

# Systematic Benevolence

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Seventh-day Adventists early on experienced the need for financial support of those working in gospel ministry. Prior to the formal organization of the church, they developed a plan of systematic giving. After more than one and a half decades, they eventually adopted the biblical tithing plan of Malachi 3 that aided in the dissemination of the Adventist message to all parts of the world.

## Introduction

After the Great Disappointment of 1844, it took two decades for the Seventh-day Adventist Church to officially organize. Although many early Adventists felt quite uncomfortable starting a church with a well-established structure, issues, such as the need to corporately own property and the financial needs of ministers, made it necessary to reflect on matters of organization, funding salaries, and financial support for the developing movement.

In order to remedy this situation, Adventists, like other denominations of that time, introduced the financial plan of "Systematic Benevolence," a practice of making regular contributions to the church. As a specific term "Systematic Benevolence" applied to the method of financing evangelistic work from the late 1850s to the late 1870s and became the precursor of the modern tithing system.

## The Financial Situation of Ministers in the 1850s

The few pastors working for the movement focused their efforts on weekends (or winter time if they were farmers)<sup>1</sup> because the remainder of the week was spent working on providing for their own families.<sup>2</sup> The reality was this: itinerant preachers were not paid by official church channels and were therefore dependent on the goodwill of church members to supply them enough for food, clothing, and travel.<sup>3</sup> Many of the "traveling" or "preaching brethren," as they were called, were frequently discouraged, in poverty, and in poor health. For their labor they received room and board, a little travel expense, and perhaps some pay. Advent preachers worked in other jobs to survive and advanced the Advent message as best as they could.<sup>4</sup> James White worked on the railroad hauling stones and in the hayfields to earn money. John N. Loughborough (1832-1924) and John N.

Andrews (1829-1883) were engaged in carpentry and other kinds of secular employment to make a living.

As early as 1852, James White (1821-1881) appealed to the members of the fledgling church that “the dear servants of the Lord who go out to teach the unpopular truths of God’s word . . . must be sustained.”<sup>5</sup> But until 1859 no regular giving plan was in place in Adventist circles.

While working for the church, traveling pastors only received little monetary compensation for their work. For example, during three months of hard labor in Illinois in 1857, Loughborough received ten dollars in cash, a buffalo skin overcoat, and his board and room.<sup>6</sup>

Recalling these difficult times, James White later wrote: “In the early stage of the cause, our people had no system upon which to act in the support of ministers. Those who were disposed to give anything, gave what they chose. For a time, our ministers were quite well sustained, by a few liberal souls, while the majority excused themselves from doing anything. Ere long, it became evident that these liberal ones were becoming weary of this inequality, and they began to withhold their support.”<sup>7</sup>

A real challenge occurred in 1856 when Loughborough and Andrews, both two young ministers, stopped their ministerial work because they had grown discouraged due to lack of finances. After a vision, Ellen G. White (1827-1915) and her husband were led to visit and encourage them. They were reclaimed for the ministerial work, although their financial problems endured. The challenge of how to support the growing ministry of the church continued to pose a serious problem.<sup>8</sup> Of course, the worldwide economic crisis, called the Panic of 1857, was anything but helpful in improving the financial situation of ministers.<sup>9</sup>

## Bible Study Leads to the Plan of “Systematic Benevolence”(1859)

Already in 1853 James White made his first appeal to the Sabbath-keeping Adventists for financial support of the ministry, then still under the title “Gospel Order.” Consequently, White relied on the New Testament to support his idea.<sup>10</sup> The expression “Systematic Benevolence” appeared in Adventist publications for the first time in 1854 when James White based his reflections on 1 Corinthians 16:2,<sup>11</sup> a biblical text used in subsequent years to support this plan. A year later, in 1855, James White encouraged readers of the *Review* to follow the proposal of Paul in 1 Corinthians 16:2.<sup>12</sup> He even went as far as to suggest that believers give an amount equal to their annual state taxes for evangelism.<sup>13</sup>

In April 1858 Andrews conducted a Bible class in Battle Creek, Michigan to learn from Scripture how the gospel ministry should be supported.<sup>14</sup> A little later, a committee, presided over by Andrews, met in Battle Creek. It presented its report to the church on January 29, 1859. At this time, the practice of “Systematic Benevolence” was recommended and adopted unanimously by the Battle Creek church.<sup>15</sup>

The two key passages that supported the title and the content of the plan were 1 Corinthians 16:2 emphasizing “systematic” planned giving and 2 Corinthians 8:12-14 and 9:5-7 stressing cheerful giving and an attitude of

“benevolence.”

This 1859 plan, however, was not yet based on the Bible teaching of tithing. That understanding would only come later. Other Protestant churches at that time highlighted the study of the New Testament because they believed that the books of the Old Testament portrayed more of a Jewish perspective in contrast to a Christian church that was no longer bound by Old Testament regulations. At the time when Andrews was examining the question of finances, he also studied the Sabbath and concluded that the Sabbath was not part of the ceremonial law, whereas tithing was, in his opinion, clearly part of these ceremonial law requirements and thus had been superseded.<sup>16</sup>

Many Christians in the United States began to promote Systematic Benevolence in the mid-nineteenth century because they believed that this system was rooted in two great purposes that God had placed before humanity: to take care of the poor and to spread the gospel.<sup>17</sup> It is quite plausible that early Adventists had this double concern in mind when they introduced this system into the Adventist movement. However, very early on, there were already statements that pointed to the support of the ministry as the main emphasis.

