God’s Tithe 10%

A tithe (tenth) of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord. Leviticus 27:30, NIV.

Bring the whole tithe into the storehouse, that there may be food in MY house. Malachi 3:10, NIV.

If we believe the Seventh-day Adventist Church is the remnant church, then the only storehouse is the Seventh-day Adventist Conference treasury where you hold church membership.

? Is it all right to pay my tithe to some other organization other than through my church? Answer: “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...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.”

Testimonies for the Church, Vol. 9, p. 247.

? How do I calculate tithe on my earnings as an individual? Answer: When you get your paycheck, take 1/10th of the amount before taxes or deductions, move the decimal point to the left one space and drop the last number to the right, and that will determine the amount of your tithe. Tithe is 10% of the increase to you. Taxes are payment to the government for services provided as well as future Social Security benefits. Some may wish to wait until retirement to pay tithe on social security amounts received. Therefore, local pastors’ salaries, Conference office personnel and operating costs are paid from the tithe, as well as a portion of the church school teacher’s salary, and the expenses for training and programs sponsored by the Conference for the benefit of all the members of the Conference.

? Where is the tithe sent? Answer: No tithe remains in the local church. It is all remitted by the church treasurer to the Conference treasury. The Conference then allocates each dollar as follows, according to General Conference policy:

.16 to the General Conference for worldwide work
.09 to the Union Conference for its work
.11 to a retirement fund for all SDA denominational employees
.01 is shared with small sister Conferences throughout the North American Division
.63 stays in the local Conference
$1.00

? What if I don’t agree with the way the tithe funds are being managed? Answer: “...if the Conference business is not managed according to the order of the Lord, that is the sin of the serving ones. The Lord will not hold you responsible for it, if you do what you can to correct the evil. But do not commit sin yourselves by withholding from God His own property... Do not, by your neglect of duty, increase our financial difficulties.” E.G. White, Special Testimonies Series A, No. 1, pp. 27, 28 (Aug. 10. 1890).

? How do I calculate tithe on the sale of my house, property, or inheritance? Answer: If you made a profit on a piece of investment property, you would return 10% as tithe for your gain of income. An inheritance is an increase to you. You may want to wait to sell the property first because you might not have the cash available at the time you receive the property to return the tithe. An appreciated gain from a house sale could either be tithed during your life or provision made to pay it from your estate at death.

? What does the Bible and General Conference policy say about the Conference’s use of its tithe? Answer: As Numbers 18:21 says, the tithe is to be used primarily for the ministry and the direct support of that ministry. Therefore, local pastors’ salaries, Conference office personnel and operating costs are paid from the tithe, as well as a portion of the church school teacher’s salary, and the expenses for training and programs sponsored by the Conference for the benefit of all the members of the Conference.

Note: Local Conferences follow the guidelines set up by the General Conference of Seventh-day Adventists—who has studied the principles in the Bible and Spirit of Prophecy in the use of tithe.

YOUR LOCAL CONFERENCE NEEDS

The majority of funds the Conference expends is the tithe returned from the members. However, there are some needs that, by General Conference policy, tithe funds cannot be used for.

PGP (Personal Giving Plan) for local Conference: Usually Conference advance offerings that typically include evangelism, academy, camp, etc.

Other Offerings:
These are listed on the annual offering schedule but contributions can be given at any time.

- Evangelism
- Christian Education
- Religious Liberty

EGW Planned Giving:
Elie G. White – “In disposing of your property by Will to your relatives, be sure that you do not forget God’s cause.”
Counsels on Stewardship, p. 328.

The Conference maintains competent technically trained personnel to counsel members as a free service in their estate planning. Professional legal counsel is used and encouraged for drafting up any documents. The following are available:

- Wills
- The most popular estate planning tools for those of modest means, as well as providing custody of children.
- Charitable Gift
- Monthly fixed income base on donor’s age.
- Annuity
- If you would like free assistance in providing for the Lord’s work and your family in your estate plans, please contact your local conference.

2/2015
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LOCAL CONFERENCE

Reference Guide to Informed Giving

One man gives freely, yet gains even more; another withholds unduly, but comes to poverty. A generous man will prosper; he who refreshes others will himself be refreshed. Proverbs 11:24, 25, NIV.

