




Tithing in the new testament & the christian church



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TITHING
IN THE WRITINGS OF
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Introduction

This paper will explore the concept, practice and theological foundation for tithing in the writings of Ellen G. White. Historical details will enter the discussion when necessary, but the primary focus will be at the conceptual and pragmatic levels. Her writings reveal growth in her understanding of the subject of tithe, but hardly any significant change in her views.¹ We do not find an explicit theology of tithing, developed in a systematic form, but rather concepts that she associates with it and that provide for us a window to explore the theological aspects that informed her views and the counsel she gave to the church. It is obvious that the biblical materials dealing with the importance and use of tithe have been the primary influence on her understanding of tithing.

Theological Grounding

We must find answers to the following questions: Who is the God who requires a tithe from His creature and upon what grounds does He claim it? What is the nature of that tithe? What significance does tithing have on the quality of the relationship between God and the individual?

General Theological Concepts

In the context of her discussions on tithe, there are several places where E. G. White refers to God as the Creator.² In using that title for God it is not her intention to stimulate theological speculations about His nature or about the mystery of His creative acts and powers, but clearly to establish or define the relationship between God and the universe. With respect to the universe, He as Creator owns it and can authoritatively state, "I am the owner of the universe."³ The Creator did not abandon the world He created into the hands of humans or evil powers; He is the Lord. Divine universal ownership can only be properly claimed by Him. That specific theological conviction is going

to determine the way E. G. White understands the role of humans with respect to God and the rest of creation.

God's ownership of the universe reveals His power over everything He creates but does not necessarily address the nature of that power. It simply establishes that He has the right to be Lord over His creation and that He "has a claim on us and all we have."⁴ Therefore, E. G. White introduces another aspect of God's character which functions as a theological foundation for tithing, namely, His love and goodness. It has been on account of His "goodness and love" that He has kept us "from dire disaster and death."⁵ For her, the very essence of the Owner of the universe is not selfishness, but love and goodness that manifests itself in the preservation of life. At the very core of that love is God's constant disposition to give. There is nothing we have that does not find its source of origin in God. But the greatest gift we have received from Him, she seems to argue, is not something that He created and that He now joyfully shares with us. In the redemptive work of Christ on our behalf, God gave Himself to us in His Son. She could then say that, "For this work of redemption God gave the richest gift of heaven."⁶ God's ownership is now grounded on a loving act of self-sacrifice resulting in redemption. We have been "bought with a price," therefore we are "the Lord's property."⁷ We belong to Him not simply on account of His creative power, but particularly through the power of redemptive, self-sacrificing love. All other gifts granted to us are possible only, because of, and through that divine self-giving.⁸ Therefore, the Giver is present in every gift we receive from Him. He has indeed "given us everything. As we sit at our table he has given us this provision; through Christ it comes. The rain, the sunshine, the dew and everything that is a blessing to us, He has given to us. . ."⁹ In fact, "He gives to us bountifully."¹⁰ The Owner of the universe is, for E. G. White, a "beneficent Father."¹¹

In the writings of E. G. White, tithing is associated with two of the most fundamental aspects of the mysterious person of God: His creative power and His loving essence. The first one indicates that he is the Owner of the universe; the second points to His redemptive work through Christ's self-giving sacrifice. As we will see, these aspects are both used to justify His claim for a tithe and at the same time motivate humans to accept that divine claim. These important theological postulates determine and inform the whole theology of stewardship in Mrs. White's writings and the function of tithing within them.

Specific Theological Concepts and Tithing

The concepts of divine ownership and redemptive love provide a general conceptual frame of reference for tithing as well as for any other aspect of the Christian life. What we want to explore now is the reason for the specificity and particularity of the law of tithing in E. G. White, the more particular theological ground on which tithing itself is based. Here we will be dealing with the legality of tithing itself; its more particular legal justification, normativeness and perpetuity. On this subject she does not say much, but the little she says is significant for our purpose. The theology of tithing in E. G. White is directly related to the origin of the concept and practice of tithing and its specific functions. For her, the fact that tithing can be traced back to God's loving will is of great conceptual and practical significance.

Origin and Perpetuity: Goodness of the Law

There is no systematic attempt in the writings of E. G. White to demonstrate from Scripture that tithing is still binding on Christians. But we do find several biblical arguments she uses to demonstrate its perpetuity. In fact, her discussion on the origin and perpetuity of tithing has a

theological function that enriches her understanding of it. According to the Bible, the patriarchal stories in Genesis reveal that tithing was practiced before the formation of the theocracy during the time of Moses. Abraham (Gen 14:20) and Jacob (28:22) already practiced tithing. That biblical information is used by E. G. White to argue that “from the earliest times the Lord claimed a tithe as His;” and that, therefore, “the system did not originate with the Hebrews.”¹² At Sinai the law of tithing was simply “reaffirmed” in the context of the covenant God made with Israel.¹³ But with prophetic insight she goes beyond what is explicitly indicated in the Scriptures themselves in order to uncover the very origin of tithing. She implicitly denies that the practice was instituted by humans as a result of social, religious or financial changes that may have taken place in the world of the ancient Near East. She locates the origin of the idea and the practice in God Himself. It “was ordained by God;”¹⁴ “it is divine in its origin.”¹⁵ The distinctive arrangement of returning a tithe to God, she says, “was made by Jesus Christ Himself”¹⁶ and goes, she seems to say, “as far back as the days of Adam,”¹⁷ presumably after the fall. Like marriage,¹⁸ the Sabbath,¹⁹ and the sacrificial system,²⁰ tithing is removed by her from the field of human inventiveness and creativity and placed in the sphere of the divine mind. No sociological explanation can by itself properly account for the origin of tithing. This, for her, points to the unique nature and perpetuity of the law of tithing and to the goodness of God’s will.

The permanent nature of that law was supported by Jesus who, according to E. G. White, “recognized the payment of tithe as a duty.”²¹ After quoting Matt 23:23 where Christ condemned the scrupulosity with which the Pharisees paid tithe, even on things not required by the law, she comments, “In these words Christ again condemns the abuse of sacred obligation. The obligation itself he does not set aside.”²²

Hence, tithing was “not repelled or relaxed by the One who originated it.”²³ The fact that its origin preceded the giving of the law at Sinai means that tithing is not to be identified with the ceremonial law. It did not “pass away with the ordinances and sacrificial offerings that typified Christ.”²⁴ In the rest of the NT, tithing, like Sabbath keeping, is assumed to be a Christian duty²⁵ and it is still “binding upon God’s people in these last days as truly as it was upon ancient Israel.”²⁶

It would appear that soon after the fall of Adam and Eve the concept and the practice of tithing was instituted by God Himself. E. G. White quotes Him as saying to us: “When I entrusted you with My goods, I specified that a portion should be your own, to supply your necessities, and a portion should be returned to Me.”²⁷ That may very well be an echo of what God said to the original couple. The obvious conclusion is that from the dawn of human history outside the Garden of Eden tithing was instituted by God on the grounds of His authority as Creator and Redeemer. The law was an expression of His will for us and was to be obeyed. However, for E. G. White the law was not arbitrarily forced on humans by an all-powerful Lord. God’s will is never arbitrarily established because it always seeks the good of His creatures.²⁸ Hence, the tithing system²⁹ is an expression of God’s loving will for the human race in that He originated it to “be a blessing to man.”³⁰ What was the good that this particular law sought to produce? How was God’s loving concern for humans expressed through it?

Sin, God, Tithing and the Divine-Human Interaction

In answering this question, E. G. White leads us to the immediate and direct effects of sin on the human race. With the entrance of sin into the world, a new power, evil by nature, claimed lordship over the human race. “A demon became the central power in the world. Where God’s

throne should have been, Satan placed his throne.”³¹ God opened a way for humans to return to Him through the saving work of Christ, making it possible for all to be re-instated as His stewards: “Then it was that the great love of God was expressed to us in one gift, that of his dear Son.”³² Yet, human nature had been corrupted and claimed self-sufficiency and independence from God—“a discordant element, born of selfishness, entered man’s life. Man’s will and God’s will no longer harmonized. Adam had united with the disloyal forces, and self-will took the field.”³³ It is in the context of that most disturbing tragedy that for very specific reasons, the system of tithes and offerings was instituted by God.

a) Tithing as a Recognition of God’s Lordship:

It was God’s intention through tithing “to impress man that God was the giver of all his blessings.”³⁴ This was now necessary in a world where there was a conflict between lords over the loyalty of humans. Through tithing, humans were to be reminded of and to acknowledge the goodness of God toward them, so that they might keep fresh in their minds the fact that God was the legitimate Lord of their lives. Through the many blessings that He was constantly pouring on the human race, God was attempting “to draw men to Himself,”³⁵ with the intention not only of saving them but also of being recognized as their Lord. Tithing indicates that humans can find the true center of their lives only in God, in a spirit of willing and grateful submission to Him. Through the tithing system God was revealing Himself to them as their Lord.

b) Tithing as a Witness to God’s Power to Preserve Life:

Closely related to the previous comments, E. G. White states that tithing is “an acknowledgment of their [humans’] dependence upon God.”³⁶ The realization that human life and its preservation is directly

dependent on God and not on any other power was a direct answer to the false promise of Satan to Adam and Eve—that self-realization was only possible in total independence from God. E. G. White seems to be saying that the rejection of that lie is concretely expressed in the act of tithing. Concerning Christians in particular, she comments that since they have been partakers of God's grace through the work of salvation in Christ, they should show their appreciation for that gift by giving a faithful tithe.³⁷ Tithing was instituted by God to teach us to rely on Him for the preservation of our lives and not on ourselves or on any other power.

