

Seventh-day Adventists follow the

Biblical injunction to return one-tenth of their

income, the tithe, to the Lord. Recently

Tithe

Ellen G.
White's
counsel
and
practice

**questions have arisen concerning Ellen White's
statements and actions with regard to the tithe.**

**Some, charging the Church with apostasy,
have even claimed Ellen White's support
for diverting tithe from established channels.**

**This paper distills many hours of research
and study. It attempts to set out fairly and
accurately Ellen White's position. The paper is
developed in two parts: Part I—Answers to
the questions most frequently raised;
Part II—An examination of the key Ellen White
statements.**

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Part I

Questions about Tithe and Offerings

Since the time Abraham first paid “tithe” to Melchizedek—king of Salem and priest of the Most High God (Gen. 14:18)—believers throughout the ages have earnestly inquired about how to figure one’s tithe, when and where to return it to God, and what God wants the tithe to be used for.

These are legitimate questions, and every new generation must seek the answers for itself. The Old Testament gives clear instruction for the return and use of the tithe. The New Testament does not elaborate further, except to endorse the necessity of tithe-paying. Thus, the Seventh-day Adventist Church’s position on tithe has been based upon the principles laid down in the Old Testament, and their application to a Christian church with ministers, not priests.

Specifically, Adventists have endeavored to follow the counsels of Ellen G. White, as she has applied the Biblical teachings to our own day. Thus it is only fitting that questions be asked regarding Mrs. White’s understanding of the tithe. But first, let us review the Biblical perspective on tithe.

Tithe was one-tenth of one’s increase (Mal. 3:7-10; Lev. 27:30,32) returned to God as a sign of one’s allegiance to, and partnership with, God. God was the acknowledged owner, humans the stewards of His property. In Malachi’s day the tithes were paid to the priests. Tithes were stored in a “storehouse,” a collection of rooms at the Temple in Jerusalem, since tithes were often paid in agricultural produce. The tithes were the payment, or inheritance, for the tribe of Levi—those who ministered before God at the Temple. God said, “Bring the whole tithe into the storehouse, that there may be food in my house” (Mal. 3:10, NIV).

The tithe spoken of was neither an “offering,” nor “second tithe” (an additional one-tenth set aside by some

Israelites as an offering), but a full one-tenth of one’s increase given to the priests.

Q *Since we have no Levitical priests today, what does Ellen White say tithe is to be used for?*

A In Ellen White’s amplification of the biblical counsel, she says “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.”¹

Mrs. White understood appropriate “gospel workers” to be supported by tithe funds to include:

- Ministers and Bible instructors²
- Bible teachers in our educational institutions³
- Needy mission fields (in North America and abroad)⁴
- Minister-physicians⁵
- Retired gospel workers⁶

She indicated that some religious and humanitarian activities which, “though good in themselves, are not the object to which the Lord has said that the tithe should be applied”.⁷ These included:

- Care of the poor, the sick, and the aged⁸
- Education of worthy and needy students⁹
- Operating and other expenses of schools¹⁰
- Wages of literature evangelists¹¹
- Expenses of a local church¹²
- Church buildings or buildings for institutional needs, (such as schools, hospitals, and publishing houses).¹³
- Missionary work in new places¹⁴
- Charity and hospitality¹⁵
- Other benevolent purposes.¹⁶

These are to be met from freewill offerings given in addition to the tithe. Mrs. White sometimes used the expression “second tithe” as a synonym for these offerings. But she never confused the “second tithe” with the regular tithe.

Q *Does it really make any difference where I send my tithes and offerings? Is there more than one “storehouse” today?*

A Malachi enjoined upon us the sending of the “whole tithe” to the “storehouse”; but he did *not* say that all of the offerings should also go there. God has left it with us to

determine the “how much” and “where” and “what” of our freewill offerings. Not so with the tithe.

Mrs. White generally used the word “means” as a synonym for offerings. And these offerings—or “means”—may be put into church channels, to be spent upon worthy projects not directly funded by the church. Writing to her son Edson she spoke of such offerings: “The Lord has not specified any regular channel through which means should pass.”¹⁷

And, again, she spoke about offerings—not tithe—when in 1908 she wrote “To Those Bearing Responsibilities in Washington and Other Centers”: “The Lord works through various agencies. If there are those who desire to step into new fields and take up new lines of work, encourage them to do so . . .” and she added “Do not worry lest some means shall go direct to those who are trying to do missionary work in a quiet and effective way. All the means is not to be handled by one agency or organization.”¹⁸

But the tithe? That was another matter. In a message read before the delegates at the San Jose, California, State Conference in January, 1907, Mrs. White used the word “storehouse” once—obviously so that her hearers would understand the context of her remarks concerning the tithe. But she used the word “treasury” six times (and the expression “treasure house of God” once additionally) in these remarks.¹⁹

A contextual examination of this message, and others similar in content, show that for Mrs. White, “treasury” or “treasure house” were synonymous with the denominational treasury—whether at the local church, local conference, union conference, division, or General Conference level.

Q *Should I pay my tithe to a church if I believe it is in apostasy?*

A There is a fine line—but significant distinction—between “a church in apostasy” and “apostasy in the church.” No person acquainted with the Seventh-day Adventist Church would deny that throughout our history some apostasy has existed in our ranks—and does even today.

Mrs. White speaks of a final, cataclysmic “shaking” coming to the church at the end in which many²⁰ will be shaken out. It may well be that the “final” shaking has already begun in some places.

But to suggest, as some critics do, that the “church is in apostasy” today is as irresponsible as it is highly judgmental.

What is apostasy? Most religious dictionaries define it as departure from pure doctrine or practice. But *who* defines that doctrine or practice?

Some critics today contend that “the church is in apostasy” because it does not advocate their particular view of the human nature of Christ, with its resulting brand of theology.

There are at least three views on the nature of Christ current in Adventist circles: (1) that at the incarnation Christ took the nature of Adam *before* Adam’s fall; (2) that He took the nature of Adam *after* the fall; and (3) that He took a nature that in certain respects was like Adam’s before the fall, but in other respects was like Adam’s after the fall.

These critics believe the second of these options, and declare that any other position is “apostasy.” What they do *not* say is that a large number of Adventist ministers, Bible teachers, and church members, of equal learning and

commitment, today take the third rather than the second of these positions.²¹ Why? Because of (1) certain acknowledged ambiguities in both Scripture and Mrs. White’s writings on the human nature of Jesus, and (2) some very clear warnings in the Spirit of Prophecy against any attempt at totally humanizing Christ.²² However, these Adventist ministers, teachers, and members just as verily believe that Christ’s example demonstrates that a life of victory over sin is possible.

