wine without refrigeration or vacuum sealing? It either ferments or turns to vinegar.

Fermented wine was a common drink of the day. God is not endorsing drunkenness, in fact the Bible specifically warns against drunkenness. But God is meeting people in the reality in which they live. They routinely drank weak fermented wine and God was telling them, in this context, whatever they prefer to drink with their meals, that drink is a gift from God and is to be used to rejoice in the Lord and experience the reality that God is good, God gives of Himself to bless and uplift us. It is that simple. It would be an error to use this text to make a case for or against alcoholic beverages.

Is tithe a measure of our righteousness, our faithfulness to God?

Did those who demanded Christ be crucified pay tithe? Even on the herbs in their garden (Luke 11:42).

The fact that the betrayers of Jesus paid tithe does not mean that tithe is not part of a healthy relationship with God, only that it cannot be used as a measure of our relationship with God.

What is the purpose of the tithe? What is it to be used for? For advancing the gospel of Jesus Christ.

To whom is the tithe to be given?

If you lived 1000 years ago, during the Dark Ages, to whom would you pay your tithe? Would you be advancing the gospel by giving it to the Roman Church?

What about today? Would God have His tithe given to institutions or organizations that are misrepresenting Him, especially if there are other organizations that are advancing the true gospel?

Do we have a responsibility to evaluate where we pay our tithe, or should we blindly pay it to the organization of our upbringing?

One of the founders of the SDA church wrote this:

“There are ministers' wives... who have been devoted, earnest, whole-souled workers, 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 wages. I tell them to go forward and all such



decisions will be revised. The Word says, "The labourer is worthy of his hire." Luke 10:7. When any such decision as this is made, I will, **in the name of the Lord**, protest. **I will feel it 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, hunting for souls, fishing for souls.**{DG 106.1}

It has been presented to me for years [by whom?] that my tithe was to be appropriated by myself to aid the white and colored ministers who were neglected and did not receive sufficient [income to] properly to support their families... {2MR 99.3}

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, [wait, it wasn't being given to the organized church, yet was not withheld from the Lord's treasury, why?] 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. {2MR 99.5}

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... {2MR 100.1}

Did you notice that this person believed that her tithe was to go directly to people who were not employed by the institutional church, but who were promoting the true gospel message? And in doing so she was 1) acting at God's direction and 2) the money was going into God's treasury, i.e. storehouse?

What do you think?

I think the gospel would advance much more rapidly if every person took seriously the responsibility of where they place their tithe. This would require of them to study and determine what is the true gospel of Jesus Christ, and then examine where they are placing their tithe and decide, is that organization advancing the true gospel, not just promoting a legal list of doctrines or rules that we may very well agree with, but do they say of God what is right? Do they teach the truth about God's character, methods, and design laws and what methods do they practice in how they run their organizations and how they treat others?

If people did this, it would change the people giving tithe to become more effective in their own lives and the gospel would lighten the world!



TUESDAY

What is the purpose of the tithe? There are two reasons, one, is to advance the gospel—and the second is described in the third paragraph,

Tithing is important because it helps us establish a relationship of trust with God. To take one-tenth of your income and “give it away” (though, technically, it belongs to God anyway) truly takes an act of faith, and only by exercising faith will your faith grow. (2023 1Q SDA Adult Bible Study Guide page 25).

This is a great point, our faith and trust in God grows through exercise. Tithing is one way to help us practice faithfulness to God and experience greater faith and trust in God.

WEDNESDAY

The lesson asks the question whether we should pay tithe on the gross or the net income. What do you think of the question?

The lesson goes on to argue that tithe should be paid on the gross income, what do you think of this?

Does the directions of Paul from Romans 14 apply to the question of gross or net tithing?

Accept him whose faith is weak, without passing judgment on disputable matters. One man’s faith allows him to eat everything, but another man, whose faith is weak, eats only vegetables. The man who eats everything must not look down on him who does not, and the man who does not eat everything must not condemn the man who does, for God has accepted him. Who are you to judge someone else’s servant? To his own master he stands or falls. And he will stand, for the Lord is able to make him stand. One man considers one day more sacred than another; another man considers every day alike. **Each one should be fully convinced in his own mind** (Romans 14:1-5 NIV84).

What is the point here? What does it mean if one has great faith then they can eat anything but if one has weak faith then they should eat only vegetables? Is this talking about the laws of health, dietary health, or something else?

It is talking about the heart, mind, and conscience. In Paul’s day, meat sold in the market was often the butchered meat from animals sacrificed to pagan gods. Some of the believers were afraid that eating the meat sacrificed to pagan gods would give those gods power over the one who ate the meat. Paul is saying if you have mature faith you know pagan gods are nothing but wood and stone and cannot affect the nutritional quality of the meat, and that the demonic forces behind the wood and stone have no power over those protected by God. Thus the mature in faith can eat the food without fear or worry. But, for those of immature faith, who still have superstitious fears in their mind, and by eating such



meat would feel guilty, afraid, or believe that the demons or false gods have some power over them, then it is better not to eat. The problem is not with the meat, the problem is with the beliefs about the meat. One of Satan's powers is lies, is getting falsehoods into our minds and hearts that disrupt our unity with God. This is why the truth sets us free.

The children are fearful of making mistakes and they want simple lists of rules to behaviorally obey, like don't eat meat offered to idols, so that they can feel safe. They don't have to think, comprehend, understand, and they don't mature and develop. But God wants us to mature and develop, so He wants every person to be fully persuaded in their own mind.

This applies to the tithe, if a person pays on the net, but they believe that in doing so they are cheating God, the problem isn't the amount of tithe, but the choice to do something they believe is cheating. That choice will cause them to experience guilt, fear, shame, and harm their relationship with God. Conversely, another person who believes that they tithe only on what they receive and they do so with an honest heart, then they may tithe on the net without any damage to their character or relationship with God.

Why do you think the lesson makes such a hard case for mindless paying of tithe on the gross and only to the organized church?

The last sentence in the lesson is a quote from EGW which reads:

“Everyone is to be his own assessor and is left to give as he purposes in his heart.” — Ellen G. White, Testimonies for the Church, vol. 4, p. 469.

Would that suggest that we are to mindlessly give what the organized system has told us, or that we are to evaluate for ourselves under the guidance of the Holy Spirit with a clear conscience what we are to return in tithe and also what we are to give in offerings?

Why is this important? Does it make a difference to our own development if we give mindlessly to obey rules, to avoid guilt, to avoid legal trouble, versus we give because we know and love God and we have thoughtfully calculated what is right to give?

THURSDAY

The lesson states the following:

This week we have reviewed several of the constituent elements of the tithe:

1. The amount — which is a tenth, or 10 percent, of our income or increase.
2. Taken to the storehouse — the place from which the gospel ministers are paid.
3. Honoring God with the first part of our income.
4. Used for the right purpose — the support of the ministry.



It is our responsibility as church members to uphold the first three items; it is the responsibility of the storehouse managers to make sure that the tithe funds are used properly. (2023 1Q SDA Adult Bible Study Guide page 27).

Do you agree or disagree?

It is true that whatever organization receives funds from donors, once those funds are received those with management responsibilities for that organization are responsible for how those funds are used.

However, does that mean those who donate to various organizations have no responsibility to assess how the organization they are donating to is using the funds?

Do we have a responsibility to use our tithes to support the gospel in the most effective way we understand the gospel is being advanced? And does that mean prayerful and intelligent consideration of where to place our tithe?