

Lesson 3

The Tithing Contract

Sabbath Afternoon, January 14

The Lord has given His people a message for this time. It is presented in the third chapter of Malachi. How could the Lord present His requirements in a clearer or more forcible manner than He has done in this chapter?

All should remember that God's claims upon us underlie every other claim. He gives to us bountifully, and the contract which He has made with man is that a tenth of his possessions shall be returned to God. The Lord graciously entrusts to His stewards His treasures, but of the tenth He says: This is Mine. Just in proportion as God has given His property to man, so man is to return to God a faithful tithe of all his substance. This distinct arrangement was made by Jesus Christ Himself.—Testimonies for the Church, vol. 6, p. 384.

All the good things we have are a loan from our Saviour. He has made us stewards. Our smallest offerings, our humblest services, presented in faith and love, may be consecrated gifts to win souls to the service of the Master and to promote His glory. The interest and prosperity of Christ's kingdom should be paramount to every other consideration. Those who make their pleasure and selfish interest the chief objects of their lives are not faithful stewards.

Those who deny self to do others good, and who devote themselves and all they have to Christ's service, will realize the happiness which the selfish man seeks for in vain. . . .

Christians forget that they are servants of the Master; that they themselves, their time, and all that they have belong to Him.—Testimonies for the Church, vol. 3, pp. 397, 398.

While the people are looking for earthly good, Jesus points them to a heavenly reward. But He does not place it all in the future life; it begins here. The Lord appeared of old time to Abraham and said, "I am thy shield, and thy exceeding great reward." Genesis 15:1. This is the reward of all who follow Christ. Jehovah Immanuel—He "in whom are hid all the treasures of wisdom and knowledge," in whom dwells "all the fullness of the Godhead bodily" (Colossians 2:3, 9)—to be brought into sympathy with Him, to know Him, to possess Him, as the heart opens more and more to receive His attributes; to know His love and power, to possess the unsearchable riches of Christ, to comprehend more and more "what is the breadth, and length, and depth, and height; and to know the love of Christ, which passeth knowledge, that ye might be filled with all the fullness of God" (Ephesians 3:18, 19) —"this is the heritage of the servants of the Lord, and their righteousness is of Me, saith the Lord." Isaiah 54:17. —Thoughts From the Mount of Blessing, p. 34.

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 bloodstained banner of Prince Immanuel, that they may show their dependence and accountability to God, by returning to His treasury a certain portion as His own. This is to be invested in supporting the missionary work which must be done to fulfill the commission given to them by the Son of God just before He left His disciples.—Evangelism, p. 249.

Sunday, January 15: Tithe Equals a Tenth

[T]he 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. Abraham paid tithes to Melchizedek, the priest of the most high God. Genesis 14:20. . . . As the Israelites 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.

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, p. 525.

Jacob awoke from his sleep in the deep stillness of night. The shining forms of his vision had disappeared. Only the dim outline of the lonely hills, and above them the heavens bright with stars, now met his gaze. But he had a solemn sense that God was with him. . . .

Jacob set up a memorial of God’s mercy, that whenever he should pass that way he might tarry at this sacred spot to worship the Lord. And he called the place Bethel, or the “house of God.” With deep gratitude he repeated the promise that God’s presence would be with him; and then he made the solemn vow, “If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father’s house in peace; then shall the Lord be my God: and this stone, which I have set for a pillar, shall be God’s house: and of all that Thou shalt give me I will surely give the tenth unto Thee.”

Jacob was not here seeking to make terms with God. The Lord had already promised him prosperity, and this vow was the outflow of a heart filled with gratitude for the assurance of God’s love and mercy. Jacob felt that God had claims upon him which he must acknowledge, and that the special tokens of divine favor granted him demanded a return.”—Patriarchs and Prophets, p. 187.

It is part of your work to teach those whom you bring into the truth to bring the tithe into the storehouse as an acknowledgment of their dependence on God. They should be fully enlightened as to their duty to return to the Lord His own. The command to pay tithe is so plain that there is no semblance of excuse for disregarding it. If you neglect to give the new converts instruction on this point, you leave undone a most important part of your work. —Letter 51, 1902.

“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 portion of man’s time and of his means, and no man could, without guilt, appropriate either for his own interests. —Patriarchs and Prophets, p. 525.

Monday, January 16: Where Is the Storehouse?

Instruction has been given me that there is a withholding of the tithe that should be faithfully brought into the Lord's treasury for the support of ministers and missionaries who are opening the Scriptures to the people and working from house to house. The work of evangelizing the world has been greatly hindered by personal selfishness. Some, even among professing Christians, are unable to see that the work of the gospel is to be supported by the means that Christ has given them. Money is needed in order that the work done all over the world may be carried forward. Thousands upon thousands are perishing in sin, and a lack of means is hindering the proclamation of the truth that is to be carried to all nations and kindreds and tongues and people. There are men ready to go forth as the Lord's messengers, but because of a lack of means in the treasury they cannot be sent to the places where the people are begging for someone to come and teach them the truth.

