

Stewardship Ministries

SOUTHERN AFRICA - INDIAN OCEAN
DIVISION OF SEVENTH-DAY ADVENTISTS

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17 January 2023

Ref: EDITORIAL TO THE 2023 STUDY GUIDE FOR DATES SHOWN

Dear Leaders

There are three areas that need our attention in the 2023 First Quarter Study Guide. The General Conference Stewardship Ministries passed these corrections to divisions and SID is passing them to Unions.

1. January 2023

The paragraph replacing the highlighted one below was given to Sabbath School editorial team. It is added here in case the change was not incorporated.

“The bottom line on gross or net is that it is up to us each to decide. The church does not mandate what we should do, and rightly so, in the end, we each need to make our own choice, and whatever we do, we must not judge those who do differently. Each one of us, individually, has to answer to God, and God alone, for our choices.”

. To **add** the following section to the end of the second paragraph:

In fact, according to the Tithing Principles and Guidelines, published by the General Conference in 1990, “Tithe should be computed on the gross amount of a wage or salary earner’s income before legally required or other employee authorized deductions. This includes federal and state income taxes which provide for services and other benefits of responsible citizenship. Contributions to Social Security may be subtracted-See Guideline 111-F.”-Page 22.

. The quoted highlighted section above from the last paragraph contradicts the official position of the church as the quotation above shows. It should not have been included in the study guide.

2. January 19

The words “unlike offerings” from the third paragraph as shown below should be removed...

*“And, **unlike our offerings**, the tithe is not discretionary on our part. The tenth and the storehouse are both part of our responsibility. We don’t set the parameters; God does. If I don’t return a full 10 percent of my “increase,” I’m not really tithing; and if I don’t bring that 10 percent to the “Storehouse,” I’m not really tithing either.”*

. **Rationale:** Malachi 3:8 indicates that offerings are also not discretionary on our part. While considering this point, Ellen G. White also says: “This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes **and offerings** as the measure of our obligation. And He desires us to give regularly and systematically....”-R. & H., May 9, 1893 (also Counsels on Stewardship, pages 80, 81 emphasis added). Both, tithes and offerings, are the “measure of our obligation”.

3. January 23

What Portion for Offerings?

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Read Deuteronomy 16:17 [Rather than a percentage](#), what criterion does God give as the basis for the amount of our offerings?

To **remove** “[Rather than a percentage](#)” in the question above.

. **Rationale:** in the way it is enunciated, above the question denies what the text (Deut. 16:17) seems to establish. Deuteronomy 16:17 indicates that non-tithe giving should also be “in proportion to the blessing”. In this sense it is like the tithe, except that the proportion is not specified, leaving room for the worshipper to determine it. It is good to remember that in math, all proportions may also be expressed as percentages.

Therefore, based in this text (Deut. 16:17) and others, many Stewardship educators suggest members to prayerfully choose a percentage of their income to give as a regular offering.

To replace the last paragraph which reads,

[“It is up to us to determine what amount we give and what entity receives our gifts. But bringing an offering to the Lord is a Christian duty with spiritual and moral implications. To neglect this is to do spiritual damage to ourselves, perhaps more than we realize too.”](#)

With this one

. “Bringing an offering to the Lord is a Christian duty with spiritual and moral implications. To neglect this is to do spiritual damage to ourselves, perhaps more than we realize too. In addition to that, it is up to us to determine what amount we give and what entity receives our gifts.”

. **Rationale 1:** Should members determine an amount to be given as a regular offering, as the text suggest?

Current Stewardship education suggests that a fairer way to give regular offerings is to “purpose” in prayer, or “in his heart (2 Cor. 9:7 – NKJV) a proportion (or percentage) of the income to be regularly returned to the Lord (see for instance Deut. 16:17, Luke 12:48, and 1 Cor. 16:2).

By choosing a percentage of the income to be given as offering, those gifts will no longer be given Spasmodically, but as a response to God’s initiative to bless, and as regularly as He blesses. In that way, the focus of giving shifts from projects and missionaries to God, the Provider, from philanthropy to worship. The primary motivation to give regular offerings should not be to “help” the church, because we sympathize with missionary projects or missionaries, but because He gave us something first.

Ellen G. White endorses proportional giving applied to offerings when she says that “...the value of the gift is estimated **not by the amount**, but by the **proportion** that is given and the **motive** that actuates the giver.” Acts of the Apostles, page 342(emphasis provided).

She also says that “in the **Bible system**

[Promise] of tithes and offerings the amounts paid by different persons will of course vary greatly, since **they are proportioned to the income**. ...” Counsels on Stewardship, page73 (emphasis provided).

About the primary motivation for giving

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offerings (and tithes), she says that “if spiritually awake, they would hear in the income of every week, whether much or little, the voice of God and of conscience with authority demanding the tithes and offerings due to the Lord.” 4 T, 474, emphasis provided.)

Kind Regards

Sincerely,

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