

# The Tithing System



Week Seven

## inTro



Read This Week's Passage:  
Malachi 3:1–10

### THE FUEL THAT CAUSED RAPID EXPANSION

When they were first married, the Whites sold nearly all they had so they could print books and periodicals. James often laid railroad tracks or cut grass by hand to earn just a few dollars. Their diet was very limited. They couldn't afford potatoes or butter. Beans were a staple in their house, much to the dismay of Uriah Smith, who lived with the Whites in 1852. At age 20, Smith sacrificed a very lucrative job to join the unpaid team helping James White publish the *Advent Review and Sabbath Herald* biweekly. These early pioneers endured trying times because they valued their message above all else.

In the mid-1850s, J.N. Andrews and J.N. Loughborough moved their families to Iowa to spread the gospel in the new farming community, but shortly after arriving, they both stopped their full-time ministry and resorted to manual labor to support their families. The preachers were startled when the Whites unexpectedly arrived in the coldest part of winter. After some deep heart searching, both men returned to preaching. Ministry was very difficult without a system to provide financial support.

The church didn't officially adopt Systematic Benevolence, a plan in which believers gave every week to support the preachers, until 1859. These offerings weren't necessarily a tenth of their income as we're accustomed to today; tithe didn't support ministers until 1878. As the tithing system was adopted, the church rapidly spread to other continents. This week's lesson will explore the reasons to give our tithes and offerings to support God's work.



## **inScribe**

Write out Malachi 3:1–10 from the translation of your choice. If you're pressed for time, write out a portion of the primary passage. You may also rewrite the passage in your own words, or outline or mind-map the chapter.



Go back to your scribed text and study the passage.

**Circle** repeated words/phrases/ideas

**Underline** words/phrases that are important and have meaning to you

Draw **Arrows** to connect words/phrases to other associated or related words/phrases

What special insights do your marks seem overall to point to?

Memorize your favorite verse. Write it out multiple times to help with memorization.

Seventh-day Adventists were slowly led to the biblical model of tithes and offerings over a period of two decades. What does this teach us about how God reveals truth to us?



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## SYSTEMATIC BENEVOLENCE

Systematic Benevolence, the system of offerings that the Adventists used for almost two decades just after the church was founded, was based primarily on 1 Corinthians 16:2 and 2 Corinthians 9:5–7. J.N. Andrews, James White, and J.B. Frisbie were key in developing this system, which instructed men to set aside between five and twenty-five cents, women to set aside between two and ten cents, and those who owned property to set aside between one and five cents for every \$100 in property they owned. This money was to be used to spread the three angels' messages.

Ellen White was in favor of the plan and wrote in 1859 that “there is order in heaven, and God is well pleased with the efforts of His people in trying to move with system and order in His work on earth. . . . God is leading His people in the plan of systematic benevolence” (*Testimonies for the Church*, vol. 1 [1855], 191). James White promoted the plan in the *Review* and many people adopted it, but God still had more to teach His people.

In 1876, D.M. Canright published two articles in the *Advent Review and Sabbath Herald* showing from the Bible that that God requires His people to give one tenth of their income. Canright's articles paid special attention to Abraham and his family paying tithe in Genesis and the tithing requirements of the Mosaic law (Gen 14:20; 28:22; Lev. 27:30–32). The General Conference convened a special session that same year to discuss this matter and voted that they would not only accept the change but would also prepare a tract to explain it. James White, D.M. Canright, S.N. Haskell, J.N. Andrews, and Uriah Smith wrote the tract, which taught that believers should return 10 percent of their income (a tithe) to God and give free will offerings in addition to this 10 percent.

The third chapter of Malachi had a huge influence on the direction the church took regarding its system of financial support—decisions that still impact us today. This passage of scripture is one of the clearest in highlighting the importance of returning tithes and offerings to God and revealing our guilt when we withhold resources from God. It also promises profound blessings to those who are faithful to God—blessings that our church has benefitted from greatly since adopting this practice. Implementing the biblical model of tithes and offerings has financially fueled the global mission of the church, the preaching of the gospel, the sending of missionaries, and the planting of churches all around the world. Today, those who believe in the mission and the message of the Seventh-day Adventist Church will be faithful with tithes and offerings so that we may see God's work prosper.

