

3. *Division Non-Formula Driven Tithe Sharing Appropriations Guidelines*—Divisions may also develop non-formula driven tithe sharing appropriations guidelines on a similar basis to that outlined in paragraph 2. above.

V 14 Use of Tithe

V 14 05 Gospel Ministry—1. *Rationale*—Proclaiming the three angels' messages to the world requires the involvement of every member and uses the wide variety of talents given them by God. In that respect all members are an integral part of the ministry of the Church. But not all are to be supported from the tithe. God has clearly indicated that ministers of the gospel, pastors whose main function is to be involved in and promote the spiritual ministry of the Word, are to be the primary focus for the use of tithe.

The broad principles found in the Bible and Spirit of Prophecy give guidance to the Church as it establishes detailed policies for the use of tithe which are in harmony with its understanding of those inspired principles. Church leaders at every level are responsible to ensure that tithe is used in accordance with these principles and policies.

2. *Pastors, Evangelists, Ministers*—Tithe should primarily be used to support individuals paid by the Church and directly engaged in pastoral and evangelistic soul-winning activities. "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 burden of the flock of God."—Ellen G White, Ms 82, 1904.

Although other funds may be available and should be used first, chaplains serving in schools and hospitals may also be paid from the tithe.

3. *Soul-Winning Support*—a. *Personnel*—In order for those on the front lines to function effectively a support team is needed to supply, coordinate, and oversee their efforts. In the same way that tithe was used to sustain the Levites who supported the small group of priests, and Moses who oversaw their work, it may also be used to sustain those who are directly supporting and coordinating the work of the pastors in their soul-winning activities. This would include administrative leadership, departmental directors, and their staffs at each level of Church organization.

b. Operating Expenses—The operating expenses of the conferences or missions/fields/sections, unions, divisions, and General Conference headquarters office are considered an appropriate use for tithe.

4. *Literature Evangelists*—Literature Evangelists are to be primarily supported from sales, but it is appropriate to use tithe funds to assist with the contribution to their benefit fund if proceeds from sales are not sufficient and other funds are not available.

As with other departmental directors who support the pastors in their soul winning endeavors, it is appropriate to use tithe to pay the Publishing Director's (Literature Evangelist Leader's) salary, benefits, and office operations if other funds are not available.

5. *Evangelistic Activities*—In many places youth camps and camp meetings are an integral part of the evangelistic thrust of the Church and a strong support for the pastors in their soul-winning activities. As such, it is appropriate to use tithe for the operating subsidies provided to them.

6. *Evangelistic Equipment*—Evangelistic equipment comes in many forms. Whether the preacher's voice is projected by microphone across a rented hall, carried into homes by DVD players, or beamed around the world by radio transmitters, satellite uplink systems, or the internet, the principle is the same. The purchase of evangelistic equipment and support of these evangelistic means may be an appropriate use for tithe if their purpose is to support soul winning endeavors and other funds are not available.

7. *Auditing Service and Auditing Costs*—The cost of auditing tithe-funded organizations and local churches may be supported from tithe. Divisions determine funding arrangements within their territories within guidelines set by the General Conference. The cost of audits for hospitals and other non-tithe supported entities should come from non-tithe funds.

8. *Bible/Religion Teachers and Spiritual Support Personnel in Schools* (See V 14 15 below for a description of educational expenses that may appropriately be supported from the tithe.)

9. *Retirement Costs*—Retirement costs are part of an employee's remuneration, so the retirement costs of those who are supported from tithe may also be funded from tithe.

Contributions to unfunded defined-benefit retirement plans which in the past were funded from a percentage of tithe, may continue to be funded from tithe where it is not practical to try to sort out all past service,

but funding of new service from tithe funds should relate to those who are paid from tithe funds.

10. *Housing for Personnel*—Provision for housing is part of the employee costs of an organization. In some parts of the world the cost of housing is provided for in the salary package or as a rental or housing allowance, while in others the denomination may rent, purchase or build housing. It is appropriate to use tithe for rental, purchase, construction, and maintenance costs of housing for those who are supported from the tithe.

11. *Church Buildings*—Church buildings should be purchased, constructed, or remodeled with non-tithe funds, except in extraordinary circumstances, and then only with division committee approval after consultation with General Conference officers.

V 14 15 Education—1. *General Principles*—Ellen G White often expressed a deep concern over the tendency of some to divert tithe from the special purpose for which it has been designated—the support of the preaching, pastoral, evangelistic ministry. While urging that the use of tithe for school purposes be limited, she also recognized legitimate situations in which tithe should be used to pay some of the individuals connected with the schools.