c) Tithing and the Restoration of Human Dignity Before God:

Through tithing, God was making humans aware of the fact that He was again entrusting to them the responsibility of being stewards of His goods. By bringing our tithe, she comments, we are “declaring that God is the possessor of all our property, and that he has made us stewards to use it for His glory.”³⁸ E. G. White is here emphasizing the tremendous privilege God has granted us by appointing us as His stewards. He was welcoming humans back to a personal relationship with Him with all of the privileges and responsibilities that such a relationship entailed. The purpose of this relationship was to bring glory to God and not to humans. According to her, the alternative for using the tithe and all we have to the glory of God is “selfish indulgence,”³⁹ a monstrous and sinful distortion of His loving intent for us.

d) Tithing as an Instrument in Character Development:

The tithing system was instituted by God as “a training adapted to kill out all narrowing selfishness, and to cultivate breadth and nobility of character.”⁴⁰ Unquestionably, E. G. White says, “selfishness lies at the foundation of all sin”⁴¹ and God is constantly helping us in a multi

plicity of ways to overcome it in our lives. One of the means He uses is the practice of returning to Him our tithes and offerings. By doing this, we do not selfishly keep for ourselves what the Lord in His loving kindness provides for us, but we become channels of His blessings for others.⁴² It was God's intention for us "that we be His helping hand to bless others."⁴³

E. G. White grounds tithing directly to the will of God, who originated the concept and the practice soon after the fall of Adam and Eve. The pre-incarnate Christ established this system and during his ministry on earth, he confirmed it as the expression of the divine will for humans. According to her, this connection between tithe and the divine will points not only to the perpetuity of tithing itself, but particularly to the fact that it was instituted as an expression of God's love for the benefit of the human race after the fall. It became a didactic tool in the hands of God to keep fresh in the mind of human beings the significant truth that in spite of the presence of sin and evil powers on the planet, He is the One who blesses us and who has the right to be our Lord. The tithing system, E. G. White seems to be saying, was instituted by God in order to help us realize that the preservation of our lives is totally dependent on the loving and saving will of God for us and not on the demonic claim of absolute autonomy from Him. Tithing also contributes to our character development and self-image. E. G. White forcefully argues that through the power of God, the tithing system seeks to bring down the hegemony of selfishness in our sinful nature by assisting us to develop nobility of character. By instituting this system God permanently was reappointing us as stewards of His goods on this planet and, consequently, reinstating us to a personal relationship with Him as owner of all. Sin was not permanently able to separate us from God.

Nature of Tithe

E. G. White does not redefine the biblical understanding of the nature of tithe but reaffirms and develops it by clarifying some of its implications. The biblical statement concerning the nature of tithe—"It is holy to the Lord" (Lev 27:30)—is often repeated by E. G. White.⁴⁴ She uses the Sabbath to illustrate the nature of tithe: "For, like the Sabbath, a tenth of the increase is sacred."⁴⁵ She notices that "the very same language is used concerning the Sabbath as in the law of the tithe: 'The seventh day is the Sabbath of the Lord thy God' . . . In like manner a tithe of our income is 'holy unto the Lord.'"⁴⁶ The clear implication is that "God reserved to Himself a specified portion of man's time and of his means."⁴⁷ It was that divine act that transformed a fraction of time and a portion of our means into holy elements; they became the exclusive possession of God. Tithe is indeed, as she says, "God's portion, not at all the property of man."⁴⁸ He owns tithe in a particular and unique way that distinguishes it from His ownership of the universe.

Since tithe is sacred, holy, it has not been placed under the control of humans, but under divine control. Confronted by the holiness of tithe, and in order to show respect for the sacred, we are to ask, "What should I do with it?" The answer given by E. G. White is short and to the point: In order to keep it holy we must return it to God. She finds support for that position in God's command recorded in Mal 3:10—"Bring the whole tithe into the storehouse." She notices, very perceptively, that in the divine command "no appeal is made to gratitude or to generosity,"⁴⁹ The Lord is not appealing to the gratitude or generosity of the people to motivate them to bring their tithe. For her the determining factor in tithing is not gratitude or generosity but something more serious and significant, based on the holy nature of tithe. She unambiguously states, "This is a matter of simple honesty. The tithe is the Lord's; and He bids us return to Him that which is His own."⁵⁰ She has lifted tith-

ing from the realm of a ceremonial or cultic practice to the level of a moral responsibility that is not to be controlled by the state of human emotions or tendencies but by the unwavering principle and value of honesty.⁵¹

The tithe received from all church members, including pastors and workers,⁵² is considered by E. G. White “a sacred fund.”⁵³ This has some important implications for those who handle it after it is given by church members. At the level of the local church, the sacredness of tithe is acknowledged when it is sent to God’s treasury. Not even the local pastor has the authority to place his hand on the tithe. She adds that pastors should not support any plans, presumably from local church members, to divert tithe to an illegitimate use, but should rather preserve its sacredness by placing it in God’s treasury.⁵⁴

Speaking to church administrators she stated, “The tithe money must be kept sacred.”⁵⁵ Transferring the tithe from the local church to the higher organizations does not alter the nature of tithe; it continues to be holy. And those who administer the tithe have the responsibility to keep it sacred. How do they keep it sacred? According to her, tithe money is “a fund consecrated to a sacred purpose”⁵⁶ by God Himself,⁵⁷ and as long as administrators use it in accordance with that “sacred purpose” it is kept holy.⁵⁸ It would then appear that the holiness of tithe is not simply related to and determined by the fact that it belongs to God. Its holiness is particularly connected to the purpose that God assigned to it. According to E. G. White there is no such thing as holy tithe in the abstract; nature and function are simply inseparable. It is only improper use of tithe that desecrates it and not, for instance, the bag used to carry it or touching it with unwashed hands. This understanding of the nature of tithe as holy in the sense that it belongs exclusively to God for the particular purpose He assigned to it, plays

a major role on what E. G. White has to say about the tithing system in her writings.

Conclusion

The implicit theology of tithing present in the writings of E. G. White is based on several important theological concepts that will determine the more pragmatic aspects of the tithing system. It is based first on the concept of God who as Creator owns the universe and everything found in it. Second, this dimension of God is accompanied by another one that describes the nature of this powerful God in terms of His love and goodness toward His creation. He preserves and provides for all of His creatures because of His loving disposition to give not only from what He has created but from His own person. This is particularly the case in the salvation. He provides for humans through the work of Christ.

Third, the tithing system is an expression of God's loving will toward sinful human beings whom He is trying to restore to perfect fellowship with Him and to liberate from the destructive inroad of sin in their existence. This is indicated (a) by the fact that tithing was instituted by God Himself soon after the fall of Adam and Eve and was reaffirmed by Christ during His earthly ministry. It is because of the goodness of this law as an expression of the will of God that it is still to be observed. (b) It has been used by God to help us acknowledge that He is our Lord, that we depend on Him for our existence and not on any other power, and that He wants us to preserve His relationship with us by reinstating us into the role of stewards of His goodness and blessings. Through the expression of God's loving will for us in the tithing system, He is also attempting to liberate us from the enslaving power of selfishness. The tithing system is fundamentally an expression of the loving nature of God toward sinful human beings.

Motivation for Tithing

In addressing the Christian motivation for bringing the tithe to the Lord, E. G. White makes it clear that tithing is essentially a response to God's Lordship and saving acts on our behalf and not the vehicle through which we gain acceptance by Him. There are no traces of a legalistic approach to the subject of tithing in what she has to say about it. This is significant in that, in spite of the fact that much of what she wrote on the subject had the purpose of motivating church members to return their tithe to the Lord, she remained clearly focused on the theologically correct function of tithe in the Christian life. There are several ways she approaches the issue of motivation, beginning with the quality of the spiritual life of the believer.

Quality of the Spiritual Life and Tithing

According to E. G. White, tithing requires a previously genuine commitment to Christ as Savior and Lord in the life and experience of church members. Otherwise tithing would be rejected or could become a formal act lacking deep spiritual meaning. First she indicates that tithing must be preceded by true conversion. This means that "a mere assent

to the truth is not enough” and that we should prayerfully “labor with those who embrace the truth, until they shall be convicted of their sins and shall seek God and be converted. Then they should be instructed in regard to the claims of God upon them in tithes and in offerings.”⁵⁹ The experience of conversion is of foundational importance in the context of tithing.

Second, tithing is the result of a sanctified life

A formal religious experience may include tithing, but it lacks spiritual significance. She forcefully argues that “religion does not consist merely in a system of dry doctrines, but in practical faith, which sanctifies the life and corrects the conduct in the family circle and in the church. Many may tithe mint and rue, but neglect the weightier matters—mercy and the love of God.”⁶⁰ She believes that a holy life will be characterized by merciful and loving actions as evidence of the internalization of truth. At the same time, this life will provide the true spiritual setting within which tithing will properly function.