The Adventist pioneers sought a biblical basis for the new financial system, as James White stated, “founded upon the declarations of holy Scripture.”<sup>18</sup> Therefore, the reasoning in favor of Systematic Benevolence was rooted especially in 1 Corinthians 16:1-2. From this passage they derived the following five principles:<sup>19</sup>

1. They perceived that Paul indicated a principle of regularity (“the first day of every week”).
2. In the text, they noticed that the apostle also indicated the principle of participation (“each one of you”).
3. The text stressed foresight and the need to plan ahead (“set aside a sum of money”).
4. The text emphasized the principle of proportion (“in keeping with his income”).
5. In the text, they also saw the principle of promotion. Behind this concept lies the question of how frequently and how intensely promotion should be done.<sup>20</sup>

How should those principles be implemented in practice? The first guideline was that men between 18 and 60 years of age should set aside 5 to 25 cents per week and women between 2 and 10 cents per week.<sup>21</sup> Additionally, property owners were asked to set aside 1 to 5 cents a week per 100 dollars of value.<sup>22</sup> Other Adventist churches were invited to follow the example set by the church in Battle Creek.

The main differences between the earlier Systematic Benevolence plan and the later tithing system were this: While the old Systematic Benevolence plan focused on the importance of systematic giving, tithing defined how the amount was to be determined. Under Systematic Benevolence the amount asked of those who owned property was set at 10 percent of the increase in value, whereas the later tithing system was defined as 10 percent of one’s income.<sup>23</sup> In reality, the Systematic Benevolence plan amounted to only one percent of one’s total income for any given year.<sup>24</sup> In 1859, no one made a connection between Malachi 3 and systematic giving.

## Early Support for Systematic Benevolence (1859-1861)

In 1859, Ellen White supported the plan of Systematic Benevolence by stating:

The plan of systematic benevolence is pleasing to God. I was pointed back to the days of the apostles, and saw that God laid the plan by the descent of His Holy Spirit, and that by the gift of prophecy He counseled His people in regard to a system of benevolence . . . . There is order in heaven, and God is well pleased with the efforts of His people in trying to move with system and order in His work on earth . . . . God is leading his people in the plan of systematic benevolence, and this is one of the very points to which God is bringing up His people which will cut the closest with some. With them this cuts off the right arm, and plucks out the right eye, while to others it is a great relief. To noble, generous souls the demands upon them seem very small, and they can not be content to do so little.<sup>25</sup>

James White proposed: "We suggest that each church keep at least \$5 in the treasury to help those preachers who occasionally visit them, and labor among them."<sup>26</sup> In June 1859 a representative conference proposed that each church should possess a fund of 5 US dollars to provide for the expenses of local ministers. Any surplus should be forwarded to Battle Creek. Thus, for the first time, the church established a system to support the ministry in a centralized way.<sup>27</sup>

During the summer of 1859, Ellen and James White undertook a new publishing initiative to promote the principles of Systematic Benevolence. The new publication was entitled *The Good Samaritan*.<sup>28</sup> Unfortunately, only three issues are known to exist today. The first issue is among those missing, but it probably appeared in August 1859.

The *Good Samaritan* was endorsed at a business meeting held in Battle Creek on August 7, 1859, and a committee was appointed "to receive donations of money or articles of apparel for the poor." This quarterly paper promoted the new plan for financial giving and was "issued almost wholly with reference to the relief of the needy and distressed."<sup>29</sup> "The subject of widows and fatherless was next introduced, and action taken which will appear in 'The Good Samaritan,' No. 2."<sup>30</sup> That committee was composed entirely of women. It seems that women were the driving force behind Systematic Benevolence. This may be an additional reason that it was nicknamed "Sister Betsy" in Adventist circles, but it is clear that "Betsy" stands for "Systematic Benevolence" (abbreviated S.B.). It would appear that at the very beginning, Systematic Benevolence had the poor in mind (including the pastors), but very soon there was a shift of emphasis to the gospel ministry. Already in March, James White stated, "This sum would support three of our poor, economical messengers."<sup>31</sup> In 1862 he added, "Its object was, and is, to advance the cause of the third angel's message. You can find poor enough in the church on whom to bestow all your systematic benevolence money; but this is not the object of the system."<sup>32</sup>

Systematic Benevolence went through some modifications during the 1860s, but it was a workable way for the Adventist movement to expand and give at least minimal support to gospel ministers and evangelistic activities.

