

QUOTATIONS ON  
THE PRINCIPLES AND PRACTICES OF TITHING  
DEVELOPED IN THE SEVENTH-DAY ADVENTIST CHURCH

Part I: 1884-1899  
Part II: 1900-1906

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PART I, 1884-1899

HISTORICAL BACKGROUND

By the early 1880's systematic benevolence as a method of determining the amount each member should contribute to the "cause" was being replaced by the tithing principle. However, tithing was seen as a means, along with "liberal offerings" (4T 464), of meeting various expenses of ministerial work and of the local church. Some members were using tithing as they felt best.

George I. Butler was president of the GC, 1880-1888. His 1884 pamphlet "The Tithing System" addressed many issues regarding the collection and use of tithing, calling attention to Biblical principles and concluding that tithing was "to be used for the support of the ministry proper, and all other laborers who were called by the church to devote themselves to the work of God, and make that their principal business."--p. 57.

The decade from 1888 to 1897, when O. A. Olsen was president, witnessed a number of highly significant events and denominational trends:

1. Doctrinal controversy over the law in Galatians and "Christ our righteousness" stemming from the ministerial institute and General Conference Session in Minneapolis in 1888.
2. The growing influence of the General Conference Association until Ellen White would characterize its leaders' influence as "kingly power."
3. Increasing centralization of all medical missionary and all publishing work in the hands of a few in Battle Creek.
4. A weak General Conference.
5. Ellen G. White living in Australia (1891-1900).
6. A severe international economic depression associated with the Panic of 1893 and ending about 1897.
7. A gradual shift continuing from ministers' earning their basic living from personal sources to ministers' receiving their full wages from the church.
8. The development of large institutions in America and abroad.

The scarcity of funds in the mid-1890's intensified the negative effects associated with the shifting of funds from their intended use (or "approved" use) to pressing needs in local churches and in institutions. In 1897 the GC Fund fell as much as six months behind in reimbursing "laborers" for their expenses and meeting wage commitments.

G. A. Irwin became president in 1897 and continued until the session of 1901. Ellen White was in Australia most of this time and wrote urgent messages to church leaders counseling decentralization and reorganization. She worried that if her counsel were not followed, disaster would strike Adventist work in Battle Creek.

In early 1897 she wrote regarding tithing: "I have never so fully understood this matter as I now understand it. Having questions brought directly home to me to answer, I have had special instruction from the Lord that the tithe is for a special purpose."--Letter to A. G. Daniells (also in Australia), March 16, 1897. From an historical perspective it seems that this is a watershed statement. Later concepts expressed both in her writings and in the writings of others may be more meaningful for today than what appears during the developmental period from the days of systematic benevolence until 1897.

#### GUIDE TO THE FORMATTING OF TITHE QUOTATIONS, 1884-1899

The accompanying report, "Quotations on Tithe and Its Uses, 1884-1899," presents brief quotations from significant correspondence and documents found in the GC Archives, relating to tithing and the use of tithe. Ellen G. White materials are included to complete the picture. The first column gives the date of the quotation--year, month, day. The second column presents a code to aid the user in locating sentences and phrases that have to do with various aspects of the tithe topic. A key to these codes follows.

#### KEY TO SIGNIFICANT TOPICS IN THE STUDY OF TITHE AND ITS USES, 1884-1899

ATT	Attitudes of workers concerning the use of tithe, both in theory and in practice; attitudes toward Ellen G. White testimonies on tithe.
AUS	Australia, Ellen White's home during much of the 1890's.
BC	Battle Creek: the local church there as well as the SDA community.
CHU	Local churches: using tithe to care for repairs and running expenses.
CON	Conditions (extenuating circumstances) as a rationale for the use of various funds including tithe.
DIV	Diverting the tithe.
ECO	Economic conditions or financial strength in society and within the church.
EDU	Educational workers: how paid.
FND	Separation of funds: how used; funding; flow of funds.
LE	Literature evangelists, colporteurs: how paid.

MIN Ministers: how paid.

OAK Oakland, California, church

OBY Results of obedience and disobedience to God's plan of finance.

OFF Office employees: how paid.

OTH Laborers other than ministers: how paid.

PROG Progressive and growing understanding of tithe and its uses, especially on the part of Ellen G. White.

PUB Publishing house workers, how paid.

RES Response/reaction to Ellen G. White counsels; the reformation that followed.

SAN Sanitarium workers and funding the medical work.

SCR Teaching and preaching from the Scriptures as a criterion for being supported from the tithe.

TRE Treasury as repository for tithes.

WH Withholding the tithe.

WLD World view; mission of the church.

QUOTATIONS ON TITHE AND ITS USES, 1884-1899

1870s FND Gradual changeover from systematic benevolence (undifferentiated funds) to tithes and offerings

76 ?? ?? "Resolved, That we believe it to be the duty of all our brethren and sisters, . . . to devote one-tenth of all their income from whatever source, to the cause of God."--GC Session Minutes, vol. 1, p. 121.

78 12 12 GC Committee urged "that all our brethren pledge to God one-tenth of all their income for the support of the ministry."--RH, 12-12-1878, p. 188.

79 (late) CHU "These institutions [churches, schools and publishing houses] . . . should be sustained by tithes and liberal offerings."--EDU Ellen G. White, 4T 464.

1884 (Review of Jewish dispensation.) "In the Christian dispensation, the application of the same principles would require the tithe to be used for the support of the ministry proper, and all other laborers who were called by the church to devote themselves to the work of God, and make that their

- principal business. It should be used for the support of God's workers as far as it will go. . . ; not . . . confine their use now only to ministers who preach."--G. I. Butler, "The Tithing System" (1884), pp. 57, 58.
- 1884 TRE " . . . duty . . . to pay it over to, or place it under the direction of, the proper officers, or really to pay it into the 'store-houses,' or 'treasuries.' . . .  
 "The tithe is to be paid to those who are appointed to receive it by the constituted authorities of the church."--G. I. Butler, "The Tithing System" (1884), p. 59. See also E. J. Waggoner, 1885, p. 21.
- 1884 DIV "Now to use the tithing for charity would entirely overthrow God's plan. . . . What right can any man have to reserve the tithe, and use it for other purposes than those the Lord has stated?"--G. I. Butler, "The Tithing System" (1884), p. 61.
- 1884 CHU In Old Testament times neither "the repairs of the temple" nor "the running expenses of God's worship paid from the tithe."--G. I. Butler, "The Tithing System" (1884), pp. 66, 67.
- 1884 PRO From about 1878 "our people then generally accepted the tithing principle theoretically, and have practiced it to a certain extent ever since.  
 "But new light has been dawning upon the subject year by year."--G. I. Butler, Ibid., p. 69.
- 1884 MIN "Until within a few years past the tithe has been used almost wholly for sustaining ministers of the gospel. . . . But more recently it has become customary to pay our tract and  
 OTH missionary State secretaries from the tithe. . . .  
 "Within the last year or two . . . colporters [sic] and and missionary workers of different classes . . . have in many cases been paid from the tithe. But in several instances it has been a heavy strain upon the treasury, and in some cases the ministry have not had a reasonable support because of this."--G. I. Butler, Ibid., p. 71.
- 1884 OTH "We believe the tithing is designed of God for the support, as far as it will go, of all laborers who are called by the cause of God to give their time to his work. . . . We know of no reason why faithful missionaries, colporters [sic], or tract society secretaries, . . . are not as much entitled to  
 MIN a living from the tithe as those who stand in the desk to preach."--G. I. Butler, Ibid., p. 72.
- 1884 CHU "Many thousands of dollars of tithes have been paid for these purposes [building meeting-houses and repairing them]. . . .  
 WH "The writer has often favored such granting permission of the Conference for the church to retain the tithe under the stress of circumstances. Yet we must confess, upon careful study of the subject, that it is wholly unscriptural."--G. I. Butler, Ibid., pp. 74, 75.