There are many in our world who are longing to hear the word of life. But how can they hear without a preacher? And how can those sent to teach them live without support? God would have the lives of His workers carefully sustained. They are His property, and He is dishonored when they are compelled to labor in a way that injures their health. He is dishonored, also, when for lack of means workers cannot be sent to destitute fields. —Testimonies for the Church, vol. 9, p. 52.

[W]hen men disregard the claims of God, plainly set before them, the Lord permits them to follow their own way, and reap the fruit of their doings. 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.—“A Test of Gratitude and Loyalty,” Review and Herald, February 4, 1902.

This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation. And He desires us to give regularly and systematically. . . . Let each regularly examine his income, which is all a blessing from God, and set apart the tithe as a separate fund, to be sacredly the Lord's. This fund should not in any case be devoted to any other use; it is to be devoted solely to support the ministry of the gospel. After the tithe is set apart, let gifts and offerings be apportioned, “as God hath prospered” you. . . .

This message has lost none of its force. It is just as fresh in its importance as God's gifts are fresh and continual. There is no difficulty in understanding our duty in the light of this message, given through God's holy prophet. We are not left to stumble along in darkness and disobedience. The truth is plainly stated, and it can be clearly understood by all who wish to be honest in the sight of God. A tithe of all our income is the Lord's. He lays His hand upon that portion which He has specified that we shall return to Him, and says, I allow you to use My bounties after you have laid aside the tenth, and have come before Me with gifts and offerings.—Counsels on Stewardship, pp. 80, 82.

Tuesday, January 17: The Purpose of Tithing

The payment of the tithe was but a part of God's plan for the support of His service. Numerous gifts and offerings were divinely specified. Under the Jewish system the people were taught to cherish a spirit of liberality both in sustaining the cause of God and in supplying the wants of the needy. For special occasions there were freewill offerings. At the harvest and the vintage, the first fruits of the field—corn, wine, and oil—were consecrated as an offering to the Lord. The gleanings and the corners of the field were reserved for the poor. The first fruits of the wool when the sheep were shorn, of the grain when the wheat was threshed, were set apart for God. So also were the first-born of all animals, and a redemption price was paid for the first-born son. The first fruits were to be presented before the Lord at the sanctuary and were then devoted to the use of the priests.

By this system of benevolence the Lord sought to teach Israel that in everything He must be first. Thus they were reminded that God was the proprietor of their fields, their flocks, and their herds; that it was He who sent them the sunshine and the rain that developed and ripened the harvest. Everything that they possessed was His; they were but the stewards of His goods.—The Acts of the Apostles, pp. 336, 337.

God has made men His stewards. The property which He has placed in their hands is the means that He has provided for the spread of the gospel. To those who prove themselves faithful stewards He will commit greater trusts. Saith the Lord, "Them that honor Me I will honor." 1 Samuel 2:30. "God loveth a cheerful giver," and when His people, with grateful hearts, bring their gifts and offerings to Him, "not grudgingly, or of necessity," His blessing will attend them, as He has promised. [See Malachi 3:10].—Patriarchs and Prophets, p. 529.

In proportion as the love of Christ fills our hearts and controls our lives, covetousness, selfishness, and love of ease will be overcome, and it will be our pleasure to do the will of Christ, whose servants we claim to be. Our happiness will then be proportionate to our unselfish works, prompted by the love of Christ.

Divine wisdom has appointed, in the plan of salvation, the law of action and reaction, making the work of beneficence, in all its branches, twice blessed. He that gives to the needy blesses others, and is blessed himself in a still greater degree. God could have reached His object in saving sinners without the aid of man; but He knew that man could not be happy without acting a part in the great work in which he would be cultivating self-denial and benevolence.

That man might not lose the blessed results of benevolence, our Redeemer formed the plan of enlisting him as His co-worker. By a chain of circumstances which would call forth his charities, He bestows upon man the best means of cultivating benevolence and keeps him habitually giving to help the poor and to advance His cause. —Testimonies for the Church, vol. 3, p. 382.

Wednesday, January 18: Tithing on the Gross or the Net Income?

Faith is trusting God—believing that He loves us and knows best what is for our good. Thus, instead of our own, it leads us to choose His way. . . .

How to exercise faith should be made very plain. To every promise of God there are conditions. If we are willing to do His will, all His strength is ours. Whatever gift He promises, is in the promise itself. “The seed is the word of God.” Luke 8:11. As surely as the oak is in the acorn, so surely is the gift of God in His promise. If we receive the promise, we have the gift.—Education, p. 253.

