

*Q: Where does the tithe go once it is given to the local Adventist church? — G.R., from the United States*

A: The church treasurer sends all tithe to the local conference. From there, the local conference sends a portion of the tithe to the Union level. A portion is then sent to the Division, which, in turn, sends a portion to the world church headquarters.

Since you are writing from a country within the North American Division (NAD), it is appropriate to ask Tom Evans, treasurer for the NAD, this question. Here is his e-mailed response:

“In looking at the 100 percent tithe for 2017, here is where it goes: 100 percent of the tithe received at the local church goes to the [local] conference.

1. The conferences send 9 percent of their tithe to the Unions
2. The unions send 10 percent of the 9 percent to the North American Division (NAD)
3. The local conferences send to the NAD 15.5 percent of the tithe
4. The NAD sends 6.6 percent of the 15.5 percent to the General Conference

He adds, “The NAD for 2017 will send back to the unions and conferences from the funds received 23 million [U.S. dollars] for education and 13.7 million for evangelism.”

The percentages vary somewhat depending on the world division, but this outlines a typical pathway of where the tithe goes.

## Use of Tithe

Oct 14, 1985

### ***Introduction***

God's plan for the support of His work on this earth is through the tithe and freewill offerings of His people. The tithe is the main source of funding for the total proclamation of the gospel to all the world by the Seventh-day Adventist Church. This includes a balanced and comprehensive evangelistic outreach to the public and the spiritual nurturing of church members. Because the tithe is reserved for a special purpose, freewill offerings must provide the funding for many functions of the gospel work.

### ***Principles Regarding the Use of Tithe***

1) Only conference organizations are authorized to make allocations from tithe funds. The tithe is the Lord's and should be returned to the storehouse, the conference treasury, through the member's home church. "Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me herewith, saith the

Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."-Mal. 3:10.

"The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work."-GW 226.

2) The conferences and unions should share the tithe with the world church.

"More and more we must come to realize that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly distributed. Those who realize the needs of mission fields will not be tempted to use the tithe for that which is not necessary."-MS 11, 1908.

3) A worker's eligibility for support from tithe should be determined by the nature of the work. Thus other factors including the current credentials are not the final criteria for support from the tithe.

"The tithe should go to those who labor in word and doctrine, be they men or women."-MS 149, 1899.

4) Tithe should only be used for the support of personnel who are engaged in evangelistic and nurturing ministries.

"The tithe is to be used for one purpose, to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burdens of the flock of God."-MS 82, 1904.

5) The operation of the local church is important but should not be supported from tithe.

a. "The tithe is to be used for one purpose, to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burdens of the flock of God."-MS 82, 1904.

b. "The tithe is not to be consumed in incidental expenses. That belongs to the work of the church members. They are to support their church by their gifts and offerings."-Letter 81, 1897.

### ***Policies Regarding the Use of Tithe: Functions for Which Tithe May Be Used***

1) The support of evangelists, pastors and Bible instructors.

2) The support of personnel who provide administrative leadership and services for the evangelistic outreach and nurturing ministries of the church. These include conference officers, departmental directors, accountants, clerks and office secretaries.

3) The expenses which are necessary to undergird the total evangelistic outreach and nurturing ministries of the church, such as:

- a. Evangelism expense
- b. Conference office operating expenses
- c. Conference office and evangelistic equipment
- d. Campground and campmeeting operating expenses

4) The support of functions which are considered essential to the evangelistic outreach and nurturing ministries of the church.

a. Elementary Schools-Allocations of up to 30 percent of the total salaries and expenses of elementary principals and teachers in recognition of their role as spiritual leaders.

b. Academies-The equivalent of the total support of academy Bible teachers, residence hall deans and principals.

c. Colleges/Universities-An amount equal to the total cost of college and university Bible departments, residence hall deans, the presidents and deans of students.

d. Literature Evangelists-Conference allocation on literature evangelists' benefits.

e. Conference Centers/Camps-Allocation on conference center/youth camp operating expense.

f. Media programs-The production of print, radio and television.

g. Retirees-The retirement benefits of denominational employees (excepting those who are otherwise provided for, e.g. health-care employees).

***Policies Regarding the Use of Tithe: Functions for Which Tithe Shall Not Be Used***

1. *Local church maintenance and other operating expenses.* These should be funded by offerings from members.

2. *Elementary school maintenance and other operating expenses.* These should be funded from tuition and/or church subsidies.