- 1884 CHU Using tithe for running expenses of churches--"no scriptural justification."--G. I. Butler, Ibid., p. 76.
- 1884 FND Mention of "mission funds, the College, Sanitarium, or Office funds."--G. I. Butler, Ibid., p. 76.
- 88 04 05 EDU "Moved, that the fares of the teachers making the changes above  
FND suggested, be paid from the Gen. Conf. fund.--Carried."--  
GC Committee minutes, vol. 1, p. 11.
- 1888-89 FND The GC Association was organized in 1887. "All the money gathered from all sources, outside of the tithe, as far as the general work was concerned, went to the hands of the General Conference Association."  
WLD When "the Foreign Mission Board was established [1889],  
FND . . . then the General Conference did not handle mission money" but it did handle "its own tithes."--Lane in stenographic report of 1903 GC Session, March 31, p. 38, cited in Haloviak and Yost (1976), p. 11.
- 89 03 19 FND Types of offerings mentioned in report to GC Committee: Christmas offerings, tithes, first-day offerings. Report of expenses gives two classification: "wages of laborers" and "expenses of laborers."--GC Committee minutes, March 19, 1889.
- 89 03 22 FND "We recommend that as much of the indebtedness for city missions as was incurred for the payment of wages be paid out of the tithe fund, and the balance out of the proportion of the one hundred thousand dollar fund that was set apart for city missions."--GC Committee minutes, March 22, 1889.
- 89 12 28 CHU Graysville church requests to retain tithe for one year to  
WH assist in building a church. "It was voted that . . . we do not indorse the withholding of tithes for such purposes."  
". . . We promise the brethren at Graysville a donation to assist in building a meeting-house."--GC Committee minutes, Dec. 28, 1889.
- 90 07 24 CHU EGW urges a conference to buy a meetinghouse for a little company that had paid tithe faithfully but could not afford a church property, the conference to hold the property until the church could buy it.--EGW Letter 96, 1890, cited in TP, 7-31-1984, p. <2>.
- 93 ECO "Panic of 1893. Depression had begun to spread over the western world in 1890."--Encyclopedia of World History, p. 786. The impact of general economic conditions was felt by the church in North America for several years.
- 93 10 15 FND Recommended "that the Upper Columbia and the North Pacific  
EDU Union Conferences each pay from their respective conference funds, the salary of one Bible teacher employed in the Walla

- CON Walla College, with the view of meeting the present season's deficit."--GC Association minutes, Oct. 15, 1893.
- 94 05 24 OFF FND "That hereafter this Executive Committee will engage the services of, and determine at the outset the wages to be paid to such employees of the local offices as are not elected by the general body, but still are compensated for their labor out of the General Conference fund. Carried."--Executive Committee of the GC Association, May 24, 1894.
- 94 05 28 PUB ?? "That F. A. Buzzell, in charge of the International Tract Society, of Chicago be requested to report his time spent in actual work for the denomination, and that the General Conference Secretary be instructed to make him remittances . . ."--Executive Committee of the GC Association May 28, 1894. Did the GC Association advise the disbursement of funds from the GC fund? Were these tithes?
- 95 01 29 CHU BC ECO Loughborough reports: "Battle Creek situated differently than any other church in Conference, somewhat like District of Columbia to United States; if separated from Conference, should be on ground of separation of the tithe;. . .  
"The tithe considerable lower this year than last. . . .  
Too many laborers for present amount of funds."--GC Committee minutes, vol. 2, sect. I, pp. 259 ff (Jan. 29, 1895).
- 95 02 28 ECO "1. WHEREAS, There is great financial depression throughout this and other countries, a great scarcity of money, and a general reduction of prices, . . . ; therefore,--  
"RESOLVED, That we recommend that officers and managers of our different conferences, schools, and various institutions, ought to consider carefully all these conditions in settling with their workers.  
"2. WHEREAS, God's plan for supporting those who devote their time especially to the teaching of his word is to pay them out of the tithes; therefore,--  
"RESOLVED, That we recommend that conferences patronizing schools where Bible instructors are employed, be asked to consider favorably the propriety of contributing to the support of such instructors. . . .  
"Resolutions 1 and 2 were passed without discussion."  
--GC Proceedings, GC Quarterly Bulletin, vol. 1 (1895-96), pp. 401, 402, 427.
- 96 02 06 WLD "O that every one of you could serve for a time in foreign countries. Then you would know, much better than you now do, what self-denial and self-sacrifice mean."--Ellen G. White, "My Brethren in America," February 6, 1896, unpub. test., Book 4, p. 6.
- 96 05 13 FND "The inconsistency of centering so many responsibilities in Battle Creek has been presented many times. . . .  
"The arrangement that all moneys must go through Battle Creek, and under the counsel of the few men in Battle Creek,

is a wrong way of managing."--Ellen G. White to G. A. Irwin, "Individual Responsibility," unpub. test., Book 4, pp 1, 3.

- 96 06 30 MIN Financial statement showing number of ordained and licensed  
FND ministers, churches, church-members, tithe and other funds  
for June 30, 1894, 1895 and 1896. The funds are listed under  
these headings: tithe, first-day offerings, Christmas offering,  
S.S. donations, and "pledges and other donations."--RG 21,  
bk. 20 [Feb. 1, 1877], p. 352.
- 96 07 17 MIN "It is probably a fact that enough money has been sent in  
OTH through tithe channels and donations, to support the work  
SAN that is being done in home and foreign fields, at the expense  
EDU of the General Conference, in ministerial and strictly  
DIV missionary work; but the building of sanitariums and colleges  
is undoubtedly largely responsible for the depletion of the  
treasury. It is probable that some will consider that the  
General Conference has misappropriated its funds."--L. T.  
Nicola to O. A. Olsen, July 17, 1896. Pub. Dept. Hist. files;  
Treasury Dept. folder.
- 96 07 20 ECO Speaks of the "present stringency in money matters. . . .  
SAN Some mistakes have no doubt been made in many things. We  
have no doubt put more money into the Boulder San. than is  
proper. But that is not the reason at all. Mistakes and  
errors have also been made in other things, but neither are  
OBY those the reasons. The true reason lays back of all that.  
. . . .  
BC "[Evils that are existing at the head of our work. . . .  
WH financiers and able managers] have shown but little faith in  
the messages [and] have been unfaithful in tithes and  
offerings. . . .  
OBY "If the cause of God come to grief in any degree it will  
be because we have not heeded the messages of warning and  
reproof that has come to us from time to time."--O. A. Olsen  
to L. T. Nicola, July 20, 1896 (RG 21, incoming letters, 1896).
- 96 08 08 DIV "You . . . [are] practising a system of robbery toward God,  
WLD robbing me of treasure that I had reserved to carry forward  
my work in the world. . . . At the center of the work you have  
put your hands into my treasury, and the funds which should  
have been to you a sacred trust, you have consumed in  
CHU incidental expenses which self-denial and self-sacrifice, a  
limiting of some of your selfish indulgences, would have  
provided for. . . . My treasury has been robbed of the funds  
SCR [needed] . . . to sustain my servants in opening the Scriptures  
WLD to those who are nigh and afar off.  
AUS ". . . O, how we have needed money in this mission, and still  
BC the interests are centering in Battle Creek! . . . I was shown  
CHU that it is wrong to use the tithe for defraying the incidental  
DIV 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.  
"Will you in Battle Creek, who have spread yourselves



DIV contrary to the expressed will of God, in your buildings, and  
 in your selfish acceptance of wages, allow the treasury to be  
 robbed that the laborers shall not be sustained in home and  
 WLD foreign ministerial work?"  
 PROG "The Lord has of late given me special testimonies to bear  
 in regard to the warnings and promises he has given through  
 Malachi."--Ms. 37, 1896, "Special Testimony to Battle Creek  
 Church: Will a Man Rob God?" (White Estate Pamphlets: Tithes  
 and Offerings, no. 9).

96 autumn "In the fall of 1896 some Testimonies were received, saying  
 FND that, instead of centralizing everything in the General  
 Conference and the association, we should divide up these  
 responsibilities, allowing other bodies to assume parts of  
 this great work."--GC Association report to GC Session, RH,  
 Feb. 17, 1899, p. 10.

96 10 03 "God lays his hand upon all man's possessions, saying, I am  
 WH the owner of the universe, and these goods are mine. The  
 SCR tithe you have withheld I reserved for the support of my  
 WLD servants in their work of opening the Scriptures to those  
 who are in the regions of darkness, who do not understand my  
 law."--EGW Ms 60 (10-3-96?), 1896, publ. as "God's Claims  
 on His Stewards," GC Quarterly Bulletin, vol. 2, no. 2  
 (2nd qt., 1897), pp. 76-77, Week of Prayer Reading for May 22,  
 1897.