“He giveth to all life, and breath, and all things.” Acts 17:25. The Lord declares, “Every beast of the forest is Mine, and the cattle upon a thousand hills.” Psalm 50:10. “The silver is Mine, and the gold is Mine.” Haggai 2:8. And it is God who gives men power to get wealth. Deuteronomy 8:18. 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 to sustain His worship.—Patriarchs and Prophets, p. 525.

In the days of Elijah, Israel had departed from God. They clung to their sins, and rejected the warnings of the Spirit through the Lord’s messengers. Thus they cut themselves off from the channel by which God’s blessing could come to them. The Lord passed by the homes of Israel, and found a refuge for His servant in a heathen land, with a woman who did not belong to the chosen people. But this woman was favored because she had followed the light she had received, and her heart was open to the greater light that God sent her through His prophet. —The Desire of Ages, p. 238.

Wonderful was the hospitality shown to God’s prophet by this Phoenician woman, and wonderfully were her faith and generosity rewarded. “She, and he, and her house, did eat many days. And the barrel of meal wasted not, neither did the cruse of oil fail, according to the word of the Lord, which He spake by Elijah. And it came to pass after these things, that the son of the woman, the mistress of the house, fell sick; and his sickness was so sore that there was no breath left in him. . . . And [Elijah] said unto her, Give me thy son. . . . and [he] cried unto the Lord. . . . And the Lord heard the voice of Elijah; and the soul of the child came into him again, and he revived. And Elijah took the child, and brought him down out of the chamber into the house, and delivered him unto his mother: and Elijah said, See, thy son liveth. And the woman said to Elijah, Now by this I know that thou art a man of God, and that the word of the Lord in thy mouth is truth.” Verses 15-24. . . .

“He that receiveth a prophet in the name of a prophet shall receive a prophet’s reward.” Matthew 10:41. —Testimonies for the Church, vol. 6, p. 346.

Thursday, January 19: An Honest or Faithful Tithe

It is not God's purpose that Christians, whose privileges far exceed those of the Jewish nation, shall give less freely than they gave. "Unto whomsoever much is given," the Saviour declared, "of him shall be much required." Luke 12:48. The liberality required of the Hebrews was largely to benefit their own nation; today the work of God extends over all the earth. In the hands of His followers, Christ has placed the treasures of the gospel, and upon them He has laid the responsibility of giving the glad tidings of salvation to the world. Surely our obligations are much greater than were those of ancient Israel.—The Acts of the Apostles, p. 337.

[E]very blessing bestowed upon us [calls] for a response to the Author of all our mercies. The Christian should often review his past life and recall with gratitude the precious deliverances that God has wrought for him, supporting him in trial, opening ways before him when all seemed dark and forbidding, refreshing him when ready to faint. He should recognize all of them as evidences of the watchcare of heavenly angels. In view of these innumerable blessings he should often ask, with subdued and grateful heart, "What shall I render unto the Lord for all His benefits toward me?" Psalm 116:12.—Patriarchs and Prophets, p. 187.

Let every steward understand that as he strives to advance the glory of God in our world, whether he stands before infidels or princes, he is to make God first and last and best in everything. The true Christian will realize that he has a right to his name only as he uplifts Christ with a steady, persevering, and ever-increasing force.

"It is required in stewards, that a man be found faithful" (1 Corinthians 4:2). When we are faithful in making God known, our impulses will be under divine supervision, and we shall make steady growth, spiritually and intellectually. But when men enter into a confederacy to exalt men, and have little to say of God, they are weakness itself. God will leave those who do not recognize Him in every effort made to uplift humanity. It is Christ's power alone that can restore broken-down human machinery. Everywhere and in every place let those around you see that you give God the glory. Let man be put in the shade, let God appear as the only hope of the human race. Every man must rivet his building to the eternal Rock, Christ Jesus; then it will stand amid storm and tempest.—The Upward Look, p. 81.

God prepares the mind to recognize Him who alone can help the striving, struggling soul. He will educate all who stand under His banner to be faithful stewards of His grace. Man cannot show greater weakness than by thinking he will find more acceptance in the sight of men if he leaves God out of his assemblies. God must stand the highest. The wisdom of the greatest man is foolishness with Him.

God has given to man immortal principles, to which every human power must one day bow. We have truth that has been given us in trust. The precious beams of this light are not to be hid under a bushel, but are to give light to all that are in the house.— "Give Unto the Lord the Glory Due Unto His Name," Manuscript 21, March 8, 1899.

Friday, January 20: For Further Reading

Gospel Workers, “Effect of Receiving the Spirit,” pp. 287, 288;

Testimonies for the Church, vol. 9, “Faithful Stewardship,” pp. 245–252.