

Where is the Storehouse

when it comes to paying Tithe?



Robert Kloosterhuis, a vice president of the General Conference of Seventh-day Adventists at the time, gives the church's reasons for why the local conference is the storehouse for tithe paying.

J. David Newman, D.Min., senior pastor of New Hope Seventh-day Adventist Church gives his reasons, Biblical and Spirit of Prophecy, why the local conference is not necessarily the storehouse. This was written as a reply to the article that Pastor Kloosterhuis published in *Ministry*.

WHERE IS THE STOREHOUSE?

Robert J Kloosterhuis, Vice-President of the General Conference of Seventh-day Adventists
Published in the August, 1997 issue of *Ministry*.

Is the storehouse the local conference? Or the local church? It may surprise you but the Bible does not sanction either one as the storehouse! There are those who believe the storehouse should be the local church. They see parallels in the practices of ancient Israel. They contrast the present practice of Seventh-day Adventists with that of Scripture and say it is not biblical to have the local conference as the storehouse. On the other hand the world church follows the plan of the local conference/mission as the storehouse. Which is biblical? Unfortunately, this question is not easily answered by a crystal clear statement of Scripture either in favor of the local church or of the local conference.

A review of ancient Israel's usage of the storehouse principle can shed some light to help us ascertain what latter day Israel's practice ought to be. We begin with a familiar text:—"Bring the full tithe into the *storehouse*, so that there may be food in my house, and thus put me to the test, says the LORD of hosts; see if I will not open the windows of heaven for you and pour down for you an overflowing blessing" (Mal 3:10 NRSV, emphasis supplied). What was the prophet's intended meaning and his hearers' understanding of the term "storehouse" when Malachi spoke the above words? Is contemporary denominational practice contrary to, or at least not fully in harmony with, Malachi's intentions? Some sincere people are wondering why the local church is not the storehouse. Perhaps a more basic question is: Are Seventh-day Adventists

following biblical principles, when they designate the local conference as the storehouse?

Storehouse in the Old Testament

The earliest reference regarding the remittance of tithe is of Abraham returning tithe to the high priest Melchizedek (Gen 14: 20). This brief allusion of Abraham paying tithe indicates that he returned tithe to an individual. This particular reference could lead us to understand that Melchizedek was considered by Abraham to be the storehouse.

Before crossing the Jordan River, the Lord instructed the Israelites to return all tithes to Him (Lev 27:30, 32) and He would "give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting" (Num 18:21 NRSV). The Levites also were instructed to tithe (v 28).

Following the conquest of Canaan, the Levites, given the fact that they were to "have no allotment in their land, nor have any share" (Num 18:20) lived in scattered areas usually near one of the 48 specially designated cities (Num 35:6). Soon after the crossing of the Jordan the Israelites pitched the Tabernacle at Gilgal, then later at Shechem, Shiloh, Nob and Gibeon. All male Israelites were enjoined to come and worship at least three times annually (Ex 23:17) and were instructed to bring their offerings with them for "no one is to

appear . . . empty-handed” before the Lord (Ex 23:15). Only at the place designated by the Lord could sacrifices be offered (Deut 12:11).

Those who view the local church as the storehouse may cite Deut 14:22-29 as support. This is seen by Jewish scholars as the “second tithe.”¹ Ellen White concurs with this interpretation.² It is vital to keep in mind that just as there were many ceremonial sabbaths but only one holy weekly Sabbath, so also careful study reveals that there were other tithes along with the sacred tithe used only for Levitical support.

Period of the Monarchy

Early in his reign David brought the ark of God to Jerusalem (2 Samuel 6). His son, Solomon, constructed a beautiful temple in Jerusalem which became a permanent place for the storehouse (1 Kings 6). With the passing of time the practice of returning tithes and offerings to one of the nearest 48 designated cities was discontinued. It appears that all Israelites returned directly to the temple storehouse the required tithes and offerings.