96 10 13 "It was shown that, while it was quite generally the  
 MIN custom of our churches to keep their tithe in the regular  
 DIV channel--the support of the ministry, yet in some instances,  
 ATT especially among two or three of the largest churches in the  
 denomination, the usual practise in this respect was not  
 being followed. The members of the Committee expressed  
 regret that such was the condition of things, and suggested  
 that steps should be taken to remedy the evil as quickly as  
 possible."--GC Committee minutes, 10-13-1896 (p. 184).

96 10 19 Expenses of erecting and fitting out buildings for Boulder  
 SAN Sanitarium have been great, but not much more will be needed.  
 "Elder Irwin inquired if the report lately issued by the  
 treasurer showing that the tithe had increased was correct,  
 how it was that there was so much difficulty experienced in  
 paying the laborers in the field.  
 DIV? "The chair [Olsen] explained that the investment in Boulder  
 was largely borrowed money [from tithe fund?], but that the  
 expenses of the past year, in connection with the mission  
 in India, [etc.] . . . had been very, very heavy. . . .  
 "Eld. Irwin stated that he had resolved that he would never  
 vote again in favor of more money being appropriated for the  
 Boulder Sanitarium [not so much money in one institution]."  
 --GC Association minutes, 10-19-1896.

96 11 04 CHU "The church here [Battle Creek] have been meeting their  
 BC running expenses such as light, fuel, repairs, etc., from

WLD the tithe. Now there are some of us who believe that the tithe should not be appropriated in this way, but should be reserved exclusively to be used in sending the message in the regions beyond.

DIV "In all of our Conference work, we have been very particular to instruct our little churches that they must not use their tithe for any local purposes, either to pay for their churches, CHU or their heat, lights, or anything of the kind, but that every single dollar of this money should be sent to the Conference MIN treasury to be used in paying ministers, and in otherwise advancing the message of truth. But here in this large church where there are more of our people who have regular employment the year around than anywhere else in the world, and where we have more opportunities for making money, they argue that we have so many extra burdens that we should not be asked to meet the expenses of heat, light, and repairs on the Tabernacle out of donations for that purpose, but that it is perfectly proper for the trustees to use the tithe for that purpose as they may see fit. . . .

CHU "Several of us have brought the matter up in our church Board, . . . ; but each time we have been met with the BC statement that you have said that you were shown that the Battle Creek church should be made an exception to the general rule, in view of the fact that we have so many general meetings here, and that, therefore, it is perfectly proper to meet these expenses out of the tithe."--A. O. Tait to Ellen G. White, Nov. 4, 1896. [No direct answer to Tait in White Estate files--Tim Poirier, p. 4.]

96 11 10 DIV "The portion that God has reserved for himself is not to be diverted to any other purpose than that which he has specified. 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 any emergency, nor to apply it as they see fit, even in what they may regard as the Lord's work.

"[The minister is not to divert the tithe, either, and use it as he sees fit.]"--Ellen G. White, "A Test of Gratitude and Loyalty," RH, Nov. 10, 1896.

96 12 03 EDU Concerning whether the Upper Columbia Conference should pay the way of Prof. Sutherland to the GC Session: "We have no means with which to pay the R.R. Fare of a representative from the College but the tithe, and I am sure that to do so would be out of the Lord's order. Prof. Sutherland is not a DIV conference laborer, and if he goes to the General Conference he goes wholly in the interest of the educational work, and should be sent by the college: But if the conference should step up and offer to defray the expense of such a delegate out of its tithe; it would be diverting the tithe out of its proper channel, and this the Lord condemns." [more along same line]--R. S. Donnell, president, Upper Columbia Conference, to L. T. Nicola, 12-3-1896 (RG 21, incoming letters, 1896 D.

- 1897-1901 ECO "Return of prosperity."--Encyclopedia of World History, p. 787.
- 97 01 14 CHU Meeting of church board of Battle Creek Tabernacle.  
 BC Because the "tithe is by divine appointment intended solely  
 MIN for the use of the ministry" and because the "Battle Creek  
 church occupies a position of influence among all our  
 RES churches . . . ; and particularly in view of the light that  
 has come to us on this point; therefore,--  
 "Resolved, That we, the Board of the Battle Creek church,  
 recommend that the church discontinue the practise of paying  
 the current expenses of the church and Tabernacle out of the  
 tithe."  
 A restoration fund is recommended.  
 These resolutions were adopted by the church on Jan. 16.  
 --"Special Testimony to Battle Creek Church," p. 10.
- [Tim Poirier of the White Estate suggests that the  
 "light that has come to us on this point" may have  
 been the August 8, 1896, EGW message in "Special  
 Testimony to Battle Creek Church" (Ms. 37, 1896).]
- 97 01 22 ECO "The only very sad feature of the case is the exceedingly  
 hard times through which we are at present passing. Perhaps  
 this country has never seen anything like it. . . . Our work  
 is considerably hindered on account of lack of funds."  
 --L. T. Nicola to W. H. Thurston, Jan. 22, 1897. RG 21,  
 outgoing letters Book 20, p. 202.
- 97 01 27 CHU "'To The Oakland S. D. A. Church:--  
 OAK "'In view of the exigencies of the matter relating to the  
 Oakland Church Debt, the following suggestions are submitted  
 DIV for your consideration by the Board of Trustees:--  
 "'1. That the Oakland Church retain one-half of its tithe  
 to apply on the principal of the indebtedness.  
 "'2. That the tithe so retained be considered by the Church  
 as a loan from the Conference, and as a debt without interest  
 to the California Conference.  
 [Further provisions for repayment.] . . .  
 "'Subject to the approval of the California Conference  
 Committee.' . . . adopted by the Oakland church . . . Jan.  
 27, 1897. . . .  
 CON "We know that some of the members of the [Conference]  
 Committee are in favor of this action, and feel that it is the  
 only way out of the difficulty, but others will probably oppose  
 it on general principles. They take the position that it would  
 be wrong to use the tithe in this way, and under ordinary  
 CON circumstances we can agree with them in this. But here we  
 are in an emergency. . . .  
 DIV "Would it be wrong, Sr. 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?"--C. H. Jones to Ellen G. White, Feb. 1, 1897 (WE).

97 02 04

"Brother Jones showed me his letter. . . . There were one or more points which it seemed to me would make the matter more clear.

CHU  
OAK

"Five years ago the church for a time used its tithe to pay running expenses and endeavored to do all it could to decrease the debt. The matter came before the Conference . . . , and the Conference assumed a certain proportion of the debt, and the church agreed to pay its tithe into the Conference fund and to use no more for church expenses. It has been faithful to that up to the present time.

FND

Summary: some say that the church is to the conference what the individual is to the church. No church body has the right to say how its tithe shall be used. "The church is bound to pay its tithe into the Conference just as the individual is to pay his tithe into the church.

TRE

CON

"There are others who look upon it in this way: . . . there are times when exigenc[i]es may arise which would justify the church in the use of the tithe for the work of the Lord. . . .

"This class feel that it is not for their own interests that they are using the tithe for the payment of the debt upon the church, for two reasons. The first is that the church is not for their own individual or selfish purposes, but is a missionary enterprise, a place to which people can be invited to learn the truth, and therefore it is a proper thing to use the tithe for that purpose, as stated in Volume 4, page 464. Secondly, . . .

ECO

"Times are much harder in Oakland than they were a few years ago."--M. C. Wilcox to Ellen G. White, Feb. 4, 1897.

97 02 19

RES?

GC Session at College View, Nebr., begins. Climate for reformation in administration and finance. See references in Haloviak and Yost (1976), p. 17-19

97 02 19

MIN

"In the past two years the number of ordained and licensed ministers has been increased by fifty-eight; . . . the amount of tithes has increased by over twenty thousand dollars."--O. A. Olsen, "President's Address" at GC Session, GC Daily Bulletin, 1897, p. 109.

ECO

97 03 05

RES

"WHEREAS, We have been admonished by the Spirit of Prophecy . . . in reference to tithes and offerings . . . we recommend,--

"1. That our ministers and workers [give instruction to our people] . . .

"2. That the officers of our churches [work with those who are not paying tithe]."--Recommendation of Committee on Financial Management; referred back to committee, GC Session Recording Secretary's minutes, March 5, 1897. See also March 7.