This service that you perform is not only supplying the needs of God’s people but is also overflowing in many expressions of thanks to God. 2 Corinthians 9:12, NIV.

Information Contained in this brochure:

- Tithe Envelope
- Local Congregation’s Needs
- Worldwide Church Needs
- God’s Tithe
- Local Conference Needs

EGW

“It is the glory of the gospel that it is founded on the divine image by a constant manifestation of benevolence.”

Testimonies for the Church, Vol. 9, p. 254.
Tithe is not the only fund to be given. God says we rob Him if we don’t give offerings in addition to tithe. See Malachi 3:8.

“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.” Testimonies for the Church, Vol. 9, p. 248.

No one should forget their local church needs. The local church must pay for all utilities, maintenance, Sabbath School lessons and supplies, and ministries the church wants to support, as well as operating subsidies for a church school.

“The spirit of liberality is the spirit of heaven.” Testimonies for the Church, Vol. 9, p. 254.

“It should not be a lamented fact that there are increasing calls to give. God in His providence is calling His people out from their limited sphere of action to enter upon greater enterprises.” Counsels on Stewardship, p. 14.

In the local church budget each year, the local church board has attempted to prioritize the needs of the church and all members should give liberally to that budget. If the board has not developed a budget, then make your contributions to church expense, Sabbath School expense (for Sabbath School lessons, materials, etc.) and church building fund needs, if applicable. Listen for appeals from church leaders for specific needs.

The “World Budget” offering on the tithe envelope includes 18 offerings. A predetermined portion of your offering funds go to each of these ministries as follows. All funds are distributed by our General Conference World Headquarters.

<table>
<thead>
<tr>
<th>World Budget</th>
<th>Percent</th>
<th>Offering</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>57.00</td>
<td>Weekly Sabbath School</td>
<td>Use World Missions missionaries &amp; operating 25% to designated project, 75% to World Mission</td>
<td></td>
</tr>
<tr>
<td>16.00</td>
<td>Thirteenth Sabbath</td>
<td>World Mission</td>
<td></td>
</tr>
<tr>
<td>4.00</td>
<td>Birthday Thank</td>
<td>Global Mission for unenterable areas</td>
<td></td>
</tr>
<tr>
<td>4.00</td>
<td>Annual Sacrifice</td>
<td>Operation of worldwide radio programs</td>
<td></td>
</tr>
<tr>
<td>.75</td>
<td>Adventist World Radio</td>
<td>30% World Mission</td>
<td></td>
</tr>
<tr>
<td>.75</td>
<td>Spring Mission Appeal</td>
<td>75% on a rotating basis to different General Conf. divisions</td>
<td></td>
</tr>
<tr>
<td>1.75</td>
<td>Disaster &amp; Famine Relief</td>
<td>Same as fall mission ADRA 50% outside NAD, ADRA 10% inside NAD</td>
<td></td>
</tr>
<tr>
<td>.75</td>
<td>Adventist Community Services</td>
<td>Disaster needs for members in military</td>
<td></td>
</tr>
<tr>
<td>.375</td>
<td>Adventist Chaplaincy Ministries</td>
<td>Language materials for missionaries &amp; operating subsidy for Medical Training</td>
<td></td>
</tr>
<tr>
<td>.375</td>
<td>Loma Linda University</td>
<td>Theological Seminary</td>
<td></td>
</tr>
<tr>
<td>.375</td>
<td>Andrews University</td>
<td>Operating subsidy for Blind and deaf ministries</td>
<td></td>
</tr>
<tr>
<td>.75</td>
<td>Oakwood University</td>
<td>Television Ministries</td>
<td></td>
</tr>
<tr>
<td>.75</td>
<td>Christian Record</td>
<td>Radio Ministry</td>
<td></td>
</tr>
<tr>
<td>3.00</td>
<td>Adventist TV Ministries</td>
<td>Southern Adventist University</td>
<td></td>
</tr>
<tr>
<td>.50</td>
<td>Voice of Prophecy</td>
<td>Adventist Chaplaincy Ministries</td>
<td></td>
</tr>
<tr>
<td>100%</td>
<td>Our Union College</td>
<td>Disaster &amp; Famine Relief</td>
<td></td>
</tr>
</tbody>
</table>

Specific donations may be made to any one of the World Budget offerings and 100% will go to it.