

ELLEN G. WHITE ESTATE

# ELLEN G. WHITE COMMENTS ON THE USE OF TITHE FUNDS

ROBERT W. OLSON



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**Ellen G. White**  
**Comments on the Use of**  
**Tithe Funds**

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**Ellen G. White**

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Ellen G. White (1827-1915) is considered the most widely translated American author, her works having been published in more than 160 languages. She wrote more than 100,000 pages on a wide variety of spiritual and practical topics. Guided by the Holy Spirit, she exalted Jesus and pointed to the Scriptures as the basis of one's faith.

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by Robert W. Olson

# Contents

- Information about this Book . . . . . i
- Introduction . . . . . iv
- Chapter 1—Appropriate Use of the Tithe . . . . . vi
  - 1. Gospel Ministers . . . . . vi
  - 2. Bible Instructors . . . . . vi
  - 3. Bible Teachers . . . . . vii
  - 4. Needy Mission Fields, Both in America and Overseas . . . . . vii
  - 5. Publishing Department Directors . . . . . viii
  - 6. Medical Missionaries (Minister-Physicians) . . . . . viii
  - 7. Retirement Benefits for Ministers and Their Families . . . . . ix
  - 8. A Partial Salary for Some Literature Evangelists . . . . . ix
- Chapter 2—Tithe Usages in Unusual Situations . . . . . xi
  - 1. Houses of Worship, in Exceptional Cases . . . . . xi
  - 2. The Clerk and Treasurer of Large Churches . . . . . xi
  - 3. Medical Missionary Work, to a Very Limited Degree . . . . . xiii
- Chapter 3—Inappropriate Use of the Tithe . . . . . xv
  - 1. Care of the Poor, the Sick, and the Aged . . . . . xv
  - 2. The Education of Needy Students . . . . . xv
  - 3. School Purposes and Colporteur Support . . . . . xvi
  - 4. Church Expense . . . . . xvi
  - 5. Church or Institutional Buildings . . . . . xvi
- Chapter 4—Considerations and Conclusions . . . . . xix

## Introduction

At the time of the organization of the Seventh-day Adventist church we did not have a full-fledged tithing system, nor did we have any instruction from Ellen White relative to usage of the tithe. Mrs. White's earliest comments on how tithe funds should be spent were of a very general nature. Late in 1879 she wrote:

“Institutions that are God’s instruments to carry forward His work on the earth must be sustained. Churches must be erected, schools established, and publishing houses furnished with facilities for doing a great work in the publication of the truth to be sent to all parts of the world. These institutions are ordained of God and should be sustained by tithes and liberal offerings. As the work enlarges, means will be needed to carry it forward in all its branches.”—[Testimonies for the Church 4:464](#).

Three years later she made a somewhat similar comment: “A tithe of all our increase is the Lord’s. He has reserved it to Himself, to be employed for religious purposes.”—[Counsels on Stewardship, 67](#).

However, by the 1890s Ellen White had become much more explicit in her counsel. As the church grew and new problems and challenges had to be faced, the Lord gave her increased light and understanding of His will in this matter.

On March 16, 1897, she wrote to A. G. Daniells:

“I send you this morning a letter written for America, and sent there yesterday morning, which will show you how I regard the tithe money being used for other purposes. [See [Special Testimonies to Ministers and Workers 10:16-25](#).] This is the Lord’s special revenue



fund, for a special purpose. I have never so fully understood this matter as I now understand it. Having had questions directed here to me to answer, I have had special instruction from the Lord that the tithe is for a special purpose, consecrated to God to sustain those who minister in the sacred work, as the Lord's chosen to do His work not only in sermonizing, but in ministering. They should understand all that this comprehends."—[Letter 40, 1897](#); [Manuscript Releases 1:187](#).

Ellen White herself helps us to “understand all that this comprehends,” for she specifically approved certain usages of the tithe, while she just as specifically disapproved of others.

## Chapter 1—Appropriate Use of the Tithe

According to Ellen White, tithe funds may properly be used for the support of the following classes of workers or projects:

### 1. Gospel Ministers

[18] “Let each regularly examine his income, which is all a blessing from God, and set apart the tithe as a separate fund, to be sacredly the Lord’s. This fund should not in any case be devoted to any other use; it is to be devoted solely to support the ministry of the gospel.”—[The Review and Herald, May 9, 1893](#); [Counsels on Stewardship, 81](#).