97 03 12

AUS

"A resolution was passed by the Committee to place L40 of our Conference funds in the Students Aid Fund, to be used in educating the young. I want to ask you if you think it is right for the Conference to use any of its funds in this way.

EDU

DIV

One member of our Committee did not feel that we had a right to this use of the tithes." Rationale given: if the worker is educated in the field he would be supported by tithe. If trained in school, he could also be supported by tithe. The Students Aid Fund would be a loan to students.--A. G. Daniells to S. N. Haskell and Ellen G. White, March 12, 1897. Question: Are "the young" being trained as workers?

97 03 14  
97 03 15

EGW Ms. 17 and 24, 1897

97 03 14 CHU  
OAK  
BC

"Letters have come to me from Oakland and Battle Creek making inquiries as to the disposition made of the tithe. The write[r]s supposed that they were authorized to use the tithe money in meeting the expenses of the church, as these expenses were quite heavy. From that which has been shown me, the tithe is not to be withdrawn from the treasury. Every penny of this money is the Lord's own sacred treasure, to be appropriated for a special use.

CON "There was a time when there was very little missionary work done[.], and the tithe was accumulated. In some instances the tithe was used for similar purposes as is now proposed.

DIV . . . [As missionary concern developed, leaders should have understood how to appropriate the funds.] When they [antecedent not clear] see ministers laboring without money to support them, and the treasury is empty, then that treasury is to be strictly guarded. Not one penny is to be removed from it."--Ellen G. White Special Testimony "Tithe," 1897 volume, p. 1.

97 03 14 CHU

"Those who have used the tithe money to supply the common necessities of the house of God, have taken the money that should go to sustain ministers in doing their work. . . . This work is something of which all who have taken a part in should be ashamed. . . . The blessing of the Lord will be removed [from those who do this]."--Ellen G. White Special Testimony "Tithe," 1897 volume, p. 6.

OBY

97 03 14 DIV

"The light which the Lord has given me on this subject, is that the means in the treasury for the support of the ministers in the different fields is not be used for any other purpose."--Ellen G. White Special Testimony "Tithe," 1897 volume, p. 6.

97 03 16

DIV

" . . . show you how I regard the tithe money being used for other purposes. 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 questions brought 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. . . .

PROG

MIN

DIV

"That there will always be a temptation to divert the tithe

- money to other channels, we know; but the Lord has guarded this his own portions, to be sacredly used for the support of the gospel ministers. . . .
- MIN "It is an easy matter, in the place of practicing the  
EDU self-denial that we should, to help in educating students, or  
WLD in the temporal matters, as providing conveniences for the  
church, which is necessary, to dip into the Lord's consecrated  
portion which should be used only to sustain the ministers in  
new fields as well as in other places."--Ellen G. White to  
A. G. Daniells, March 16, 1897, Special Testimonies, 1897  
volume, pp. 1, 2).
- 97 03 19 AUS "I am glad to receive light with reference to the proper use  
DIV of the tithe. I . . . will recommend that the resolution to  
EDU set apart L40 for the Educational Fund be rescinded, and that  
no Conference funds or tithes be used for other purposes than  
the work of the ministry. This is the first time I have ever  
MIN given my consent to use the tithes for any other purpose, and  
ATT I did this because of the great needs of the School, the  
CON example of some of the American Conferences, and the approval  
I understood you have given to that course. I am very glad  
the matter is made clear."--A. G. Daniells to Ellen G. White,  
March 19, 1897.
- 97 04 ?? ECO GC owes annually for wages \$14,000 more than is received.  
GC Association is "badly in debt."--I. H. Evans to Foreign  
Mission Board, [April, 1897], I. H. Evans letterbook, GC  
Association, pp. 149, 150.
- 97 04 28 C. H. Jones, having received EGW Ms. 17, 1897, wrote Ellen  
White: "This communication does not seem to be a direct  
CHU reply to my letter. The Battle Creek Church has been using  
BC the tithe to pay running expenses. The Oakland church has not  
OAK done this for years, and I have never been in favor of it."  
ATT Repeats description of Oakland plan to reduce indebtedness.  
--C. H. Jones to Ellen G. White, April 28, 1897.
- 97 05 27 EGW replying immediately to C. H. (?) Jones: "The Lord has  
revealed to me that when the members of the church in  
CHU \_\_\_\_\_ [Oakland] shall learn to deny themselves, . . .  
OAK? when they shall expend much less for outward display, . . .  
then they will be the Lord's true missionaries and will have  
clear discernment and spiritual understanding. . . .  
DIV "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. . . . By using the tithe for . . . filling the gaps  
made in business lines, you lift from them a burden which  
they should as a church, carry."  
The "messenger of heaven" said to EGW that the churches  
must not "draw from the treasury of God to supply their  
weekly incidental expenses, incurred in accom[m]odating the  
people."--E. G. White Letter 81, 1897.

- 97 06 17 RES Considering the close financial situation: "It was suggested by Elders Evans and Jones that the thing for the Committee to do, would be to carry out the instruction of the Testimonies, that of getting the Presidents of the Conferences to . . . [instruct the people regarding tithes and offerings]."--GC Committee minutes, June 17, 1897, p. 324.
- 97 06 20 FND Discussion on sub-treasuries in mission fields.  
 "Moved and seconded, That these mission treasurers act as collectors, and report each quarter to the Gen. Conf. Treasurer; and that no money be paid out to laborers in any field without a written order from the President of the General Conference. Carried.  
 "Then followed a free discussion on the subject of the various funds. . . . It was the unanimous opinion of the Committee that the tithe fund should be kept sacred, and be disbursed to the laborers as intended by the Lord."--GC Committee minutes, June 20, 1897 (vol. 3, pp. 327, 328).
- 97 06 20 ECO Discussion about whether any General Conference laborers might be able to work on the self-supporting plan. Rather than cutting back on wages or asking some laborers to be self-supporting,  
 "It was therefore moved and seconded, That the Chairman prepare a letter to be sent to the Presidents of the various Conferences, setting before them what the late Testimonies have said upon the subject of the tithes. Carried."--GC Committee minutes, June 20, 1897 (vol. 3, p. 329).
- 97 06 22 RES "With reference to the tithes, . . . I feel confident that there are better days for us along that line. The tithe will be kept sacred, a fund peculiarly its own, to be disbursed to the laborers in the field."--L. A. Hoopes to N. W. Allee, June 22, 1897, RG 21, Bk. 21, p. 477.
- 97 06 22 CHU "At a special meeting of the Church held last Sabbath  
 OAK afternoon, both of the testimonies relating to this matter were read to the church. . . . The testimonies were  
 RES thankfully received, and an earnest effort would be made to carry out the instruction given.  
 "At a meeting of the Board of Trustees of the Oakland S.D.A. Church held June 22, 1897, it was unanimously voted as the mind of the Board that in view of the recent testimony received, and the action of the Conference  
 RES Committee, we recommend to the Church that they rescind their former action in regard to retaining a portion of the tithe to apply on the church debt.'"--C. H. Jones to Ellen G. White, June 24, 1897. The church concurred June 23: "We  
 DIV heartily accept the instruction of the Lord."  
 RES --Ibid.
- 97 06 23 ECO "The financial question is a very perplexing one at this stage of the work at this place. . . . Some letters come into this office expressing a doubt on the part of the people as to the use that will be made of the funds if they are sent here.