Note the practice in vogue during Hezekiah’s reign. “He commanded the people who lived in Jerusalem to give the portion due to the priests and the Levites, so that they might devote themselves to the law of the LORD. As soon as the word spread, the people of Israel gave in abundance the

first fruits of grain, wine, oil, honey, and of all the produce of the field; and they brought in abundantly the tithe of everything. *The people of Israel and Judah who lived in the cities of Judah* also brought in the tithe of cattle and sheep, and the tithe of the dedicated things that had been consecrated to the LORD their God, and laid them in heaps. In the third month they began to pile up the heaps, and finished them in the seventh month. When Hezekiah and the officials came and saw the heaps, they blessed the LORD and his people Israel. Hezekiah questioned the priests and the Levites about the heaps. The chief priest Azariah, who was of the house of Zadok, answered him, ‘Since they began to bring the contributions into the house of the LORD, we have had enough to eat and have plenty to spare; for the LORD has blessed his people, so that we have this great supply left over.’ Then Hezekiah commanded them to prepare store-chambers in the house of the LORD; and they prepared them. Faithfully they brought in the contributions, the tithes and the dedicated things” (2 Chr 31:4-12 NRSV, emphasis supplied).

This passage suggests that following the division of the twelve tribes, the 48 specially-designated cities with the Levites living near them no longer functioned as the cities had during the period of the Judges. Now with different conditions in the cities, it was more expedient to return the tithes and offerings directly to the temple in Jerusalem.

Post Babylonian Captivity

Following the Babylonian Captivity, under Nehemiah’s reformatory leadership, he reintroduced the tithing and remittance systems as practiced earlier. “And the priest, the descendant of Aaron, shall be

¹See *Jewish Encyclopedia*, art. “Tithe in Rabbinical Literature.”

²See *Patriarchs and Prophets*, page 530. Deut 14:28 indicates there was even a “third tithe.”

with the Levites when the Levites receive the tithes; and the Levites shall bring up a tithe of the tithes to the house of our God, to the chambers of the storehouse” (Neh 10:37-39 NRSV).³ “On that day men were appointed over the chambers for the stores, the contributions, the first fruits, and the tithes, to gather into them the portions required by the law for the priests and for the Levites from the fields belonging to the towns; for Judah rejoiced over the priests and the Levites who ministered” (Neh 12:44 NRSV).

Later between Nehemiah’s two terms as governor, the people lapsed into apostasy and stopped returning the tithe. Upon his return, Nehemiah remonstrated both leaders and people for neglecting the house of God (Neh 13:11). They repented and reinstated the tithing system (v 12). It was during this period of time that God, through the prophet Malachi, called on His people to reform in both corporate and individual lifestyles. “Will anyone rob God? Yet you are robbing me! But you say, ‘How are we robbing you?’ In your tithes and offerings” (Mal 3:8

³These verses give the impression that the only tithe brought to Jerusalem was the Levitical tithe of the tithe for the priests and that the 90 percent was stored in the local villages. However, Neh 12:44 is not as clear as we would like; the meaning is not certain. “The portions required by the Law for the priests and the Levites” were brought to the temple. These portions included the tithe as suggested in verse 47: “All Israel gave the daily portions for the singers and the gatekeepers. They set apart that which was for the Levites; and the Levites set apart that which was for the descendants of Aaron.” All these tithes were stored in the temple.

Perhaps Neh 10:38 is simply saying the Levites brought their own tithe of the tithes to the temple, and the people brought theirs to the local storage places in the villages. The other passages indicate that all tithe went to Jerusalem for storage.

NRSV). Then follows our Lord’s command and promise: “Bring the full tithe into the storehouse, so that there may be food in my house, and thus put me to the test, says the LORD of hosts; see if I will not open the windows of heaven for you and pour down for you an overflowing blessing” (v 10 NRSV). Notice that the words “storehouse” and “my house” refer to the same location.

Where was the storehouse? Clearly it was the temple in Jerusalem.

The thrust of Malachi’s words and the people’s understanding of them was clear. Both understood the word “storehouse” to refer to the sanctuary, the temple in Jerusalem. There may be some validity in the argument that the remittance locally of tithe to the Levites took place in the small villages and towns at certain times in the past. But at the time of Nehemiah and Malachi, it was unequivocally understood that Malachi was referring to the temple in Jerusalem as the storehouse.

New Testament Practice

Only eleven verses in the New Testament refer to tithe. Not one of them gives any information regarding the storehouse. Thus we are unable to ascertain how early Christian believers practiced the “storehouse” principle. The New Testament does tell us that Paul collected funds from some churches for the poor believers in Jerusalem suffering from famine. Paul, along with certain brethren, took the offerings to Jerusalem (2 Cor 8:19). Apart from a few instances about offerings there is no information of collecting the tithe. Hence we are left to rely on the Old Testament for understanding the meaning of “storehouse” and its usage.

