

THE TITHING SYSTEM

FIRST TITHE	SECOND TITHE	BENEVOLENCE	FIRSTFRUITS
10 TH FROM WHAT?	10 TH FROM WHAT?	FROM WHAT?	FROM WHAT?
<ul style="list-style-type: none"> o Leviticus 27:30: 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. 32 And concerning the tithe of the herd, or of the flock, [even] of whatsoever passeth under the rod, the tenth shall be holy unto the LORD. o Nehemiah 10:37: And that we should bring ... the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. 38: And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: o Numbers 18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. • The Lord has specified: The tenth of all your possessions is Mine; .. are 	<ul style="list-style-type: none"> • Deuteronomy 14:22: Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. 23: And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. 24: And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: 25: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: 26: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, 27: And the Levite that is within thy gates; thou shalt not forsake 	<ul style="list-style-type: none"> • Thank-offerings, in freewill-offerings, in trespass-offerings • Every man according as he purposeth in his heart, <i>so let him give</i>; not grudgingly, or of necessity: for God loveth a cheerful giver <i>2 Corinthians 9:7</i> • Take ye from among you an offering unto the LORD: whosoever is of a willing heart, let him bring it, an offering of the LORD <i>Exodus 35:5</i> • And if ye offer a sacrifice of peace offerings unto the LORD, ye shall offer it at your own will <i>Leviticus 19:5</i> • And when ye will offer a sacrifice of thanks-giving unto the LORD, offer it at your own will <i>Leviticus 22:29</i> • When thou shalt vow a vow unto the LORD 	<ul style="list-style-type: none"> • Exodus 34:26: The first of the firstfruits of thy land thou shalt bring unto the house of the LORD thy God. • Leviticus 2:12: As for the oblation of the firstfruits, ye shall offer them unto the LORD: but they shall not be burnt on the altar for a sweet savour. 14: And if thou offer a meat offering of thy firstfruits unto the LORD, thou shalt offer for the meat offering of thy firstfruits green ears of corn dried by the fire, even corn beaten out of full ears. • Leviticus 23:10: Speak unto the children of Israel, and say unto them, When ye be come into the land which I give unto you, and shall reap the harvest thereof, then ye shall bring a sheaf of the firstfruits of your

to be brought into the treasury,...(*Youth Instructor*, August 26, 1897, emphasis added).

- **The first tithe**, we all know, was devoted to the ministry in the Lord's service in the sanctuary, and so was wholly the Lord's, as it is written: "Behold, I have given the children of Levi **all the tenth** in Israel for an inheritance, for their service." **Numbers 18:21**. And, "The **priest the son of Aaron** shall be with the Levites, when the **Levites take tithes**." **Nehemiah 10:38**. **And of this the Levites gave a tithe, even a tithe of the tithe, to the support of the priests.** PUR December 4, 1902, p. 4.3

him; for he hath no part nor inheritance with thee. 28: At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: 29: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

- They are to tithe of all their crops and herds

thy God, thou shalt not slack to pay it: for the LORD thy God will surely **require** it of thee; and it would be sin in thee. But if thou shalt forbear to vow, it shall be no sin in thee. That which is gone out of thy lips thou shalt keep and perform; **even a freewill offering**, according as thou hast vowed unto the LORD thy God, which thou hast promised with thy mouth Deut. 23:21-23

- 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

harvest unto the priest: 17: Ye shall bring out of your habitations two wave loaves of two tenth deals: they shall be of fine flour; they shall be baked with leaven; they are the firstfruits unto the LORD. 20: And the priest shall wave them with the bread of the firstfruits for a wave offering before the LORD, with the two lambs: they shall be holy to the LORD for the priest.