Nor do critics make clear that because of these ambiguities and cautions of Mrs. White, the church has never officially endorsed *any* of these three views. Doctrinal positions can be established only by the world church in General Conference Session. Not even the General Conference Executive Committee in its regular sessions, and certainly not individual members or an “independent ministry,” can define church doctrine. Since the church has never defined this particular theological question, how can it be said that anyone in the church

God has left it with us to determine the “how much” and “where” and “what” of our freewill offerings. Not so with the tithe.

(much less the church itself) is in apostasy due to the positions taken on the human nature of Christ?

The church as a body is *not* in apostasy (though there is apostasy in the church). It is not only proper, but an obligation laid down by Scripture and Ellen White that as church members, we should pay our tithes (if not our offerings) into the treasury of the church.

Q *Do I incur personal guilt before God if I financially support a church whose ministers might be teaching error, misappropriating church funds, or doing other wrong things?*

A Jesus praised a poor widow for making a gift to a religious organization that was on the verge of heaven's rejection (Luke 21:2-4).

Mrs. White taught that (1) even if church monies were misapplied, the donor would still receive God's blessing²³; (2) when things are wrong at leadership levels, we have a duty to speak out "plainly and openly, in the right spirit, and to the proper ones"²⁴; and (3) we are *still* to pay our tithes into the conference treasury:

"Some have been dissatisfied and have said, "I will not [sic] longer pay my tithe . . . into His treasury . . . for I have no confidence in the way things are managed at the heart of the work. *But will you rob God* because you think the management of the work is not right? Make your complaint . . . 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."²⁵

In 1890 Mrs. White wrote further concerning this wrong practice: "You who have been withholding your means from the cause of God, read the book of Malachi, and see what is spoken there in regard to tithes and offerings. 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 your brethren do? The tithes and offerings are not the property of any man, but are to be used in doing a certain work for God. *Unworthy ministers may receive some of the means thus raised; but dare any one, because of this, withhold from the treasury and brave the curse of God?* I dare not. I pay my tithes gladly and freely . . .

"If the Conference business is not managed according to the order of the Lord, that is the sin of the erring ones. The Lord will not hold you responsible for it, if you do what

you can to correct the evil. *But do not commit sin yourselves by withholding from God His own property.*"²⁶

From the context it is clear that Mrs. White considered the withholding of one's tithes and offerings *from the conference treasury* to be a sinful act, and not justified on the ground that because "unworthy ministers" might receive some of the funds thus deposited. God does "not hold you responsible" for the sins of church leadership, "if you do what you can to correct the evil."

It may be helpful to remember that there always have been doctrinal differences within our church. During the period to which some refer as "Historic Adventism," Uriah Smith believed that Christ was God, but that He was not eternal, and that the Father was first "in point of time"; Drs. John Harvey Kellogg and E. J. Waggoner held pantheistic ideas; and church leaders differed on the meaning of the "daily" in Daniel 8 and the "king of the North" in Daniel 11. Yet Mrs. White *never* urged members to withhold their tithes from the denominational treasury because some of our responsible leaders were "unworthy."

Q *Because Ellen White did not always send her tithe through the local church and conference channels, am I at liberty to follow her example?*

A Some independent ministries, in an effort to justify their receiving and/or soliciting tithe from Adventist members, have defended their practice on the basis that, at the turn of the century, Mrs. White used some of her tithe to assist black and white ministers—largely in the Southern states, who were destitute, and many of whom were retired.

One has to realize that in those days there was neither a denominational retirement program (formerly called "the sustentation plan") nor yet a state pension for the retired (in the States called Social Security). The church's retirement plan was yet six years in the future (and Social Security was yet 30 years away) when Mrs. White wrote a letter in 1905 to George F. Watson, president of the Colorado Conference, concerning her occasional use of some of her tithe for special Church needs.

This short, seven-paragraph letter today may be read in its entirety in Arthur L. White's biography of his grandmother²⁷—I mention this because some people in reproducing the letter leave out such sentences as "I

would not advise that anyone should make a practice of gathering up tithe money.”

What is the background? President Watson had just discovered that a representative of the Southern Missionary Society had come to his field soliciting funds for the very needy missionary enterprise. The representative had received some \$400 from one church, including some tithe. In his indignation, Watson was about to make public this prominent breach of denominational protocol.

On January 22, 1905, Mrs. White wrote to urge Watson, urging him to “keep cool” about the matter. She mentioned that from time to time she had used some of her own tithe as well as the tithe of a few others to help certain individuals pointed out to her by God who were in desperate financial straits.

In this letter and in an article published the next year²⁸—Mrs. White made these points about her practice:

1. She was directly instructed by God to help certain destitute black and white Adventist ministers.

2. She was instructed by God that she should first notify the conference officials of the need, and urge them to help. If and when they defaulted, she was to move in directly with immediate aid.

3. The situation was unique, and she emphasized this by such expressions as “my special work” and “special cases.”

4. Mrs. White did not want this special project to be taken as an example or precedent, since God had specifically instructed her alone to do it.

5. The money was “not withheld from the Lord’s treasury” in that these tithes were given to Adventist Church ministers—either currently employed by the Southern Missionary Society (and thus bearers of General Conference ministerial credentials²⁹) or retired and holding the “honorary” credentials that retired SDA ministers on the retirement plan today hold.

6. She pointedly remarked, “I would not advise that any one should make a practice of gathering up tithe money.”

Of those who today justify their acceptance and/or solicitation of tithe from fellow SDA church members, we might well inquire:

1. Did *God* directly appoint them to the work of gathering up, or accepting these tithes?

2. Does the situation that prompted her emergency program at the turn of the century exist today (or is it nullified by church and state pensions for retired workers)?

3. If the situation is the same today as in 1905, did they first contact the conference officials (as was Mrs. White’s consistent practice), before going ahead on their own to rectify the situation?

4. Are they spending the tithe monies they collect for the same purpose as did Ellen White—primarily retired Adventist ministers on the doorstep of poverty?

5. Are the funds they collect going to a recognized agency of the SDA Church organization and/or to needy retired workers who were in the employ of the church prior to retirement?

Again, there is *no record* that any tithe money from Ellen White went to any “independent” agency or person outside those officially endorsed or sponsored by the Adventist Church.

There always have been doctrinal differences. Yet, Mrs. White never urged members to withhold tithes because some leaders were unworthy.