Third, tithing requires spiritual sensitivity

Spiritual somnolence tends to make us unaware of the voice and guidance of God, making it difficult to acknowledge Him as Lord in all aspects of our lives. If believers, she writes, were “spiritually awake, they would hear in the income of every week, whether much or little, the voice of God and of conscience with authority demanding the tithes and offerings due the Lord.”⁶¹ In order to hear that voice one must be spiritually sensitive and alert. That sensitivity leads to tithing and tithing itself shows “that the grace of God is working in the heart.”⁶²

Motivation for Tithing

There are a group of basic religious and theological concepts that Ellen

G. White uses to motivate believers to tithe. Here we will explore some of the most important ones.

First, there is a soteriological motivation. According to her, in God's work of redemption through Christ, He gave "the richest gift of heaven,"⁶³ and the least we should do is to show "that we appreciate the gift of God's dear Son," that we "love him with undivided affection," and that we are willing to manifest that commitment through our tithes and offerings.⁶⁴ Therefore, the proper motivation for tithing is love toward God for what He accomplished in Christ for us. Obviously, giving tithe as a response to the salvation granted to us through Christ is practically an insignificant response. Ellen G. White is completely aware of that disproportional response. It is, she says, impossible to "estimate the precious ransom paid to redeem fallen man. The heart's best and holiest affections should be given in return for such wondrous love." Then she mentions the tithing system and says, "How meager it looks to my mind! How small the estimate! How vain the endeavor to measure with mathematical rules, time, money, and love against a love and sacrifice that is measureless and incomputable! Tithes for Christ! Oh, meager pittance, shameful recompense for that which cost so much! From the cross of Calvary, Christ calls for an unconditional surrender."⁶⁵ That statement rules out any attempt to use tithe to contribute in any way to our acceptance by God. Yet, "the little tithe,"⁶⁶ as she calls it, is given as a loving response to that unfathomable love.

Second, there is the theological motivation of the universal Lordship of God. She suggests that in this case two important ideas are combined. The universal Lordship of God means that He owns everything, including us who were bought by the blood of Christ, and the fact that he has appointed us as His stewards.⁶⁷ In both counts the emphasis is put on our accountability to God who as Owner has appointed us to

function as His administrators. In a sense each one of us “may become a treasurer for the Lord.”⁶⁸ But His lordship also means that everything we have comes from Him and, therefore, we should gratefully and joyfully return our tithes and offerings to Him. She wrote, “The unflinching goodness of God calls for something better than the ingratitude and forgetfulness that men render to him. Shall we not return to God, and with grateful hearts present our tithes and offerings?”⁶⁹ Although gratitude is not the reason for tithing, tithe should be returned with a spirit of gratitude.⁷⁰

Third, there is the moral motivation for tithing. God appeals to our moral consciousness and our sense of ethical responsibility as fundamental reasons for tithing. The payment of tithe is a religious and moral duty.⁷¹ This is based on E. G. White’s understanding of the nature of tithe discussed above, and according to which tithe belongs to God. He apportioned it for a sacred purpose. To retain it is a violation of the eighth commandment—“You shall not steal” (Exod 20:15). She quotes God as saying, “In using My reserve fund to gratify your own desire. . . you have robbed Me; you have stolen My reserve fund. ‘Ye are cursed with a curse.’ Malachi 3:9.”⁷² The advice she gives is, “Strictly, honestly, and faithfully, let this portion be returned to Him.”⁷³ Obviously, in order for this motivation to be appealing to the individual it is necessary to have acknowledged God as Savior and Lord.

Fourth, there is also a missiological motivation. According to E. G. White, this motivation for tithing is based on the combination of Christ’s work of salvation and God’s abundant blessings to us: “As our blessings and privileges are increased—above all, as we have before us the unparalleled sacrifice of the glorious Son of God—should not our gratitude find expression in more abundant gifts [tithes and offerings] to extend to others the message of salvation?”⁷⁴ The rhetorical question expects

a positive answer. God's plan is that the eternal gospel of salvation be preached throughout the world. In the fulfillment of that goal, God has called particular individuals to preach the Word, but through the tithing system "He has made it a privilege for the whole church to share in the work by contributing of their means to its support."⁷⁵ Through the tithing system, she comments, "all may feel that they can act a part in carrying forward the precious work of salvation."⁷⁶ She calls us to give "of our means to save those for whom Christ died."⁷⁷ The missiological motivation seeks to identify our interest with that of Christ's in the salvation of souls for His kingdom.⁷⁸

Fifth, there is the motivation of the blessing. This motivation is a little difficult to define because tithing presupposes that we have already been blessed by the Lord. This is what E. G. White means when she asks, "Shall we receive blessings from the hand of God, and yet make no returns to Him—not even in giving Him our tithe, the portion which He has reserved unto Himself? . . . Shall we continually receive His favors with indifference, and make no response to His love?"⁷⁹ God cannot wait for us to tithe before blessing us, for the simple reason that it would be impossible for us to tithe without God's previous blessings. Hence, God takes the initiative and blesses us undeserving sinners, hoping that we will acknowledge Him as the source of those blessings by a response of love expressed through our tithe.⁸⁰

According to E. G. White, the words of the Lord recorded in Malachi 3:10 are addressed to a people who have lost their faith in the Lord. He is encouraging them to trust Him and bring their tithes to the temple. If they show faith in Him they will experience God's blessings.⁸¹ They have to be reminded that "the condition of prosperity depends upon bringing to God's treasury that which is His own."⁸² Since what we give to Him already belongs to Him, fundamentally, the blessing is not the

motivational element in tithing. This conclusion seems to be supported by the way she correlates tithing and the blessing in other contexts. Notice her counsel, "A faithful tithe is the Lord's portion. To withhold it is to rob God. Every man should freely and willingly and gladly bring tithes and offerings into the storehouse of the Lord, because in so doing there is a blessing."⁸³ A quick reading of that statement would suggest that the blessing is a motivation for giving. But notice that the ground for giving, the true motivation for tithing, is the moral one—"Tithe is the Lord's portion. To withhold it is to rob God." What then is the role of the blessing? It is an added bonus! God created us, she says, and provided us with "all the blessings" we enjoy, but when we tithe there is a special blessing through which God makes the nine-tenths we keep worth more "than the entire amount without His blessing."⁸⁴ God increases our benefits in order for us to give more to Him. In seeking the blessing we would be seeking the privilege of giving more to the cause of the Lord.

Withholding Tithe

Is there a condition under which it would be right to retain or misuse the tithe? Having discussed the motivations for tithing, the obvious answer to that question is a negative one. There is no valid excuse anyone can give for not bringing the tithe to the Lord. E. G. White rejects poverty as a reason. Since tithing is done in proportion to the income, the tithe of the poor "will be a comparatively small sum, and his gifts will be according to his ability. But it is not the greatness of the gift that makes the offering acceptable to God; it is the purpose of the heart, the spirit of gratitude and love that it expresses."⁸⁵ Neither is debt a valid reason to withhold tithe. Those who use God's own money to settle their debts have, she says, a deep religious and spiritual problem: They have not taken "a wholehearted, decided position to obey God."⁸⁶ Their real problem is selfishness.⁸⁷

E. G. White also rejects lack of confidence in the administrators of the church as a valid reason for withholding tithe or not tithing at all. Her reaction to the situation in the Michigan Conference in 1890 illustrates her position on this issue.⁸⁸ She describes the condition of the ministry in Michigan in very negative terms and as in need of revival and reformation. The language she uses is at times strong and direct—e.g., “They are not rich in spiritual knowledge and heavenly wisdom, but are dry and Christless;” “the heart of the speaker has not been trans-formed by grace.”⁸⁹ She even says that “the churches would be far better without such elders and ministers. Money is drawn from the Lord’s treasury to support those who are unconverted and need that one teach them the first principles of the gospel, which is Christ formed within, the hope of glory.”⁹⁰

The spiritual condition of the ministers had an adverse effect on church members who decided to withhold their tithe. She refers them to Malachi and asks, “Cannot you see that it is not best under any circumstances to withhold your tithes and offerings, because you are not in harmony with everything that your brethren do? The tithes and offering are not the property of any man, but are to be used in doing a certain work for God.”⁹¹ Here she is using the nature of tithe to argue her case. But then she proceeds to use the argument of moral responsibility to reaffirm the duty of church members to give the tithe: “Unworthy ministers may receive some of the means thus raised; ... but do not commit sin yourselves by withholding from the Lord His own property.”⁹² The managers of God’s work will be held accountable to the Lord for their own sin,⁹³ but no one should use their failure to justify robbing God.

When addressing the question of withholding tithe, E. G. White often mentions the curse recorded in Malachi 3:10. She takes that curse very seriously and interprets it as the absence of the blessing promised to

those who tithe. It is a deprivation of a heavenly good or of the “extra bonus” that comes from tithing which allows us to give even more to the Lord. Hence, she is able to say, “When we rob God of the tithe, we also rob ourselves: for we lose the heavenly treasure. We deprive ourselves of the blessing of God.”⁹⁴ To the question, why do some who withhold tithe prosper? She answers, “Some of these persons are yet in apparent prosperity. In his great mercy God is still sparing them that they may see and put away their sin.”⁹⁵ God is still trying to persuade them that those blessings come from His benevolent hand. But there are others “who are already feeling his curse upon them. They are brought into straitened circumstances, and feel less and less ability to give, when if they had made God’s claims first and had with a willing heart brought their offerings to him, they would have been blessed with more means to bestow.”⁹⁶ In this case, the lack of abundant blessings from God is designed to motivate them to make God first in their lives. Notice that the purpose of the blessing, as we already indicated, is to enable us to give more.