This new financial plan to support the pastors and their families was widely accepted by Seventh-day Adventists. Two years after the implementation of Systematic Benevolence, the church in Battle Creek had built up reserves as may be seen by James White's statement in January 1861 that "as the result of strictly carrying out Heaven's plan, there is now in our treasury \$150, waiting for some worthy object which will really advance the cause of truth."<sup>33</sup>

Loughborough stated in June 1861 that it "has been the salvation of the cause of present truth from bankruptcy."<sup>34</sup> In 1868, James White observed that "this system is generally adopted by our people everywhere, and affords a liberal support to our ministers, leaving them free to devote themselves entirely to the work of the ministry."<sup>35</sup>

## First Steps from Systematic Benevolence to Tithing (1861-1862)

However, tithing was a later development. In 1860 und 1861 Adventist publications began promoting the giving of 10 percent of income on property. This was the first time that giving money to the church was expressed in terms similar to the biblical tithing system.<sup>36</sup>

In 1861 James White mentioned for the first time the term "tithe" in connection with Systematic Benevolence: "We propose that the friends give a tithe, or tenth of their income, estimating their income at ten per cent on what they possess."<sup>37</sup> In the same issue of the church periodical, James White continued:

We do not urge the Israelitish tithing system as embracing the whole duty of believers in the third message in point of free-will offerings. That system was necessary in God's plan of the Levitical priesthood; but the closing message presents a far greater call for something of the kind. We regard it as an utter impossibility to find a plan that would insure perfect equality in every particular. We do not see it in the Israelitish system, though it was the result of Infinite Wisdom. The great moral duty embraced in the tithing system is plainly taught in the New Testament, which also requires equality; and its multiplied importance should be, and will be felt by every well-instructed believer in the third message.<sup>38</sup>

It is clear that at that point James White still rejected the Old Testament tithing system as not being relevant to modern times.

In 1863 an author, presumably James White, suggested that Adventists should give one tenth as a minimum contribution:

The children of Israel were required to give a tithe, or tenth, of all their increase . . . . And it cannot be supposed that the Lord requires less of his people when time is emphatically short . . . . Says the Prophet, Malachi 3:8-10: 'Will a man rob God? Yet ye have robbed me . . . .' It is time to cease robbing God, that we may receive the fulness of his blessing. Who says that these 'tithes and offerings' are merely speaking and praying in meeting?

Away with such doubtful applications of Scripture. If the prophet Malachi is not here teaching the carrying out of the Israelitish system of tithing, he is certainly enforcing a duty of the same nature, and his words may come home to us with full force . . . .<sup>39</sup>

Thus, the understanding of tithing in the writings of James White was still in formation. But at the same time a statement by Joseph Clarke (1818-1908) from 1862 on tithing sounds quite coherent with the modern practice linking Systematic Benevolence to Malachi 3.

The fact is, if we want the work to prosper in Ohio, we must bring all the tithes into the storehouse, we must have our S. B. treasuries full to overflowing . . . . A tithe means a tenth . . . . But, says one, We have not adopted the plan till of late, at the organization. Well, if that is so, let us haste and redeem the time. Let us get into the habit of giving, setting apart the tithe (tenth), and let the person who gives think of what Malachi says, and pledge accordingly . . . .<sup>40</sup>

## The Role of Ellen White in the Shift from Systematic Benevolence to Tithing

Already in 1861, Ellen White stated, "Rob not God by withholding from him your tithes and offerings."<sup>41</sup> She was evidently alluding to Malachi 3:8. Thus, Ellen White was the first Adventist to make the link, in print, between Systematic Benevolence and Malachi 3:8-11. A few pages later, she quoted in full this Old Testament passage on the subject without giving further explications, but her concluding words after the long quotation were meaningful: "I saw that this scripture has been misapplied to speaking and praying in meeting. The prophecy has a special application to the last days, and teaches God's people their duty to bring a proportion of their substance as a freewill offering to the Lord."<sup>42</sup> Still some pages later she wrote, "This tithing system I saw . . . ."<sup>43</sup>

Some Adventist historians assert that Dudley M. Canright (1840-1919) introduced this link between Malachi 3 and tithing into Adventism, but evidently Ellen White, and later followed by her husband James, had done that several years before Canright's important articles on tithing. In the statements above from 1861, the general principle of tithing was already recognized as God's plan, long before any minister, including Canright, had written about it. Therefore, an appropriate theology of tithing was not Canright's invention, although his later contribution to the subject is significant. However, in the early 1860s the real significance of tithing was not yet fully comprehended by the leading brethren.<sup>44</sup>

In 1875 Ellen White wrote, that the tithing system reached back beyond Moses, even as far back as to Adam. From his time on, generations of believers gave their tithes out of gratitude. She then mentioned that Abraham paid his tithe to Melchizedek and the same principal applied in the times of Job and Jacob. Finally, she concluded that "God does not compel men to give. All that they give must be voluntary. He will not have his treasury replenished with unwilling offerings."<sup>45</sup>

In that same year Ellen White used the terms “tithing” and “systematic benevolence” interchangeably: “If systematic benevolence were universally adopted according to God’s plan, and the tithing system carried out as faithfully by the wealthy as it is by the poorer classes . . .”<sup>46</sup> These statements by Ellen White anticipated the position that Canright would advocate in 1876.