Denominational Usage

Two years before the organization of the General Conference, a small group of leaders and believers convened in Battle Creek, April 26–29, 1861, to make preparation for the incorporation of the publishing association which came to be known as the *Review and Herald*. Prior to this meeting many members felt that the time had come to consider denominational organization as well. (There were many who opposed formal organization of the church.) Thus during the publishing conference it was voted that the nine ministers present write an address for the *Review and Herald* on that subject.

The outcome was a carefully prepared conference address entitled “Organization,” signed by J. H. Waggoner, Joseph Bates, James White, J. B. Frisbie, J. N. Loughborough, M. E. Cornell, E. W. Shortridge, Moses Hull, and John Byington. It set forth the basic principles that have guided the denomination ever since. The writers proposed (1) a more thorough organization of local churches; (2) proper organization of “state or district conferences,” which would grant ministerial credentials; (3) the holding of “general conferences” that would be “fully entitled to the name” as representing the will of the churches. The article appeared in the June 11, 1861 issue of the *Review and Herald*.

The article indicated that at the local church level there should be elders and deacons. At the state level, the conference would authorize the licenses of ministers to preach, pay the ministers, hold title of church properties, and *receive the tithe*. The general conference would be a convening of

delegates of all state conferences and would reflect the will and thinking of all the local churches.

The Seventh-day Adventist form of church government reflects characteristics of several systems—particularly the congregational, with its emphasis on local church authority; the presbyterian, which provides for church government by elected representatives; and in some points the Methodist, because it has conferences as organizational units which assign ministers to the local churches. However, these features were not conscious imitations, but grew out of the situations and needs of the developing Seventh-day Adventist movement.

By October of 1861 the first conference of the future Seventh-day Adventist Church was organized—the Michigan Conference. One of the first items of business was to arrange a fixed salary for the ministers of the Michigan Conference. It also issued letters of credentials which were renewed annually. The source of the funds came from the members via the churches composing the new conference. This resolution in essence had the practical effect of making the conference the storehouse.

Two years later in 1863, the General Conference was formally organized. At the same meeting a model constitution for state conferences was prepared and recommended to the delegates for all state conferences. Article III of the newly recommended model constitution said, “Funds were to be raised by the Systematic Benevolence plan and other gifts, and reported regularly to the conference treasurer.” This Article informs us that our pioneers intended that the source of funding for the local conference should

come from the members of constituent churches of the state conference. Thus the tithe and other offerings would form the base for conference finances. This fund was to be used for the support of evangelistic/ministerial work.

The General Conference work was at first financed by irregular appropriations from the state conferences. In 1878 the General Conference Committee recommended that conferences pay a tithe on their income to the General Conference. Later when union conferences were organized in 1901, the conferences paid tithe of their income to the unions, which in turn paid tithe to the General Conference.⁴

It must be noted that local churches did not employ and pay the salaries of ministers. Nor did they grant licenses and credentials. It was the newly organized local conference that assumed these responsibilities. Today local churches are not legal entities, but the local conference association is. Churches join together to form a conference/association which serves their needs as a legally recognized body to hire and supervise the ministry, to pay the ministers' salaries, and to collect tithe and offerings from the churches to fund evangelistic endeavors. The local churches having no legal status which precluded their employing ministers on an individual basis, delegated to the local conference these responsibilities. At present newly organized local churches are accepted into "the sisterhood of churches" in the local

⁴The preceding five paragraphs are a summary of the article, "Organization, Development of, In the Seventh-day Adventist Church," *SDA Encyclopedia*, 1976, 10:1042-1054.

conference based on these same conditions at regularly called constituency meetings.

What was Mrs White's understanding of the term "storehouse"? Note what she said in 9T 249, "If our churches will take their stand upon the Lord's Word and be faithful paying their tithe into His treasury, more laborers will be encouraged to take up ministerial work." In the context of what she said "treasury" is clearly the local conference.

Mention should be made of a time when Dr Kellogg was returning to the local conference all the sanitarium workers' tithe and was contemplating discontinuing this practice. Mrs White was in great distress at the thought. "For him to separate the tithe from the treasury," she wrote, "would be a necessity I greatly dread" (Letter 51a, 1898). Very little can be found in her writings about the "storehouse" principle simply because it was not an issue.

