



The use of tithe: what happens to my tithe?

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When members faithfully return their tithe, they may be curious about its use. While certain assumptions might exist about the handling of tithe, in this article, as part of our commitment to being more transparent, the actual process from the moment you return your tithe will be clarified.

Before we say how tithe is used, it is good to establish the purpose of tithe. Numbers 18:21 (NIRV) states: 'The Israelites will give me a tenth of everything they produce. And I will give it to the Levites. They serve at the tent of meeting. I will give them the tenth for the work they do there.'

God's intention for introducing tithe suggests a special bond between Him and us. We return to God what is rightfully His in gratitude for the blessings we have received (Deuteronomy 12:5, 6). He wants the act of returning tithe to be a blessing in two ways: firstly, it's a way of showing kindness and compassion that can be especially meaningful to those who face life's challenges; secondly, it has far-reaching benefits for those on the receiving end. This connection is about sharing the good news and helping people find salvation.

Malachi 3:10 instructs us to 'bring the full tithe into the storehouse, that there may be food in my house' (ESV). It must be used in the way God intended. Stringent policies ensure that tithe is managed effectively on a global scale. It is also important to remember that freewill offerings play a huge role in

supporting different functions at each level of our church.

These are the main uses of tithe:

- The support of evangelists, pastors and frontline workers: this is the primary use of tithe; it accounts for salaries, allowances, benefits and expenses of individuals involved in direct ministry.
- The support of personnel who provide administrative leadership and services for the evangelistic outreach and nurturing ministries of the church: to ensure that the work on the front line is being done effectively, a support team is needed to oversee their efforts.
- The expenses necessary to undergird the evangelistic outreach and nurturing ministries of the church, such as education, which receives a proportion of tithe funds, though the majority is funded through non-tithe funds.
- The support of functions considered essential to the evangelistic outreach and nurturing ministries of the church.

Following Malachi 3:10, the Adventist Church has appointed local conferences and missions to be storehouses, and the General Conference establishes the framework of how tithe may be used and distributed, based on biblical principles. When you return tithe at your local church, it is counted by your church treasurer, receipted and remitted to your local conference or mission. For individuals who return their tithe through the internet (PayPal, bank transfers, etc.), the tithe will go directly to the conference (or mission).

Once the conference or mission receives the tithe, it forwards a percentage of it to the Union. The percentages that are forwarded to different organisations within the church are usually determined by the Division, depending on the needs

within the field. Currently 16% of tithe from the conferences is forwarded to the Union, of which 25-30% is given through appropriations back to organisations within the Union.

The Union will then forward a percentage of the total tithe received to the Division, up to a maximum of 20% for the Division's operations. Currently only 5% of tithe is sent to the Trans-European Division, of which 45%-50% is given back to different organisations to support programmes within its territory.

Divisions then forward a percentage of the total tithe from their territory on to the General Conference, which in turn allocates this tithe through appropriations to divisions and other institutions that support global programmes and areas around the world where there wouldn't be a significant Adventist presence if it weren't for this principle of sharing tithe. At the time of writing, the Trans-European Division forwards 2.3% of all tithe received within its territory to the General Conference, which in turn uses the majority of it (75-80%) in appropriations to spread the Gospel worldwide.

The church has received many blessings in this way. Like the poor widow of Luke 21:1-4, everyone can be blessed when they contribute to the work.