## The Last Steps toward Tithing (1876-1879)

In a short notice in 1869, John N. Andrews argued “that the tithing system did not originate from the Levitical priesthood, but with that of Melchizedek, under which we now are.”<sup>47</sup> Andrews was still arguing against the Levitical system while adopting the even older system of the patriarchs, Abraham and Jacob. The correct biblical justification for tithing had not yet been discovered by Andrews.

Uriah Smith (1832-1903) also struggled when he tried to answer the question whether 10 percent is to be paid. He stated, “S. B. (Systematic Benevolence) is benevolence, by system, according to the direction of Paul in 1 Cor. 16:2; and the object to make the contributions as near as possible equal to the tenth which God anciently required of his people.”<sup>48</sup> This explanation given by Smith did not yet affirm a tenth of all income as the proper tithe; he rather held to the older method of systematic giving.<sup>49</sup>

However, by the mid-1870s the view that church members should give 10 percent of their income was becoming widespread.<sup>50</sup> In the years leading up to a final decision over tithing, there were some discussions as to whether the tithing system of the Old Testament and New Testament should be introduced or not. Some argued in favor of tithing and tried to support their view by the Bible; others rejected this by reasoning that Ellen White had encouraged Systematic Benevolence and not tithing.<sup>51</sup>

How did the system work in the 1870s? Loughborough gave some insight in an article he wrote in 1874:

Seventh-day Adventists generally enter their names on a book, stating the sum they will give per week to raise a fund to be used in sustaining the ministry in the State, meeting tent expenses, and traveling expenses of our ministers. The minister goes out to labor where he thinks most good can be done with no reference to the money. He is settled with from this fund when his year’s labor is done and reported. The sum he is to receive for his labor is then decided by a committee of six laymen who are chosen by the conference to act with the conference committee for that purpose. To this committee he reports his labors, receipts and expenses.<sup>52</sup>

There was renewed study of Systematic Benevolence in 1876, when Dudley M. Canright published two articles on the subject in the Review and Herald. In these articles he stressed the biblical basis for the tithing system. He urged that God required one tenth of believer’s income. He argued:

God requires that a tithe, or one-tenth; of all the income of his people shall be given to support his servants in their labors. Ever since the fall of man it has been necessary that there should be men devoted wholly to the

service of God. It appears that from the very beginning the Lord taught his people to devote one-tenth to the support of his ministers. Away back in the patriarchal age this was an established rule. This is evident from the conduct of Abraham toward Melchisedec . . . .<sup>53</sup>

After quoting the Mosaic regulations concerning tithing he raised questions about whether these Old Testament laws were still binding or not, reasoning thus,

But was not this system abolished in the gospel dispensation? No; and why should it be? Does it cost less to support God's servants now than it did then? Is not the gospel worth as much as the law? Why should not men give as much now as they did then? Some professed Christians seem to go on the principle that the greater light and blessings they enjoy the less they are to give for them. But I do not so read the gospel!<sup>54</sup>

Canright went on. "Notice," he added, "the Lord does not say you should give me a tenth, but he says one-tenth is the Lord's."<sup>55</sup> Therefore, since the tithe already belonged to God, believers merely returned it to Him.

Continuing his article in March 1876, Canright explained the Old Testament system of first fruits, arguing that first of all, believers should put aside the tithe before spending money for personal matters: "Let them commence the very first day of January, the first day of the week, and the first day of the month, and lay apart to the Lord the first tenth of all they receive."<sup>56</sup> But Canright also emphasized divine blessings: "By giving the first fruits of our substance we place our property and family under the protection of God, and bring his blessing upon what we possess."<sup>57</sup>

Interestingly enough, Canright quoted Malachi 3 several times in his articles but did not base his considerations on this chapter or elaborate on it. But it is, in any case, a fact that Canright was the first Adventist writer to give a detailed theological exposition of the tithing system, whereas others before him touched only on some aspects of it.

Only a few weeks later, this new plan was discussed at a special session of the General Conference in March 1876. In an official record of this event it was stated in a pragmatic way that by adopting the new tithing system the yearly amount of money available would increase substantially. With reference to Malachi 3 it was resolved, "That we believe it to be the duty of all our brethren and sisters, whether connected with churches or living alone, under ordinary circumstances, to devote one-tenth of all their income from whatever source, to the cause of God."<sup>58</sup> Ministers should preach on tithing, and Uriah Smith, James White, and Canright should prepare a tract on the subject.