“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.”—6T 215.

While recognizing that all our educational institutions should be soul-winning in nature and all our educational staff should be ministering spiritually to the students and their families, the Seventh-day Adventist Church has chosen to limit the amount of tithe it will use in its educational programs. This is done partly because there are other sources of funding available to schools and partly to ensure that the tithe resources remain focused on their primary objective—support of the pastors and their soul-winning activities.

2. *Use of Tithe in Schools*—The policies outlined below provide maximums that may be provided from tithe funds for support of Seventh-day Adventists employed in our educational system. In many areas the tuition and other non-tithe funding available both from within the church and from outside sources are sufficient to sustain our schools and no tithe funds are needed. In some areas given the size of our educational

systems, if the maximum amount of tithe funds allowed under these policies were used in the education program, there would be little or no tithe funds left with which to employ pastors. Each division should study the work in its territory and develop policies within the framework outlined below which will assure that the tithe has not been diverted from the special purpose for which it has been designated—the support of the preaching, pastoral, evangelistic ministry.

a. Primary/Elementary Schools—Up to 30 percent⁴ of remuneration and benefits of teachers and principals may come from tithe.

b. Secondary Schools—Up to the total cost of remuneration and benefits of Bible teachers, residence hall deans, and principals and up to 20 percent of the cost of instructional staff (excluding contract employees) may come from tithe.

c. Colleges and Universities—Tithe may be used to cover up to the cost of the Bible/theology/religion department, the chaplain's office, the dean of students' office, the residence hall deans and their staff, and the president's office and up to 20 percent of the cost of instructional staff (excluding contract employees).

d. Schools for Evangelistic Outreach—Division executive committees may approve the use of additional operating subsidies from tithe funds for schools which are opened for the unique purpose of opening up work in unentered areas or people groups.

V 14 20 Missionaries—Although many missionaries are serving in roles that can appropriately be supported from tithe funds, the decision as to which missionaries (international and interunion) may be supported from tithe is to be made on the same basis as for any other Church employee—whether their function should be supported by tithe.

Medical and other professionals are not normally supported from tithe. However, if their missionary assignment is for the purpose of opening up work in unentered areas or people groups, it may be appropriate to use tithe for their support.

V 14 25 Mission Outreach-Focused Organizations—1. *General Principles*—Tithe may be used for operating expenses and personnel

⁴Where the cost of retirement contributions for elementary school teachers are not funded separately but are part of the percentage of tithe contributions from the local conferences, the total amount of the retirement fund contributions for elementary teachers may be from tithe.

employed in certain Church-owned and operated mission outreach focused organizations as follows:

2. *Media Programs*—Tithe may be appropriated for the production and broadcast of media programs whose purpose is soul-winning in nature or for the spiritual nurturing of members. This would include radio, TV, internet, and print materials associated with these programs. Whenever possible other sources of income should be used to sustain these programs.

3. *Adventist Development and Relief Agency*—ADRA directors at the General Conference, divisions/regions, and unions/countries were traditionally departmental directors and as such were paid from tithe. While the structure has changed, it may be appropriate to support them from tithe where they support the ministry of the Church and continue to give spiritual oversight. If other funding is available to cover these costs it should be used first.

V 14 30 Items Not to be Funded from Tithe—1. *General Principles*—In an effort to keep as much of the tithe as possible focused on its primary objective (supporting ministers in their soul-winning activities), and based on council from the writings of Ellen G White, the following items should be funded from non-tithe funds:

2. *Buildings and Facilities*—Capital expenditures other than provided for under V 14 05, paragraph 10., should be funded from non-tithe sources.

3. *Equipment*—Equipment (except for that provided for in V 14 05, paragraph 6. above) are to be funded from non-tithe sources.

4. *Local Church Operating Expense*—Local church maintenance, utilities, and other operating expenses, including local church employees, are to be paid from local non-tithe funds. All tithe is to be forwarded to the conference, mission/field/section, or union of churches with none being retained for use by the local church. Even though tithe is not retained and used directly by the local church, major portions of the tithe are spent at the local church level though the payment by the conference, mission/field/section, or union of churches of the pastors and in some cases a portion of the cost of elementary school teachers.

In some divisions, local church and church school employees are paid through the conference, mission/field/section, or union of churches payroll. If division policies permit, and if their primary function is such

that it would qualify them for being supported by tithe, part or all of their expense may be covered by tithe.

5. *School Operating Expense*—Maintenance, utilities, payroll, and other operating expenses of primary/elementary, secondary, and higher education institutions shall be funded from tuition and other non-tithe sources except as may be provided for under V 14 15 above.