Q *I’ve heard it said that other women who joined Mrs. White in her “tithe project” for the Southern ministers didn’t send their tithe through Mrs. White but sent it directly to needy ministers, and that she must have approved of such actions. Is this so?*

A No. Alberto Timm, director of the Ellen G. White Research Center at Brazil College, recently prepared a major doctoral research paper in his study program at Andrews University on Mrs. White’s special uses of tithe. In it he points out:

“Although we have no basis to assume that all private tithe sent to the Southern field was sent under Ellen White’s direct advice, it is quite evident that she preferred to accept their tithe, give a receipt, and send it where she felt it was most needed, rather than allowing individuals to apply it as they felt they should . . .”³⁰

Indeed, in the “Watson Letter” Mrs. White frankly states that (1) “I have taken the money,” (2) kept a special receipt book which she used in acknowledging and processing these funds, and then (3) got back to the donors to tell them “how it was appropriated.”

Q *I recently heard that there is a document in the White Estate archives, reportedly written by W. C. White, A. G. Daniells, and W. W. Prescott, which seems to indicate that Mrs. White's position was that SDA tithe need not always be transmitted through regular church channels. Is this true?*

A In the document file DF 213 there is a three-page typewritten memorandum that (1) bears no date, and (2) contains no signatures, which does suggest that maybe this was her position. But the file *also* contains a statement from White Estate archivist Tim L. Poirier which sounds a cautionary note concerning this anonymous document:

“Before unwarranted conclusions are drawn, it should be remembered that the memorandum represents an outline of a *suggested* approach to [answer] Dr. Stewart's misuse of Ellen White's letter to Elder Watson. No Ellen White statements are presented to support the planned response. In actuality, one cannot ‘show from her writings’ what the memorandum seems to suggest. The Watson letter is the only Ellen White statement from which they formed their conclusion, and a careful reading of the letter does not suggest as loose a policy as the planned response outlines. In fairness to the committee, it should be emphasized that the memorandum, being notes presumably prepared for its own members, is probably not a carefully worded, complete statement of the members' conclusions.”³¹

But, even so, for the sake of argument, let us assume that White, Daniells, and Prescott were the authors. Would their readily acknowledged close proximity to the prophet guarantee an infallible interpretation of her position on the proper disposition of the tithe? No. An incident from our early denominational history supports this.

Upon at least two occasions early in her prophetic ministry (Nov. 1846, and again in 1849), Mrs. White was given visions of inhabited “other worlds.” In the earlier one James White and Joseph Bates were among the witnesses.

As she described one planet after another, Bates—a retired sea captain who was an expert on celestial navigation—became greatly excited, and offered his personal identification of each of the heavenly bodies as Mrs. White described them in turn: Jupiter, Saturn, and Uranus.

Subsequently, James White,³² and Adventism's first historian, J. N. Loughborough,³³ went into print with the vision story, using Bates' identification of the respective

planets viewed. (Ellen herself neither then nor later attempted any such identification, as apologist F. D. Nichol points out.)³⁴

Today we know that Bates identified the wrong planets, and James White and Loughborough perpetuated this misapplication in print. All three were very close to Mrs. White, and all three misinterpreted an important facet of this vision! Closeness to a prophet does not guarantee correctness.

W. C. White, A. G. Daniells, and W. W. Prescott *may* have been the authors of this anonymous memorandum in the White Estate files. But the only safe course to follow, as regards Mrs. White's position on the tithe question, is to let her speak for herself.

And it is an undeniable fact that Mrs. White *never counseled* anyone to place his or her tithes anywhere except in the denominational “treasury.”

Q *I recently read that the SDA church leadership is out to resolve its “tithe-problem” by “crushing” and “destroying” independent ministries that are doing a lot of good. Is this so?*

A The answer is no. Here's why:

1. The General Conference believes in and supports those “independent ministries” that seek to cooperate with the church rather than to attack the church and work at cross purposes with it.

The very existence of the “Adventist-Laymen's Services and Industries” (ASI) as an official service agency of the North American Division of the church³⁵ is itself proof of the high value that the denomination places upon legitimate, responsible “self-supporting work.”

2. Ellen White believed in loyal self-supporting institutional work, too. Indeed, the only official position she ever allowed herself to accept in our denomination was membership on the board of self-supporting Nashville Agricultural and Normal Institute (later known as Madison College) in Tennessee, from 1904 to 1914.³⁶

Her brother-in-law, Stephen Belden, was a self-supporting missionary in the South Pacific. And her son, Edson, spent much of his life in self-supporting work.

3. The editors of the *Adventist Review*, the general paper of the Adventist Church, believe in responsible self-supporting work, and feature projects and institutions from time to time. In December, 1989, they ran a

four-part series of articles pointing out how to identify worthy “independent ministries.”³⁷

Wayne Dull, president of Eden Valley Institute (a self-supporting medical-missionary training center in Loveland, Colorado), characterized loyal self-supporting organizations—another term to describe “independent ministries”—in this way:

1. They accept the challenge to minister as self-supporting missionaries.
2. They are willing to sacrifice.
3. They unite their efforts with the church.
4. They help carry God’s last message to the world.
5. They recognize and respect the church.
6. They will be well-balanced in principles and lifestyle.
7. They will bring all the tithes into God’s appointed “storehouse.”³⁸

In conclusion, wouldn’t it be tragic as well as ironic if, in the end, we should belatedly discover that those who now take the position that the church has apostatized were *themselves* guilty of apostasy by teaching others that God’s “storehouse” today is the treasury of any place where Sabbath-keeping religious work for Christ is being performed, and that they could withhold their tithes from the denominational treasury and place them in “independent ministries” with impunity?

We do know that when Christ returns, “many will say, ‘Lord, Lord, have we not prophesied in Thy name? and in Thy name have cast out devils? and in Thy name done many wonderful works?’”

And we already know His reply: in mournful tones—when it is forever too late—“Then will I profess unto them, I never knew you; depart from Me, ye that work iniquity” (Matt. 7:22, 23).

Indeed, “Whosoever therefore shall break one of these least commandments, and teach men so, he shall be called least in the kingdom of heaven . . .” (Matt. 5:19).

God is particular!

End Notes for Part I

¹ Ellen G. White Manuscript 83, 1904, cited in *Manuscript Releases*, Vol 1, p. 137.

² *Evangelism*, p. 492.

³ *Testimonies*, Vol. 6, p. 215.

⁴ *Manuscript Releases*, Vol. 1, p. 192.

⁵ *Medical Ministry*, p. 245.

⁶ *Manuscript Releases*, Vol. 1, p. 189.

⁷ *Testimonies*, Vol. 9, p. 248.

⁸ *Manuscript Releases*, Vol. 3, p. 218; *Counsels on Stewardship*, p. 103.

⁹ *Manuscript Releases*, Vol. 1, pp. 193, 194.

¹⁰ *Testimonies*, Vol. 9, pp. 248-50.

¹¹ *Ibid.*

¹² *Counsels on Stewardship*, p. 103; *Testimonies*, Vol. 9, p. 248; *Manuscript Releases*, Vol. 1, p. 191.