Evidently the delegates at the 1876 General Conference session made the historic decision to discard the previous understanding that tithing was part of the ceremonial law, and adopted this new system based on biblical tithing.<sup>59</sup>

Bible studies and meetings were conducted throughout the rest of 1876 and 1877. In 1878 a tract<sup>60</sup> was prepared, carefully explaining from the Bible the tithing plan and detailing the significant change in Systematic



Benevolence. In this pamphlet the question was raised how to calculate the tithe. The following answer was given: "This does not mean a tenth of our annual increase of property after the cost of food and clothing, and other expenses, are paid, but that nine parts of our income are to meet all these expenses . . ."61 The statement went on to say that there was harmony between Paul in 1 Corinthians 16 and the Old Testament tithing system. The tithe should be paid on the first Sunday of each quarter, and even institutions (publishing houses, schools, sanitariums) should pay a tithe of all their income.62

One can see here in the 1870s some significant changes in the argumentation in favor of the tithing system: 1 Corinthians 16:2 was still important, but the calculation of the amount to be paid to God now came from the Old Testament tithing regulations. Interestingly enough, even institutions were expected to pay their tithe. Thus, from 1878 onwards, the tithing system was established, at least concerning the calculation of the proper amount to be given. A better understanding of the proper use of the tithe developed further in the years after 1878.63

The new plan was implemented beginning the first week of 1879.64 It came at just the right time for the Seventh-day Adventist Church. Foreign missions and the rapid expansion of the church were greatly enhanced by the increased resources that came in through following the Bible tithing plan.

## Monetary Effects of the New Tithing System

In 1883 General Conference president George I. Butler (1834-1918) published a 112-page booklet on tithing.65 He reiterated the theological reasoning of James White and Dudley Canright. For the practical side he stated that tithe should never be used for the poor, buildings, or maintenance expense, but only for the support of evangelistic efforts, especially the ministry.66 The figures he gave show that the increase in financial resources grew only slowly: In 1882 the average annual tithe per member was \$ 6.25, in some conferences even less; California with \$ 11.16 per member performed best.67 Of course, he tried to encourage all believers to give a full tithe.

The official statistic reports gave the following figures:

Year	US\$ Tithe	US\$ per capita
1870	21.822	4.01
1880	61.857	3.98
1890	225.434	7.59
1900	510.259	6.73
1910	1,338.690	12.81
1920	7,195.463	38.80

In 1913 Canright, twenty-six years after he had left the Adventist church, boasted concerning the tithing plan: "The denomination can credit me with millions of dollars brought in to the treasury."<sup>68</sup>

## Systematic Benevolence in Other Denominations

If one compares the development of Systematic Benevolence in Adventism with other denominations, it becomes evident that they experienced a similar history.

In the first half of the nineteenth century established churches used various methods to raise money: some rented their pews by auction, others taxed the pewholders. However, these options were used less and less.<sup>69</sup> First publications on church finances that employed in their titles the term "benevolence" or even "Systematic Benevolence"<sup>70</sup> were issued by Pharellus Church (1836)<sup>71</sup> and the American Tract Society (1850).<sup>72</sup> They emphasized the value of voluntary contributions. At the same time, they criticized the Old Testament tithing system.

Comparing the argumentation of Samuel Harris (American Tract Society, 1850)<sup>73</sup> based on 1 Corinthians 16:1-2 with that of early Adventists (1859), one cannot help but suspect that Adventists were aware of Harris' earlier remarks, or at least were familiar with this line of reasoning. Thus, the designation "Systematic Benevolence" was not an Adventist invention, nor the early emphasis on 1 Corinthians 16:1-2 in favor of it.

It was not until the 1870s that tithing became an issue in Protestant churches.<sup>74</sup> A. W. Miller (1873),<sup>75</sup> William Speer (1875),<sup>76</sup> and Thomas Kane (1876)<sup>77</sup> published their works advocating tithing. Kane in particular, a Chicago businessman and Presbyterian layman, was very influential by sending out his pamphlet free of charge to seventy-five percent of the evangelical pastors in the United States. Since Canright published his articles on tithing in February and March of 1876, it is highly unlikely that Kane and Canright influenced each other. However, the time for a shift in mind had come for all of them, Adventists and many other churches.

Finally, at the end of a longer process, many evangelical churches implemented a tithing system. For example, the Southern Baptist Convention adopted a statement in support of tithing in 1895,<sup>78</sup> only six years after the Adventist church had formulated its "Fundamental Principle" on this subject.

## Tithing from 1879 Onwards

Starting with Canright and continuing with Ellen White, the focus of tithing rhetoric in church periodicals changed. Writers emphasized the divine blessings received by the generous giver.<sup>79</sup> They mentioned that dispensing with items such as tea, coffee, tobacco, alcohol, dances, the theater, and jewelry, which Adventists willingly avoided, would save thousands of dollars annually that could be donated to the "cause."<sup>80</sup>

The "Fundamental Principles" of 1872 did not mention any form of funding church finances. A statement concerning tithing was nevertheless included seventeen years later in the updated version of the "Fundamental

Principles.”

XVI. That means for the support of evangelical work among men should be contributed from love to God and love of souls, not raised by church lotteries, or occasions designed to contribute to the fun-loving, appetite-indulging propensities of the sinner, such as fairs, festivals, oyster suppers, tea, broom, donkey, and crazy socials, etc., which are a disgrace to the professed church of Christ; that the proportion of one's income required in former dispensation can be no less under the gospel; that it is the same as Abraham (whose children we are, if we are Christ's, Galatians 3:29) paid to Melchisedec (type of Christ) when he gave him a tenth of all (Hebrews 7:1-4); the title is the Lord's (Leviticus 27:30); and this tenth of one's income is also to be supplemented by offerings from those who are able, for the support of the gospel. 2 Corinthians 9:6; Malachi 3:8, 10.<sup>81</sup>

This statement somewhat reflects which methods were used to raise money at that time. It is more a defense against wrong approaches, with the theological reasoning for tithing remaining quite short.