The message of Malachi is an invitation to return to God in a time of severe backsliding. The book of Malachi was most likely written after 515 B.C. while the Persian Empire was still in power. Malachi references the temple and its ceremonies, indicating that the temple (cont. on p. 61)

A STEWARDSHIP WITNESS

God gave us the tithing system as a gift. Not only does it enrich our faith but it also supports God’s work on earth. The tithe is holy and belongs to God; to withhold it is to rob Him, and robbing God has dire consequences. Malachi 3:8 is very clear with both the question it poses and the answer it provides: Will a man rob God by withholding tithe and offerings and get away with it? No, certainly not.

God holds us accountable for only the truths we know (Acts 17:30). The truth about tithing goes back to the days of Abraham; the Israelites (for whom Malachi was written) certainly knew better than to withhold their giving. This is why God called them out so pointedly, for they were robbing Him. However, the early Adventists didn’t know the importance of the practice, so God allowed time for them to grow in their understanding of this truth before holding them accountable for its application.

Malachi 3:9 reveals that robbing God results in a curse, which in the Israelites’ case was crop failure (v. 11). This warning is followed by a promise in verse 10: when we faithfully bring all the tithes into God’s house, He will pour out such a great blessing that there will not be enough room to receive it all.

Verse 12 furthers this promise, saying “all nations will call you blessed.” God wants His people to be witnesses in the area of stewardship. When we recognize God in our tithes and offerings as the Giver of wealth, He in turn blesses us all the more, which is a witness to others. Tithing is not something we do to gain more wealth. We do it because we love God and recognize that all that we have belongs to Him. He has given us the ability to work and blesses us in so many different ways. Returning 10 percent is a simple recognition of God’s provision in our lives. God blesses us so that we can bless others (Gen. 12:2). Giving our tithes and offerings for the advancement of God’s work shows that we are sharing the blessings God has given us for others’ benefit. Faithfulness in tithes and generosity in offerings is one way to set the tone for an outward-focused life motivated by gratitude to God.

It is interesting to note that some great businessmen in modern history have ascribed their prosperity to being faithful in returning tithe. John D. Rockefeller, famous oil tycoon and the world’s first billionaire, began tithing when he was earning only \$3.50 a week. Other extremely wealthy industrialists such as H.J. Heinz of the condiment company, H.P. Crowell of Quaker Oats, J.L. Kraft of Kraft Foods, F.W. Woolworth of Foot Locker, William Wrigley of Wrigley’s chewing gum, and William Colgate of Colgate toothpaste and soaps, all put God first in their finances and found that tithing was a blessing to both themselves and the businesses they founded.



inTerpret

After looking at your scribed and annotated text, what special insights do your marks seem to point to overall?



What questions emerge after studying this passage? What parts are difficult?

What other principles and conclusions do you find?

How has God blessed you when you have given?



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## inSpect



What relationship do the following verses have with Malachi 3:1–10?

Proverbs 3:9, 10  
Leviticus 27:30, 32  
Genesis 14:18–20  
Numbers 18:20, 21  
Nehemiah 13:10–13  
Deuteronomy 8:17, 18  
Deuteronomy 12:5, 6  
2 Chronicles 31:4–6, 12–16  
1 Corinthians 9:13, 14  
2 Corinthians 9:7

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What other verses/promises come to mind in connection with the primary passage?

(Cont. from inGest, p. 59):

had been rebuilt and was functioning again (Mal. 1:7–10; 2:11; 3:1). He exposes the unfaithfulness of God's people during this time and challenges his audience to return to faithfulness regarding intermarriage with idol worshippers, corruption of the priesthood, and robbing God of tithes and offerings. Just as God was eager to bless His people in Malachi, so God wants to bless His people today if we will be faithful to Him.

Review your memorized verse from Malachi 3:1–10.

# A THOUSAND WAYS TO PROVIDE

God gave His life for us on the cross; returning 10 percent of what we earn is the least we can give Him. The better we understand Jesus’ sacrifice, the more we realize that any gift we give is like a tiny drop of water compared to the ocean of God’s love. And the more we drink of God’s love the more we want to give in response. Jesus promises in Matthew 6:33 that when we seek God and His righteousness first, our heavenly Father will take care of us. The key is to get our priorities right and place God first.

Malachi 3 expounds on a key aspect of God’s character that is often overlooked: His desire to show His strength on our behalf. We often focus on Christ’s humility, which is frequently emphasized in Scripture, but there is a strong side of God that takes pleasure in blessing His people in visible ways. 2 Chronicles 16:9 supports this idea, saying God searches the earth for people through which He can show His strength. When we give our tithes and freewill offerings, we give God a chance to do amazing things in our lives that will strengthen our faith and be a powerful witness to others. When we keep everything for ourselves, we rob God of two things: the resources that belong to Him, and His opportunity to show Himself strong through us. Those who do not return tithes and offerings are doubly guilty of robbing God. We also rob ourselves when we aren’t faithful in our giving, for we miss out on the faith-building experiences God will lead us through when we put Him first.