- Deuteronomy 18:4: The firstfruit also of thy corn, of thy wine, and of thine oil, and the first of the fleece of thy sheep, shalt thou give him.
- Deuteronomy 26:10: And now, behold, I have brought the firstfruits of the land, which thou, O LORD, hast given me. And thou shalt set it before the LORD thy God, and worship before the LORD thy God:
- Nehemiah 10:35: And to bring the firstfruits

		<p>to the use of the priests. {AA 336.3}</p> <ul style="list-style-type: none"> • The plan of redemption was entirely voluntary on the part of our Redeemer, and it is the purpose of Christ that all our benevolence should be free-will offerings. {RH, January 1, 1875 par. 17} • They are not to bring a yearly gift merely, but should also freely present a weekly and monthly offering before the Lord. This work is left to the people, for it is to be to them a weekly, monthly, living test. {1T 237.1} • The consecration to God of a tithe of all increase, whether of the orchard and harvest field, the flocks and herds, or the labor of brain or hand, the devotion of a second tithe for the relief of the poor and other benevolent uses, tended to keep fresh before the people 	<p>of our ground, and the firstfruits of all fruit of all trees, year by year, unto the house of the LORD: 36: Also the firstborn of our sons, and of our cattle, as it is written in the law, and the firstlings of our herds and of our flocks, to bring to the house of our God, unto the priests that minister in the house of our God:</p> <ul style="list-style-type: none"> • Numbers 18:12: All the best of the oil, and all the best of the wine, and of the wheat, the firstfruits of them which they shall offer unto the LORD, them have I given thee. 13: And whatsoever is first ripe in the land, which they shall bring unto the LORD, shall be thine; every one that is clean in thine house shall eat of it. 14: Every thing devoted in Israel shall be thine. 15: Every thing that openeth the matrix in all flesh, which they bring unto the LORD, whether it be of men or beasts, shall be thine:
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		<p>the truth of God's ownership of all, and of their opportunity to be channels of His blessings. It was a training adapted to kill out all narrowing selfishness, and to cultivate breadth and nobility of character. (Education, p. 44, emphasis added)</p> <ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • 2Chronicles 31:5: And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the fields; and the tithe of all things brought they in abundantly. • Proverb 3:9: Honour the LORD with thy substance, and with the firstfruits of all thine increase: • Ezekiel 44:30: And the first of all the firstfruits of all things, and every oblation of all, of every sort of your oblations, shall be the priest's: ye shall also give unto the priest the first of your dough, that he may cause the blessing to rest in thine house.
<p>SHOULD A 10TH BE TITHED TOO?</p>	<p>SHOULD A 10TH BE TITHED TOO?</p>	<p>SHOULD THIS BE TITHED TOO?</p>	<p>SHOULD THIS BE TITHED TOO?</p>
<p>YES AS A HEAVE OFFERING TO THE HIGH PRIEST AND THE PRIESTS</p> <ul style="list-style-type: none"> • Numbers 18:26 Thus speak unto the Levites, and say 	<p>YES AS A HEAVE OFFERING TO THE HIGH PRIEST AND THE PRIESTS</p> <ul style="list-style-type: none"> • Numbers 18:26 Thus speak unto the Levites, and say unto them, When ye take of the children of 	<p>FIND NO EVIDENCE</p>	<p>YES PART AS A WAVE OFFERING</p> <ul style="list-style-type: none"> • Numbers 18:17: But the firstling of a cow, or the firstling of a

unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, **then ye shall offer up an heave offering** of it for the LORD, even **a tenth part of the tithe**. 28 Thus ye also shall offer an **heave offering** unto the LORD of **all your tithes**, which ye receive of the children of Israel; and ye shall give thereof the LORD'S **heave offering to Aaron the priest**. 29 Out of all your gifts ye shall **offer every heave offering of the LORD**, of all the best thereof, even the hallowed part thereof out of it.

- Numbers 18:12 **All the best** of the oil, and all the best of the wine, and of the wheat, the firstfruits of them which they shall offer unto the LORD, them have I given thee. 8 ¶ And the LORD spake unto Aaron, Behold, **I also have given thee the charge of mine heave offerings of all the hallowed things** of the children of Israel; unto thee have I given them by reason of the anointing, **and to**

Israel the tithes which I have given you from them for your inheritance, **then ye shall offer up an heave offering** of it for the LORD, even a tenth part of the tithe.