In conclusion, According to E. G. White, “The tithe of all that God has blessed you with belongs to him; and you have robbed God when you have used it for your own enterprises. He has placed the matter beyond all question.”⁹⁷

Conclusion

According to E. G. White, the individual’s motivation for tithing is not simply grounded on the emotional dimension of the human being, but on the spiritual, affective, moral and rational aspects of his or her personality. Tithing requires a full commitment to God through repentance and conversion, a life consecrated to the Lord that is sensitive to the guidance of God’s spirit in our lives as He leads us to obedience to God’s revealed will.

The sacrificial death of Christ on the cross, E. G. White indicates, calls for a response of love from believers that expresses itself in many forms, including tithing. God's lordship and His willingness to appoint us to a position of trust as His stewards should move us to correspond to that trust by returning our tithe to Him as faithful stewards, thus acknowledging His lordship. But tithing, she adds, also appeals to us as moral agents who, once aware of God's claim on tithe as His exclusive property, would consider robbing Him a major moral weakness and a most serious offense.

The proclamation of the gospel to the human race weighs heavily on the hearts of those who have already received its benefits and should move them to provide the means, particularly through the tithe, to make it possible for many others to hear the good news. If the promised blessing of God upon those who return their tithe to Him functions as a motivating force for tithing, the proper emphasis should be placed on a desire to receive more from the Lord in order to be able to give more. While there are several reasons that motivate us to give our tithe to the Lord, there is no reason at all to withhold it from Him. Even the most serious case of a ministerial and administrative deficiency or failure in the proper use of tithe does not provide grounds for church members to retain it or use it as they feel necessary.

Logistics of Tithing

The tithing system as well as the procedure developed during the time of E. G. White to collect the tithe was rather simple and practical. The system itself, as described in the Bible, was “beautiful in its simplicity and equality” and did not “require depth of learning to understand and execute it.”⁹⁸

Teaching the Tithing System

The first step in the process was to train the laity in regard to the biblical foundation for tithing and in the practical aspects of it. E. G. White often reminds pastors to instruct church members concerning their duty to bring their tithes and offerings to the Lord. Apparently, she was aware of the reluctance of some pastors to present this subject in their churches, particularly to new converts, and she identified problems that could result. “If a second minister follows the first, and presents the claims that God has upon His people, some draw back, saying, ‘The minister who brought us the truth did not mention these things.’ And they become offended because of the Word. Some refuse to accept the tithing system; they turn away, and no longer walk with

those who believe and love the truth." The solution, she said, was for each messenger of truth to "faithfully and thoroughly" educate these converts in "regard to all essential matters."⁹⁹

She instructed that ministers were expected to teach that the tithing system "is binding upon God's people in these last days as truly as it was upon Israel,"¹⁰⁰ that it must be a faithful and honest tithe,¹⁰¹ and that it is to be given to the Lord "as an acknowledgment of their dependence upon God,"¹⁰² implying that its purpose was not to gain God's favor. This training should be implemented by the pastor "by precept and example."¹⁰³

Collecting the Tithe

The process itself begins with the understanding that tithe belongs to God and that it should be reserved for Him. Therefore, it is necessary to set the Lord's portion apart as soon as the income is received. No one, E. G. White says, should "teach that we are to spend our means on ourselves, and bring to the Lord the remnant, even though it should be otherwise an honest tithe. Let God's portion be first set apart."¹⁰⁴ The reason for this is probably both theological and pragmatic. Setting the tithe apart first becomes a "ritual act" through which we express a theological truth, namely, that God is first in our lives. At the pragmatic level, separating the tithe first protects it from misuse or misappropriation. She clarifies that this should be done in the home and that parents as well as children should participate.¹⁰⁵

Once the tithe has been separated, it should be taken to the church. For her, the most appropriate time to present our tithes and offerings to God is during the Sabbath worship service. The idea seems to be that the Sabbath provides the spiritual environment needed to worship God through our means because it is a day to have communion

with Him. "On the Sabbath we have thought upon His goodness. We have beheld His work in creation as an evidence of His power in redemption. Our hearts are filled with thankfulness for His great love. And now, before the toil of a week begins, we return to Him His own, and with it an offering to testify our gratitude."¹⁰⁶ Returning our tithes and offerings to God is indeed an act of worship performed during the day of worship, the Sabbath, when God's people come together to worship Him.

The tithe money was then to be sent to the treasurer of the conference office, and it was the responsibility of the president to make sure that a faithful tithe was brought to the treasury.¹⁰⁷ According to E. G. White, "faithful stewards are to place the Lord's money in His treasury;"¹⁰⁸ in fact, she says, God "requires this portion to be placed in His treasury."¹⁰⁹ Administrators are expected to use the tithe brought to the treasury according to God's intended purpose for it.

Sources Which are Titheable

How much tithe should one give and what are the sources from which we should give a tithe? Her answer is clear: "As to the amount required, God has specified one-tenth of the increase as his due;"¹¹⁰ "the tithe of all that God has blessed you with,"¹¹¹ "a tithe of all our income."¹¹² Writing to "men connected with the institutions of God's appointment," she advises them to "pay tithe of all they possess and all they receive"¹¹³ More specifically, she talks about 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."¹¹⁴ Her main emphasis is on tithing all income and increase. Yet, she acknowledges that the amount will differ from person to person, not simply because it is proportionate to the income or increase,¹¹⁵ but because the details and possibly the definition of what income and increase are have been "left to the con-

science and benevolence of men, whose judgment in this tithing system should have free play.”¹¹⁶ However, she immediately adds, “While this is left free to the conscience, a plan has been laid out definite enough for all. No compulsion is required.”¹¹⁷ The context indicates that the plan she is referring to is the one stipulated in the Bible according to which a tenth of all increase was to be returned to the Lord. Several years later she again commented, God “leaves all free as to how much the tithe is, and whether or not they will give more than this.”¹¹⁸ Her writings appear to show a kind of progressive clarification of the sources from which we tithe, but not of the nature of tithe.

Conclusion

According to E. G. White, the tithing system is intentionally simple in order to make it possible for everybody to comply with it. Pastors ought to teach church members the system and of their responsibility to bring the tithe to the Lord. Before using any of the income, tithe is to be set apart at home, almost as an act of worship. Then, it is to be brought to the church on the Sabbath as an act of adoration in order to acknowledge our constant dependence on God’s blessings and grace. Tithe is to be paid from all income and increase, allowing the individual freedom to determine the details.

Uses of Tithe

Much of what E.G. White has written about tithing deals with questions and counsel she gave on how to use tithe money. There is no doubt that in this case there was an increase in her understanding since she herself said, in a letter to Elder A. G. Daniels dated March 16, 1897, that “I have never so fully understood this matter as I now understand it. 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.”¹¹⁹ It is those instructions that we should now explore.

Determining the Use

Here the basic question is who decides how is tithe to be used. This is probably the most difficult question that we face as we discuss tithing in the writings of E. G. White. Reading what she says on this subject, one is impressed with her constant emphasis on what the Lord has revealed to her concerning the use of tithe. She emphasizes that point in different ways. For instance, she says: “God has given special direction as to the use of the tithe;”¹²⁰ it is to be placed in God’s treasury “and held sacred for His service as He has appointed;”¹²¹ “I have had special

instruction from the Lord that the tithe is for a special purpose."¹²² This is in perfect harmony with the biblical teaching that tithe belongs to God and it is He who decides its purpose and how it is to be used.

E. G. White seems to be saying that through her prophetic ministry the Lord has now told the church how He wants tithe to be used. Any attempt to use the tithe in a way that was not compatible with what the Lord had revealed to her was immediately condemned by her. In 1901, she even reprimanded some administrators at the General Conference who were making decisions concerning the use of tithe. She wrote, "It is not in his [God's] order that two or three men shall plan for the whole Conference and decide how the tithe shall be used, as though the tithe were a fund of their own."¹²³ The obvious implication is that church administrators and workers are guardians of the tithing system and as such, they are responsible to make sure that it is used according to God's revealed will.

Specific Usage of Tithe

In general, E. G. White teaches that God "claims tithe as His own, and that it should be ever regarded as a sacred reserve, to be placed in His treasury for the benefit of His cause."¹²⁴ In another place she wrote, "He [God] has a treasury, and that treasury is to be sustained by the tithe, and that tithe is to be a sacred tithe, and it is to be God's tithe, and that tithe is to be so liberal that it will sustain the work largely,"¹²⁵ or simply "that the work may be sustained."¹²⁶ In the Old Testament God assigned tithe to the Levites for their work in the sanctuary, but now He has appointed it to be used in the work of the church, which is basically the proclamation of the gospel or, as she says, "to support the ministry of the gospel."¹²⁷ However, she is very specific on how it should and should not be used.

1. Used to Support Ministers of the Gospel:

Tithe is to be used to provide financial support for those who are involved in the ministry,¹²⁸ that is to say, “to support the gospel laborers in their work.”¹²⁹ These laborers are further defined by E. G. White as “those who minister in the sacred work as the Lord’s chosen, to do his work not only in sermonizing but in ministering,”¹³⁰ and in teaching the Scriptures to those who do not understand the law of God.¹³¹

2. Used to Support Bible Teachers:

This particular use of tithe was based on God’s instructions to her: “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.”¹³² She wrote that in 1900, but in the same statement she adds that “this instruction was given long ago, and more recently it has been repeated again and again.”¹³³ Among those Bible teachers, she includes women who are “teaching young women to work successfully as visitors and Bible readers.”¹³⁴

3. Used to Support Pastors’ Wives Working in the Gospel Ministry:

She speaks on behalf of a pastor’s wife to whom “the Lord gives... the burden of labor, and if she devotes her time and her strength to visiting from family to family, opening the Scriptures to them, although the hands of ordination have not been laid upon her, she is accomplishing a work that is in the line of ministry”¹³⁵ and should be paid for her work from the tithe.¹³⁶ She clearly states that “the tithe should go to those who labor in word and doctrine, be they men or women.”¹³⁷

4. Used to Support Medical Missionaries:

When some were opposing the idea of using tithe to support medical

missionaries, she wrote: "I am instructed to say that ... a minister of the gospel, who is also a medical missionary ... is a much more efficient worker than one who cannot do this."¹³⁸ Thus she supports the use of tithe to pay their salaries.