God challenges us to test His faithfulness by returning an honest tithe. It’s our privilege to experience His blessings in response to our giving—blessings so abundant that we can’t receive all of it (Mal. 3:10). This isn’t a prosperity gospel (a teaching that says we are guaranteed riches when we follow God) since it doesn’t specify what form the blessings will come in. For Israel, it likely would have been a bountiful harvest, but today, these blessings can come in many forms. They are not restricted to financial ones.

Sadly, God’s desire to bless us is often greater than our desire to be faithful to Him. Malachi 3 identifies two motivations for giving to God: sustaining the provisions in the house of God, and experiencing God’s generosity toward those who give. The former is the result of what is physically brought and the latter is the result of what God will do in response. Have you ever tested God’s faithfulness? Have you ever made a sacrifice but seen God come through and bless you in ways you couldn’t have imagined? God “has a thousand ways to provide for us of which we know nothing” (Ellen White, *The Ministry of Healing* [1905], 481). If tithing is a habitual part of our lives, receiving blessings will be as well! We know from Malachi 3:2, 3 that Jesus is coming back and those whom He will take with Him to heaven are those who have been refined and purified in the refiner’s fire. Returning a faithful tithe is one method Jesus uses to refine our characters and prepare us for His return.



inVite

Meditate on the primary passage again and look for where Jesus is.



What does Jesus’ sacrifice teach us about true giving?

How do you see Jesus differently or see Him again?

What is He saying to you personally through these texts?

Prayer Response:



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Review the memory verse.  
How does it apply to your  
life this week?

After this week's study, what are  
some personal applications you  
are convicted of in your life?

What are some practical  
applications you must make in  
your school, family, workplace,  
and church life?



Read more inSight from the  
Spirit of Prophecy at  
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## A TEST OF GRATITUDE AND LOYALTY

“Honor the Lord with thy substance, and with the first fruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine.”

“This scripture teaches that God, as the Giver of all our benefits, has a claim upon them all; that His claim should be our first consideration; and that a special blessing will attend all who honor this claim.

“Herein is set forth a principle that is seen in all God’s dealings with men. The Lord placed our first parents in the Garden of Eden. He surrounded them with everything that could minister to their happiness, and He bade them acknowledge Him as the possessor of all things. In the garden He caused to grow every tree that was pleasant to the eye or good for food; but among them He made one reserve. Of all else, Adam and Eve might freely eat; but of this one tree God said, ‘Thou shalt not eat of it.’ Here was the test of their gratitude and loyalty to God.

“So the Lord has imparted to us heaven’s richest treasure in giving us Jesus. With Him He has given us all things richly to enjoy. The productions of the earth, the bountiful harvests, the treasures of gold and silver, are His gifts. Houses and lands, food and clothing, He has placed in the possession of men. He asks us to acknowledge Him as the Giver of all things; and for this reason He says, Of all your possessions I reserve a tenth for Myself, besides gifts and offerings, which are to be brought into My storehouse. This is the provision God has made for carrying forward the work of the gospel.

“It was by the Lord Jesus Christ Himself, who gave His life for the life of the world, that this plan for systematic giving was devised. He who left the royal courts, who laid aside His honor as Commander of the heavenly hosts, who clothed His divinity with humanity in order to uplift the fallen race; He who for our sake became poor that we through His poverty might be rich, has spoken to men, and in His wisdom has told them His own plan for sustaining those who bear His message to the world.—The Review and Herald, February 4, 1902.” (Ellen White, *Counsels on Stewardship* [1940], 65, 66.)



Share insights from this week's memory verse and Bible study as well as any discoveries, observations, and questions with your Sabbath School class (or Bible study group). Consider these discussion questions with the rest of the group.



Do you think so few tithe regularly because there's no direct or immediate punishment for robbing God? Or does it just come down to selfishness and laziness?

Why does God sometimes have conditions for His blessings?

Why does God still expect us to return a faithful tithe and offering, regardless of how it is used by those entrusted with it?

Can we still receive blessings through giving tithe even if we don't honor God in every other area of our lives? Why or why not?

How can we overcome the mindset that all our money is ours and we can choose what we do with it?

What other ways are we impacted when we rob God of tithes and offerings?

What other ways is God affected when we rob Him of tithes and offerings?