“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.... When a man enters the ministry, he is to be paid from the tithe enough to sustain his family. He is not to feel that he is a beggar.”—Ms 82, 1904.

### 2. Bible Instructors

“The tithe should go to those who labor in word and doctrine, be they men or women.”—[Evangelism, 492](#).

“There are ministers’ wives—Sisters Starr, Haskell, Wilson, and Robinson—who have been devoted, earnest whole—souled workers, giving Bible readings and praying with families, helping along by personal efforts just as successfully as their husbands. These women give their whole time, and are told that they receive nothing for their labors because their husbands receive wages. I tell them to go forward and all such decisions will be revised. The Word says, ‘The laborer is worthy of his hire.’ When any such decision as this is made, I will in the name of the Lord protest. I will feel it my duty to create a fund from my tithe money to pay these women who are accomplishing just as essential work as the ministers are doing.”—[Letter 137, 1898](#); MR 959.

### **3. Bible Teachers**

“Some women are now teaching young women to work successfully as visitors and Bible readers.... Should not such labor be looked upon as being as rich in results as the work of the ordained ministers? Should it not command the hire of the laborers? Would not such workers be defrauded if they were not paid?...

“In many respects a woman can impart knowledge to her sisters that a man cannot. The cause would suffer great loss without this kind of labor. Again and again the Lord has shown me that women teachers are just as greatly needed to do the work to which He has appointed them as are men.”—Ms 43a, 1898; MR 330.

“The best ministerial talent should be employed to lead and direct in the teaching of the Bible in our schools. Those chosen for this work need to be thorough Bible students; they should be men who have a deep Christian experience, and their salary should be paid from the tithe.”—[Counsels to Parents, Teachers, and Students](#), 431 (1913).

“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. This instruction was given long ago, and more recently it has been repeated again and again.”—[Testimonies for the Church 6:215](#) (1900); [Counsels on Stewardship](#), 103.

On December 4, 1904, W. C. White wrote William Covert, president of the Wisconsin Conference:

“In working out this problem in schools that mother was closely connected with, the tithe was only used for the minister connected with the school, who had the chief burden of the Bible instruction, whose special work was the fitting of young people for evangelical work.”

### **4. Needy Mission Fields, Both in America and Overseas**

“In some of the larger conferences the tithe may be more than sufficient to sustain the laborers now in the field. But this does not sanction its use for any other purpose. If the conferences were doing

the work that God desires them to do, there would be many more laborers in the field, and the demand for funds would be greatly increased. The conferences should feel a burden for the regions beyond their own borders. There are missions to be sustained in fields where there are no churches and no tithes, and also where the believers are new and the tithe limited. If you have means that is not needed after settling with your ministers in a liberal manner, send the Lord's money to these destitute places."—Ms 139, 1898; [Manuscript Releases 1:182, 184](#).

"More and more we must come to realize that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly distributed. Those who realize the needs of mission fields will not be tempted to use the tithe for that which is not necessary."—Ms 11, 1908; [Manuscript Releases 1:192](#).

## **5. Publishing Department Directors**

W. C. White wrote W. S. Lowry on May 10, 1912:

"In many conferences in past years the question has arisen as to whether it was lawful and expedient to pay the State canvassing agent from the tithe. This matter has been discussed in Union and in General Conference councils, and our brethren feel clear in supporting the State agent from the tithe because the books are very effective preachers. Whenever this question has been brought to Mother, she has given her approval of the plan generally adopted by our people."

## **6. Medical Missionaries (Minister-Physicians)**

"Some, who do not see the advantage of educating the youth to be physicians both of the mind and of the body, say that the tithe should not be used to support medical missionaries, who devote their time to treating the sick. In response to such statements as these, I am instructed to say that the mind must not become so

narrowed down that it cannot take in the truth of the situation. A minister of the gospel, who is also a medical missionary, who can cure physical ailments, is a much more efficient worker than one who cannot do this. His work as a minister of the gospel is much more complete.”—[Medical Ministry](#), 245.