5. Used to Support Retired Ministers and their Families:

In 1904 she was encouraging administrators to provide sustentation benefits for widows of former ministers.¹³⁹ When in 1911 the church created a sustentation plan in which each conference was to contribute five percent of its tithes, she fully supported it.¹⁴⁰

6. Used to Support Publishing Department Directors:

There is no statement from E. G. White in which she supports the use of tithe to pay Publishing Department Directors. There is a letter dated May 10, 1912, from W. C. White to W. S. Lowry, where he states that "whenever this question has been brought to Mother, she has given her approval of the plan generally adopted by our people."¹⁴¹

7. Used to Support Needy Mission Fields:

She advises conferences that have a tithe surplus to share it with regions beyond their own borders in America and overseas. She appeals, "There are missions to be sustained in fields where there are no churches and no tithes, and also where the believers are new and the tithe limited. If you have means that are not needed after settling with you ministers in a liberal manner, send the Lord's money to these destitute places."¹⁴²

Exceptional Use of Tithe

There are a few cases in which E. G. White extends the use of tithe

to some situations that are outside of the previous usages we have discussed.

1. Medical Missionary Work at the Sanitarium:

E. G. White approved of a plan submitted to her by Dr. John Harvey Kellogg. According to this plan, an equal amount of tithe paid by the sanitarium workers to the Conference was appropriated to be used in carrying forward the missionary work connected with the sanitarium.¹⁴³ The work consisted in helping the poor. Yet, she was careful in her endorsement by reminding church leaders that our primary responsibility is the proclamation of the third angel's message.¹⁴⁴

2. Building Houses of Worship:

This is to be done in very exceptional cases. She writes, "There are exceptional places, where poverty is so deep that in order to secure the humblest place of worship, it may be necessary to appropriate the tithes."¹⁴⁵

3. Paying a Tithe Collector:

This use of tithe is not addressed by E. G. White in any of her writings, but according to W. C. White, Ellen and James White supported it. The tithe collector was not only a treasurer, but he had the actual responsibility of collecting the tithe from church members.

These exceptions were rare and Ellen G. White did not intend that they should become common practice throughout the church, but each case involved peculiar circumstances that called for a special approach. What is significant here is that church leaders sought her counsel in order to be sure that they were not violating the sanctity of the tithe. They apparently recognized that it was God who decided how tithe was to be used.

Incorrect Use of Tithe

During her ministry, Ellen G. White had to answer many questions dealing with the use of tithe and also had to confront specific practices in the churches and among workers. Her advice identifies specific uses of tithe that are not congruent with the nature of tithe and the sacred purpose assigned to it by God.

1. Personal Misuse:

Writing to church members she says, "The portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified. 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 apply it as they see fit, even in what they may regard as the Lord's work."¹⁴⁶ Notice that her advice is based on the nature of tithe.

2. Pastoral Misuse:

In the local churches pastors had immediate access to the tithe brought to the Lord by church members and could easily put it to wrong use. The pastor should not feel "that he can retain and apply it according to his own judgment, because he is a minister. It is not his. He is not at liberty to devote to himself whatever he thinks is his due."¹⁴⁷

3. Canvassers and Colporteurs:

Some church administrators were sympathetic with the idea of paying canvassers and colporteurs from the tithe. She wrote, "A great mistake is made when tithe is drawn from the object from which it is to be used—the support of the ministers."¹⁴⁸

4. Churches' Misuse:

According to Ellen G. White, tithe was not to be used to provide conveniences for churches,¹⁴⁹ to support church needs or care for the house of God,¹⁵⁰ to supply the common necessities of the house of God,¹⁵¹ to pay church debt,¹⁵² or to “defray church expenses.”¹⁵³ Neither was it to be employed in the construction of institutional buildings.¹⁵⁴

5. School Expenses:

Ellen G. White unambiguously states that tithe is not to be “applied to school purposes,”¹⁵⁵ not even as a student aid fund.¹⁵⁶

6. Assisting the Poor and the Sick:

The Christian responsibility of caring and providing for the poor is constantly upheld by E. G. White. However, she indicates that tithe should not be used for this purpose, that it should “not be regarded as a poor fund. It is to be especially dedicated to the support of those who are bearing God’s message to the world; and it should not be diverted from this purpose.”¹⁵⁷ She counsels every church to “feel its responsibility to have a special interest in the feeble and the aged. . . The tithe should not be appropriated for this work.”¹⁵⁸

7. Pastors in Politics:

Political zeal expressed through political speeches is, according to E. G. White, incompatible with the work of a minister and “tithe should not be used to pay anyone for speechifying on political questions.”¹⁵⁹

Conclusion

According to her, the use of tithe was determined by God who sanctified it for a very specific purpose. Very often she indicated that what she had to say about the use of tithe was given to her by the Lord, and when administrators, pastors or church members used tithe improperly

she spoke against it. Church leaders also recognized that it is God who determines how tithe is to be used, and they demonstrated this belief by seeking her counsel when a decision was to be made concerning the use of tithe.

She fundamentally taught that tithe was to be used for the gospel ministry. Possible exceptions were made when necessary, but they were not to become permanent practices. Her very specific use of tithe could be interpreted in terms of the economical condition of the church during her lifetime. Since the church did not have abundant financial resources at that time, one could argue that the limited amount of tithe that came to the treasury was carefully guarded and used for the proclamation of the gospel. Changes in the financial condition of the church may call for a different use of tithe that allows for what she did not allow.

Such interpretation of the evidence would not be acceptable to E. G. White. She insists that her description of the use of tithe is the way the Lord expects the church to use it. Since it is sacred and since it is God's exclusive property, He is the only one who can determine how it should be employed. Support for this interpretation of the evidence comes from counsel she gave to a conference that had a surplus of tithe. Instead of allowing them to be creative in the use of the surplus, she called them to share it with other fields.¹⁶⁰

The fact that she allowed for some exceptions to her specific instructions indicates that there is some freedom in the use of tithe. But at the same time, those cases were not to become part of the rule. Besides, she was still alive to guide church leaders in cases where exceptions were to be made. Any exception today would have to be carefully and prayerfully studied, remembering that the tithe-money is not ours to

use as we please.¹⁶¹

E. G. White's Personal Use of Tithe

E. G. White's use of her personal tithe has been carefully studied by others, making it unnecessary for us to go into all the details of the issue.¹⁶² It is clear that she sent her tithes to the conference treasury but in some cases she appropriated it to a specific need. She was very concerned about the work in the Southern field and the lack of adequate financial support for pastors working there. Because of this she appropriated her tithe money "to the most needy and most discouraging field in the world."¹⁶³ Besides this, she was willing to accept tithe from other persons who gave it to her asking her to appropriate it "where you know it is most needed."¹⁶⁴ She used the money "to aid white and colored ministers who were neglected and did not receive sufficiently to support their families."¹⁶⁵ In some cases she specifically indicated that it was to be "applied to the colored ministers to help them in their salaries."¹⁶⁶

She also used some of her tithe to cover the needs of some ministers' wives who worked full-time but were not paid by the Conference. These women were doing ministerial work and had a burden for the souls of people who did not know the message.¹⁶⁷ She considered that it was an injustice to have those women dedicating all their time to missionary

work without being paid and felt that it was her “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.”¹⁶⁸

Concerning her own practice she first clarifies that, “It has been presented to me for years that my tithe was to be appropriated by myself to aid the white and colored ministers who were neglected and did not receive sufficient, to properly support their families.”¹⁶⁹ In other words, as a prophetess she had been guided by God to do what she was doing. This was her “special work.” Second, she states that the tithe was “not withheld from the Lord’s treasury”¹⁷⁰ because she was using it for the support of the ministry. Third, she did not advise or encourage anybody to gather up tithe money and appropriate it as they saw fit.¹⁷¹ She perceived what she was doing to be unique to her because of God’s instructions to her personally. Fourth, she did not solicit tithe from others in order to appropriate it to needy fields. The evidence we have indicates that some people gave her tithe money but there is not indication that she was soliciting it.¹⁷² Fifth, she kept a responsible record of the money entrusted to her, gave a receipt for it, and told those who gave it to her how it was appropriated.¹⁷³

It is obvious that on the occasions in which E. G. White appropriated her tithe and the tithe given to her by others, she had good reasons to do it and the support of the Lord. The tithe was not being misused in any way, but was fulfilling God’s intention for the sacred fund. Because of her very peculiar ministry within the church, her practice in this area cannot be used as a model by anyone to appropriate tithe for particular projects. We should also keep in mind that her use of tithe to support Bible workers and retired workers have become accepted practices in the church.