Advantages of the conference storehouse

To suggest that the local church become the storehouse is possible. But at what cost? It would seriously disrupt and discombobulate the organizational and governance structure of the denomination, as we now know it. It would, in all probability, destroy one of the most remarkable systems of church financing witnessed in the past century and half. The world mission program, as it now exists, would cease to function.

How grateful we are that our Lord led the pioneers to establish the present system of church finance. By adopting the concept of the local conference as the storehouse, a small band of believers laid the necessary foundational financial support for the miraculous development of the remnant

church into one of the most remarkable world missionary movements in modern times. It is based on the Biblical principle of returning an honest tithe and designating the local conference as the storehouse. The Spirit of Prophecy never disagreed with this procedure, a practice paralleling nearly fifty years of her ministry. Mrs. White upheld the principle of designating the local conference as the storehouse. If it had been morally wrong, she would certainly have had much to say to right that wrong. But this is not the case. There is not one sentence objecting to the practice.

Conclusion

From our brief discussion we can note the following points:

1. Scripture teaches that tithe is to be returned to the storehouse.
2. Tithe remittance practices always involved either the Tabernacle storehouse or the Temple storehouse in Jerusalem
3. In the Old Testament the location of the storehouse was not always permanent, because the Tabernacle storehouse moved periodically from place to place until it was located permanently in Jerusalem.
4. Because the temple storehouse in Jerusalem no longer exists, the Seventh-day Adventist Church in general assembly decides the location of the storehouse.
5. Actions taken by our founding fathers to designate the local conference as the storehouse were within the will of God.

No inspired message came from Mrs. White to contradict this action. She in fact wrote that church members should obey the voice of the church because Christ has

delegated to his church the right of decision.⁵

6. There is no prohibition in Scripture to designate either the local conference or the local church as the storehouse, and from the inception of the organized church, the local conference has been designated the storehouse.⁶

Where is the storehouse?

Where is the storehouse? After more than 130 years of highly successful practice in the Seventh-day Adventist Church, it can be clearly and confidently answered: “The local conference.”

⁵ “As all the different members of the human system unite to form the body, and each performs its office in obedience to the intelligence that governs the whole, so the members of the church of Christ should be united in one symmetrical whole. If the world sees a perfect harmony existing in the church, it will be a powerful evidence to them in favor of the Christian religion. Dissensions, unhappy differences, and petty church trials dishonor our Redeemer. All these may be avoided, if self is surrendered to God, and the voice of the church is obeyed. Unbelief suggests that individual independence increases our importance, that it is weak to yield to the verdict of the church our ideas of what is right and proper; but to cherish such views and feelings will bring anarchy into the church and confusion to ourselves. *Christ has delegated to his church the right of decision* in the words, ‘Whosoever sins ye remit, they are remitted unto them; and whosoever sins ye retain, they are retained unto them.’” (“The Unity of the Church,” *Signs of the Times*, September 9, 1888, emphasis supplied.)

⁶At a time of much opposition to formal organization of the church, James White argued, “We lack system. And we should not be afraid of that system which is not opposed by the Bible, and is approved by sound sense.” (“Yearly Meetings,” *Review and Herald*, July 21, 1859, p. 68.)

A Reply to “Where Is The Storehouse?”

September 28, 1997

J. David Newman, D.Min., is a former editor of *Ministry*. He submitted this reply to *Ministry* for consideration under the *Viewpoint* section. But the editor declined to print this piece. He is now the senior pastor of the New Hope Seventh-day Adventist Church in Burtonsville, MD.

Robert J. Kloosterhuis is to be commended for his honesty and candor in his article, “Where is the Storehouse?” in the August 1997 issue of *Ministry*. The subject of where the tithe is to be paid has become a source of controversy and it is important for church leaders to address this issue. Unfortunately or fortunately, depending on your viewpoint, the very virtues that commend this piece also undermine its central thesis.

My response should not be construed as an attack on the current system. I simply want to show that there is more than one perspective, that there are alternatives, and if we want people to continue to be faithful in paying their tithe through the proper channels we need to understand their viewpoints. Instead of reacting to change the church could be proactive and start developing solutions while there is time. I believe very strongly in the Seventh-day Adventist church and its divine mission. But that does not mean that everything it does is perfect or cannot be improved upon.