¹³ *Manuscript Releases*, Vol. 1, pp. 185, 191. For a more complete discussion, see Robert W. Olson, “Ellen G. White Comments on the Use of Tithe Funds,” in “The History and Use of the Tithe,” unpublished manuscript, Ellen G. White Estate, rev. ed., Feb., 1990, pp. 17-25.

¹⁴ Ellen G. White Letter 103, April 7, 1905; cited in *Manuscript Releases*, Vol. 7, p. 139.

¹⁵ *Patriarchs and Prophets*, p. 530.

¹⁶ *Education*, p. 44.

¹⁷ Ellen G. White Letter 136, Aug. 14, 1898. A variant is cited in *Spalding-Magan Collection*, p. 498.

¹⁸ Ellen G. White Letter 32, Jan. 6, 1908, p. 6; cited in *Spalding-Magan Collection*, p. 421.

¹⁹ *Testimonies*, Vol. 9, pp. 245-51.

²⁰ *Ibid.*, Vol. 5, p. 136.

²¹ See, for example, Robert W. Olson, *The Humanity of Christ*, Pacific Press Publishing Assn., 1989, 32 pp.

²² See, for example, certain Ellen White statements in *SDA Bible Commentary*, Vol. 5, 1128, 1129, 1131.

²³ *Testimonies*, Vol. 2, pp. 518, 519.

²⁴ *Ibid.*, Vol. 9, p. 249.

²⁵ *Ibid.*, emphasis supplied.

²⁶ *Special Testimonies*, Series A., no. 1, p. 27; emphasis supplied.

²⁷ Arthur L. White, *Ellen G. White: The Early Elmshaven Years, 1900-1905*, pp. 395, 396.

²⁸ *Selected Messages*, Vol. 1, p. 33, from *Review & Herald*, July 26, 1906.

²⁹ “Southern Missionary Society,” *Seventh-day Adventist Encyclopedia*, rev. ed., 1976, p. 1396.

³⁰ Alberto Ronald Timm, “An Analysis of Four Statements of Ellen G. White on Special Uses of Tithe,” unpublished graduate research paper, CHIS 673, S.D.A. Theological Seminary, Andrews University, April, 1991, p. 14 (the document has 20 pp.).

³¹ [Timothy L. Poirier], “A Note Regarding the Document ‘A Memorandum of Plans Agreed Upon in Dealing With The Blue Book,’” unpublished document, Ellen G. White Estate Document File 213, p. 1.

³² James White (ed.), *A Word to the Little Flock*, p. 22.

³³ J. N. Loughborough, *Rise and Progress of Seventh-day Adventists*, p. 126, and its sequel, *The Great Second Advent Movement*, pp. 258, 259.

³⁴ Francis D. Nichol, *Ellen G. White and Her Critics*, Chapter 7, pp. 91-101.

³⁵ *Seventh-day Adventist Yearbook*, 1991, p. 21.

³⁶ “Madison Institutions,” *Seventh-day Adventist Encyclopedia*, 1976 ed., p. 828; Arthur L. White, *Ellen G. White: The Early Elmshaven Years, 1900-1905*, p. 327.

³⁷ Joe Engelkemier, “Independent Ministries: Should We Support Them?” *Adventist Review*, Dec. 7, 1989, pp. 10-12; “Independent Ministries: Should They Receive Tithe?,” *ibid.*, pp. 11-13; “Independent Ministries: Should They Cooperate With Church Leaders?,” *ibid.*, pp. 16, 17; “Independent Ministries: The Use and Misuse of the ‘Straight Testimony,’” *ibid.*, pp. 13-15.

³⁸ Wayne Dull, “Self Supporting Work,” *ibid.*, Sept. 18, 1991, p. 11.

Part 2

Ellen G. White's Statements Examined

I. Withheld or Misappropriated Tithe

At a camp meeting in a southwestern conference, a woman said to me, "I feel that some of my tithe money has been used by church leaders in a manner which I totally disapprove—helping fund legal action against an Adventist who reportedly misused the denominational name." And lest I misjudge the depth of her feelings, she then remarked: "You go tell those church leaders where you came from that if they do this once more, they'll never see another nickel of my tithe!"

Another church member, in a midwestern State, telephoned me to complain that his conference administration had allocated more than \$20,000 of tithe money to help set up a new church company whose experimental style of worship was repugnant to him. He concluded, with considerable vehemence, "I'm finished sending my tithe to those boys" at the conference office. Other similar scenarios might be cited from around the world.

Problems in Ellen White's Day

More than one has wondered out loud about what Ellen White might say on these issues were she alive today. Fortunately, we need not wonder long, for, as the adage goes, "The more things change, the more they stay the same."

In Mrs. White's day the church faced three problems with regard to both tithe and offerings:

- Some leaders at church headquarters diverted funds entrusted to their care. Instead of allocating the funds to the purpose designated by the donor, the money was used for other church projects.

- On occasion some church members withheld payment of the tithe, either in whole or in part, using it to cover personal emergencies at home.

- Sometimes church members decided that they— not conference officials—should choose the projects upon which their tithe should be expended.

Mrs. White wrote against all three of these irregularities. And what she said in her day needs to be said again in our day.

As we survey Mrs. White's various essays on the subject, we see her making three particular points, always in her typically forthright manner.

1. God Blesses the Donor

In 1870, Ellen White told the leaders of the church, concerning funds that had been misapplied: "The means thus dedicated has not always been appropriated as the self-sacrificing donors designed. Covetous, selfish men, having no spirit of self-denial or self-sacrifice themselves, have handled unfaithfully means thus brought into the treasury."¹

In spite of this malfeasance, Mrs. White went on to encourage the donors with these words: "Those self-sacrificing, consecrated ones who render back to God the things that are His, as He requires of them, will be rewarded according to their works. 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."²

What an encouragement those words must have been to church members whose money did not always go as the donor had intended! Fortunately, we today are much less likely to be confronted by a similar situation because clear, unequivocal denominational policies require funds to go as specified by the donor, and church auditors—at all levels—monitor such procedures carefully and continuously.

Does that mean, then, that if my funds are misapplied, I should not complain, because I'm going to receive my blessing anyway? No, not according to Ellen White.

2. Speak to the Proper Ones

Mrs. White spelled out the duty church members have when they feel that their tithes and offerings are being improperly used. She counselled: "Some have been dissatisfied and have said: 'I will not longer pay my tithe for I have no confidence in the way things are

managed at the heart of the work.’ But 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.”³

Mrs. White did not counsel silence at the price of expediency. After telling the church member to “make your complaint,” she went on to specify *how* such complaints should be made.