- RES . . . The determination that the brethren have to walk in the  
 counsel of the Testimonies, that the tithe should be kept  
 OBY sacredly for the payment of salary to the laborers, will bring  
 in a better state of affairs. Our Treasurer expressed himself  
 ATT to me that for some time he has felt that we were not doing  
 right in the matter."--L. A. Hoopes to Ellen G. White, June 23,  
 1897 (RG 21, Bk. 21, p. 522).
- 97 06 29 EDU "You ask that \$38.00 be sent to your address. . . . You say,  
 'It is the balance due me for teaching school in Birmingham.'  
 ECO . . . There is no means in the treasury from which I could  
 send to any of the laborers in the field."--L. A. Hoopes to  
 Cora Moyers, June 29, 1897 (RG 21, Bk. 21, p. 551).
- 97 06 30 ECO "We are not able to pay our ministers in the field, and I am  
 SAN sure that the brethren would not want us to take the tithes  
 with which to run Sanitariums."--I. H. Evans to A. J. Breed,  
 June 30, 1897, GC Association letterbook, p. 426.
- 97 07 06 DIV Rationale for having all GC laborers paid by written order of  
 the President of the GC: "In one mission field the treasurer  
 has permitted the director of the mission to draw quite a  
 large sum of money without an order. You see this way of  
 doing things is likely to run the mission considerable in debt  
 FND before they are aware of it, and the tithe fund will be used  
 of illegitimate purposes."--L. A. Hoopes to A. J. Breed, July  
 6, 1897 (RG 21, Bk. 21, pp. 634, 635).
- 97 07 12 DIV Concerning the action requiring that laborers be paid only  
 by order of the president of GC: "If the laborers in a  
 Conference were permitted to go out to the various churches and  
 receive tithes, there would be some individuals in different  
 churches that would not care to receive a receipt for it, and  
 the laborer would have just that much of Conference money. The  
 FND President would have no idea, or but little idea, of how much  
 the laborer had drawn." In another place the director drew  
 out over \$300 without an order. "Then when they sent in for  
 an order covering that amount, we found that some of it was  
 tithe, some of it was donations, some of it was collections  
 that was [sic] taken in the church, and there was a variety  
 of different funds represented in that amount."--L. A. Hoopes  
 to S. J. Hersum, July 12, 1897 (RG 21, Bk. 21, pp. 699-670).
- 97 07 25 [RES] "The Committee voted recently in a meeting next to the last one  
 that the tithe should be used for nothing else but to pay  
 the laborers, that it should be kept sacred; and when they  
 OBY took that decided stand, there has been quite a general easing  
 ATT up of things. It is the right thing to do, and the Lord is  
 blessing us in it."--L. A. Hoopes to N. P. Nelson, July 25,  
 1897 (RG 21, Bk. 21, p. 805).
- 97 07 27 Letter received from Eugene Leland, president of the Quebec  
 Conference: "In the letter . . . he shows that the Conference  
 is in a very straitened condition financially, as some of the



laborers have not been paid for two years; . . . While he felt that the General Conference was in such a close condition financially, and therefore did not feel clear to ask them to render any assistance at this time, yet he had one request to make, if they could grant it; viz., to relieve the Quebec Conference of the payment of the back tithes which they are owing the General Conference.

ECO  
WH  
OBY

"Some members of the Committee expressed themselves that there was no wonder that they were in close circumstances, when they learned that the tithes had been withheld. But, taking matters into consideration as they stand, it was voted, To donate to the Quebec Conf. their back delinquent tithes."--GC Committee minutes, July 27, 1897 (RG 21 Bk. 21, p. 346).

97 07 20 CHU BC Is the Battle Creek Church General Conference territory "for labor as well as for the tithe"? "It was thought best to leave the matter rest as it is, and the General Conference go ahead with the management."--GC Committee minutes, July 20, 1897 (vol. 3, p. 337).

97 08 15 EDU The regular audit committee "did not wish to establish a precedent of paying the teachers of our schools out of the General Conference funds. However, they considered that this one school [Graysville, Tenn.] at this particular time should be assisted in this way. I do not know exactly how the Treasurer has the account of the Graysville Teachers, whether he charges it to the Graysville school, or whether the teachers are considered GC Laborers."--L. A. Hoopes to Leila Lawrence, Aug. 15, 1897 (RG 21, Bk. 21, p. 932).

97 09 27 EDU FND "The next matter considered was the question of the funds that are supplied the Graysville and Huntsville schools. Moved . . . that what funds have been supplied the laborers come from the General Conference, and that which is furnished to build up the plant, be supplied by the General Conference Association. Carried."--GC Committee minutes, Sept. 27, 1897, p. 375.

97 11 24 RES DIV TRE CON ECO "In regard to the transfer of means that you speak of, I would say that we are anxious to change our way of doing in regard to the tithe. You know what we teach our people . . . , that the tithe is sacred and should not be used or appropriated to other purposes, and it seems to me that we as institutions and associations should observe the same principle, especially when the turning of the tithe out of its proper channel would interfere with the work and workers who are dependent upon the tithe. Under these circumstances we have thought here that it would be best to direct the tithe to its proper place so that the funds would be ready and come-at-able at any time when they were needed. . . . The last year or two . . . again and again, almost every day we have run ashore and have had to report to our laborers that we had no funds and hence they must wait. So in view of this fact we have thought it better that the tithe be sent to its proper place so we would have access

- to all that is paid.
- CON "If we had plenty of money in all our different associations and institutions so that we could make these transfers without interfering with the work dependent upon the tithe then that could be done, but the way it is there are a number of our institutions that are so behind that when the tithe is transferred in this way our laborers have to suffer."
- RES Refers to "the reformation that we desire to bring about in reference to the tithe going to its proper place. . . . You know that some of our churches have felt free to use the tithe that has been paid to them, for other purposes, and have become in debt to the tithe fund, and you know how straightly we have talked to them. . . ."
- DIV
- FND "P.S. I might ask how the G.C.A. could grant the transfer of means that does not belong to them--That belongs to the Gen. Conf."--J. H. Morrison to C. H. Jones, Nov. 24, 1897 (General Conference Association outgoing letterbook of I. H. Evans, pp. 787, 788).
- 98 03 03 RES "The Gen. Conf. is pretty well fixed at present. That is, we have several thousand dollars of tithe of hand. We are not using the tithe for any purpose whatever except paying the laborers. This will help us out materially as far as [sic] as keeping our workers paid up is concerned, but it embarasses [sic] the Gen. Conf. Association as formerly they had used any funds that were paid in to carry on any line of the work."-- I. H. Evans to N. W. Allee, Feb. 3, 1898. GC Association letterbook of I. H. Evans, pp. 969, 970.
- FND
- 98 03 20 EDU Schools unable to pay their way. "Brother Nelson, of Dakota, spoke to the question, and thought the salaries of the teachers should be paid from the tithe." Schools mentioned in discussion were Walla Walla, South Lancaster and Union. --GC Association minutes, March 20, 1898, p. 17.
- 98 03 27 EDU "In order to relieve the financial situation of our schools, we ask the General Conference Committee to take under advisement and make recommendations to the various conferences in each school district the advisability of placing on their pay-roll one or more teachers to be supported from the conference fund. . . ."
- FND "Elder Irwin . . . thought that the teachers should come under the same head as ministers, and should be paid out of the conference funds. The province of the General Conference Association was to deal with the financial matters pertaining to the denomination, the GC to look after its spiritual welfare [sic]." Motion carried.--GC Association minutes, March 27, 1898, pp. 60, 61.
- 98 03 30 EDU "In view of the financial condition of our schools, . . . we recommend the Conferences and mission fields in each school district, as far as they are able, to employ one or more teachers, to be placed on the pay-roll of the Conferences, whose accounts shall be audited by the auditing committee of

- the respective Conferences by which the teachers are employed."  
--GC Committee minutes, March 30, 1898 (vol. 3, pp. 403, 404).
- 98 03 31 EDU Voted "that the teachers of Graysville Academy be put on the pay-roll of the General Conference for the present school year."--GC Committee minutes, March 31, 1898, p. 406.
- 98 05 04 SAN "Moved . . . [that] the General Conference should support Sanitarium trained workers in the United States . . .with the cooperation of State Conference Committees; such support not to exceed the amount of tithe received by the General Conference from the Sanitarium helpers."--GC Committee minutes, May 4, 1898.
- 98 06 06 SAN Kellogg states if conferences do not support medical  
DIV missionary workers "he shall separate the tithe that is paid into the Conference, to sustain the medical missionary work." This "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?"--Ellen G. White to Smith and Irwin, June 6, 1898, special testimonies, pp. 1, 2.
- 98 10 21 MIN "The tithe is his provision for their [God's ministers] maintenance, and he designs that it shall be held sacred for this purpose. . . .
- 98 10 21 OTH "The Lord does not sanction the borrowing of this money for  
DIV other purposes. It should not be drawn upon to meet the  
CHU incidental expenses of the church. . . .  
ECO "In some of the larger conferences the tithe may be more than sufficient to sustain the laborers now in the field. But if the conferences were doing the work that God desires them to do, there would be many more laborers, and the demand for funds would be greatly increased. And these conferences should feel a burden for the regions beyond their own borders."  
WLD --Ellen G. White "Use of Tithe" spec. test (from pp. 24, 25 of "An Appeal for Missions," Oct. 21, 1898).
- 99 ?? ?? BC In Battle Creek the people "have sought to gather" and have  
WLD not "felt the necessity of advancing the work in other English-speaking countries. The more these stewards can gather from the churches, the less they feel like sharing with the workers who have toiled faithfully in other fields.  
. . .  
DIV "The Lord . . . now calls upon you to withdraw some of the means from the varied channels to which it is constantly flowing. Let it be put where it will make a showing, distinct and decided, in this missionary field [Australia]."--Ellen G. White, "An Appeal for Help," unpub. testimony, vol. 7, pp. 119, 120.
- 99 02 17 EDU "Regarding the proper method of conducting our schools:-- . . .  
"3. Shall each conference support from its tithe one or more