## **7. Retirement Benefits for Ministers and Their Families**

“Many workers have gone into the grave heartbroken, because they had grown old, and could see that they were looked upon as a burden. But had they been retained in the work, and given an easy place, with a whole or part of their wages, they might have accomplished much good. During their term of labor, these men have done double labor. They felt so heavy a burden for souls that they had no desire to be relieved of overwork. The heavy burdens borne shortened their lives. The widows of these ministers are never to be forgotten, but should, if necessary, be paid from the tithe.”—Ms 82, 1904; [Manuscript Releases 1:189](#).

On February 24, 1911, E. R. Palmer wrote Ellen White describing the details of the newly adopted sustentation plan. He stated, “Each of our conferences contributes five percent of its tithes to the Sustentation Fund.”

Ellen White responded:

“I was pleased to receive a letter from you, as one who has been appointed to act a part in the distribution of the sustentation fund.... It is right that sure plans be laid for the support of our aged workers, or the younger workers who are suffering because of overwork.”—[Letter 10, 1911](#); MR 193.

[20]

## **8. A Partial Salary for Some Literature Evangelists**

According to W. C. White, some colporteurs were provided a partial salary in Australia while Sister White was there. On June 11, 1902, he wrote the publishing director of the Lake Union Conference:

“I see no light whatever in any wholesale move for placing canvassers on the payroll, and taking their commissions. I have studied the proposition many times,

and I see nothing in it but financial ruin to the conference, and demoralization to the canvassers.

“There are many places, however, where our canvassers ought to be, but which are too difficult to work; and I believe it would be greatly to the advantage of our work if faithful men and women were selected to go into our cities and other fields that are especially difficult, with the promise of two to three dollars per week to assist them in their living expenses during those times in their work when their commissions do not give them ample support. I have seen this plan followed with excellent results, and I believe in it most heartily.

“In the Australian Colonies we could not afford to support Bible workers on the old-fashioned plan; but we secured as many colporteurs as we could get to sell the *Bible Echo*, the *Health Journal*, and our smaller books, in the large cities, and we paid these workers from two to two and a half dollars a week each from the conference tithe to assist them in their expenses. I believe that it will be necessary to follow a plan similar to this in many difficult fields.”—W. C. White to J. B. Blosser, June 11, 1902.

While we do not have a statement from Ellen White endorsing this use of tithe funds, it seems reasonable to conclude that she was in agreement with the plan, for it was in effect in Australia while she was there. The fact that W. C. White defended the plan would also seem to indicate that Ellen White approved of it.

## Chapter 2—Tithe Usages in Unusual Situations

### 1. Houses of Worship, in Exceptional Cases

“There are exceptional cases, where poverty is so deep that in order to secure the humblest place of worship, it may be necessary to appropriate the tithes. But that place is not Battle Creek or Oakland.”—Ms 24, 1897; [Manuscript Releases 1:191](#).

“All here [Petoskey, Michigan] are poor, scarcely able to take care of themselves. Now the request I have to make is for the conference to buy this little meetinghouse. We want you all to consent to this, and the conference may own it until the church here increases in numbers and can buy it.”—[Letter 96, 1890](#), to O. A. Olsen, General Conference president.

### 2. The Clerk and Treasurer of Large Churches

C. F. McVagh, president of the Southern Union Conference, wrote W. C. White on October 24, 1912:

“Brethren Nicola, Hart, and others of the older brethren tell me that they distinctly remember that years ago Sister White said that the tithe collector and clerk of the Battle Creek church should be paid out of the tithe, and up to the time of the Haughey administration, I guess it is a fact that the Battle Creek church paid its clerk and treasurer out of the tithe, and then turned the balance over to the conference.”

In responding, W. C. White said his recollections were the same:

“My memory of the matter is in full harmony with the statements of Brother Nicola, Hart, and others. In the olden days, when the Battle Creek church was growing, it was found that unless the work of collecting the

[21]

tithe was followed up regularly that the amount received was very much less than if the matter were followed up in a businesslike way by a collector who made the work his regular duty. We also found that this work demanded more time than it was right for us to ask any one, two, or three of the deacons to give to the matter, and it was thought by the church council that it would be good policy, and for the best interests of the tithe payers, and for the best interests of the conference, to have a good collector chosen and employed and paid a reasonable amount for his time.