- Numbers 18:28 Thus ye also shall offer **an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel**; and ye shall give thereof the LORD'S heave offering to Aaron the priest. 29 **Out of all your gifts ye shall offer every heave offering** of the LORD, of all the best thereof, even the hallowed part thereof out of it.
- Nehemiah 10:37: And that we should bring **the tithes of our ground unto the Levites, that the same Levites might have the tithes** in all the cities of our tillage. 38: And **the priest the son of Aaron shall be with the Levites**, when the Levites take **tithes**: and the **Levites shall bring up the tithe of the tithes unto the house of our God**, to the chambers, into the treasure house. 39: **For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil**, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers: and we

sheep, or the firstling of a goat, thou shalt not redeem; they are holy: thou shalt sprinkle their blood upon the altar, and shalt burn their fat for an offering made by fire, for a sweet savour unto the LORD.

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- Leviticus 2:16: And the priest shall burn the memorial of it, part of the beaten corn thereof, and part of the oil thereof, with all the frankincense thereof: it is an offering made by fire unto the LORD. 2 And he shall bring it to Aaron's sons the priests: and he shall take thereout his handful of the flour thereof, and of the oil thereof, with all the frankincense thereof; and the priest shall burn the memorial of it upon the altar, to be an offering made by fire, of a sweet savour unto the LORD:

<p>thy sons, by an ordinance for ever.</p> <ul style="list-style-type: none"> • Numbers 18:11 And this is thine; the heave offering of their gift, with all the wave offerings of the children of Israel: I have given them unto thee, and to thy sons and to thy daughters with thee, by a statute for ever: every one that is clean in thy house shall eat of it. 10 In the most holy place shalt thou eat it; every male shall eat it: it shall be holy unto thee. • The first tithe, we all know, was devoted to the ministry in the Lord's service in the sanctuary, and so was wholly the Lord's, as it is written: "Behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service." Numbers 18:21. And, "The priest the son of Aaron shall be with the Levites, when the Levites take tithes." Nehemiah 10:38. And of this the Levites gave a tithe, even a tithe of the tithe, to the support of the priests. PUR December 4, 1902, p. 4.3 	<p>will not forsake the house of our God.</p> <ul style="list-style-type: none"> • "The priest the son of Aaron shall be with the Levites, when the Levites take tithes." Nehemiah 10:38. And of this the Levites gave a tithe, even a tithe of the tithe, to the support of the priests. PUR December 4, 1902, p. 4.3 		
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DID AARON TITHE?

- Hebrews 7:9 And as I may so say, Levi also, who receiveth tithes, **payed tithes** in Abraham. 10 For he was yet in the loins of his father, when Melchisedec met him.
- Numbers 18:29: **Out of all your gifts ye shall offer every heave offering** of the LORD, of all the best thereof, even the hallowed part thereof out of it. 30: Therefore thou shalt say unto them, **When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress.** 31: And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation. 32: **And ye shall bear no sin by reason of it, when ye have heaved from it the best of it: neither shall ye pollute the holy things of the children of Israel, lest ye die.**

DID EGW TITHE

- There are ministers' wives, Sisters Starr, Haskell, Wilson and Robinson, who have been devoted, earnest, whole-souled workers, giving Bible readings and praying with families, helping along by personal efforts just as successfully as their husbands. These women give their whole time, and are told that they receive nothing for their labors because their husbands receive their wages. I tell them to go forward and all such decisions shall be reversed. The Word says, "The laborer is worthy of his hire." When any such decision as this is made, I will in the name of the Lord, protest. **I will feel it in my duty to create a fund from my tithe money, to pay these women who are accomplishing just as essential work as the ministers are doing, and this tithe I will reserve for work in the same line as that of the ministers, hunting for souls, fishing for souls..-**