Basically, the tithing practice of the Seventh-day Adventist Church dates back to the 1870s. All the details that were added later clarified some aspects of it, such as what the tithe could and could not be used for. In this regard, of course, the writings of Ellen White have played an important role in setting the framework.<sup>82</sup>

In the first *Church Manual* (1932) for the first time the duties of church elders and church officers were spelled out demanding all of them to be tithe payers. Starting with the *Church Manual* of 1951 tithing was mentioned among the doctrinal instructions for baptismal candidates.

In recent years, the Adventist Church has faced several challenges: A decline in faithful tithe paying especially among younger Adventists, fluctuations in the exchange rate of the U.S. dollar for an international church, and economic crises prior to and since the COVID-19 pandemic.

## A Brief Evaluation of the History

It may be surprising that it took so many years to settle the Bible tithing teaching of Seventh-day Adventists. This was a gradual process that took the biblical statements more and more into account.

The history of Systematic Benevolence and the later tithing system in Adventism can be evaluated from different perspectives. There are those who assume that already at its starting point Systematic Benevolence was in reality a form of tithing. As Arthur White penned it, “that the main and strongest phase of this plan was definitely based upon the tithing principle, and that the steps taken two decades later were merely refinements and extensions of what was adopted in 1859. They were not two separate and distinct plans.”<sup>83</sup> Merlin Burt puts it this way: “While the 1859 Systematic Benevolence plan had focused on the importance of systematic giving based on 1 Cor. 16:2, the 1878 revisions actually defined the Bible plan for how the amount was to be determined.”<sup>84</sup> On the other hand, one can say with George Knight that Systematic Benevolence “did not match up to the tithing plan that Seventh-day Adventists eventually came to adopt after further Bible study in the late

1870s . . . ”<sup>85</sup> Or, as George Butler reasoned in even stronger terms: Systematic Benevolence “was far from being the same as a Bible tithe.”<sup>86</sup>

There is also the question of what roles different factors played. There were the economic crises of 1857 and 1873 that triggered a sound financial basis for gospel workers.<sup>87</sup> James White as capable manager pushed the idea of church organization. There was John Andrews and his biblical studies on the subject. There were the writings of Ellen White that anticipated the later biblical reasoning on the basis of Malachi 3. There was the biblical argumentation and rhetoric of Dudley Canright as well as the gradual development of the understanding of tithing in other denominations that influenced Adventist thinking. It seems that all these different aspects played a role and together paved the way to the current tithing system of the Seventh-day Adventist Church.

The path from 1844 till a fully developed tithing system followed the church’s theological and organizational development, which took much time. At the end, however, the goal of providing financial and adequate support to our ministers was achieved.

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## NOTES

1. Gerald Wheeler, *James White: Innovator and Overcomer*, Adventist Pioneer Series (Hagerstown, MD: Review and Herald, 2003), 122-123.
2. Mario Niño, "The Origins of Systematic Benevolence," *Dynamic Steward*, January-March 2013, 11.
3. Gilbert M. Valentine, *J. N. Andrews: Mission Pioneer, Evangelist, and Thought Leader*, Adventist Pioneer Series (Nampa, ID: Pacific Press, 2019), 194.
4. John Mathews, "Tithing During a Crisis: We Can Afford to be Faithful, Because God Is," *ARH*, June 2020, 57.
5. [James White], "The Review and Herald," *ARH*, December 9, 1852, 120.
6. Brian E. Strayer, "Adventist Tithepaying: The Untold Story." *Spectrum* 17, no. 1 (1986): 40. A shorter version of this article is available on the internet: Brian E. Strayer, "The Untold Tale of the Tenth: A Brief History of Adventist Benevolence in Historical Context," *Spectrum*, February 13, 2018, accessed November 30, 2021, <https://spectrummagazine.org/article/2018/02/13/untold-tale-tenth-brief-history-adventist-benevolence-historical-context>.
7. James White, *Life Incidents* (Battle Creek, MI: Seventh-day Adventist Pub. Assn., 1868), 300-301.
8. Merlin D. Burt, "How Adventists Adopted the Bible Teaching of Tithing," *Dynamic Steward*, October-December 2010, 6-7.
9. Mathews, "Tithing During a Crisis," 56-57; Strayer, "Adventist Tithepaying," 42.
10. Arthur L. White, *The History and Use of the Tithes: Highlights of the Beginning of the Tithing System*, Ellen G. White Estate Research Paper, October 1975, revised February 1990, 2, <https://m.egwwritings.org/en/book/691>.
11. James White, "Systematic Benevolence," *Youth Instructor*, May 1, 1854, 37.