“This plan, with the reasons therefore, was placed before Father <sup>1</sup> and Mother, and received their hearty approval. I cannot name the time or the place, nor can I repeat the words, but I am very positive that Mother gave her hearty approval to this plan, and it seems to me that the wisdom of the plan can be clearly discerned from the business standpoint, and that it should be maintained even though we may not find a written testimony bearing upon the subject.

“In years past there was no effort made to conceal from other churches the fact that Battle Creek managed its affairs in this way. Our brethren largely recognized that different methods must be followed in churches of different circumstances. I am glad to tell you that the St. Helena Sanitarium church employs a faithful tithe collector and pays for actual service done from the tithe. Should this plan be discontinued, I think the conference would lose from five to ten times as much as it paid to the collector. But we do not find that our smaller churches need to follow this plan or that they are brought into perplexity because this plan is followed in our very large churches.”—W. C. White to C. F. McVagh, October 31, 1912.

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<sup>1</sup>James White died in 1881, so this was a very early practice in Battle Creek. The fact that the St. Helena Sanitarium church was paying its “tithe collector” in 1912 would seem to indicate Ellen White’s continued approval of the plan.



### **3. Medical Missionary Work, to a Very Limited Degree**

On May 4, 1898, the General Conference Committee authorized a tithe-for-tithe exchange with Dr. Kellogg. Concerning this special fund, Dr. John Harvey Kellogg wrote Ellen White on March 17, 1901:

“Tithe which is paid by our sanitarium workers is all paid into the conference treasury just the same as other tithes, every cent of it. But at our request, and with your approval, an equal sum is appropriated to be used in carrying forward the missionary work connected with the sanitarium. This is the way the matter has always been conducted and I have never asked for anything else.”

Ellen White apparently approved of Dr. Kellogg’s use of tithe funds for medical missionary purposes, for three years earlier she had written to our leading brethren:

“Why, I ask you, have not special efforts been made to employ medical missionary workers in our churches? Dr. Kellogg will make some moves that I would feel sorry to have him feel compelled to make. He says if no means is allowed to carry the message by medical missionary laborers into the churches, he shall separate the tithe that is paid into the conference, to sustain the medical missionary work. You should come to an understanding and work harmoniously. For him to separate the tithe from the treasury would be a necessity I greatly dread. If this money in tithe is paid by the workers into the treasury, why, I ask, should not that amount be apportioned to the carrying forward of the medical missionary work?”—[Letter 51a, 1898](#).

[22]

“If no help is given by the presidents of our conferences and ministers to those engaged in our work, Dr. Kellogg will no longer pay in the tithe from the workers at the sanitarium. They will

appropriate this to carrying forward the work that is in harmony with the light of God's Word....

“When the Lord moves upon the churches, bidding them do a certain work, and they refuse to do that work, and someone consents to reach to the very depths of human woe and misery, God's blessing will rest upon him.”—[Letter 51, 1898](#).

Ellen White cautioned that this type of work, while important, should not absorb all the energies of the church. She queried,

“If we should all engage in the work that Dr. Kellogg has been doing for the lowest class of people, what would become of the work that is to be done in the places where the third angel's message, the truth upon the Sabbath and the second coming of our Lord, has never been proclaimed?”—[Letter 18, 1900](#).

## **Chapter 3—Inappropriate Use of the Tithe**

Ellen White also identified certain purposes for which the tithe was not to be employed. These included the following:

### **1. Care of the Poor, the Sick, and the Aged**

“Through circumstances some will become poor. It may be that they were not careful, that they did not know how to manage. Others through sickness or misfortune are poor. Whatever is the reason, they are in need, and to help them is an important line of home missionary work. These unfortunate, needy ones should not be sent away from home to be cared for. Let each church feel its responsibility to have a special interest in the feeble and the aged. One or two among them can certainly be taken care of. The tithe should not be appropriated for this work.”—Ms 43, 1900; MR 177.

“The tithe is set apart for a special use. It is not to be regarded as a poor fund.”—[Counsels on Stewardship, 103](#).

### **2. The Education of Needy Students**

“Now, in regard to educating students in our schools. It is a good idea; it will have to be done; but God forbid that in the place of practicing self-denial and self-sacrifice our individual selves, to do this work, we should subtract from the Lord’s portion, specifically reserved to sustain the ministers in active labor in the field....