The Second Tithe

The book of Deuteronomy legislates a tithe that was to be eaten by the Israelites in the temple or in their towns and that was to be shared with the poor and the Levites (12:6, 17; 14:22-29; 26:12-15). Ellen G. White distinguishes that tithe from the regular one totally assigned to the Levites and priests for their work in the sanctuary. She calls it the "second tithe."¹⁷⁴ This tithe was taken to the sanctuary every two years as a thank offering and eaten in a religious feast in which the Levites, the stranger, the fatherless and the widow participated.¹⁷⁵ During the third year "this second tithe was used at home, in entertaining the Levite and the poor" and was "a fund for the uses of charity and hospitality."¹⁷⁶ She indicates that it was "a tithe in addition to, and entirely distinct from, that given every year for the service of God."¹⁷⁷

Giving a second tithe today is not discouraged by Ellen G. White, but neither is it strongly promoted by her. While in Australia she encouraged church members to bring their offerings to augment the fund for the building of the Sydney Sanitarium. She reported that "Our fellow laborers in Australasia responded cheerfully and heartily. The second tithe was set apart to increase the building fund. Many gifts of money,

labor, and material, representing untold self-denial, were made."¹⁷⁸ We are not told whether she had requested a second tithe for the project or not. What is important is that apparently, at least on some occasions, church members gave a second tithe.

When the educational work was developing, the question of how to finance it was raised and Ellen G. White was asked, "Could not the second tithe be used for the support of the church school work?" Her immediate answer was, "It could be used for no better purpose."¹⁷⁹ But when leaders attempted to cover nearly all of the school expenses with the second tithe she stated, "I have been instructed that the plan of charging students nothing for tuition, depending on the second tithe to support the school, will always leave the school in the condition of financial embarrassment."¹⁸⁰

Nothing more was written by her about the second tithe. It appears that she did not consider it to be binding on the church but did not discourage those who were willing to give it for specific projects.

General Conclusion

It is clear to me that the counsel Ellen G. White gives concerning tithing as well as her constant call to church members to bring their tithes to the Lord is not primarily based on pragmatic financial concerns but is determined by her particular theological understanding of tithing. Her concept of God as the righteous owner of the universe, along with His goodness which is revealed in the constant gifts and blessings that He has given to us, and that culminated in the supreme gift of His only Son, provides a solid theological basis for God's claim on us, all we have and our tithe in particular.

Tithing was instituted by God Himself to be a blessing for a fallen race possessed by uncontrollable selfishness. The goodness of this law is revealed by the fact that it originated in God and was confirmed by Jesus as of permanent value for His people. Through tithing God intended to impress on us the reality that He is the giver of all our blessings. He is the One who preserves our lives and we should acknowledge Him as our Savior and Lord. He also intended to restore our personal

dignity by reinstating us as His stewards as evidenced in the act of tithing. Through the power of God, tithing was to be a powerful tool in subjugating our natural selfishness.

Therefore, for Ellen G. White, tithing was an instrument in God's hands to bless us. It was exclusively God's property and holy. Returning it to God is a religious and moral duty because it belongs to God and is holy. It is kept holy when church members set it aside for the Lord and place it in His treasury at the conference. This sacred fund is preserved holy when used by church administrators for God's intended purpose.

For E. G. White, tithing is the result of a personal relationship with the Lord, based on a full commitment to Him. She motivates believers to tithe based on the fact that Christ gave His life for them, that God is Lord over the universe, that we have a moral responsibility to return the tithe and that funds must be provided to take the gospel to a perishing world. If, as promised by God, we are blessed, it is in order to enable us to give more to God's cause.

It is the responsibility of pastors and administrators to teach church members their responsibility to bring a faithful tithe to the Lord. She suggests that it be set aside at home and brought to the church on Sabbath. It is to be based on our increase and income, but each person should be left free to determine the details. Concerning its use, tithe is to be used for the proclamation of the gospel by ministers and others who dedicate their lives to the gospel ministry. For Ellen G. White, the nature of tithe—it is holy and belongs to God—is inseparable from its use. It is God who determines how that which belongs to Him is to be used. In this respect her role as a special instrument of God through her prophetic ministry has been a blessing for the church. Through

her, our Lord has informed us how He wants us to use His tithe. She corrected misuses and reaffirmed the proper use of tithe. At the same time and under certain circumstances, God allowed Her to appropriate her tithe to those working in the ministry with very limited financial resources.

Although Ellen G. White does not articulate her theology of tithing in a systematic way, it is obvious that she had one, and that it impacted everything she had to say about tithing. There is safety for the church in listening to her.

End Notes

- ¹ The tithing system developed slowly among Adventist pioneers. As the church was growing it became evident that financial resources were needed to proclaim the message and pay full-time workers. In 1858 a Bible class under the direction of J. N. Andrews studied the biblical principles for the support of the ministry. As a result a plan called “Systematic Benevolence” was formulated in 1859 and put into practice to motivate church members to provide the funds needed. The biblical tithing system was not originally part of it, but was later, in 1860, added to it. In the plan, tithing was limited to income from property and those who did not have property were expected to give personal donations. The rudimentary system was supported by E. G. White who since 1857 had been encouraging church members to be liberal in their giving to the cause (*Testimonies*, 1:170). In 1859 she referred to the plan of Systematic Benevolence as “pleasing to God” (*Ibid.*, p. 190). 1901, par.4
- ² E.g., *Amazing Grace*, p. 151; “Tithes and Offerings,” *Southern Watchman*, February 14, 1905, par. 6.
- ³ *Special Testimonies for Ministers and Workers—No. 9*, p. 71.

- ⁴ Counsels on Stewardship, p. 71.
- ⁵ "Camp Meeting at Williamsport, Pa.," Review & Herald, August 13, 1889, par. 8.
- ⁶ Manuscript Releases, 12:228.
- ⁷ "Tithes," Pacific Union Recorder, October 10, 1901, par. 4.
- ⁸ Concerning the connection between God's gift of Christ and all other gifts, she wrote, "The Lord has imparted to us Heaven's richest treasure in giving us Jesus. With Him He has given us all things richly to enjoy. The productions of the earth, the bountiful harvests, the treasures of gold and silver are His gifts. Houses and lands, food and clothing, He has placed in the possession of men. He asks us to acknowledge Him as the Giver of all things; and for this reason He says, 'Of all your possessions I reserve a tenth for myself, besides gifts and offerings, which are to be brought into my storehouse'" ("A Test of Gratitude and Loyalty," Review & Herald, February 4, 1902, par. 4; see also, "The Duty of Paying Tithes and Offerings," Review & Herald, December 17, 1889, par.2).
- ⁹ "Work and Baptism of the Holy Spirit Needed," Sermons and Talks, 1:182.
- ¹⁰ Testimonies, 6:384.
- ¹¹ "Tithes," Pacific Union Reporter, October 10, 1901, par. 3
- ¹² Patriarchs and Prophets, p. 525; cf. Desire of Ages, p. 616.
- ¹³ Patriarchs and Prophets, p. 525.
- ¹⁴ Desire of the Ages, p. 616.
- ¹⁵ Counsels on Stewardship, p. 73.
- ¹⁶ Testimonies, 6:384.
- ¹⁷ Counsels on Stewardship, p. 69.
- ¹⁸ Adventist Home, pp. 25-26; Ministry of Healing, p. 356.

- ¹⁹ Spiritual Gifts, 3:254, and Prophets and Kings, p. 183,
- ²⁰ Patriarchs and Prophets, p. 71, and Selected Messages, 1:230.
- ²¹ Desire of Ages, p. 617.
- ²² Desire of ages, p. 616.
- ²³ Counsels on Stewardship, p. 75.
- ²⁴ Counsels on Stewardship, p. 67.
- ²⁵ Counsels on Stewardship, p. 66.
- ²⁶ Gospel Workers (1892), p. 98.
- ²⁷ Counsels on Stewardship, p. 46. She is discussing tithes and offerings in this statement, suggesting that the practice of giving offerings was also instituted by God.
- ²⁸ She wrote, "All things in nature testify to the tender, fatherly care of our God and to His desire to make His children happy. His prohibitions and injunctions are not intended merely to display His authority, but in all that He does He has the well-being of His children in view. He does not require them to give up anything that it would be for their best interest to retain" (Patriarchs and Prophets, p. 599).
- ²⁹ The phrase "tithing system" is often used by E. G. White to refer to the law and practice of tithing, but sometimes she seems to use it to designate the duty and practice of bringing tithes and offerings to the Lord. In this paper we will use it to designate only the tithing practice.
- ³⁰ "Tithes," Pacific Union Recorder, October 10, 1901, par. 7.
- ³¹ Mind, Character and Personality, 2:566.
- ³² "Seek First the Kingdom of God," Review and Herald, October 27, 1885, par. 4.
- ³³ "Christ's Sacrifice for Man," Signs of the Times, June 13, 1900, par. 3.
- ³⁴ Manuscript Releases, 2:133.