12. James White, note on S. W. Rhodes, "From Bro. Rhodes," *ARH*, December 4, 1855, 75; James White, "As the Lord Hath Prospered," *ARH*, December 27, 1855, 101. In both cases, James White obviously supported what others have written on 1 Corinthians 16.
13. James White, "Cause in the West," *ARH*, April 8, 1858, 164-165. Thus the interpretation of the statement of James White by Strayer, "Adventist Tithepaying," 41.
14. John N. Loughborough, *The Church, Its Order, Organization, and Discipline* (Washington, D.C.: Review and Herald, 1920), 107; Valentine, *J. N. Andrews*, 194.
15. Niño, "The Origins of Systematic Benevolence," 11; Valentine, *J. N. Andrews*, 204.
16. Valentine, *J. N. Andrews*, 203.
17. James Hudnut-Beumler, *In Pursuit of the Almighty's Dollar: A History of Money and American Protestantism* (Chapel Hill: University of North Carolina Press, 2007), 6-31.
18. James White, "Systematic Benevolence," *ARH*, February 3, 1859, 84.
19. See James White, "Conference Address," *Report Of General Conference Held At Battle Creek, Michigan: June 3-6, 1859* (Battle Creek, MI: Steam Press, 1859), 14-16.
20. Niño, "The Origins of Systematic Benevolence," 11.
21. The plan was modified somewhat at the General Conference session in June which suggested slightly different amounts.
22. James White, "Conference Address," 16-17; Valentine, *J. N. Andrews*, 203-204.
23. Burt, "How Adventists Adopted the Bible Teaching of Tithing," 7.
24. Strayer, "Adventist Tithepaying," 43, 50.
25. Ellen G. White, *Testimony for the Church*, No. 5 (Battle Creek, MI: Steam Press of the Review and Herald Office, 1859), 9-10; Ellen G. White, *Testimonies for the Church*, 9 vols. (Mountain View, CA: Pacific Press, 1948), 1:190-191.
26. James White, "Systematic Benevolence," *ARH*, March 3, 1859, 120.
27. Valentine, *J. N. Andrews*, 204.
28. Kevin M. Burton, "The Twin Principles of Systematic Benevolence," *Adventist World*, May 2020, 24-25.



29. J. N. Andrews, G. H. Bell, and Uriah Smith, *Defense of Elder James White and Wife: Vindication of Their Moral and Christian Character* (Battle Creek, MI: Steam Press of the Seventh-day Adventist Pub. Assn., 1870), 18-19.
30. Joseph Bates and U. Smith, "Business Meeting of B. C. Church," *ARH*, August 11, 1859, 96.
31. James White, "Systematic Benevolence," *Youth Instructor*, March 1859, 20.
32. [James White], "Systematic Benevolence," *ARH*, January 7, 1862, 44.
33. James White, "To the Different Churches and Scattered Members of Seventh-day Adventists in Southern Iowa: Remarks on the Above," *ARH*, January 29, 1861, 86.
34. J. N. Loughborough, "Systematic Benevolence," *ARH*, June 18, 1861, 30.
35. White, *Life Incidents*, 302. Some practical aspects how the system worked come from Rufus A. Underwood, "Denominational Finance," *ARH*, May 1, 1919, 8-10, esp. 10.
36. Gary Land, ed., *Historical Dictionary of the Seventh-Day Adventists* (Lanham, MD: The Scarecrow Press, 2005), 334.
37. James White in *Good Samaritan*, No. 5, January 1861, quoted in A. S. Hutchins, "Systematic Benevolence," *ARH*, April 9, 1861, 164.
38. James White, "Reply," *ARH*, April 9, 1861, 164.
39. [James White], "Systematic Benevolence," *ARH*, January 6, 1863, 45.
40. J. Clarke, "Posting Up," *ARH*, July 22, 1862, 61-62.
41. Ellen G. White, *Testimony for the Church*, no. 6 (Battle Creek, MI: Steam Press of the Review and Herald Office, 1861), 19; White, *Testimonies for the Church*, 1:221.
42. White, *Testimony for the Church*, no. 6, 21; White, *Testimonies for the Church*, 1:222.
43. White, *Testimony for the Church*, no. 6, 43; White, *Testimonies for the Church*, 1:237.
44. Walter Schubert, "A Reply to D. M. Canright's False Claims on Systematic Benevolence," *Ministry Magazine*, June 1957, 36.
45. Ellen G. White, *Testimony for the Church*, no. 24 (Battle Creek, MI: Steam Press of the Seventh-day Adventist Pub. Assn., 1875), 91; Ellen G. White, *Testimonies for the Church*, 3:393.
46. White, *Testimony for the Church*, no. 24, 113; White, *Testimonies for the Church*, 3:409.