-12MR 160, 161. {PaM 77.4}			
WHAT IS THE USE OF THE 1 ST TITHE?	WHAT IS THE USE OF THE 2 ND TITHE?	WHAT IS ITS USE?	WHAT IS ITS USE?
<ul style="list-style-type: none"> o The Lord has specified: The tenth of all your possessions is Mine; .. are to be brought into the treasury, to be used to advance My cause, to send the living preacher to open the Scriptures to those who sit in darkness (<i>Youth Instructor</i>, August 26, 1897, emphasis added). o “Having had questions directed here to me to answer, I have had special instruction from the Lord that the tithe is for a special purpose, consecrated to God to sustain those who minister in the sacred work as the Lord's chosen, to do His work not only in sermonizing but in ministering” o (<i>Daughters of God</i>, p. 256, emphasis added). o “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” (<i>Review and Herald Supplement</i>, Dec. 1, 1896, emphasis added). o “This fund should not in any case be devoted to any 	<ul style="list-style-type: none"> o Numbers 18:12 All the best of the oil, and all the best of the wine, and of the wheat, .. of them which they shall offer unto the LORD, them have I given thee. o Numbers 18:8 ¶ And the LORD spake unto Aaron, Behold, I also have given thee the charge of mine heave offerings of all the hallowed things of the children of Israel; unto thee have I given them by reason of the anointing, and to thy sons, by an ordinance for ever. o Numbers 18:11 And this is thine; the heave offering of their gift, with all the wave offerings of the children of Israel: I have given them unto thee, and to thy sons and to thy daughters with thee, by a statute for ever: every one that is clean in thy house shall eat of it. o Numbers 18:10 In the most holy place shalt thou eat it; every male shall eat it: it shall be holy unto thee. o “The tithes of the children of Israel, when they offered as an heave-offering unto the Lord, I have given to the Levites to inherit.” Numbers 18:24. PUR December 4, 1902, p. 4.4 o But the second tithe was 	<ul style="list-style-type: none"> o Even so faith, if it hath not works, is dead, being alone. <i>James</i> 2:15-17. If a brother or sister be naked, and destitute of daily food, And one of you say unto them, Depart in peace, be <i>ye</i> warmed and filled; notwithstanding <i>ye</i> give them not those things which are needful to the body; what <i>doth it</i> profit? o But thou must eat them before the LORD thy God in the place which the LORD thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the LORD thy God in all that thou puttest thine hands unto. Deuteronomy 12:18 (see also Deut. 14:29) o <i>James</i> 1:27: Pure 	<ul style="list-style-type: none"> • Numbers 18:18: And the flesh of them shall be thine, as the wave breast and as the right shoulder are thine. • 2Kings 4:42: And there came a man from Baal-shalisha, and brought the man of God bread of the firstfruits, twenty loaves of barley, and full ears of corn in the husk thereof. And he said, Give unto the people, that they may eat. • Ezekiel 44:30 And the first of all the firstfruits of all things, and every oblation of all, of every sort of your oblations, shall be the priest's: <i>ye</i> shall also give unto the priest the first of your dough, that he may cause the blessing to rest in thine house. •

