

Sabbath School Lesson #3 – The Tithing Contract – 14-20 January 2023

Christ would have us settle the tithe question. We read this in Malachi: “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).

Sunday: Tithe Equals a Tenth – What is the basis of tithing and is it still binding? First, tithe is based on the right of property. God created all things; they are His. “The earth is the Lord’s and the fullness thereof; the world, and they that dwell therein” (Psalm 24:1). “For every beast of the forest is Mine, If I were hungry, I would not tell thee; for the world is Mine, and the fullness thereof” (Psalm 50:10-12). “The silver is mine, and the gold is mined, saith the Lord of hosts” (Haggai 2:8). We may gain some of this world’s goods for ourselves, but it is God who gives us power to get wealth (Deuteronomy 8:18); it is He that “giveth us all things richly to enjoy” (1 Timothy 6:17). Without God, we could not exist a single moment; we are utterly dependent on Him for “life, and breath, and all things” (Acts 17:25). But, as with time, so with property, God has reserved a portion for Himself. That which He claims is one-tenth; the other nine-tenths He places entirely at our disposal. We may and should devote a portion of this to the Lord, and hold it all subject to His call; but we have nothing to do with any part of the tithe, except to pass it over to the Lord. In Leviticus 27:30 we read: “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.” Compare this verse with the fourth commandment: “The seventh day is the Sabbath of the Lord thy God; in it thou shalt not do any work” (Exodus 20:10). The same words are used concerning the tithe that are used in regard to the Sabbath, and it must, therefore, be equally sacred as it is with the Sabbath. “It is the Lord’s.” Since the tithe belongs wholly to God, it needs no argument to prove that if we use it, or any part of it, ourselves, 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 in offerings” (Malachi 3:8). Second, the tithe did not originate with the Jews. The first recorded instance of tithing is that of Abraham, when he was returning with all the goods of the city of Sodom which he had received from the kings who had carried it away. The king of Sodom went out to meet him, and Melchizedek, also, king of Salem, or Jerusalem, and priest of the Most High God, met him, bringing bread and wine. Melchizedek blessed Abraham, and to him, as God’s priest, Abraham gave tithes of everything. Note the words: “He gave him tithes of all” (Genesis 14:20). Then the king of Sodom said to Abraham, “Give me the persons, and take the goods to thyself” (Genesis 14:21). But Abraham would not seem to be under any obligation to the king of Sodom, and he said: “I have lift up mine hand unto the Lord, the most high God, the possessor of heaven and earth, that I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldst say, I have made Abram rich” (verses 22-23). Of the young men who were with him, however, Abraham said, “let them take their portion” (verse 24), that is, they were entitled to what they had eaten while engaged in the work. Here we learn: (1) That Abraham tithed all that he captured from the kings, giving the tithe to the Lord’s representative; and (2) That he did not recognise the tithe as belonging to the king of Sodom at all; for he was not taking anything from him, in paying tithe on the property. When the king of Sodom’s property came into the hands of Abraham, and therefore belonged to Abraham by right of capture, he used his right to give to the Lord that which belonged to Him, and then returned the rest to the original owner. Third, since the tithing system, like the Sabbath, existed before the Jewish dispensation, it also must exist still. In Matthew 23:23, Christ said: “Woe unto you, scribes and Pharisees, hypocrites! for 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.” He did not rebuke them for paying tithes, for He plainly says that they ought to do so; He rebuked them for their hypocrisy, neglected other duties.

Monday: Where Is the Storehouse? – How must we answer the Lesson writer: ‘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?’ It is not for the Church to require people to pay tithe. In Christ’s day, “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” {DA 616.3}. “The tithe is the Lord’s” (Leviticus 27:30) and with Him alone people must do in the matter of tithes. Just as whether the first fruits meant for the Levites (Deuteronomy 18:1-4) be also given to the self-supporting non-Levites (2 Kings 4:42-44) is a matter for the Lord, so is the tithe a matter for the Lord to decide. Whether or not a person will pay the Lord’s tithe to Him, is a matter for him alone to decide, just the same as whether he will worship God at all, and as whether he will keep the Sabbath or not. The Lord’s storehouse is not a single place, but wherever there is a need in the vineyard of the Lord, there is the Lord’s storehouse. We are told: “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” – EG White {6T 447.2}. To whom shall I pay tithe? To those to whom is committed the charge of the Lord’s work; whether the regular lines or the self-supporting ministries. We find a non-Levite, Elisha, receiving “first fruits” (2 Kings 4:42-44). Paul, a self-supporting missionary, not only received means (Philippians 4:15) but approved receipt by others (1 Timothy 5:17-18; 1 Corinthians 9:13-14). Pay the Lord’s tithe to those who you know are truly standing as the Lord’s representatives to spread the knowledge of His truth. Leaders are counselled: “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” {23LtMs, Lt 32, 1908, par. 17}.

Tuesday: The Purpose of Tithing – What should be paid out of the tithe fund? “In commissioning His disciples to go ‘into all the world, and preach the gospel to every creature,’ 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. This is God’s means of exalting man. It is just the work which he needs, for it will stir the deepest sympathies of his heart and call into exercise the highest capabilities of the mind” {4T 472.3}. “The tithe is set apart for a special use. It is not to be regarded as a poor fund. It is to be especially devoted to the support of those who are bearing God’s message to the world; and it should not be diverted from this purpose” {RH December 1, 1896, par. 25}.

Wednesday: Tithing on the Gross or the Net Income? – “Everyone is to be his own assessor and is left to give as he purposes in his heart. But there are those who are guilty of the same sin as Ananias and Sapphira, thinking that if they withhold a portion of what God claims in the tithing system the brethren will never know it” {4T 469.1}. “Honour the Lord with thy substance and with the firstfruits of all thine increase” (Proverbs 9:3). One is duty bound to tithe the whole of his “increase” (Deuteronomy 14:22), all that comes into his hand to be called his own; but it is self-evident that the amount necessarily expended in securing that income must be deducted from it. If a man’s annual gross income is £11,000, and he has expended £3,000 for help and materials, his increase is only £8,000. A strict tithe does not demand that he should tithe the £11,000, but only the £8,000. “If any of you lack wisdom, let him ask of God” (James 1:5) and “God shall reveal even this unto you” (Philippians 3:15).

Thursday: An Honest or Faithful Tithe – Would EG White say we send tithe to regular lines regardless of its usage and what was her example? “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?” {15LtMs, Ms 34, 1900, par. 86}. “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” {3T 553.2}. “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” {16LtMs, Lt 60, 1901, par. 18}. “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” {20LtMs, Lt 267, 1905, par. 4}. “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” – *ibid* {1905, par. 5}.