(a) “*Plainly and openly.*” No innuendos; no dark hints of mysterious wrongs too horrible to be uttered in the light of day. None of this “If you knew what I know,” etc.

(b) “*In the right spirit.*” Criticism can be constructive or destructive. While Ellen White never sanctioned the latter; she applauded and recommended the former. Often the key factor is not *what* is done, but *how* it is done.

(c) “*To the proper ones.*” In Matthew 18 Jesus specifies that when we have a grievance against a brother in the church, we should go to him alone in seeking to ameliorate the situation. If that initiative fails, we should go again, with one or two other Christians as witnesses. If that also fails, then—and only then—“Tell it unto the church” (v. 17).

Calling this Christ’s “recipe,”⁴ Mrs. White says we are to follow this principle “in all cases and under all circumstances.”⁵ And, in the process, we are “not to make it a matter of comment and criticism among ourselves; nor even after it is told to the church, are we at liberty to repeat it to others.”⁶

A certain “Brother D,” in 1885, created a problem in his church by clandestinely telling church members that “the leaders in this work are designing, dishonest men, engaged in deceiving the people.” Mrs. White wrote that Brother D’s activity did not bear the signet of heaven. She counselled a much better way. She said,

“He has not conformed to the Bible rule and conferred with the leading brethren. . . . Let him come upon an equality with his brethren; if he has difficulties with them in regard to their course of action, let him show wherein their sin lies.”⁷

3. The Tithe Not to be Withheld or Diverted

But, we may ask, are there no circumstances under which individual church members may feel free to disperse their tithe as they please? The answer: Ellen White never even considered such an option.

In Mrs. White’s day some Seventh-day Adventists either withheld their tithes and offerings altogether, or diverted their tithe by applying it to projects of their own choosing. This was done because the conference business, in the eyes of the member, was being improperly administered, and unworthy ministers were being paid from the tithe.

In an article entitled, “Existing Evils and Their Remedy,” Mrs. White wrote, in 1890: “You who have been withholding your means from the cause of God, read the book of Malachi, and see what is spoken there in regard to tithes and offerings. 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 your brethren do? Unworthy ministers may receive some of the means thus raised; but dare any one, because of this, withhold from the treasury, and brave the curse of God? I dare not. . . .

“If the Conference business is not managed according to the order of the Lord, that is the sin of the erring ones. The Lord will not hold you responsible for it, if you do what you can to correct the evil. But do not commit sin yourselves by withholding from God His own

property.”⁸

Nearly two decades later Ellen White’s convictions were still the same. She wrote, in 1909: “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. . . .

“A very plain, definite message has been given to me for our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe should be applied.”⁹

Those self-sacrificing ones who render back to God the things that are His, as He requires of them, will be rewarded according to their works.

II. The Disposition of Tithes and Offerings

Proper and Improper Usages of Tithe Funds

What are these usages which, “though good in themselves,” were not to be supported from the tithe? According to Ellen White, they include

- The care of the poor, sick, and aged.¹⁰
- The education of worthy and needy students.¹¹
- Operating expenses of schools.¹²
- Salaries and expenses of literature evangelists.¹³
- The expenses of a local church.¹⁴
- Buildings for congregational worship or institutional needs, such as schools, hospitals, and publishing houses.¹⁵

On the positive side, Ellen White wrote: “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.”¹⁶

Leaving no doubt in anyone’s mind as to what she meant, Ellen White named the functions for which a conference committee might regularly appropriate tithe funds. These include

- Salaries and expenses of ministers and Bible instructors.¹⁷
- Salaries and expenses of Bible teachers in our various educational institutions.¹⁸
- Salaries and expenses of minister-physicians.¹⁹
- Retirement benefits for gospel workers.²⁰
- Needy mission fields, in North America and abroad.²¹

At a time before the church’s worldwide work was as well established as it is today, Mrs. White also indicated that in exceptionally dire emergency situations the conference might use tithe funds “to secure the humblest place of worship.”²² Further, she approved the appropriation of some tithe funds to assist the self-supporting enterprise being established by Professors Sutherland and Magan at Madison, Tennessee.²³ These exceptions were just that—exceptions. They were not the rule. Her general counsel is stated so unambiguously that none need misunderstand: “A great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers.”²⁴

Who Are Ministers?

If the tithe is to be used essentially for ministerial salaries and expenses, what constitutes a “minister”? An

independent publishing ministry in a North American conference is known to have designated six of its employees as “ministers.” None of these “ministers” is recognized as such by the local conference. Yet all of them (three field representatives, two workers who operate a cassette ministry, and the appointment secretary) are paid from tithes which, though the publishing enterprise does not actively solicit, it nevertheless knowingly and willingly accepts.

The employees of this publishing ministry do not criticize the church. They publish tracts by the million and send their literature without charge to developing countries.

Are these six persons actually ministers, qualified to be paid by tithe money?

In the broadest sense, all church members should be ministers. Mrs. White wrote: “You may say, ‘I am not a minister, and therefore cannot preach the truth.’ You may not be a minister in the generally-accepted sense of the word; you may never be called to stand in the desk. Nevertheless, you can be a minister for Christ. If you will have your eyes opened to see the opportunities that present themselves for speaking a word to this soul and to that, God will speak through you to lead them to Christ.”²⁵

So we all should be God’s ministers. However, to suggest that Ellen White would approve of paying from the tithe all “ministers for Christ” although they are not “ministers in the generally-accepted sense of the word” is to give the word “minister” a meaning she never intended.

For Ellen White the ministers in “the generally-accepted sense of the word” were men appointed by the conference as licensed ministers or ordained ministers. As noted above, she also included women Bible instructors who served under the aegis of the conference as worthy of tithe support.

Literature evangelists were specifically excluded by Mrs. White as eligible for tithe support. This is in spite of the fact that they are either commissioned or credentialed by conference executive committee action, and often give more Bible studies in a week than does the local pastor. If literature evangelists were pointedly excluded from receiving the tithe, much less can we make a legitimate case for paying tithe to self-appointed ministers in a lay-operated publishing enterprise.

In the publishing houses of the Seventh-day Adventist Church, not one employee, other than ordained-minister editors, is paid from tithe funds. It matters not whether he be a worker in a factory, a field representative, or even the president of the publishing house himself.

The Storehouse

Now, what about the “storehouse”? Malachi quotes God as instructing His people to bring all the tithes into the “storehouse” (Mal. 3:10).