<p>other use; it is to be devoted solely to support the ministry of the gospel” (<i>Counsels on Stewardship</i>, p. 80, emphasis added).</p> <p>o God has not changed; the tithe is still to be used for the support of the ministry. The opening of new fields requires more ministerial efficiency than we now have, and there must be means in the treasury. {<i>Testimonies to the Church</i>, vol. 9, p. 249}</p> <p>o The reason that the Lord wants all the tithes in the treasury is that there may not be a scarcity of funds when His providence opens new fields to be occupied by the messengers of truth, that souls as precious in the sight of God as your own may come into the knowledge of the true God and Jesus Christ, whom He hath sent, and in their turn become missionaries to the souls of others (<i>Selections from Testimonies to the Managers and Workers in Our Institutions</i>, 1923, Pamphlet 149, p. 61, emphasis added).</p> <p>o Our conferences look to the schools for educated and well-trained laborers, and they should give the schools a most</p>	<p>retained by the person who tithed it, and was spent by him in whatever way he might choose, only in the service of the Lord. PUR December 4, 1902, p. 4.5</p> <p>o Deuteronomy 14:22: Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. 23: And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. 24: And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: 25: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: 26: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy</p>	<p>religion and undefiled before God and the Father is this, To visit the fatherless and widows in their affliction, and to keep himself unspotted from the world.</p> <p>o Besides all these systematic and regular donations there were special objects calling for freewill offerings, such as the tabernacle built in the wilderness and the temple erected at Jerusalem. These drafts were made by God upon the people for their own good, as well as to sustain His service. {4T 467.2}</p> <p>o</p> <ol style="list-style-type: none"> Providing for the necessities of life, In blessing others, and Advancing the cause of Christ.-- COL p. 351 <p>o Remember that he will one day say, "Give an account of thy stewardship." Let us</p>
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<p>hearty and intelligent support. Light has been plainly given that those who minister in our schools, teaching the word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money. This instruction was given long ago, and more recently it has been repeated again and again (<i>Testimonies to the Church</i>, vol. 6, p. 215, emphasis added).</p> <ul style="list-style-type: none"> o Some utterly fail to realize the importance of missionaries being also medical missionaries. A gospel minister will be twice as successful in his work if he understands how to treat disease. (<i>Counsels to the Church</i>, p.310, emphasis added). o “The tithes of the children of Israel, when they offered as an heave-offering unto the Lord, I have given to the Levites to inherit.” Numbers 18:24. PUR December 4, 1902, p. 4.4 o Thus the first tithe was given away by those who tithed to the Levites. It was called directly “the Lord’s” (Leviticus 27:30), and was wholly devoted to the service of the Lord, in the 	<p>God, and thou shalt rejoice, thou, and thine household, 27: And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.</p> <ul style="list-style-type: none"> o Deuteronomy 1:28: At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: 29: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest. o o Camp Meetings/ Convocations - PH 148, 7.2, Dt. 12:11-19, Dt. 16:11-14 o Hospitality/Meetings at Home- PH 148, 7.2 o Missionary Work- Letter 103,1905, p. 5 o Relief of poor- Ed. 44.2, PH 148, 7.2 o Benevolent uses(i.e. publishing)- PH 148, 7.2 o Building Funds- Needs, July 4, 1903 par. 21 o They are to bring this tithe to the 	<p>invest in the bank of Heaven the means intrusted to our care, by using it to supply the wants of the needy or to advance the cause of God. {ST, March 31, 1887 par. 14}</p> <ul style="list-style-type: none"> o 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... {AA 336.3} o 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. {3T 382.5} o Rightly directed benevolence draws upon the mental and moral energies of men, and excites them to most healthful action in blessing the needy and in
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Lord's way, as He should direct, in the ministration and service of the priests and Levites in the sanctuary and among the people, while the second tithe, though also devoted to the Lord's service, was left altogether to the choice of the one who tithed it as to how he would spend it or devote it to the cause of God. PUR December 4, 1902, p. 4.6

- sanctuary as goods or converted to money
- o They may use it for what they want to eat
- o They are to use it for rejoicing at the feasts
- o They use it to provide for the Levite, widow, stranger and orphan at the convocations
- o They are to collect it in cycles of three years
- o They will be blessed of God for obeying Him
- o The Second Tithe - ...But in regard to the second He commanded, "Thou shalt eat before the Lord thy God, in the place which He shall choose to place His name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always." This tithe, or its equivalent in money, they were for two years to bring to the place where the sanctuary was established. After presenting a thank offering to God and a specified portion to the priest, the offerers were to use the remainder for a religious feast, in which the Levite, the stranger, the fatherless, and the widow should participate.... WM 273.2
- o Thus the first tithe was given away by those who tithed to the Levites. It was called directly "the Lord's"

advancing the cause of God. {3T 401.1}

- o "We are trying to help in every way possible. **There were needy, from the failure of the banks** has brought great distress, but I am circulating around and helping all I see in distress. Our means are very limited, but **I hire [borrow] money to supply the necessities.**" EGW Diary, Australia, 1895
- o The most liberal donations for the cause of God or the **relief of the needy**, come from the poor man's purse, while many to whom the Lord has committed an abundance for this very purpose, see not the necessity for means to advance the truth, and **hear not the cries of the poor among them.** RH, Feb. 9, 1886 par. 6
- o All the riches intrusted to man will prove only a curse, unless he employs them to **relieve his own**