Kloosterhuis begins by asking the following questions: “When it comes to the returning of tithe, is the storehouse the local conference or the local church? . . . Which is biblical?” He immediately answers his own question by saying “Unfortunately, the Bible does not provide a clear answer.” Since the Bible does not provide a clear answer it is wise to refrain from dogmatism on this subject. Kloosterhuis attempts to do this by

using words such as “it appears,” and “this passage suggests.” But it is obvious that Kloosterhuis really wants a “clear answer” and by the end of his article Kloosterhuis is convinced that the Bible clearly designates that the local conference is the storehouse.

His conclusion number six implies that there would be nothing wrong with designating the local church as the storehouse. Here is where his honesty is refreshing. This conclusion reveals that we are not dealing with a theological or moral issue but a policy or ecclesiological one.

There is a problem inherent with the term storehouse as used by our church. Storehouse suggests a repository, a storage area, a collection point. Where do we tell our members to pay their tithe? To the local church. The local church collects and stores the tithe and at regular intervals forwards it on to the conference or mission office. For all practical purposes the local church is the storehouse, even in Adventist practice. However, the local church cannot spend any of that tithe. If we are to be consistent with the data presented by Elder Kloosterhuis we should instruct our members to send all their tithes directly to the local conference office.

Levites and the tithe

Kloosterhuis admits that “there may be some validity in the argument that the remittance locally of tithe to the Levites took

place in small villages and towns at certain times in the past.” Logic would dictate this to be the case. The Levites and priests received their income from the tithe. They were scattered throughout Israel. Why would the whole population bring the tithe to a central location, taking several days to get there, and then make all the Levites and priests also travel to that central location in order to take the tithes back to their local areas?

Kloosterhuis makes much of the reforms of Nehemiah and the return of tithes to the temple. Those reforms did take place but there is nothing to suggest in the passages that all the people brought all their tithes to that one central location. Certainly tithe was brought there and even stored for future use but why would Levites and priests, again, travel from all over Israel to get their salaries, if you will, and then return home again? This would be especially true considering the way tithe was mainly paid—in produce and animals. How often each year would each Levite family have to make the trek to the Temple to collect their share of the tithe, goats, sheep, corn, etc.? How do you store animals anyway? By the time of Malachi tithing had become much more centralized but that did not mean that was the ideal way or the only way to give the tithe to the Lord.

If we are going to argue so strongly for following the Old Testament detail of the exact location of the storehouse then we should be consistent and argue for all the details. For example, the people paid their tithes to the Levites who then paid a tithe to the priests and the priests did not pay a tithe to anyone since the tithe was given for their support. “In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD’S portion to Aaron the priest” (Numbers 18:28)¹ “A priest descended from Aaron is to accompany the

Levites when they receive the tithes, and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury” (Nehemiah 10:38).

If our system is based on the biblical system of tithe paying then we should not require our pastors to pay tithe. The Levites were the teachers and educators of Israel. Maybe the tithe should support all the teachers; then the teachers would pay a tithe to support the pastors, the pastors would not pay tithe. This would take care of the problem of non-tithe paying pastors! It is a little strange that tithe is given for the support of the gospel ministry and those paid by it have to immediately give ten percent back that will then be used in the next pay period to pay them again! In essence the church gets a ten percent discount on its employees.

I know the arguments that are used to prove that pastors should pay tithe like everyone else but they already receive a salary lower than other professionals with similar educational backgrounds. Pastors demonstrate every day their sacrificial giving by working for the wages they are paid. When I first entered the ministry in Scotland we had to save for six months just to buy a towel rail to place in the bathroom (my wife did not work outside the home since we had two small children).

Ellen White and tithe

Kloosterhuis cannot find much in Ellen White to support the conference or mission being the exclusive designation for the storehouse. In fact, Ellen White used her tithe to support white and colored ministers outside of the regular channels. Some people even sent her their tithes, which she accepted, and put to good use outside of the regular channels.² The church has tried very hard to downplay this aspect of Ellen White’s ministry but it cannot deny that a precedent had been set. A person is not sinning if they

desire to pay their tithe through alternative storehouses.