- teachers in our schools?"--R. A. Underwood, GC Daily Bulletin, 1899, p. 17 (Feb. 17, 1899).
- 99 03 21 EDU "Bro. Allee also stated that for the past year the General Conference had paid the teachers of the Southern Industrial School." He requested "that the General Conference pay the principal" but not "the other teachers. . . ."  
Voted, "that the General Conference pay the principal of the Southern Industrial School."--GC Committee, March 21, 1899 (vol. 4, p. 22).
- 99 04 27 ECO "Eld. Lane raised the question of donations and surplus tithes.  
. . .  
"The President thought the the recommendation of the General Conference, that these Conferences should support laborers in foreign fields, should be brought to their attention."--GC Committee, April 27, 1899 (vol. 4, p. 33).
- 99 06 06 EDU EGW Ms. 86, 1899, "The Review & Herald and the College Debt": (Internal evidence, p. 7, shows this to be addressed to Professor Sutherland.)  
Gen. Conf. and R&H monies are to be used for the whole work, not to relieve the college debt, which was incurred when instruction was not heeded and an additional building was erected.--p. 1.  
Study to make the school self-sustaining.--p. 2.  
"The Lord does not require the General Conference or the Review and Herald that is now under a burden of debt to bear the burden of the College debt. That would be doing injustice to the general necessities of the cause in new fields and in foreign lands."--p. 4.  
Selfish men, selfish hearts, knowing little of sacrifice, grasping all the wages they could obtain.--p. 5.  
WLD Wrong decisions made when men are brought into strait places, emergencies.--p. 6.  
CON "The College has no right to draw from the General Conference or the Review & Herald to pay its indebtedness."--p. 7.  
EDU (The GC Committee's response to Battle Creek College's  
RES request and to EGW testimonies is found in the minutes of Oct. 13, 1899 (vol. 4, pp. 55, 56).
- 99 06 19 SAN "It was not right to build this [Boulder] Sanitarium upon funds supplied by the Gen. Conf. . . . The Conference was carrying on its business with borrowed capital. It had no moral right to use means which was not its own."--Ellen G. White, Special Testimonies, Book 9, letter "To My Brethren in America," Boulder Sanitarium, June 19, 1899.  
DIV
- 99 09 08 EDU "Several times, in the Spirit of Prophecy, it is stated in  
SCR substance that teachers laboring in Bible lines and training workers in our Colleges should receive their salaries from the tithes." Some think this does not apply to Battle Creek College because of testimonies directed at evils at this

college.--P. T. Magan to Ellen G. White, Sept. 8, 1899  
(WE 1899).

- 99 10 01 EDU Michigan Conference feels misrepresented in Magan's letter to Ellen White of Sept. 8, 1899. "They do not object to paying a teacher in the Battle Creek College out of the tithe on any other ground than this, that they have more or less extra expense now with the Cedar Lake school." They do not feel clear on assisting with the college debt unless they have clear word from Ellen White.--P. T. Magan to W. C. White, Oct. 1, 1899 (WE 1899).
- 99 10 17 EDU "I am very much surprised and pained to learn that some of the brethren of the Michigan Conference think that what Mother has recently written regarding the inconsistency of our schools asking the Review & Herald and the G. C. A. to forgive the debts on account of money borrowed to erect the buildings in these schools, or to meet the deficiency occasioned by so conducting the work that the expenses have been greater than the income, should in any way affect or counteract the statements formerly made regarding the supporting of teachers in our schools by the Conferences."  
Ellen G. White had for years pointed out several ways to avoid indebtedness. One is for "our Conferences . . . [to] assist in the work of the schools by furnishing efficient teachers." --W. C. White to P. T. Magan, Oct. 17, 1899.
- 99 10 21 EDU "W. C. White . . . has answered you wisely. . . .  
"The carrying of the indebtedness of the school in Battle Creek by the General Conference is plainly stated to be wrong. . . .  
"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. Only a few months ago it was plainly defined."--Ellen G. White to P. T. Magan, Oct. 21, 1899.
- 99 11 24 EDU "I note what you say concerning the support of teachers from the tithe. The Wisconsin conference has been very liberal with the Battle Creek College in this respect. . . . Michigan gives us nothing at all."--P. T. Magan to Ellen G. White, Nov. 24, 1899 (WE 1899).
- Late 1890's EDU "The best ministerial talent should be employed in teaching the Bible in our schools. Those selected for this work need to be thorough Bible students and to have a deep Christian experience, and their salary should be paid from the tithe."  
--Ellen G. White, 6T 134, 135. Surrounding paragraphs indicate the educational level and the type of training intended.
- Late 1890's EDU "Our conferences look to the schools for educated and well-trained laborers, and they should give the schools a most

hearty and intelligent support. 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."--Ellen G. White, 6T 215.

EDU Referring to the 1890's situation, William Covert, president of the Wisconsin Conference, wrote W. C. White in 1904 in reference to statements found in 6T 134, 135 and 215 about paying teachers with tithe. The Covert letter appears later in this paper under date of October 18, 1904.

The setting of these Ellen White statements in 6T 134, 135, 215 is described in "The Times of Volume Six," Testimonies, vol. 6, pp. 5, 6, as being in the 1890's: "A number of colleges and worker training schools were started during the times of volume 6. Early in the period Union College at Lincoln, Nebraska, was opened in 1891 and Walla Walla College in the State of Washington in 1892. The others were in Australia, South Africa, and Denmark. . . . Church schools presenting elementary work were also begun in several places."

TITHE REFORM--THE VIEW FROM AMERICA  
PART II, 1900-1906

I. STRUGGLING WITH THE ISSUES--VARYING CONCEPTS AND PRACTICES

MEDICAL WORK DRAINING FUNDS INTENDED FOR MISSIONARY ENTERPRISES--ELLEN WHITE WARNS J. H. KELLOGG: "Should you carry out your own way, means would be drawn from the treasury to support the enterprises of your creation, until the missions to which God has appointed a special work would be destitute. . . . If God has ever spoken by me, you have been working on wrong lines."--Ellen White to J. H. Kellogg, Feb. 27, 1900. K33-00.

"Our people are losing their knowledge of what constitutes the last message of mercy to be given to our world. . . . [Quoting Christ as seen in vision] 'You [Kellogg] have largely absorbed in your work the money that would have enabled missionaries to set my work in operation in fields that are ripe for the harvest. The work you have done has hindered the work of sending the message of warning to foreign fields.'"--Ellen White to Brother and Sister Kellogg, March 10, 1900. K41-00.

DIVISION WITHIN GENERAL CONFERENCE COMMITTEE OVER ISSUE OF PAYING SOME MEDICAL WORKERS FROM TITHE PAID BY BATTLE CREEK SANITARIUM: "In the 80th meeting there was a question concerning the use of the tithe which some members of the Committee felt should receive more consideration. It was that relative to the action taken May 4, 1898, in a special meeting of the Gen. Conf. Comm., where a recommendation was passed appropriating an amount of tithe not to exceed that which was received from the Sanitarium family, in the dissemination and promulgation of the principles of health, under the auspices of the Intl. Medical Missionary and Benevolent Asso. and the Gen. Conf., and as far as possible with the cooperation of the State Conferences.

"Several members of the Comm. felt that there was a great liability of a misunderstanding arising throughout the field upon this question, and that now is the proper time to have a definite understanding. . . . [At the next GCC meeting] The committee appointed to suggest a recommendation pertaining to the tithes which were being used in consideration of the action of the special meeting of the Committee of May, 1898, submitted a verbal report, to the effect that they did not feel free to make a definite recommendation at this time. By common consent, the Committee deemed it prudent to let the matter rest for the present."--GCC Minutes, April 4 and 6, 1900.