(Leviticus 27:30), and was wholly devoted to the service of the Lord, in the Lord's way, as He should direct, in the ministrations and service of the priests and Levites in the sanctuary and among the people, **while the second tithe, though also devoted to the Lord's service, was left altogether to the choice of the one who tithed it as to how he would spend it or devote it to the cause of God.** PUR December 4, 1902, p. 4.6

o **Every third year there was a special use of the second tithe,** as it is written: "At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates; and the Levite, (because he hath no part nor inheritance with thee), and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest." Deuteronomy 14:28, 29. PUR December 4, 1902, p. 5.1

o **Thus for the two years they were not to eat or consume any of this tithe within their gates; but must take it, as it was or in money, up to the place that the Lord had**

daily wants and the wants of the needy around him, and to glorify God by advancing his cause in the earth. {RH, February 9, 1886 par. 15}

o There will be an abundance of places to use the **second tithe in doing earnest missionary work** in new places.—(Letter 103, 1905, p. 5, emphasis added)

chosen, and there they were to use it. Then the third year this tithe was to be **laid up within their gates, and there consumed in hospitality to the stranger, fatherless, widow, and Levite, who should come and eat and be filled and rejoice.** PUR December 4, 1902, p. 5.2

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o **“Every third year, however, this second tithe was to be used at home, in entertaining the Levite and the poor, as Moses said, ‘That they may eat within thy gates, and be filled.’ This tithe would provide a fund for the uses of charity and hospitality.”** - Patriarchs and Prophets, chapter 51, first two paragraphs. PUR December 4, 1902, p. 5.5

o In the Hebrew literature outside of the Bible there is also direct reference to the second tithe in such a way that it is perfectly plain that it was a recognized and an established thing among them. In the book of Tobit it is written: **“The first tenth part of all increase I gave to the sons of Aaron, who ministered at Jerusalem; another tenth part I sold away, and went and**

spent it every year at Jerusalem.” Chapter 1:7, 8. PUR December 4, 1902, p. 5.6

o And Josephus says: “Let there be taken of your fruits a tenth, besides that which you have allotted to give to the priests and to the Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city.” - Book 4, chapter 8, section 3. PUR December 4, 1902, p. 5.7

o It is perfectly plain that a **second tithe would put into the hands of our people an abundance from which they can easily sustain all the funds and demands that arise in the work of the Lord - for the poor, for the church-school, for church expenses, for calls at general meetings and camp-meetings, etc. It will make a supply, always ready, from which each one can give liberally, as the Lord has prospered him, and without any urging at all, much less any extreme or undue urging.** PUR December 4, 1902, p. 5.8

o From this it need not be concluded that this will exclude all offerings

on the Sabbath. Offerings on the Sabbath are right, for the Scripture says, “Give unto the Lord the glory due unto His name; bring an offering, and come into His courts. O worship the Lord in the beauty of holiness; fear before Him, all the earth.” Psalm 96:8, 9. Thus the regular Sabbath offering in the Sabbath-schools can continue, and any other offerings that the people may choose to make. PUR December 4, 1902, p. 6.1

- o **The great thing, not the only one, however, that the second tithe will do is that it will put into the hands of our people a ready fund, from which, at their choice and as the needs of the cause may be, they can give easily and liberally, without urging or pressure, and without pledging and being constantly in debt.** It will make our people forehanded instead of behindhand, - “the head and not the tail,” - financially ready; and with such a training they will inevitably be a people generally financially successful, lending to many nations, - yes, through liberal gifts to missionary work, etc., lending to every nation and kindred and tongue and people, and not borrowing. PUR December 4, 1902, p. 6.2