V 20 Accountability for the Use of Tithe

V 20 05 Continuous Monitoring of Tithe-Use—Administrators and executive committees at General Conference, division, union and local levels shall give continued, earnest study, in the light of the Bible and Spirit of Prophecy counsels, to the purposes and proportions in which tithe funds are being used in the organizations for which they are responsible.

V 20 10 Operating Caps and Limits on Use of Tithe—The General Conference has not attempted in policy to establish minimum percentages that should be used for pastoral work and evangelism or a maximum percentage of tithe that can be expended on administration, education, etc., because of the great diversity in how the church operates around the world. But divisions, working with their unions and conferences or missions/fields/sections, are encouraged to develop policies and limits or guidelines that will guide in the work in their territories. The General Conference Executive Committee has set a cap of the equivalent of 2 percent of gross tithe that may be spent for operations at the General Conference headquarters.

The annual reporting on the use of tithe and the review of trends should help all organizations to be more intentional on focusing the use of tithe on its primary objective—the support of pastors and their soul winning activities.

V 20 15 Promotion of Tithing Plan—Church leaders at all levels shall inform and educate church members regarding the denominational tithe and offering system, and actively promote participation in the full range of possibilities it provides.

V 20 20 Reporting and Monitoring—Administrators and executive committees, not only need to understand scriptural and Spirit of Prophecy counsel regarding the use of tithe and the policies that have been developed to guide the church in applying that counsel, but also need to

assess and evaluate its application within their territories. To assist with this ongoing evaluation and monitoring, each conference, mission/field/section, union, division, and the General Conference shall make an annual report to its executive committee on the sources and use of tithe as follows:

1. *Tithe Received*—Report to include:
 - a. Tithe received from members
 - b. Tithe percentages received from lower organizations
 - c. Tithe appropriations received from higher organizations
 - d. Tithe received from any other source
 - e. Less tithe percentages sent to higher organizations (for purposes of this report, this should not include retirement fund contributions as they are part of the operating expense and should be shown under the section on the use of tithe)
2. *Use of Tithe*—Report to show the amount of tithe used to support:
 - a. Pastors, evangelists, and front-line workers in the field
 - b. Headquarters operating at the conference or mission/field/section, union, division, and General Conference
 - c. Education including a breakdown as to amounts at the elementary level, secondary level, and at the college and university level
 - d. Direct evangelism
 - e. Media outreach
 - f. Literature evangelism program
 - g. Retirement fund contributions—These contributions which are part of employee costs should be reported under the separate categories (paragraphs a. through f. and h.) based on where the individuals involved are employed, but if the contributions are not specifically identifiable by category, the costs should be reported here.
 - h. Other uses—Give breakdown if it exceeds five percent of tithe.
3. Local conferences, local missions/fields/sections, or unions of churches shall report to their executive committees how the tithe was used within their territory.
4. Unions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all conferences or missions/fields/sections within their union.

5. Divisions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all unions, conferences, missions/fields/sections, and attached regions within their division.

6. The General Conference shall report to its executive committee the way tithe was used within its own operations and also how tithe was used by all divisions, unions, conferences, missions/fields/sections, and attached regions around the world.

7. The annual report on use of tithe for one's own operations is to reflect the last full year of operations. The reports on how tithe was used by lower organization will normally reflect the preceding year because of the time required to accumulate the information from subsidiary organizations. Institutions do not report separately as all tithe to institutions will be reflected in the report of the conference or mission/field/section, union, division, or General Conference providing the tithe appropriation to the institutions.

V 25 Offerings

V 25 05 Philosophy—The worldwide task entrusted to the Seventh-day Adventist Church calls for both sacrificial and systematic financial support. In recognition of this fact, the Church, in its formative years, was divinely led to adopt the biblical principle for the support of God's work on earth through the tithes and freewill offerings of its people. The tithe is the first financial obligation of the stewardship of believers and is the main source of funding for the total proclamation of the gospel to all the world by the Seventh-day Adventist Church. This makes possible a balanced and comprehensive evangelistic outreach to the public and the spiritual nurturing of church members. Because the tithe is reserved for such a special purpose, freewill offerings and other forms of income must provide the funding for many other functions of the gospel work.

V 25 10 Nature of Offerings—Offerings are both voluntary and required by the Lord. They are a divine requirement that when internalized in the life of believers becomes a free expression of a loving will (cf. Exod 25:2; 36:3). Offerings are essentially an expression and an embodiment of our gratitude to God for His abundant gift of life, redemption, sustenance, and constant blessings. They contribute to the