47. John N. Andrews, "The Tithing System," *ARH*, May 18, 1869, 168.
48. Uriah Smith, "To Correspondents: Systematic Benevolence," *ARH*, January 20, 1876, 21.
49. Don F. Neufeld, ed., *Seventh-day Adventist Encyclopedia*, M-Z, 2nd rev. ed. (Hagerstown, MD: Review and Herald, 1996), 737.
50. Land, *Historical Dictionary of the Seventh-Day Adventists*, 334.
51. Underwood, "Denominational Finance," 10.
52. J. N. Loughborough, "Systematic Benevolence," *ST*, November 12, 1874, 71.
53. D. M. Canright, "Systematic Benevolence, or the Bible Plan of Supporting the Ministry," *ARH*, February 17, 1876, 50.
54. Canright, "Systematic Benevolence," 50.
55. *Ibid.*
56. D. M. Canright, "Systematic Benevolence, or the Bible Plan of Supporting the Ministry," *ARH*, March 2, 1876, 65. The same argument was used by a special General Conference session in spring 1879 when it was noted that many church members deferred taking out their tithe until the end of the quarter and then had difficulty paying it. A resolution was passed: "*Resolved*, that all our brethren and sisters should regard it their duty to tithe all their income at the time they receive it" (*ARH*, April 24, 1879, 133).
57. Canright, "Systematic Benevolence," March 2, 1876, 66.
58. James White and Uriah Smith, "Special Session of the General Conference," *ARH*, April 6, 1876, 108.
59. Valentine, *J. N. Andrews*, 583.
60. Statement prepared by committee appointed at General Conference, October 2-13, 1878 (committee as follows: James White, D. M. Canright, S. N. Haskell, J. N. Andrews, Uriah Smith), *Systematic Benevolence: The Bible Plan supporting the Ministry* (Battle Creek, MI: Seventh-day Adventist Pub. Assn., 1878).
61. *Systematic Benevolence*, 33-34.
62. *Systematic Benevolence*, 35-36.
63. Arthur L. White, *The History and Use of the Tithe*, 5-16.
64. "Systematic Benevolence," *ARH*, December 12, 1878, 188.

65. George I. Butler, *The Tithing System: or the Devine Plan for Supporting Laborers in the Cause of God* (Battle Creek, MI: Review and Herald, [1883-1884]).
66. Butler, *The Tithing System*, 71-79.
67. Ibid., 101.
68. D. M. Canright to W. A. Colcord, May 15, 1913.
69. Hudnut-Beumler, *In Pursuit of the Almighty's Dollar*, 9-10
70. For a history of tithing see David A. Croteau, "A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era" (Ph.D. diss., Southern Baptist Theological Seminary, 2005), 17, 27-30.
71. Pharcellus Church, *The Philosophy of Benevolence* (New York: Leavitt, Lord & Co., 1836).
72. The first set of essays published on stewardship by the American Tract Society was *Systematic Benevolence: Premium Essays* (1850): Parsons Cooke, "The Divine Law of Benevolence," in *Systematic Benevolence: Premium Essays* (New York: American Tract Society, 1850); Samuel Harris, "Zaccheus; or, The Scriptural Plan of Benevolence," in *Systematic Benevolence: Premium Essays* (New York: American Tract Society, 1850); Edward A. Lawrence, "The Mission of the Church; or, Systematic Benevolence," in *Systematic Benevolence: Premium Essays* (New York: American Tract Society, 1850).
73. Harris, "Zaccheus," 6-12.
74. Croteau, "A Biblical and Theological Analysis of Tithing," 27-30.
75. A. W. Miller, *The Law of the Tithe, and of the Free-Will Offering* (Columbia, SC: Presbyterian Publishing House, 1873).
76. William Speer, *God's Rule for Christian Giving: A Practical Essay on the Science of Christian Economy* (Philadelphia: Presbyterian Board of Publication, 1875).
77. A. Layman [= Thomas Kane], *Tithing and its Results* (Chicago: The Layman Company, 1915). This book contains thirteen pamphlets that Kane distributed on tithing, including the 1876 pamphlet: Pamphlet No. 1 – "What We Owe and Why We Owe It."
78. *Annual of the Southern Baptist Convention* (Nashville, TN: Executive Committee, Southern Baptist Convention, 1895).
79. Strayer, "Adventist Tithepaying," 45
80. D. M. Canright, "Systematic Benevolence," March 2, 1876, 66. Ellen White later used a similar line of reasoning. See, for example, Ellen G. White, *Counsels on Stewardship* (Washington, D.C.: Review and Herald, 1940), 298-304.

81. See "Fundamental Principles of Seventh-day Adventists," in *Seventh-day Adventist Year Book of Statistics for 1889* (Battle Creek, MI: Review and Herald, 1889), 150.
  82. Johannes Kovar, "Tithe," in *The Ellen G. White Encyclopedia*, eds. Denis Fortin and Jerry Moon (Hagerstown, MD: Review and Herald, 2013), 1225-1227.
  83. Arthur L. White, *The History and Use of the Tithe*, 2.
  84. Burt, "How Adventists Adopted the Bible Teaching of Tithing," 7.
  85. George Knight, *Anticipating the Advent: A Brief History of Seventh-day Adventists* (Boise, ID: Pacific Press, 1993), 49.
  86. Butler, *The Tithing System*, 69; Underwood, "Denominational Finance," 10 used similar words: "was far short of the Bible plan of paying tithe."
  87. Strayer, "Adventist Tithepaying," 42.
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