- ³⁵ "Camp Meeting at Williamsport, Pa.," *Review & Herald*, August 13, 1889, par. 8.
- ³⁶ *Counsels on Stewardship*, p. 105.
- ³⁷ She wrote, "When he sees a faithful performance of duty in the payment of the tithe, he often, in his wise providence, opens ways whereby it shall increase. Those who have been made partakers of the grace of God should not be slow to show their appreciation of that gift. They should not look upon the tithe as the limit of their liberality" ("*Laborers Together With God*," *Review & Herald*, August 24, 1886, par. 9).
- ³⁸ "*A Tests of Gratitude and Loyalty*," *Review & Herald*, February 4, 1902, par. 8. The title "steward" when applied by E. G. White to humans implies their accountability to God as well as their recognition that they "are not proprietors." ("*Tithes*," *Pacific Union Recorder*, October 10, 1901, par. 4).
- ³⁹ *Counsels on Stewardship*, p. 299.
- ⁴⁰ *Education*, p. 44.
- ⁴¹ "*Victory Over Temptation*," *Signs of the Times*, April 11, 1900, par. 7.
- ⁴² She comments, "The Lord has devised this plan because it is best for us. Satan is constantly working to foster in men worldliness, covetousness, and avarice, that he may ruin their souls, and hinder the work of God. The Lord is seeking to cultivate in us gratitude and liberality. He desires to free us from selfishness, which is so offensive to Him, because it is so contrary to His character" ("*A Test of Gratitude and Loyalty*," *Review & Herald*, February 4, 1902, par. 6).
- ⁴³ "*Tithes*," *Pacific Union Recorder*, October 10, 1901, par. 2.
- ⁴⁴ E.g. *Counsels on Stewardship*, pp. 66, 67, 71, 93; *Testimonies*, 3:395; 6:386; 9:249.
- ⁴⁵ *Testimonies*, 3:395.

- ⁴⁶ *Counsels on Stewardship*, p. 66. Cf. “Will a Man Rob God?,” *Review & Herald*, May 16, 1882, par. 28.
- ⁴⁷ *Patriarchs and Prophets*, p. 525-526.
- ⁴⁸ “Our Duty as Teachers and Lay Brethren,” *Indiana Reporter*, August 15, 1906, par. 6.
- ⁴⁹ *Education*, p. 138-139.
- ⁵⁰ *Education*, p. 139.
- ⁵¹ That insight is not new. Malachi had already considered the withholding of tithe an immoral act, a robbery committed against God, implying that tithing is a matter of morality. But E. G. White has explicitly stated the idea, developed it and phrased it in modern moral terminology.
- ⁵² *Special Testimonies for Ministers and Workers—No. 10*, (1897), p. 16; *Medical Ministry*, p. 216.
- ⁵³ *Manuscript Releases*, 13:198.
- ⁵⁴ *Testimonies*, 9:247-248.
- ⁵⁵ “The Church and Its Mission,” *East Michigan Banner*, April 12, 1905, par.1.
- ⁵⁶ “The Tithe: Its Use and Abuse,” *General Conference Bulletin*, July 1, 1897, par. 3. The italics are in the original.
- ⁵⁷ She wrote, “God has given special direction as to the use of the tithe” (*Counsels on Stewardship*, p. 101). See below for a more complete discussion on the use of tithe.
- ⁵⁸ “The church and Its Mission,” *East Michigan Banner*, April 12, 1905, par. 1. E. G. White has little to say about the holiness of tithe once it achieved its sacred purpose. She rarely addresses the issue of how pastors use their salaries. The only significant exception appears to be in the use of money by pastors to buy unhealthy food, particularly flesh foods: “Shall we not bear a decided testimony against the

indulgence of perverted appetite? Will any who are ministers of the gospel, proclaiming the most solemn truth ever given to mortals, set an example in returning to the fleshpots of Egypt? Will those who are supported by the tithe from God's storehouse permit themselves by self-indulgence to poison the life-giving current flowing through their veins? Will they disregard the light and warnings that God has given them? The health of body is to be regarded as essential for growth in grace and the acquirement of an even temper" (Testimonies, 9:159-160).

⁵⁹ "Address and Appeal: Setting Forth the Importance of Missionary Work," Review & Herald, December 12, 1878, par. 9.

⁶⁰ Testimonies, 4:337.

⁶¹ Testimonies, 4:474.

⁶² Counsels on Health, p. 590.

⁶³ Manuscript Releases, 12:228.

⁶⁴ "How Much Owest Thou?," Signs of the Times, January 6, 1890, par.4.

⁶⁵ Testimonies, 4:119.

⁶⁶ Testimonies, 4:474.

⁶⁷ See, "Tithes," Pacific Union Recorder, October 10, 1901, par. 4.

⁶⁸ Counsels on Stewardship, p. 73.

⁶⁹ "How Much Owest Thou?" Signs of the Times, January 13, 1890, par. 5.

⁷⁰ Testimonies, 5:150: "The only means which God has ordained to advance His cause is to bless men with property. He gives them the sunshine and the rain; He causes vegetation to flourish; He gives health and ability to acquire means. All our blessings come from His bountiful hand. In turn He would have men and women show their gratitude by returning Him a portion in tithes and offerings—in

thank offerings, in freewill offerings, in trespass offerings.”

⁷¹ See, *Desire of Ages*, p. 617.

⁷² *Testimonies*, 6:387.

⁷³ *Counsels on Stewardship*, p. 82. She wrote that statement in 1896 but modified it in 1900 in order to acknowledge that there could be circumstances under which a person may not be able to bring the tithe immediately to the treasury (like, perhaps, sickness): “Strictly, honestly, and faithfully, if possible without any failure, the tithe is to be brought to the treasury of God” (“How Much Owest Thou?,” *Review & Herald*, December 25, 1900 par. 5).

⁷⁴ *Patriarchs and Prophets*, pp. 528-529.

⁷⁵ *In Heavenly Places*, p. 303. The word “means” is used by E. G. White to refer sometimes to tithes and offerings. However, that does not mean that the two are equivalent. She always considered tithe to be unique and called it “a special offering, for special work” (“God’s Claim Upon Us,” *Review & Herald*, December 8, 1896, par. 2). By its very nature tithe belongs to God and is “to be devoted solely to the support of those who give themselves to the preaching of the gospel” (*In Heavenly Places*, p. 303). We have more to say about this below.

⁷⁶ *Counsels on Stewardship*, p. 73.

⁷⁷ “Laborers Together with God,” *Review & Herald*, June 11, 1901, par.7.

⁷⁸ She wrote, “The Lord has given us the privilege of becoming co-workers with him, that the truth of heavenly origin may be placed within the reach of all, in all countries. Man has been privileged to become an agent to work out, not his own plans, but the plans of Heaven” (“The Duty of Paying Tithes and Offerings,” *Review & Herald*, December 17, 1889, par. 5).

⁷⁹ *Messages to Young People*, p. 306.

- ⁸⁰ See, *Counsels on Stewardship*, p. 97.
- ⁸¹ *Testimonies*, 6:389.
- ⁸² *Testimonies to Ministers and Gospel Workers*, p. 305.
- ⁸³ *Counsels on Stewardship*, pp. 66-67.
- ⁸⁴ *Testimonies*, 3:404.
- ⁸⁵ *Counsels on Stewardship*, pp. 73-74.
- ⁸⁶ *Counsels on Stewardship*, p. 93.
- ⁸⁷ Cf. *Testimonies*, 1:225.
- ⁸⁸ See, "The Work in Michigan," *Sermons and Talks*, 2:71-79. G. Edward Reid has reprinted that article and placed useful summaries on the margin of each page.
- ⁸⁹ *Ibid.*, p. 73.
- ⁹⁰ *Ibid.*
- ⁹¹ *Ibid.*, p. 74.
- ⁹² *Ibid.*
- ⁹³ *Ibid.* It must be pointed out that at the same time E. G. White encouraged church members to voice their concerns to those who have erred (*Ibid.*, p. 75). In 1907 she gave some more specific advice: "Will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order; but do not withdraw from the work of God and prove unfaithful because others are not doing right" (*Gospel Workers*, p. 227). That is all God expects from church members, but He comforts them saying, "Even though the means thus consecrated be misapplied, so that it does not accomplish the object which the donor had in view—the glory of God and the salvation of souls—those who made the sacrifice in sincerity of soul, with an eye single to the glory of God, will not lose their reward" (*Testimonies*, 2:518). E. G.

White also stresses the responsibility of church leaders in the work they do and the use of tithes and offerings: "God's treasury is to be supplied by the tithe, which is to be regarded as a sacred fund. It is God's and it is to be liberally given, that the work may be sustained. Those in responsible places are to act in such a way that the people will have firm confidence in them. These men should not be afraid to open to the light of day everything in the management of the work" (Manuscript Releases, 13:198).

⁹⁴ "Tithes," Pacific Union Recorder, October 10, 1901, par. 3.

⁹⁵ "Holiday Gifts," Review & Herald, December 26, 1882, par. 16.

⁹⁶ Ibid.

⁹⁷ "The Duty of Paying Tithes and Offerings," Review & Herald, December 17, 1889, par. 1.

⁹⁸ Counsels on Stewardship, p. 73; cf. "The Church and Its Mission No. 1," East Michigan Banner, January 18, 1905, par. 3.

⁹⁹ Evangelism, p. 321.

¹⁰⁰ Gospel Workers (1892), p. 98.

¹⁰¹ Testimonies, 9:251.

¹⁰² Gospel Workers (1915), p. 370.

¹⁰³ Counsels on Stewardship, p. 101.

¹⁰⁴ "A Test of Gratitude and Loyalty," Review & Herald, February 4, 1902, par. 7.

¹⁰⁵ Ibid. She comments that principles found in 1 Cor 16:2 and 2 Cor 9:7 apply to tithing. The main principle is that each person should set it apart before using the rest of the money.

¹⁰⁶ Ibid., par. 8.