A fair reading of Ellen White’s statements leads unquestionably to the conclusion that, in her mind, the church treasury was the storehouse of Malachi 3. She used the words “treasury” and “storehouse” as synonyms when she wrote, “If all the tithes were brought into the storehouse, God’s treasury would not be empty.”²⁶ Concerning the church treasury, she stated: “Many presidents of state conferences do not attend to that which is their work—to see that the elders and deacons of the churches do their work in the churches, by seeing that a faithful tithe is brought into the treasury.”²⁷

Again, she declared: “If our churches will take their stand upon the Lord’s word and be faithful, paying their tithe into His treasury, more laborers will be encouraged to take up ministerial work.”²⁸

Seventh-day Adventists hold as a fundamental belief that they are the remnant church referred to in Revelation 12:17. They are the church militant, not the church triumphant. The church militant is composed of both wheat and tares, but nevertheless it is the visible organization God is using to proclaim the three angels’ messages to the ends of the earth.

There is only one “storehouse” and that must be the organized church itself. This includes each local and union conference, as well as the General Conference. These are the three levels of the church where properly elected committees determine where tithe funds can best be spent.

It is essential that all branches of the church work together closely if we are to accomplish our mission. Mrs. White declares: “Some have advanced the thought that, as we near the close of time, every child of God will act independently of any religious organization. But I have been instructed by the Lord that in this work there is no such thing as every man’s being independent. The stars of

heaven are all under law, each influencing the other to do the will of God, yielding their common obedience to the law that controls their action. And, in order that the Lord’s work may advance healthfully and solidly, His people must draw together.”²⁹

We are not drawing together when we compete with one another for the tithe. Such a practice can only lead to a fracturing of our unity, and ultimately, a completely divided house.

In order that the Lord’s work may advance healthfully and solidly, His people must draw together.

Offerings

Next, what about offerings? God accused His people anciently of robbing Him in two financial categories—“tithes” and “offerings” (Mal. 3:8). Significantly, He instructs His people to bring all the tithes into the storehouse, but not necessarily all the offerings. In the handling of our offerings God allows us a measure of discretion not permitted in the handling of the tithe. He permits us to decide how much we will give, and how and where we will place our gifts.

The tithe is specified as 10 percent of our “increase” (Lev. 27:32; Deut. 14:22), which all are obliged to pay. However, when it comes to freewill offerings, each person is to give “as he is able,” and according to the “blessing of the Lord thy God which He hath given thee.” (Deut. 16:17).

Our offerings may be given for any one or more of numerous important activities, such as operation expenses of the local church and church school, local conference special projects, the world budget, our various educational institutions, radio and TV ministries, disaster and famine relief, and community service. These offerings may either be channeled through the local church treasurer, or given directly to the selected cause or agency.

When Ellen White wrote her son Edson that “the Lord has not specified any regular channel through which means should pass,” she was talking about offerings, not tithe, as the immediately preceding paragraph in her letter makes clear: “There are those who have means and will give, some small sums and some large sums . . . direct to your destitute portion of the vineyard” in the South.³⁰

Note, similarly, the counsel in her letter to the General Conference leadership in 1908, when the Madison enterprise was still in its early stages: “The Lord works through various agencies. If there are those who desire to step into

new fields and take up new lines of labor, encourage them to do so. . . . Do not worry lest some means shall go direct to those who are trying to do missionary work in a quiet and effective way. All the means is not to be handled by one agency or organization."³¹

The restrictions placed on the tithe are not seen here. Offerings may be given directly to a designated missionary project, while tithes are returned to the Lord through the church organization.

A similar thought is expressed in Mrs. White's letter to General Conference President O. A. Olsen: "God does not lay upon you the burden of asking the Conference, or any council of men, whether you shall use your means as you see fit to advance the work of God."³²

W. C. White later clarified the meaning of his mother's statement to O. A. Olsen by indicating that the phrase "your means" might more accurately have been rendered "means entrusted to your care."³³

III. THE WATSON LETTER

We now turn to the "Watson letter", for in this letter we learn that Ellen White occasionally gave some of her tithe directly to a designated project or individual.

"During the greater part of the time since my connection with Mother's business in 1881, a full tithe has been paid on her salary to church or conference treasurer."³⁴ So wrote W. C. White, Ellen White's son, late in her lifetime. However, there were some exceptions to this rule. At times Mrs. White gave a portion of her tithe funds directly to Adventist ministers who were in dire financial straits. Why did she do this, when her consistent counsel to others was to return their tithe through the church treasury?

Ellen White's Special Work

The entire picture is laid out fully by Arthur L. White, Ellen White's grandson, in his biography of the prophet.³⁵ The basic facts are these: Part of Mrs. White's divine commission dealt with meeting the needs of elderly ministers no longer able to work and draw a salary. She states: "I was charged not to neglect or pass by those who were being wronged. . . . If I see those in positions of trust neglecting aged ministers, I am to present the matter to those whose duty it is to care for them. Ministers who have

faithfully done their work are not to be forgotten or neglected when they have become feeble in health."³⁶

Those words were written in 1906, five years before the church instituted a pension plan for denominational retirees, and long before the United States government made provision for a pension for retired Americans with the Social Security Act of 1935.

Today, church workers, not only in the United States but in many other countries as well, can live in retirement with at least a measure of comfort from the combined income of their church and government pensions. But before 1911, when a minister retired, his income ceased. Some then became destitute. And there were some who were destitute even before they retired.

When acute cases of impoverished workers were brought to Mrs. White's attention, she first contacted conference officials. Often this was sufficient, and aid was forthcoming. But occasionally there were problems, particularly in the southern States, where operating funds were always in short supply, and sometimes almost non-existent. In such instances Mrs. White stepped in, using a portion of her own tithe and, on occasion, tithe funds placed with her by other church members as well.

For many years Ellen White carried an extraordinary burden for the work in the South. Her son, J. Edson White, shared this burden. With the blessing of the General Conference administration, Edson founded the Southern Missionary Society in 1895. This Society fostered work largely among African-Americans in the southern States. Mrs. White at times made private appeals for church members to aid this struggling, needy, and worthy work.

Money That Did Not Reach its Destination

During the first six months of 1896 the International Sabbath School Association raised \$10,878—an enormous sum in those days—for the "Southern work."³⁷ Embarrassingly, these funds never reached their destination. The money was at first held in trust by the Pacific Press. It appears that the Pacific Press decided to keep the money permanently in lieu of a similar amount owed the Press by the General Conference. The Pacific Press management apparently expected the General Conference, in turn, to appropriate an equal sum to the Southern Missionary Society. But this was not done, since the General Conference coffers were either empty or nearly so.

This unfortunate incident took place 18 years before the creation of the General Conference Auditing Service in 1914. Today all church funds, and their keepers, are closely and regularly monitored at all levels to reduce the incidence of mismanagement to the lowest possible degree.