Now there is a very pragmatic reason why the conference office has been designated the storehouse. Local churches do not pay their ministers directly. Therefore it makes sense for them to return tithes to the local conference office for this purpose. But does this mean that no tithe can be retained at the local level to pay for additional ministerial personnel? No. At least one conference has begun returning a percentage of tithe back to the local church to be spent for “mission and ministry activities—approved activities allocated by the conference in harmony with church policy for tithe funding.”³

In conclusion five Kloosterhuis states that according to Ellen White church members should pay their tithes to the conference office because this is what the church has decided and “church members should obey the voice of the church because Christ has delegated to His church the right of decision.” That would be true if church member had much of a say in running the church and deciding the tithe policies. These policies are decided by Annual Councils where only 11 percent of the members are non-church employees.⁴ This means that the 89 percent who are employed by the church have a vested or conflict of interest in determining where the tithe is collected and how it is spent. We argue that we run a representative system of government. In practice we run a hierarchial system. If we ran a representative system we would ask each of the members of the General Conference Committee, the representatives of the people, to poll their constituents and ask them what they want. Unless we do this how do we really know whose interests we are representing?

I believe that if we let the church members make the decision we would see some major changes taking place. Many are already making that decision by where they

pay their tithe. We will not reverse the trend by attempting more legislation. We need to listen to what the people are saying. God speaks through the body of believers as well as speaking through their elected leaders.

World mission and tithe

Kloosterhuis then says that if we were to change our system “It would, in all probability, destroy one of the most remarkable systems of church financing witnessed in the past century and a half. The world mission program, as it now exists, would cease to function.” Several points need to be made regarding this claim.

First, maybe our system needs to be destroyed and a new one built (however, I am not advocating that!). As Jesus said “Can you place new wine into old wineskins without destroying the wineskins?” (Luke 5:37,38).

Second, the Mormons have more church members than we do, they are growing faster than we are, and they have no paid clergy or paid bureaucracy. We have 13,787 evangelistic and pastoral workers in the field worldwide and 13,742 in administrative and promotional positions in the conference, union, division, and General Conference.⁵ All of these people are paid from tithe. In addition we pay a third of the salaries of elementary teachers from tithe; we pay the principal, Bible teachers, men’s and women’s deans in our academies and colleges from tithe. No wonder we are unable to OBEY the counsel of Ellen White who says we should pay minister’s wives from the tithe.⁶ There is no money left.

Third, I remember the discussion at the Bangalore, India, Annual Council (1993) concerning the need for fields to become self sufficient. We voted that all divisions cease to be dependent on the General Conference for operating subsidies. I believe that has now been reached except for one or two divisions. We no longer need to

fund the overseas divisions in the same manner as before. We would not “destroy our mission work” if we changed the way tithe is allocated.

Church leaders have said that if members are upset with the way higher levels spend the tithe they can make their voice heard but they still need to pay their tithe through the proper channels. It is interesting to note that at one time we allowed our members to “divert” their tithe if they were unhappy with how it was being spent. Some questions arose in 1907 about responsibility in tithe paying. Ellen White was still alive but very frail so it fell on her son Willie White to publish the following regarding the use of tithe:

“As to the proper use of the tithe: The outline of a statement upon this subject which was agreed upon was briefly this: To give extracts from Sister White’s writings as to the tithe and its use; to show that her testimony and her own usual practice was in favor of paying the tithe into the regularly designated treasury, to be used under the counsel of the committees appointed for such purposes; to show further from her writings that when those who have charge of the expenditure of the tithe so far fail in the discharge of their duty that the regularly organized channels for the distribution of the tithe becomes hindrances to its proper use, then in order to carry out the divine plan that the tithe should be expended in the wisest manner for the furtherance of the work, individuals have the right to pay their tithes direct to needy fields; but this involves a considerable degree of personal responsibility, which must be assumed by those who decide to follow this plan. It was thought that this matter could be handled in a way to show that the departure from the regular lines was authorized only when the regular plans failed to be carried out by those in positions of responsibility.”⁷

Gospel and tithe

Kloosterhuis, as has already been stressed, begins his article by saying that the Bible is not clear on where the storehouse is but then seeks to make it almost a moral issue that we must pay our tithe through the conference or mission office. This is contrary to grace and righteousness by faith. Paul says that “each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver” (2 Cor. 9:7). Salvation is something that we must choose freely, voluntarily. We respond to God because of His great love in giving Jesus to die for us.

Giving our money is giving ourselves to God. He wants us to do that “cheerfully,” freely, without compulsion. When we mandate *where* people *must* give their money it will be easy for some people to become confused about salvation. Rather, we should explain the benefits of paying tithe to the conference and then make it clear to people that they have complete freedom to choose where to pay their tithe and they will not be considered second class members if they choose otherwise.