“All these things are to be done, as you propose, to help students to obtain an education, but I ask you, Shall we not all act in this matter unselfishly, and create a fund, and keep it to draw upon on such occasions? When you see a young man or a young woman who are promising subjects, advance or loan the sum needed, with the idea that it is a loan, not a gift. It would be better to have it thus. Then when it is returned, it can be used to educate others. But this money is not to be taken from the tithe, but from a separate fund

secured for that purpose.”—[Letter 40, 1897](#); [Manuscript Releases 1:193, 194](#).

### 3. School Purposes and Colporteur Support

[23] “One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But 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.... Provision is to be made for these other lines of work. They are to be sustained, but not from the tithe.”—[Testimonies for the Church 9:248-250](#) (1909).

### 4. Church Expense

“I was shown that it is wrong to use the tithe for defraying the incidental expenses of the church.... You are robbing God every time that you put your hands into the treasury for funds to meet the running expenses of the church.”<sup>2</sup> —[Counsels on Stewardship, 103](#).

“His people today are to remember that the house of worship is the Lord’s property and that it is to be scrupulously cared for. But the funds for this work are not to come from the tithe.” [Testimonies for the Church 9:248](#) (1909).

### 5. Church or Institutional Buildings

A church seating 1,500 people was erected in Oakland, California, in the 1880s. Total cost, including land and furnishings, was \$36,000. A decade later indebtedness on the building had been reduced to \$12,400, but for various reasons the members were having great difficulty in making the mortgage payments. On February 1, 1897, C. H. Jones wrote Ellen White:

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<sup>2</sup>After reading this message from Ellen White, the Battle Creek church voted on January 16, 1897, “that the church discontinue the practice of paying the current expenses of the church and Tabernacle out of the tithe.” (Published in *Special Testimony to Battle Creek Church*, p. 10.)

“We are in an emergency. There is great danger, unless this debt is lifted, that the church will be allowed to go by default, and the mortgage foreclosed....

“Would it be wrong, Sister White, under the circumstances, for the Oakland church to retain a portion of its tithe for a time, in order to liquidate the indebtedness—simply taking it as a loan to be paid back to the conference as soon as possible?

“If it is wrong, we do not want to do it; if it is right, it will be a great relief to the church.”

Responding in a general way, Ellen White declared:

“There are exceptional cases, where poverty is so deep that in order to secure the humblest place of worship, it may be necessary to appropriate the tithes. But that place is not Battle Creek or Oakland.”—Ms 24, 1897; [Manuscript Releases 1:191](#).

Then, in a letter to Jones under date of May 27, she more directly answered his question when she stated:

“Every soul who is honored in being a steward of God is to carefully guard the tithe money. This is sacred means. The Lord will not sanction your borrowing this money for any other work. It will create evils you cannot now discern. It is not to be meddled with by the Oakland church, for there are missions to be sustained in other fields, where there are no churches and no tithes.”—[Letter 81, 1897](#); [Manuscript Releases 1:185](#).

In 1895-1896 the Boulder Sanitarium was erected at a cost of about \$80,000. Of this amount, \$60,000 was supplied from General Conference funds, which were basically tithe funds. Ellen White objected to this means of financing the construction costs of the institution. On June 19, 1899, she wrote:

“The question has been asked me by letter, Have you any light for us in regard to the Boulder Sanitarium?

... The light which the Lord has been pleased to give me is that it was not right to build this sanitarium upon funds supplied by the General Conference.”—[Letter 93, 1899](#).

## Chapter 4—Considerations and Conclusions

[24]

Ellen White states that the tithe should be used for “one purpose—to sustain the ministers,” and that it is to be devoted “solely to support the ministry of the gospel.” These expressions would seem to indicate that tithe funds should be reserved exclusively to pay the salaries of pastors and evangelists. However, it is evident that Ellen White did not interpret her own writings in such a limited way.

As legitimate recipients of tithe funds she included publishing department directors, minister-physicians, Dr. Kellogg’s medical missionaries, a church treasurer and clerk, and, apparently, literature evangelists with especially difficult territorial assignments.