3. *Secondary and higher education maintenance and operating expenses.* These should be funded from tuition and other institutional income.

4. *Church, conference or institutional building projects.* These should be funded from members and/or other nontithe sources.

## ***Administration of Tithe Funds Position Statement***

1) *The Role of the Church Family Regarding the Administration of Tithe Funds.* The world church is the family of God on earth. Each member, as a part of that family, enjoys privileges and carries responsibilities as to how the procedures for collection and distribution of tithe funds are determined. The family acting collectively through the General Conference Session and the Annual Council of the General Conference Committee determines policy, in harmony with Scripture and Spirit of Prophecy principles, for the gathering, disbursement and administration of tithe funds. This statement is the product of much consultation with a variety of persons within the Church-laypersons, pastors, conference administrators and world leaders. As members of the family, each individual, institution and organization will respect the honor of the family by operating within these guidelines in order to provide a regular, dependable and ever-increasing financial support system for the proclamation of the gospel to all the world.

2) *The "Storehouse" or "Treasury" of the Seventh-day Adventist Church.* According to Scripture, the tithe is the Lord's and is to be brought as an act of worship to His storehouse. The Seventh-day Adventist Church accomplishes this by sending the tithe to the conference treasury through the church in which the person's membership is held. In unusual circumstances church members should consult with the officers of their local conference/mission. Following any other plan causes confusion and competition and undermines the Church's financial structure, thus weakening the Church's ability to fulfill its world mission. In order to continue a strong balanced church program around the world, members should not direct the Lord's tithe to projects of their own choosing.

3) *Alternate Entryways to the "Storehouse."*

a. The Lord promises unmeasured blessings to those who return a faithful tithe to the storehouse. The Seventh-day Adventist Church family has determined that the normal entryway to the storehouse is through the local conference/mission.

b. If members, for reasons of confidentiality, choose to send a portion of the tithe to the General Conference or their union conference, those offices may accept such tithe but shall send it without the person's name to the member's home conference for distribution to the world church. Such persons should be encouraged to process the tithe through regular channels.

4) *Tithe Sharing.*

a. The tithe-sharing plan is a balanced way of distributing equitably financial resources with the entire world church. This plan is basic and essential to the financial support system for the world work of the Seventh-day Adventist Church.

b. Churches, conferences, union conferences, the General Conference and divisions of the General Conference will not accept tithe from members who direct usage contrary to the usual percentages that are shared with the various levels of church organization.

c. The local church is authorized only to accept and remit total tithe funds to its local conference/mission treasury.

5) *Soliciting Tithe.* Pastors, conference and mission administrators will not solicit tithe funds from members in other conferences or divisions. The Church has made provision for the equalization of financial resources.

6) *Tithe to Institutions.* Denominational organizations, such as Christian Record Braille Foundation, Voice of Prophecy, Faith For Today, It Is Written, Breath of Life will not accept funds that are known to be tithe from Seventh-day Adventists. When members send tithe to a denominational organization, they have a responsibility to indicate that it is tithe.

7) *Tithe of Transferring Members.* Members who move to a new location are urged to transfer their membership within six months and to begin supporting their new home church and conference where they are receiving spiritual nurture, pastoral care and conference services.

8) *Borrowing Tithe.* Churches, schools (student tithe), conferences and individuals shall not "borrow" from tithe funds to care for church, conference or individual needs. Tithe funds shall be held only until the regular remittance date.

9) *Nonacceptance of Tithe.* If, according to these policies, a situation arises where it is not permissible for an organization to accept tithe funds, efforts shall be made to obtain authorization from the member to direct the funds to the regular channels. If such authorization is not obtained, the tithe will be returned with an appropriate explanation and an appeal to the person to participate in the Church's plan for sharing the Lord's tithe with the Church worldwide.

10) *Nonreturn of Tithe.* Tithe that has been accepted and receipted shall not be returned to persons who for various reasons may so request.

11) *Leadership Responsibility.* Church leadership at all levels is a sacred trust. Failure or refusal to cooperate with agreed-upon policies of the church family regarding the administration of tithe erodes the capacity of the Church to accomplish its world mission. Persons who disregard these policies disqualify themselves from church leadership.

NOTE: The foregoing policies do not apply to offerings. Members make the decision as to where their offerings are directed.

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*These guidelines were adopted and voted by the General Conference of Seventh-day Adventists Executive Committee at the Annual Council Session in Washington, D.C., October 14, 1985.*