

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 paid. The 9/10th remainder can be used to pay for taxes, food, housing and other living expenses. Employer reimbursed business expenses are not an income to you, and would not be tithed. You may wish to tithe other personal benefits as well.

? How do I calculate tithe if I have a business?

Answer: Tithe personal payments to yourself as described above and then any net profits on the business would be tithed. You may wish to use the IRS guide as to what is taxable income.

? 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.

? 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
- ___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).

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:

Ellen 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 drawing 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 Annuity	Monthly fixed income base on donor's age.

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.

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dsmillburn@gmail.com

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 upon the principle of restoring in the fallen race the divine image by a constant manifestation of benevolence."

Testimonies for the Church, Vol. 9, p. 254.

TITHE ENVELOPE

Please write or print legibly when using the offering envelope. Make all donations through your local church. Use any blank lines for specific donations. Checks should be made payable to the local SDA church.

Tithe

Your local congregation needs for operation & building

Local Conference other Non-tithe

Worldwide needs other than tithe

YOUR LOCAL CONGREGATION'S NEEDS



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

EGW "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 sponsor, as well as operating subsidies for a church school.

EGW "The spirit of liberality is the spirit of heaven." **Testimonies for the Church**, Vol. 9, p. 254.

EGW "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.

WORLDWIDE CHURCH NEEDS

Paul Harvey, the famous radio commentator, said "SDA's give 4 times as much as the next denomination and 10 times as much as the average giver." The liberality of each member has helped to fulfill the proclamation of the Gospel worldwide. The Lord has blessed with tremendous growth.

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.

World Budget	Percent	Offering	Use
57.00		Weekly Sabbath School	World Missions missionaries & operating
16.00		Thirteenth Sabbath	25% to designated project; 75% to World Mission
4.00		Birthday Thank	World Mission
4.00		Annual Sacrifice	Global Mission for unentered areas
.75		Adventist World Radio	Operation of worldwide radio programs
1.00		Fall Mission Appeal	30% World Mission
.75		Spring Mission Appeal	70% on a rotating basis to different General Conf. divisions
1.75		Disaster & Famine Relief	Same as fall mission
.75		Adventist Community Services	ADRA 90% outside NAD, ADRA 10% inside NAD
.375		Multi-lingual ministries	Disaster needs
.375		Adventist Chaplaincy Ministries	Language materials
.375		Loma Linda University	Literature for members in military
.375		Andrews University	Operating subsidy for Medical Training
.75		Oakwood University	Operating budget
.75		Christian Record	Theological Seminary
3.00		Adventist TV Ministries	Operating subsidy
		--It is Written	Blind and deaf ministries
		--Breath of Life	Television Ministries
		--Faith for Today	
3.00		Voice of Prophecy	Radio Ministry
<u>5.00</u>		Our Union College	Southern Adv. Univ.
100%			

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

EGW "To show a liberal self-denying spirit for the success of foreign missions is a sure way to advance Home Missionary work, for the prosperity of the home work depends largely, under God, upon the reflex influence of the evangelical work done in countries afar off." **Gospel Workers**, p. 465.

OTHER OFFERINGS:

Sabbath School Investment
25% Frontier outreach/large city evangelism
75% World Mission

Ingathering-Solicited and Donated
40% ADRA International
10% NAD Disaster
25% Conference approved projects
25% Church projects approved by application to conference

LOOSE OFFERING: "When an offering is taken for worldwide missions or for any general or local enterprise, all moneys placed in the offering plate (unless otherwise indicated by the donor) shall be counted as part of that particular offering. It is of the utmost importance that all offerings and gifts contributed by individuals to the church for a specific fund or purpose be used for that purpose. Neither the church treasurer nor the church board has the authority to divert any funds from the objective for which they were given."

Seventh-day Adventist Church Manual 2010, p. 82.

PGP The Personal Giving Plan incorporates the use of "budgets" at all levels of the church. It entrusts the allocation to the various boards who would best know the most effective utilization of the funds.

EGW "If systematic benevolence were universally adopted according to God's plan . . . there would be no need of repeated and urgent calls for means . . . **Testimonies for the Church**, Vol. 3, p. 409.



"Will a man rob God? . . . But you ask 'How do we rob you?' In tithes and offerings. . . Bring the whole tithe into the storehouse that there may be food in my house. Test me in this, says the Lord Almighty, and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it." Malachi 3:8-10, NIV.