¹⁰⁷ Testimonies to Ministers and Gospel Workers, p. 305. In another place she states that "tithe is paid into the conference," which in context

is identified with “the treasury” (Manuscript Releases, 7:366).

¹⁰⁸ Testimonies, 9:59.

¹⁰⁹ Testimonies, 6:386.

¹¹⁰ “The Bible System of Tithes and Offerings,” *Signs of the Times*, March 18, 1886, par. 7; she had already stated in 1875 that “God has specified one-tenth of the increase” as tithe (Testimonies, 3:394, 408), and repeated it in 1882, “A tithe of all our increase is the Lord’s,” and then she adds, “It is holy. Nothing less than this has he accepted in any dispensation” (“Will a Man Rob Go?,” *Review and Herald*, May 16, 1882, par. 27).

¹¹¹ “The Duty of Paying Tithes and Offerings,” *Review & Herald*, December 17, 1889, par. 1.

¹¹² *Counsels on Stewardship*, p. 82; written in 1896.

¹¹³ *Counsels on Stewardship*, p. 66; written in 1899.

¹¹⁴ *Education*, p. 44; written in 1903.

¹¹⁵ *Counsels on Stewardship*, p. 73; written in 1875.

¹¹⁶ Testimonies, 3:394; written in 1875.

¹¹⁷ *Ibid.*

¹¹⁸ Testimonies, 5:149, written in 1882. In 1880 she reprimanded some who were making “their tithe as small as possible” (Testimonies, 4:478).

¹¹⁹ Manuscript Releases, 13:281. In one of her first articles dealing with tithes and offerings there are not specific instructions on how to use the tithe; she simply calls church members to bring their tithes and offerings to the Lord and not to rob Him (Testimonies, 1:321, [1861]). In 1874 she encouraged believers to bring their tithes and offerings in order to impart the light of the gospel to others (Testimonies, 3:382, 389, 391-392, 395). She also used the examples of Abraham and Jacob to support modern tithing (p.

393). But she did not distinguish the use of tithes from the use of offerings. In 1879 she writes about spreading the gospel through tithes and offerings (Testimonies, 4:472), but mentions some other usages: "Institutions that are God's instruments to carry forward His work on the earth must be sustained. Churches must be erected, schools established, and publishing houses furnished with facilities for doing a great work in the publication of the truth to be sent to all parts of the world. These institutions are ordained by God and should be sustained by tithes and liberal offerings" (p. 464). No distinction is made here between the use of tithes and offerings. It is in the 1890s that she received more light from the Lord, leading her to clarify what she wrote in 1879. Consequently, the specific use of tithes at that time began to be differentiated from the use of offerings. "The record makes clear that in the mid-1890s, the Lord through His messenger gave specific instructions calling for a strict policy relating to the use of the tithe" (Arthur L. White, "Highlights of the Beginnings of the Tithing System," Ellen G. White Estate Shelf Document, 1990, p. 10).

¹²⁰ Counsels on Stewardship, p. 101; cf. Gospel Workers, p. 224; Testimonies, 9:247.

¹²¹ Counsels on Stewardship, p. 101.

¹²² Manuscript Releases, 13:281.

¹²³ "In the Regions Beyond," General Conference Bulletin, April 5, 1901, par. 8. The statement should not be read as meaning that if instead of two or three individuals we have eight or nine, it would be correct for them to decide how tithe should be used. Such a conclusion is ruled out by the last phrase which stresses that tithe is owned by God and not by three, nine, or fifty individuals.

¹²⁴ Christ's Object Lessons, p. 300. Italics supplied.

¹²⁵ Spalding and Magan Collection, p. 166.

- ¹²⁶ Manuscript Releases, 13:198.
- ¹²⁷ Counsels on Sabbath School Work, p. 130.
- ¹²⁸ Counsels on Stewardship, p. 102.
- ¹²⁹ Counsels on Stewardship, p. 93.
- ¹³⁰ Daughters of God, p. 256.
- ¹³¹ Testimonies, 6:387.
- ¹³² Testimonies, 6:215.
- ¹³³ Ibid.
- ¹³⁴ Manuscript Releases, 5:323.
- ¹³⁵ Ibid.
- ¹³⁶ Manuscript Releases, 12:160.
- ¹³⁷ Manuscript Releases, 1:263.
- ¹³⁸ Medical Ministry, p. 245.
- ¹³⁹ Manuscript Releases, 1:189; also, "The Use of Tithe," Echoes, June 21, 1905, par. 6.
- ¹⁴⁰ Manuscript Releases, 3:272-273.
- ¹⁴¹ See, Robert W. Olson, "Ellen G. White Comments on the Use of Tithe Funds," unpublished, February 1990, p. 19. Olson suggests that under some circumstances she may have supported a partial salary for some literature evangelists (p. 20). He bases his position on a letter written by W. C. White in June 11, 1902, in which he describes what was done in Australia, while E. G. White was still there, to help some literature evangelists. They were paid no more than "two and a half dollars a week . . . from the conference tithe to assist them in their expenses" (Ibid.). This was done in places that were "too difficult to work."
- ¹⁴² Manuscript Releases, 1:184.
- ¹⁴³ Manuscript Releases, 7:366.

- ¹⁴⁴ See Olson, "Ellen G. White Comments," p. 22.
- ¹⁴⁵ Manuscript Releases, 1:191.
- ¹⁴⁶ Counsels on Stewardship, p. 101.
- ¹⁴⁷ Testimonies, 9:247.
- ¹⁴⁸ Counsels on Stewardship, p. 102.
- ¹⁴⁹ Daughters of God, p. 257.
- ¹⁵⁰ Gospel Workers, p. 226.
- ¹⁵¹ "The Tithe: Its Use and Abuse," General Conference Bulletin, July 1, 1897, par. 3.
- ¹⁵² Testimonies, 6:103.
- ¹⁵³ Pamphlet 157: Special Testimony to the Oakland and Battle Creek Churches, p. 12; Counsels on Stewardship, p. 103. There was a time when tithe money was used in some churches to pay the expenses of the church. The reason was that very little missionary work was being done and the tithe was accumulating. What was needed, E. G. White said, was a major involvement in missionary activities. But the true reason for not using the tithe to cover church expenses was, she added, that "the light which the Lord has given me on this subject, is that the means in the treasury for the support of the ministers in the different fields is not to be used for any other purpose" (Special Testimonies for Ministers and Workers—No.10 (1897), p. 18.
- ¹⁵⁴ Letter 93, 1899.
- ¹⁵⁵ Counsels on Stewardship, p. 102.
- ¹⁵⁶ Selected Messages, 2:209.
- ¹⁵⁷ Counsels on Stewardship, p. 103.
- ¹⁵⁸ Manuscript Releases, 3:218.
- ¹⁵⁹ Fundamentals of Christian Education, p. 477.

¹⁶⁰ Pamphlet004—An Appeal for Missions, pp. 24-25.

¹⁶¹ Robert W. Olson has made some important comments on the implications of E. G. White's instructions concerning the use of tithe ("Ellen G. White Comments," pp. 24-25). He suggested that "the basic rationale for giving top priority to the gospel ministry in the use of tithe funds must be that pastors, evangelists, and conference administrators have no other adequate source of income available for their support. This is also true of other conference office personnel, such as secretaries, accountants, custodians, etc." This is obviously true, but as we have suggested, she has a whole theology of tithe that informed and determined her perspective on the use of tithe.

¹⁶² See, Arthur L. White, "Mrs. Ellen G. White and the Tithe," Ellen G. White Estate Shelf Document, 1990; Arthur L. White, *Ellen G. White: The Early Elmshaven Years*, vol. 5 (Washington, DC: Review and Herald, 1981), pp. 389-397; Alberto R. Timm, "An Analysis of Four Statements of Ellen G. White on Special Uses of Tithe," Unpublished Research Paper, April 1991; and Roger W. Coon, "Tithe: Ellen G. White's Counsel and Practice," Supplement to the *Adventist Review*, 1991.

¹⁶³ Manuscript Releases, 2:99 (1902).

¹⁶⁴ *Ibid.*, p. 100.

¹⁶⁵ *Ibid.*, p. 99. She had a real burden for retired ministers who were in financial need because at that time the church did not have a retirement plan. She wrote, "Where I see workers in this cause that have been true and loyal to the work, who are left to suffer, it is my duty to speak in their behalf. If this does not move the brethren to help them, then I must help them, even if I am obliged to use a portion of my tithe in doing so" (Quoted in W. C. White, "Regarding the Use of the Tithe," Unpublished manuscript, DF 384, EGWRC-GC, [ca. 1932]).

¹⁶⁶ Manuscript Releases, 2:100-101.

¹⁶⁷ Manuscript Releases, 5:29 (1898).

¹⁶⁸ Ibid.

¹⁶⁹ "Watson Letter," published in Arthur L. White, *The Early Elmshaven Years*, p. 395.

¹⁷⁰ Ibid.

¹⁷¹ Ibid.

¹⁷² Ibid.

¹⁷³ Ibid., p. 396.

¹⁷⁴ *Patriarchs and Prophets*, p. 530.

¹⁷⁵ Ibid.

¹⁷⁶ Ibid.

¹⁷⁷ "Exactng Usury of Brethren," *Review & Herald*, March 11, 1884, par. 3.

¹⁷⁸ "The Need for the Cause in Australia," *Needs*, July 4, 1903, par. 21.

¹⁷⁹ Manuscript Releases, 7:138 (1904).

¹⁸⁰ Ibid., p. 139.