The Colorado Incident

In 1904, as conditions in the South were growing more acute, W. O. Palmer, a field representative of the Southern Missionary Society, went to Colorado to solicit funds among the churches. One congregation contributed about \$400, some of which was tithe money. The whole procedure was admittedly irregular. The Colorado Conference saw the act as wrong and censurable. And its president was prepared to deal sternly with the hapless, errant intruder in his vineyard.

On January 22, 1905, Ellen White, then visiting in Mountain View, California, learned of the details and wrote what has now become known as the “Watson letter.”

This letter is used today by several independent ministries to justify their solicitation and acceptance of tithe funds from their fellow church members. Extracts are sometimes published, but not always has the entire document been reproduced—for reasons which quickly become obvious.

For example, an edited version of the letter has been circulated by one independent ministry with a significant deletion: “I would not advise that anyone should make a practice of gathering up tithe money.”

The letter was a short one by Ellen White standards—just seven paragraphs. We reproduce it here in its entirety:

The Watson Letter

My brother, I wish to say to you, Be careful how you move. You are not moving wisely. The least you have to speak about the tithe that has been appropriated to the most needy and the most discouraging field in the world, the more sensible you will be.

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, properly to support their families. When my attention was called to aged ministers,

white or black, it was my special duty to investigate into their necessities and supply their needs. This was to be my special work, and I have done this in a number of cases. No man should give notoriety to the fact that in special cases the tithe is used in that way.

In regard to the colored work in the South, that field has been and is still being robbed of the means that should come to the workers in that field. If there have been cases where our sisters have appropriated their tithe to the support of the ministers working for the colored people in the South, let every man, if he is wise, hold his peace.

I have myself appropriated my tithe to the most needy cases brought to my notice. I have been instructed to do this; and as the money is not withheld from the Lord's treasury, it is not a matter that should be commented upon, for it will necessitate my making known these matters, which I do not desire to do, because it is not best.

Some cases have been kept before me for years, and I have supplied their needs from the tithe, as God instructed me to do. And if any person shall say to me, Sister White, will you appropriate my tithe where you know it is most needed, I shall say, Yes, I will; and I have done so. I commend those sisters who have placed their tithe where it is most needed to help do a work that is being left undone, and if this matter is given publicity, it will create a knowledge which would better be left as it is. I do not care to give publicity to this work which the Lord has appointed me to do, and others to do.

I send this matter to you so that you shall not make a mistake. Circumstances alter cases. I would not advise that anyone should make a practice of gathering up tithe money. But for years there have now and then been persons who have lost confidence in the appropriation of the tithe who have placed their tithe in my hands, and said that if I did not take it they would themselves appropriate it to the families of the most needy ministers they could find. I have taken the money, given a receipt for it, and told them how it was appropriated.

I write this to you so that you shall keep cool and not become stirred up and give publicity to this matter, lest many more shall follow their example.³⁸

This letter is used today by several independent ministries to justify their solicitation and acceptance of tithe funds.

Let us here draw some conclusions from this unusual incident in our denominational history:

1. Ellen White was directly instructed by God to aid certain poverty-stricken ministers, white and black.

2. Ellen White's first task was to notify the Conference of the existing needs. Only if they did not respond did she then step into the breach with emergency assistance.

3. The money thus disbursed was used for living expenses of destitute workers—not for operating expenses of institutions, the publishing of literature, etc.

4. The pre-1911 financial situation does not exist today in the United States or in many other parts of the world. Pension plans are available now that did not exist when she wrote this letter.

5. In every paragraph of her letter there is at least one sentence in which she explicitly urged Elder Watson to keep quiet about the situation. This was *her* special work, not the special work of others. If everyone followed her example, the financial structure of the church would be substantially damaged.

6. Independent ministries who circulate this letter for their own personal purposes, in order to justify solicitation and/or acceptance of tithe funds from their fellow SDA church members, are doing exactly what Ellen White told Elder Watson not to do.

7. The money was “not withheld from the Lord's treasury” in that it was being applied to denominationally-recognized ministers.

Ellen White's Support of Recognized Causes Only

As far as extant records indicate, all tithe funds which passed through Mrs. White's hands about the turn of the century were delivered to a recognized agency of the Seventh-day Adventist Church—in this case the Southern Missionary Society—or to workers who were sponsored or endorsed by the church leadership. None of Ellen White's tithe is known to have gone to an independent agency or to a self-supporting worker not under the direct umbrella of the church.

While the Southern Missionary Society was, for all

practical purposes, a self-supporting organization, yet it was founded and continued to function “under the instruction of, and bearing the credentials of, the General Conference.”³⁹ In giving a portion of her tithe to the Southern Missionary Society Ellen White was giving to an enterprise officially approved by the General Conference.

The Society's Work and Struggles

The greater part of the Society's work was the starting and maintenance of mission schools and the publishing of literature especially suited for the Southern field. However, the Society also carried forward other lines of evangelism among both Caucasians and African-Americans, and supported several white and black ministers. It received only a token appropriation from church funds.⁴⁰

In the reorganization of the denomination at the General Conference Session of 1901, the Southern Union Conference was created, and the Southern Missionary Society became a branch of the Southern Union. Because the Southern Union itself was not self-supporting at its birth, it was unable to provide any significant support for the Society. The adoption of the latter meant little more than “additional moral support and cooperation.”⁴¹

The Money From Colorado

Elder William C. White, son of Ellen White and younger brother of the founder of the Southern Missionary Society, later recalled concerning the tithe funds sent to the Society

from Colorado: “The money was placed in the treasury of the Southern Missionary Society and was paid out in a regular and economical way to approved laborers who were engaged in regular denominational work.”⁴²

When the tithe issue in Colorado continued to be vigorously agitated by Elder Watson, General Conference President Arthur G. Daniells wrote to Edson to ask for his side of the story. In an eight-page reply, Edson mentioned several interesting facts concerning the operation of the Southern Missionary Society, which was by now an integral part of the church: “The white laborers for the white people in the South are paid from the tithe,

None of Ellen White's tithe is known to have gone to an independent agency or to a self-supporting worker not under the direct umbrella of the church.

but for several years the Southern Missionary Society has supported from two to five ordained ministers among the colored people, and this support has come from donations received, but the conferences have not allowed the tithe to go to their support. . . .

“Some people have placed their tithe in mother’s hands and she has forwarded [it] to our Society, promptly, to help meet the payroll of the ministers. Recently three sisters in Colorado have sent their tithe to pay the colored ministers in the South. Considerable disturbance was created in regard to this by the President of the Colorado Conference. . . . Bro. Palmer never asked an individual to pay tithe, and he certainly did not ask the church to pay its tithe. . . .

