



Returning Tithe to God

A tithe (tenth) of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; It is holy to the Lord. Leviticus 27:30, NIV

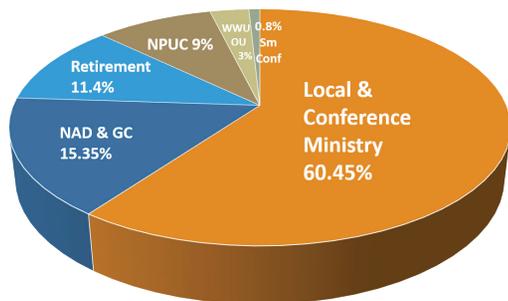
Pastors and church leaders frequently field questions about the concept of tithe, the use of tithe, and the details of tithing. This FAQ document highlights some of the commonly asked tithe questions.

Tithe vs. Offerings

The Bible explains tithe as 10 percent of your increase. Tithe comes to the "storehouse" to be distributed for ministry.

Offerings are in addition to tithe. It is a freewill expression of your gratefulness to God, how He is providing in your life, and how in turn you wish to bless others.

How is tithe distributed?



- 60.45%** Local Church & Washington Conference
- 15.35%** North American Division & General Conference
- 11.4%** Retired Church Workers
- 9%** North Pacific Union Conference
- 3%** Walla Walla University & Oakwood University
- 0.8%** Small Conference Assistant Fund

Filling Out Your Giving Envelope

When you return tithe and give offering, you use a giving envelope in your pew, online at adventistgiving.org, with the Adventist Giving app, or via your local church giving site. All tithe and offerings are made through your local church on a weekly, bi-weekly, monthly, quarterly, or annual basis.

Please Print

Date _____ First-time giver
 Change of address

Name _____

Address _____

City/Zip _____

Tithe & Offerings
Thank you for living generously for God!

Tithe
God asks for 10% of your income to support gospel ministry \$ _____

Local Ministry Needs
Support local ministry: education, outreach, discipleship, evangelism & facilities

Church Budget \$ _____

Church School \$ _____

Building Fund \$ _____

_____ \$ _____

_____ \$ _____

Conference Ministry Needs
Help educate & grow young Adventists, plus share Jesus in our communities.

Washington Youth \$ _____

Evangelism \$ _____

_____ \$ _____

Worldwide Ministry Needs
Aid 12+ ministries like global & humanitarian missions, media ministry & religious liberty.

World Budget \$ _____

_____ \$ _____

_____ \$ _____

Total Enclosed \$ _____

Cash Check # _____

Thank you for writing or printing legibly

Use any blank lines for specific donations

Checks should be made payable to the local SDA church

You may give an eCheck online at adventistgiving.org or with the Adventist Giving app



Frequently Asked Questions on Tithe



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



Washington Conference of Seventh-day Adventists

Frequently Asked Questions About Tithe

What part of my income do I tithe? Where do I return my tithe? When do I turn in my tithe? How important is it that I tithe? All of these questions are secondary to the big ask: Why does God ask us to tithe?

Why should I tithe?

Throughout scripture and time, God has always had a test. Because of Lucifer's cosmic rebellion, God placed a test of loyalty in the Garden of Eden — the Tree of Knowledge of Good and Evil. Adam and Eve could eat of every tree except the one that was holy unto the Lord. After their fall, Tithe became mankind's test of loyalty. "A Tithe... belongs to the Lord; it is holy to the Lord" (Lev. 27:30, NIV). This continues to be a test of loyalty with tithe returned to God for funding local, regional and worldwide ministry.

Tithe belongs to God and is an act of worship.

Stewards return tithe as an expression of their faithfulness to God, and it is part of their relationship with Him.

How do I tithe?

When you partner with God in all areas of your life — your health, relationships, spiritual gifts, time, occupation, and finances — you will find blessings above and beyond what you expected. Financially, this partnership with God starts with your paycheck as you set aside 1/10th of your income when you receive your increase. God allows you to manage the 9/10ths remainder to pay for your taxes, food, housing and other living expenses. It is a personal choice to pay the gross (before deductions) or net (after deductions) amount of your income. A tithe envelope from your church (or online) helps you with this gift.

Where is tithe sent?

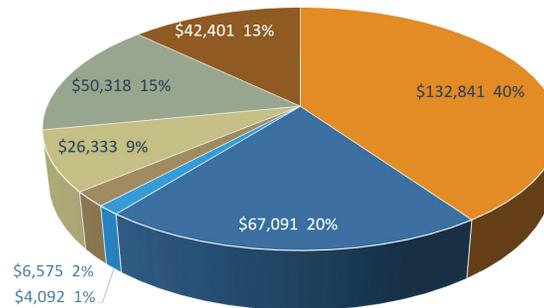
Tithe in the Seventh-day Adventist Church follows the "storehouse model" in the Bible to aid and benefit the common cause of ministry. All tithe is

first given in the local church and then it is remitted to the "storehouse" of the conference treasury office. No tithe remains at the local church, yet the local church highly benefits from tithe.

How is tithe used?

Numbers 18:21 explains how tithe is to be used by spiritual leaders for the Lord's work. Your tithe is used for the salaries of pastors, teachers, and church leaders. Your tithe is also used for ministry operating costs, training, and community programs.

Let's say a 375 member church gives \$558,627 in tithe. In this example, Washington Conference retains \$335,457 in tithe (60.45%) from the example church and sends the remainder to North Pacific Union Conference, North American Division and the General Conference. This is how the local church with 375 members benefits from the locally retained tithe:



- 40%** Pastoral Support for \$132,841*
- 20%** Education Funding for \$67,091
- 1%** Evangelism Funding for \$4,092
- 2%** Children & Youth Ministry Funding for \$6,575
- 9%** Various Ministry Funding for \$26,333
- 15%** Retirement Funding for \$50,318
- 13%** Support Services for \$42,401

*This includes pastoral funding for smaller churches whose tithe base cannot afford a full or part time pastor.

How do I calculate business tithe?

If you wish to tithe your business income, tithe your personal income first and then any net profits on the business.

How do I calculate tithe on the sale of my house, property, or inheritance?

If you make a profit on an investment or inheritance transaction, return 10% of your income gain after the cash is in hand. An appreciated gain from a house sale may be tithed during your life or provision made to pay it from your estate at death.

Is it still considered tithe if I give to another organization?

We affirm you for your desire to do the right thing and return tithe to its rightful owner — God. We also thank you for your faithfulness in returning the Lord's tithe to the church. Financial gifts to another organization are considered an offering or donation, not a biblical tithe.

We recognize that the church is not perfect, and perhaps the decisions its leaders make from time to time may not meet your personal expectations, but the church will continue to be God's appointed agency for the saving of people for His soon return.

Ellen White provided this counsel: "God has given special direction as to the use of the tithe. He does not design that his work shall be crippled for want of means...Let none feel at liberty to retain their tithe to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord's work."

Ellen G. White, Testimonies for the Church, Vol. 9, p. 247

Have a tithe question not answered here?

Give the Treasury Office a call at (253) 681-6008.