Since “the Bible does not provide a clear answer” we dare not go beyond what God has made plain. Teach tithing? Yes? Teach church structure? Yes. Teach the need for tithe to be paid to the conference? Yes. Teach that this is the only option for a faithful church member? No. We do not make tithe paying a test of fellowship. Let’s give people the same freedom in where they pay their tithe.

There is nothing sacred about church structure. It can be changed at any time. Policies and structures are servants of the mission of the church which is to take the gospel to all the world. Instead of digging in our heels and saying what was good enough for the past is good enough for the present we should be examining creative and

innovative ways that will enable us to spread the gospel more efficiently and effectively. New wineskins are needed for new and changing times.

I know Robert Kloosterhuis personally to be a true servant of God and what he wrote was his sincere effort to defend the current system. I trust that he and other church leaders will not be offended by my critique of his article. A church becomes all the stronger when we can debate in love the issues before us. Our church was built on debate and discussion and out of that consensus developed. Let us be as brave as our pioneers.

I have tried to follow Paul's counsel to "speak the truth in love," so that "we will in all things grow up into him who is the Head, that is, Christ. From him the whole body, joined and held together by every supporting ligament, grows and builds itself up in love, as each part does its work" (Ephesians 4:15-16).

ADDENDUM

The following information was a portion of a presentation on the future of the Adventist Church given to the Association of Adventist Forums, San Diego Chapter, in January 2,000. At the time I was the senior pastor of Damascus Grace Fellowship a SDA church in the Potomac Conference.

The practical reason for paying the tithe to the conference is the fact that pastors are paid by the conference and not the local church. Although that is also changing. Currently our local church pays the full salary for a youth pastor with conference approval. Other churches are doing the same. But when it costs \$200,000 to support each pastor some thinking people ask whether that is the wisest use of their giving.

The answer to where is the storehouse is clear. It is wherever people are supported from tithe resources.

Now regarding how much tithe the conference should send up the system. Remember we have five levels to support in

our system: local church, conference, union, division, GC, all with their offices and staff. The Roman Catholic church which also is world wide and much larger than us has only three levels: local parish, bishopric, and Vatican.

The earliest figures I have been able to find come from the 1926 Annual Council Action although it seems clear that these percentages had been in force for some time. Let me review our current policy in NAD. The local conference sends 10% of tithe to the Union and 20% to the General Conference, as well as other percentages to help small conferences.

In 1926 a conference only sent 20% to the GC if its tithe income reached \$130,000. Below that figure it was a sliding scale so that if the conference only received \$25,999 it only sent 1% to the GC. So as conference income increased so did the percentage sent on up,

Now you would assume that with inflation those figures on which the percentages were based would increase. Incredibly that was not the case. As the years rolled by every conference finally reached tithe income of \$130,000, which meant a reversion of 20%. Every year at the Annual Council these figures were voted without change. Finally someone saw little point voting a 20 point sliding scale when everyone was at the maximum. So more than 50 years later at the 1981 Annual Council they scrapped this 20 tiered system and made it official that all conference paid the 20%

While the dollar amounts did not change the needs in the local conference have drastically changed. In 1958 the Potomac conference employed 52 teachers for 1059 students, a ratio of one teacher to 20.36 students. In 1998 the conference employed 105 teachers for 1741 students, a ratio of one to 16.58. The number of teachers doubled while the number of students only increased by 65% and the student ration decreased from 20.36 to 16.58. During this same period the

number of pastors increased from 61 to 82, an increase of 34% while membership increased, 9,360 to 22,533 an increase of 141%. But here is the highlight. In 1958 each pastor cared for an average of 153 members while in 1998 each pastor cared for 275 members.

The educational costs to the conference drastically increased and this was the case in all conferences. So much so that at the 1985 Annual Council the tithe use policy was changed so that elementary teachers could be paid up to 30% of their salary from tithe. Suddenly the extra need for tithe to remain at the local conference increased without any adjustment made in the amount of the money sent on up.

At the 1991 Annual Council held in Bangalore, India, an action was passed requiring all Divisions to become self supporting. Most of them are now self supporting so that the tithe that was formerly needed to fund these divisions is no longer required yet the percentages have not changed. These are just two examples of how the world needs have changed without corresponding changes in how much conferences contribute.

My local conference feels these pressures. On July 22, 1998 the following recommendation was brought to the conference executive committee: That the tithe percentages be cut to the Union by .5% a year until a savings of 2.5% is realized and that the amount to the GC be cut until a savings of 5% is realized. Thus the union would receive 7.5% instead of 10% and the GC would receive 15% instead of 20%. The recommendation also included that the tithe percentages sent up for evangelism, church growth, and education (this is in addition to the other percentages) be retained at the local conference rather than be sent up then sent back.