Ellen White’s rather broad understanding of the question of tithe usage is further underscored by her willingness to make exceptions to the rules under certain circumstances. As noted, she agreed that, in cases of dire poverty, tithe funds could be used to secure houses of worship. True, this was an exceptional—not a regular—use of the tithe, but it did, in fact, receive Ellen White’s endorsement.

On the other hand, Ellen White named several causes for which tithe money was not to be appropriated. In specifying that the tithe should not be used for church expense, care for the destitute, colporteur salaries, or school purposes, she was not labeling these causes as undeserving. Rather, if the tithe should be used for these and other similar, good programs, there would not be enough money left to support the gospel ministry.

The basic rationale for giving top priority to the gospel ministry in the use of tithe funds must be that pastors, evangelists, and conference administrators have no other adequate source of income available for their support. This is also true of other conference office personnel, such as secretaries, accountants, custodians, etc. Colporteurs, teachers, medical institution workers, and publishing house employees all generate an income from their labors. This is not true of ministers or conference office personnel. Hence, if the

tithe is diverted to other enterprises, the gospel ministry will suffer and, in consequence, the church as a whole will suffer as well.

Question may be raised as to why Ellen White approved of paying the Battle Creek church “tithe collector” (treasurer) from the tithe when he was not a minister and was not engaged in ministerial work. The answer probably lies in the fact that his work led to a much larger tithe income for the conference, even after his salary was paid, than would have been the case had he not been so employed.

Question may also be raised as to why Ellen White urged local congregations to meet their operating expenses (utilities, maintenance, office supplies, etc.) from free will offerings, while she did not give similar counsel concerning conference office expenses. In other words, if it is proper to pay the electric bill in the conference office from tithe funds, why not pay the local church’s electric bill from the tithe also?

[25] The answer to this question may be that conference office expenses are incurred in order to provide a support center for the conference leaders. These expenses become part of the ministerial function. On the other hand, the same expenses in a local church provide a support center for the laity and are not exclusively connected with the work of the pastor.

There is still one other matter that deserves attention. A practice occasionally encountered over the years is that of a few church members assigning their tithe to projects of their own choice. Ellen White opposed this procedure. She stated:

“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....

“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. More men would give themselves to the ministry were they not told of the depleted treasury.”—[Testimonies for the Church 9:247, 249](#).



The “treasury,” in Ellen White’s view, was the conference. She was pleased that Dr. Kellogg was paying all the sanitarium workers’ tithe “into the conference” (see p. 23), and she revealed great distress at the thought that this plan might be discontinued. “For him to separate the tithe from the treasury,” she wrote, “would be a necessity I greatly dread” ([Letter 51a, 1898](#)).

In Ellen White’s view, then, the various conferences should bear the responsibility of authorizing the expenditure of tithe funds. And this should be done through representative groups of church leaders who form our local, union, and general conference committees. Ellen White objected strongly to the “kingly power” exerted by a few men who controlled all General Conference funds through the 1890s. At the General Conference session in 1901, she admonished the delegates:

“It is not in His [God’s] order that two or three men shall plan for the whole conference, and decide how the tithe shall be used, as though the tithe were a fund of their own.”—1901 [The General Conference Bulletin](#), 83.

If the various conferences are to decide how tithe funds should be used, some may wonder why Ellen White at times appropriated her tithe to causes of her own choice. The answer to this question is given by Arthur L. White in *The Early Elmshaven Years*, 389-397.

A fair consideration of the complete spectrum of Ellen White’s comments on this subject leads to the following summary of principles to be applied in the appropriation of tithe funds:

1. The tithe is the Lord’s and should be returned to the storehouse, the conference treasury, through the member’s home church.
2. Gospel ministers and Bible instructors should have first call on the tithe, and they should be remunerated adequately (pp. 17, 18, Sections 1, 2).
3. The conference should share the tithe with the world church (p. 18, Section 4).
4. Church members should give offerings for the operating expenses of the local church (pp. 20, 21, 22, Sections 1, 2, 4).

5. Some aspects of the gospel, even though they are important, should not be supported from tithe, as other sources of funding are available for them (p. 22, Section 3).

6. Exceptions to these principles may be made only in cases of dire poverty or under extraordinarily unusual circumstances (See *C. Tithe Usages in Unusual Situations*).

*June 1, 1986*

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