STATE CANVASSING AGENTS PAID FROM TITHE FUNDS--"Elder Kilgore then requested the Committee to express their mind as to what was intended in their action last spring when it was recommended that Bro. P. R. Albrecht go to Arizona as a canvasser--whether it was intended that the time that he put in in securing canvassers and training them, should be paid for by the Gen. Conf. the same as State Agents in the South. The Chairman stated that it was his understanding that that was the thing to be done."--GCC Minutes, Oct. 14, 1900.

VARYING PROPOSALS FOR SUPPORTING CHURCH SCHOOL TEACHERS SUGGESTED AT THE FIRST EDUCATION CONFERENCE FOR CHURCH SCHOOL TEACHERS: "N. W. Kauble: While it is clear that the school should be self-supporting, yet we do not mean to convey the idea that the teachers should look to the income of the school for their

pay. We believe that the teachers should be conference laborers, and that their accounts should be audited as those of any other conference laborer [i.e., from tithe funds].

"S. H. Lane: In our conferences there are from three to thirty Bible workers, and I have thought that every church-school teacher ought to become a Bible worker. After they have taught school six or eight months of the year, as circumstances demand, then between school sessions let them go out into our cities as Bible workers, and let the conferences pay them. That will give each one of our churches a free school, and that free school will keep our churches at work.

"H. A. Washburn: The Levites were the teachers in Israel, and the reference to 'the Levite that is within thy gates' especially indicates those whose work was such as the church-school teachers are now doing. . . . The payment of a second tithe [by every church member] would provide a fund in every church from which the deficit above the tuition in the church school could be met, the poor relieved in their church and neighborhood, and liberal contributions to a conference fund whereby poor churches elsewhere could be assisted to establish schools. . . . With the plan then of charging a tuition, varying according to the grade of work done by the student, and paid as the ability of the parents of the pupil may permit, with the balance taken from a general fund supplied by the payment of a second tithe, I believe our church schools will have proper financial support.

"E. A. Sutherland: Now in regard to the tithe. I have read of some individuals taking their first tithe to sustain the church school. This is not right. The tithe should go into the treasury, where God has said it should go.

"Resolutions Passed by the Conference: Whereas, In ancient Israel the Lord called upon the people to assist the Levites and the poor by the second tithe and various offering; therefore,

"Resolved, That the teachers encourage the people among whom they labor, to provide by this means for the support of educational and benevolent work."--  
Proceedings of Church School Teachers' Conference at Battle Creek, Michigan, June 20 to July 11, 1900, pp. 198, 201-03, 226.

ELLEN WHITE OPTIONS FOR TITHE SURPLUS: "Just as soon as the workers in California stop doing aggressive work, and hover over a few churches, treading on one another's heels, their light will go out. If you wish to retain the tithe in California, not using it in foreign fields, you must do aggressive work at home. You are not to be merely consumers, but producers. You should not merely absorb. You should sustain the work in every part of the world."--  
Ellen White, "In the Regions Beyond," April 4, 1901, GCB, p. 86.

SUPPORT OF A MEDICAL MISSIONARY IN AUSTRALIA FROM TITHE FUNDS IN 1890s:  
[A. G. Daniells was asked] "Do any of the medical workers receive any support from the tithe [in Australia]? A. G. Daniells: Yes, when they need it. I will tell you how. When we first started out, the first man that came to us was Brother A. W. Semmens, a nurse who graduated here in this [Battle Creek] Sanitarium. And when he came out there, I did not know what to do to get him started in the medical work.



"Some of our brethren had a little more light, and they said, 'Let us make him a preacher and a medical worker combined; let us have him work in the churches and tell the brethren this gospel of health, and let us help support him from the tithes of the conference. So we gave Brother Semmens some money from the tithes, and we said, 'He shall have his living now, and we want him to teach the principles of health and temperance, and of the Gospel in all its branches, doing what he can to educate the people in all these things, taking pay, as far as he thinks best, where he helps the people, and then we will support him from the tithes. And so he went right along, as all our conference laborers, making a report of his receipts, and then the conference paid him what they ought to pay him to make a fair living.'"--GC Session Recording Secretary Minutes, April 5, 1901, pp. 55-7.

GC COMMITTEE DISCUSSES SUPPORT OF EDUCATIONAL WORK: "Prof. Griggs [Secretary of GC Education Department] addressed himself chiefly to two questions, which he regarded as fundamental for the consideration of the Gen. Conf. First, the financial support of our schools. Second, text books for use in the same.

"Concerning the first question, he believed that Christian education should be made possible for the children of the poorest parents. Further, that the present plan of supporting teachers subjected them to difficulties arising from local conditions. This should be obviated by providing support either from the tithe, or from general donations, as might be deemed advisable. . . .

"Eld. [W. C.] White expressed the wish that we might have some Bible studies concerning the second tithe, as he believed this would reveal financial help for our schools."--GCC Minutes, Nov. 20, 1902.

ELLEN WHITE VERSUS INSTITUTIONALISM--"We have before us a great work--the closing work of giving the last warning message to a sinful world. But what have we done in the world? Look, I beg of you, at the many, many places that have never been entered. Behold the Southern field with its millions upon millions of souls. Who is interested in their salvation? Look at the large buildings that have been piled up in a few places. Witness the showing in Battle Creek and in a few other centers of our work. Consider the amount of time, the effort, the means, that have been expended in making a great showing in a few places. Look at our brethren and sisters treading over and over the same ground, while around them is a neglected world, lying in wickedness and corruption--a world as yet unwarned! To me this is an awful picture. What appalling indifference we manifest to the needs of a perishing world!"--Ellen White, Talk Before the Pacific Union Medical Missionary Council, St. Helena, California, June 19, 1902, p. 15.

ELLEN WHITE AND SHARING PRINCIPLE AS MEANS OF ADVANCING WORK IN MISSION AREAS: "The Lord does not design that His work shall be confined to any one place. He is constantly turning the wheel of His providence. We can not foresee the circumstances under which we may be placed in the future. Those who bind themselves with a single yoke or a single cord are in need of divine enlightenment. The Lord is not pleased to have His people bound by any such yokes. He wants every yoke broken, every cord severed. His work is one in all parts of our world.

"In the early days of the message, my husband and I worked on an entirely different basis. I remember when we secured a little home in Battle Creek,

Father said to me, 'Mother, we must economize in every way we can until every minister in this Conference has a house as good as ours.' We tried to work upon this plan. For years my husband always carried a little pass-book, containing a subscription-list for some minister's home. When one laborer was provided for, he would begin to work for another. This illustrates the principle of unselfishness with which God desires flourishing institutions to deal with those which are less fortunate. To draw away from this principle just as we have reached the borders of the promised land, is utterly contrary to the spirit that characterized our work in the beginning, and in the name of the Lord, I forbid it."--Ellen White Statement, Conclusion of Council Meeting Held in St. Helena, California, June 22, 1902, Mss. 146, 1902, p. 9.

DEBATE ON FINANCING EDUCATION CONTINUES AT GCC LEVEL: "Report of Committee on Education--The special committee on education rendered the following report:

"Believing that the work of Christian education is inseparable from that of the Gospel; therefore, . . .

"In view of these sentiments, that the church school teacher should be above local influences, and that church schools should be established wherever necessary; therefore,

"We recommend, That the Department of Education should give special study to the question of the support of teachers and the maintenance of church schools, and report on the subject to the next General Conference. . . .

[The question] "was then thoroughly discussed as follows:

"W. W. Prescott requested consideration of the questions of free tuition, or the payment of tuition by parents, or a modified plan, involving both the other plans.

"W. T. Knox stated that the tuition should be a general church expense, so that every child in the church could have the privilege of a free Christian education. The same principle should also apply to the churches; that every church, no matter how poor should have a chance to have a church school. This in his judgment, would necessitate the management of the church school business by the conference committee, and the payment of church school teachers out of a general fund. For this fund he recommended the adoption of the plan of the second tithing.

"E. A. Sutherland substantiated the thoughts relative to having the church school business managed by the conference committee, and the church school teachers paid from the general fund. He stated that, as things are at present, churches would hire any Seventh-day Adventist public school teacher to teach a church school, and that wrong principles were creeping in. He stated that the Bible plan was, that each one should donate approximately one-third of their income to the cause of God each year, and this was not being done by Seventh-day Adventists. . . .