“We keep a separate account of the small sums of tithes that come to us in this way and apply them entirely to pay the ministers working for the colored people.”⁴³

Edson expressed concern on his part as to whether tithes ought to be coming to his organization, but since the sisterhood of conferences in the Southern Union refused to help—whether from their own financial distress or from various prejudices—he decided to accept it when offered. He continued: “I had many times refused tithes that had been offered to me, and I felt I needed to know my ground. I knew that the money would be used to pay ministers where their pay was refused us from the tithe from all other places, but whether we had a right to take it was a question.”⁴⁴

The Tithe Distribution System

The worldwide work of the Seventh-day Adventist Church is jeopardized today when the tithe distribution system is tampered with in any way. Each conference collects the tithe from its constituent churches, keeps a specified amount, established by policy, to meet local

ministerial expense needs, and sends the rest on to the union and the General Conference. Thus, the needs in other less affluent fields around the world can be met.

If Seventh-day Adventist church members divert their tithes, even to tithe-worthy projects at home or abroad, the basic reservoir to fund our world work will be endangered. It was this very situation that Ellen White had in mind when, in 1890, she admonished our church members and leaders: “Brethren, do not be unfaithful in your lot. Stand in your place. Do not, by your neglect of duty, increase our financial difficulties.”⁴⁵

In 1911, the same year that the denomination instituted its retirement plan, Ellen White was approached as to her willingness to continue directly receiving tithe from church members. The pressure was now off, the original need was now virtually non-existent. Her reply is as helpful now as it was instructive then.

She wrote: “You ask if I will accept tithe from you and use it in the cause of God where most needed. In reply I will say that I shall not refuse to do this, but at the same time I will tell you that there is a better way. It is better to put confidence in the ministers of the conference where you live, and in the officers of the church where you worship. Draw nigh to your brethren.”⁴⁶

In the spirit of the apostle Paul, who wrote to the Corinthian church, “Yet show I unto you a more excellent way” (1 Cor. 12:31), Ellen White urged her fellow church members to follow the plan that best meets the total world-wide needs of the church, to minimize shortfalls and their tragic consequences. Let us follow what Ellen White called “a better way.” Soon the church militant will give way to the church triumphant. In that day all who are now faithful will surely be glad that they have followed the whole counsel of the Lord.*

**She wrote,
“It is better
to put confidence in
the ministers of the
conference where you
live, and in the officers
of the church
where you
worship.”**

*End notes on back page.

End Notes for Part II

- ¹ *Testimonies for the Church*, Vol. 2, p. 518.
- ² *Ibid.*, pp. 518, 519.
- ³ *Ibid.*, Vol. 9, p. 249.
- ⁴ *The Upward Look*, p. 106.
- ⁵ *Ibid.*, p. 136.
- ⁶ *The Desire of Ages*, p. 441.
- ⁷ *Testimonies*, Vol. 5, pp. 289, 290.
- ⁸ *Special Testimonies*, Series A, No. 1, p. 27.
- ⁹ *Testimonies*, Vol. 9, pp. 247, 248.
- ¹⁰ *Manuscript Releases*, Vol. 3, p. 218; *Counsels on Stewardship*, p. 103.
- ¹¹ *Manuscript Releases*, Vol. 1, pp. 193, 194.
- ¹² *Testimonies*, Vol. 9, pp. 248-250.
- ¹³ *Ibid.*
- ¹⁴ *Counsels on Stewardship*, p. 103; *Testimonies*, Vol. 9, p. 248; *Manuscript Releases*, Vol. 1, p. 191.
- ¹⁵ *Manuscript Releases*, Vol. 1, pp. 185, 191.
- ¹⁶ *Testimonies*, Vol. 9, p. 249.
- ¹⁷ *Evangelism*, p. 492.
- ¹⁸ *Testimonies*, Vol. 6, p. 215.
- ¹⁹ *Medical Ministry*, p. 245.
- ²⁰ *Manuscript Releases*, Vol. 1, p. 189.
- ²¹ *Manuscript Releases*, Vol. 1, p. 192.
- ²² *Manuscript Releases*, Vol. 1, p. 189.
- ²³ *Special Testimonies*, Series B, no. 11, p. 25.
- ²⁴ *Testimonies*, Vol. 9, p. 249.
- ²⁵ *The Upward Look*, p. 247.
- ²⁶ *Pacific Union Recorder*, October 10, 1901.
- ²⁷ *Testimonies to Ministers*, p. 305.
- ²⁸ *Testimonies*, Vol. 9, p. 249.
- ²⁹ *Testimonies*, Vol. 9, pp. 257, 258.
- ³⁰ Ellen G. White Letter 136, August 14, 1898; A variant is cited in the *Spalding-Magan Collection*, p. 498.
- ³¹ Ellen G. White Letter 32, January 6, 1908; cited in the *Spalding-Magan Collection*, p. 421.
- ³² Ellen G. White Letter 54, 1895, p. 19.
- ³³ See *The Ellen G. White 1888 Materials*, p. 1444, for a photocopy of W. C. White's interlineation on p. 20 of Letter 55, 1895.
- ³⁴ Quoted by Arthur L. White, *Ellen G. White: The Early Elmshaven Years, 1900-1905*, p. 393.
- ³⁵ *Ibid.*, pp. 389-397.
- ³⁶ *Selected Messages*, book 1, p. 33.
- ³⁷ Ronald Graybill, *Mission to Black America*, pp. 107, 108.
- ³⁸ Quoted by Arthur L. White in *Ellen G. White: The Early Elmshaven Years, 1900-1905*, pp. 395, 396.
- ³⁹ "James Edson White," *Seventh-day Adventist Encyclopedia*, 1976 ed., p. 1598; "Southern Missionary Society," *ibid.*, p. 1396.
- ⁴⁰ Arthur L. White, "Mrs. Ellen G. White and the Tithe," in "The History and Use of the Tithe," unpublished document, Ellen G. White Estate, revised February, 1990, p. 30.
- ⁴¹ "Southern Missionary Society," *Seventh-day Adventist Encyclopedia*, 1976 ed., p. 1397.
- ⁴² Quoted by Arthur L. White in *Ellen G. White: The Early Elmshaven Years, 1900-1905*, p. 394.
- ⁴³ J. Edson White letter to Arthur G. Daniells, March 26, 1905.
- ⁴⁴ *Ibid.*
- ⁴⁵ *Special Testimonies*, Series A, no. 1, pp. 27, 28.
- ⁴⁶ *Manuscript Releases*, Vol. 1, p. 196.

For readers interested in further information, the Ellen G. White Estate offers a collection of papers, "The History and Use of the Tithe." Write: Ellen G. White Estate, 12501 Old Columbia Pike, Silver Spring, MD 20904-6600. Enclose \$2.50 to cover costs of duplication and postage.