This recommendation which came from a sub committee of the executive committee was strongly opposed by the union president and divisions administrators.

Finally a compromise was reached. In place of the conference committee voting this as fact they voted it as a recommendation to the union and division with a response required by Dec 31 of 1999. The response has come back. No change in the system. The ball is now back in Potomac's court. I do not know what they plan to do.

As a result of these pressures the GC is trying to impose upon the conferences and unions what are called Model Constitutions. You may not realize it but our church is actually congregationally organized. Our founding fathers had a great distrust of organization so when the local conference constitutions were set up they gave full and complete power to the local conference. The bylaws allow any changes without exception to be made in the constitution by a two thirds majority. Current constitutions promise to follow the financial policies as voted by the General Conference. One conference, the South Eastern Calif. Conference has changed theirs to read: "We follow essentially the policies of the GC."

Each conference has full power to make any changes in the system that they wish. When the model constitutions came to the 1994 Annual Council they caused such a stir in the corridors, mainly by local conference presidents, that they were never brought to the floor for a vote. Instead they were saved for the 1995 Spring Meeting of the GC Committee when local conf. Presidents are not present and they were voted there.

These model constitutions include provisions that cannot be changed without the approval of the Union and division committees. In other words the union would now have veto power over the conference and changes in financial and other foundational policies could not be changed as they can now.

[This last section needs to be updated as tithe percentages have changed—Nov 22, 2004].

1. All texts are from the *New International Version*.
2. Ellen G. White, "Watson Letter," *Spalding-Magan's Unpublished Manuscript Testimonies of Ellen G. White*, pp. 215-216.
3. Southeastern California Conference in 1997 remitted back to each local church ten percent of their 1996 tithe increase over 1995. This amounted to some \$120,000. Southeastern California Conference *The Church Treasurer*, vol. II, no. 2, February 1996. Letter dated February 12, 1997 to all churches from Thomas G. Staples, conference treasurer. 2003 update. This actually lasted for only one year. The conference decided that they could not continue reimbursing the local church this amount of tithe.
4. There are 260 members of the General Conference Committee. Thirty-six of these are lay people, three from each of the 12 divisions. At Annual Council time the local conference presidents of the division where the Council is being held are invited to attend with voice and vote. When the Annual Council is held in North America 58 conference presidents are added to the 260 regular members making a total of 318.
5. The following information is from page 6 of the 133rd Annual Statistical Report--1995
Denomination workers are classified by types of employment. They are divided into General Workers and Institutional Workers. There are 52,358 General Workers and 91,664 Institutional Workers.

The General Workers are broken down into five categories: Evangelistic and pastoral, Administrative and promotional, Primary school teachers, Bible Instructors, Literature Evangelists. Since Literature Evangelists are paid from commissions and primary school teachers are really institutional I am leaving them out of the equation. Also Bible Instructors vary greatly how they are paid and classified. This leaves the following:

Evangelistic and Pastoral (Ordained and Licensed)	= 13,787
Administrative and Promotional (Ordained and Other)	= 13,742

As you can see there is almost a one to one ratio of people in the field and people in the office. Now about another 100 could be added to the evangelistic and pastoral category because there is no provision in the Statistics for women pastors who receive Commissioned Ministerial credentials and licenses. But there are still not many of them. There is also a miscellaneous category called Other under Evangelistic and Pastoral which I ignore. This category lists 2,645 persons. When I checked to see who these people are (for who are pastors and evangelists other than pastors and evangelists) I found a most curious situation. The office of Archives and Statistics could not tell me the purpose of this category. I investigated North America and found that some unions had placed their elementary teachers in this category (when there is a separate category for them). I also found that some colleges placed their ordained religion teachers in this category rather than under Institutional Workers (Colleges). This section seems to be a catch-all that has no bearing on people actually working in the field, so I left this section out in my calculations.

Update for 2001. There are now 15,465 evangelistic and pastoral workers and 16,452 administrative and promotional workers.

6. "There are minister's wives. . . 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 decisions 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." Ellen G. White *Manuscript Releases*, Vol. 5, #267.
7. W. C. White, *Memorandum of Plans Agreed Upon in Dealing with "The Blue Book."* From the Ellen G. White Estate, File #213.