	<p>There is blessing in it; who can refuse to receive the blessing? PUR December 4, 1902, p. 6.3</p> <p>Respectfully submitted, PUR December 4, 1902, p. 6.4</p> <p>CAL. CONFERENCE COMMITTEE, PUR December 4, 1902, p. 6.5</p> <p>Per A. T. Jones. PUR December 4, 1902, p. 6.6</p>		
<p>IMPROPER USE</p>	<p>IMPROPER USE</p>	<p>IMPROPER USE</p>	<p>IMPROPER USE</p>
<p>o Le 22:10 ¶ There shall no stranger eat of the holy thing: a sojourner of the priest, or an hired servant, shall not eat of the holy thing.</p> <p>o</p> <p>o School purposes; canvassers and colporteurs (<i>Counsels on Stewardship</i>, p. 102; <i>Testimonies to the Church</i>, vol. 9, p. 248)</p> <p>o A poor fund (<i>Counsels on Stewardship</i>, p. 103; <i>Review and Herald</i>, Dec. 1, 1896 par. 25)</p> <p>o Incidental expenses of the church (<i>Counsels on Stewardship</i>, p. 103; <i>Manuscript Releases</i>, vol. 1, p. 184)</p> <p>o Caring for the house of worship</p>			<ul style="list-style-type: none"> • Jeremiah 2:3: Israel was holiness unto the LORD, and the firstfruits of his increase: all that devour him shall offend; evil shall come upon them, saith the LORD. • Ezekiel 48:14: And they shall not sell of it, neither exchange, nor alienate the firstfruits of the land: for it is holy unto the LORD.

<p>(<i>Counsels on Stewardship</i>, p. 102; <i>Testimonies to the Church</i>, vol. 9, p. 248)</p> <ul style="list-style-type: none"> o School teachers (<i>Manuscript Releases</i>, vol. 7, p. 138- The Use of the Tithe, July 29, 1901) o Emergency personal situations (<i>Testimonies to the Church</i>, vol. 9, p. 247) o Meeting house necessities or charities (<i>General Conference Bulletin</i>, July 1, 1897- The Tithe; It's Use and Abuse) o Medical missionary and other hospitality (<i>Counsels on Stewardship</i>, p. 310; <i>Manuscript Releases</i>, vol. 14, p. 269) o Other lines of work (<i>Testimonies to the Church</i>, vol. 9, p. 247-250) o Any other work, gaps made in business lines (<i>Manuscript Releases</i>, vol. 1, p. 185) o When means has been pressed upon me, I have refused it, or appropriated it to such charitable objects as the Publishing Association (<i>Testimonies to the Church</i>, vol. 1, p. 678, emphasis added). o But the misuse of funds in former years, before his administration, should not be regarded as casting a reflection upon him. If the conference sanctioned those matters, and 			
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<p>sanctioned paying from the tithe the expenses of those who were working in the interests of the Object Lessons campaign, Brother Cady should not be blamed for mismanagemnt in these matters, whether the college received little or much from the efforts put forth (<i>Manuscript Releases</i>, vol. 14, p. 172, emphasis added)</p> <p>o Retaining it for your use</p>			
WHY BRING TITHES AND OFFERINGS TO THE STOREHOUSE?			
<ul style="list-style-type: none"> • This tithing system, I saw, would develop character, and manifest the true state of the heart {1T 237.1} • Those who would gain the blessing of sanctification must first learn the meaning of self-sacrifice. ...It is the fragrance of our love for our fellow men that reveals our love for God. {AA 560.2} • These arrangements did not, however, wholly do away with poverty. It was not God's purpose that poverty should wholly cease. It is one of His means for the development of character. "The poor," He says, "shall never cease out of the land: therefore I command thee, saying, Thou shalt open thine hand wide unto thy brother, to thy poor, and to thy needy, in thy land." Deuteronomy 15:11. {MH 186.2} • The completeness of Christian character is attained when the impulse to help and bless others springs constantly from within-- when the sunshine of heaven fills the heart and is revealed in the countenance. {COL 384.2} 			