"P. T. Magan also spoke on the necessity of paying the church school teachers from a central fund, managed by the conference committee. He objected to the plan of churches supporting schools simply by tuitions paid by parents,

and helpless poor persons by means of charity donations. He did not believe that God's plans of finance provided for any one being a pauper, or subject to charity.

"Elder Cottrell favored the plan of having each church look after its own church school business, simply in counsel with the conference, and managing its own finances, without having the finances handled by the conference committee.

"Professor Griggs declared in favor of the universal system of education, the payment of all church school teachers from a general fund; the duty of the church to educate and train every child in the church.

"A. T. Jones stated that the educational question was broader in its operation than is generally thought; that first of all we must teach the people of the church; that the parents must not depend upon the teacher alone. Men should be encouraged to take up this work, and the wages should be advanced.

"After further general discussion, the report was adopted."--GCC Minutes, Nov. 23, 1902.

MOVEMENT TOWARD SHARING SURPLUS TITHE WITH MISSION AREAS: "I am glad to be able to tell you that there has been a great awakening on the part of our people in the United States since we delegates returned from Europe last August. Our people have never witnessed anything like the movement that is now setting in. As you have already learned, the California Conference voted to appropriate about one-half of its \$45,000 tithes to foreign fields. This is to be a regular thing from now on to the end; at least this is the intention of the present Committee. Last week I attended the Conference session of the West Michigan Conference held at Wright. The delegates cheerfully and unanimously voted to appropriate one-half of their annual tithe to the General Conference for mission fields. Their tithe is about \$32,000 a year. They think it will be considerably more the coming year. Other Conferences are taking this matter up, and I believe that in the near future one-half of the tithe paid by our brethren in the United States will come to the Mission Board for mission fields. Our annual tithe in this country is \$500,000 a year. One-half of that, as you will see, is \$250,000. The annual appropriation of the Mission Board during the past year has been about \$100,000. This has been raised by earnest appeals to our church for contributions. The moment our churches devote fifty per cent of their tithes to mission fields, we have an annual income of \$250,000 assured us for our mission fields. This will take away the anxiety of the Board, and it will make sure and certain the support of our laborers who go abroad. As I have laid the facts before our brethren, it has stirred their hearts. I have shown them how inconsistent it is that as soon as a minister obeys the call from foreign fields for help, he is cut off from the sure, steady support of the tithe that he has while at home, and is placed upon the uncertain basis of contributions from the people. I point out that the tithe is God's, for the ministry; not in the United States alone, but for God's faithful ministers the world over. And I also argue that if there is any one in the denomination who is entitled to the tithe, it is those who are at the front in the firing line."--A. G. Daniells to A. F. Ballenger, Dec. 18, 1902. RG 11, Bk. 29, p. 343.

1903 GENERAL CONFERENCE SESSION AND SHARING OF SURPLUS TITHES: "H. W. Cottrill: . . . A Good many Conferences have more tithe than they know what to do with. They have been fifty years working a Conference, and have a small constituency to work, and a large constituency of our people has a large tithe. They can send out a good many dollars and pay a second tithe, and give perhaps several thousand dollars to foreign mission work. I think this is the idea of the originators of the resolution."

Resolution Concerning Use of Surplus Tithe: "Whereas, The one great work of this people is to carry the third angel's message in this generation to every nation, kindred, tongue, and people; and,--

"Whereas, About four-fifths of the laborers, and the means with which to support them, are now gathered in the United States, where there is only about one-twentieth of the world's population; therefore,--

"1. We recommend, That a systematic and thorough campaign be entered upon and kept up to turn the attention of conference committees, ministers, and people to the needs of the fields outside of their respective conference and outside of the United States; and that all conference resources of ministers and money be held open by the conference management to the needs and calls of the regions beyond, the same as within the bounds of local conferences.

"2. We recommend, That conferences urge their laborers to move out into needy fields, and pledge to support them there, as their own laborers, until they have raised up a sufficient constituency to give them their support. . . .

"4. We recommend, That the General, Union, and State Conferences give their internal workings and the expenses of administration careful study, to the end that all unnecessary expenses be eliminated, and the work put upon a sound basis.

"5. We recommend, That we encourage the States that are able to do so, to set aside a definite per cent of the regular tithe as an appropriation to the general work of the Mission Board.

"6. We recommend, That this forward movement in behalf of missions be placed clearly before our people, and that their responsibility to pay a full tithe into the Lord's treasury be emphasized."--1903 GC Session Minutes, Stenographic Report, April 2, 1903, pp. 35a-b; 1903 GCB, pp. 221-22.

[It should be noted that the thrust of these recommendations was somewhat delayed by the Kellogg crisis during the next year. The strong overseas mission focus would be resumed in 1904.]

Resolution Concerning Aged Laborers and Dependent Widows and Orphans: "Whereas, The tithe is the Lord's for the support of the gospel ministry; and,--

"Whereas, There is no well-defined general plan in operation for the support of aged or sick conference laborers, and the widows and orphans of deceased laborers; therefore--

"We recommend, That all conferences and mission fields recognize the tithe as the inheritance of God's ministers, and that an allowance be granted from the

tithe to properly support sick or aged laborers, also the dependent widows and orphans of those removed by death."--Ibid.

Resolution Concerning Education: "We recommend, (a) That a conference be called by the Educational Department of the General Conference Committee, to convene at some central point in the United States for the purpose of giving those directly connected with school work an opportunity to study all the phases of school work which are general in character, and to devise and inaugurate plans that will be of universal application.

"(b) That teachers' institutes be conducted, as far as practicable, in each local conference."--Ibid., p. 224.

VARIED APPROACH TO FINANCING SDA EDUCATION CONTINUES--POSITIONS TAKEN AT GC EDUCATION DEPARTMENT CONVENTION, JUNE 12-21, 1903: "L. A. Hoopes: . . . It will be conceded by all that every educational institution is a missionary enterprise, and is almost wholly dependent upon the charities of its patrons for its support. If the tuition pays the salaries of the teachers it is doing well. . . . If the salaries of the teachers were met by other means than by the tuition, so that the tuition would be free, then we could see how the schools could be maintained by the incidental expenses that would naturally come from the large number of pupils who would be in attendance."

"E. T. Russell: I believe that the great mistake we have made is the denomination multiplying institutions and piling up too much money in institutions. If I read rightly the testimony of the Spirit of God, these intermediate schools [academies] should be small and comparatively inexpensive."

"A. G. Daniells: For years we have been talking about these things, and every time we come to a school meeting we have all been at sea about the support of schools and the grading of schools. Now let us get right down to this thing. Choose a committee, if you do not have it already, of the best men you have in this Convention, to outline the work."

"Report of the Committee on Organization: . . . VI. Financial Support.

1. Colleges and Training Schools . . .
  - (b) Salary of teachers.
    - (1) Tuition from students.
    - (2) Tithe from State Conferences.
2. State Schools . . .
  - (b) Salary of teachers and running expenses.
    - (1) Tuition from parents.
    - (2) Tithe from Conference.
3. Church Schools.
  - (a) Salary of teacher and running expenses.
    - (1) Tuition from parents.
    - (2) Gifts from church members.
    - (3) Appropriations from conference church school fund.
    - (4) Second tithe."

[It will be observed that the committee appointed by this educational convention recommended that all college and academy teachers be paid from

tithe funds. It recommended that church school teachers be paid from various sources, one of which was a second tithe to be contributed by church members.]

"E. A. Sutherland: . . . There is no question concerning the call of Christian teachers. They are called to stand by the side of the minister. They are to carry the everlasting Gospel to the children, as the minister is to carry it to those who do not know the truth.

"When our work first started, there was not a class of teachers among us. When the light concerning the support of Gospel laborers was made known, the ministry comprised all of the laborers; consequently, when Seventh-day Adventists accepted the light on tithing, it meant that the entire tithe went to the support of the ministry.

"In the establishment of schools for the training of our children we have been greatly perplexed and hampered over this question of support. We have tried the plan of charging tuition. All recognize that it is not an ideal method. It makes the burden unequal. It is very heavy upon those who have children, and light upon those who have none. The education of the children is a work of the church, and should be borne by every member in proportion to his ability to support the cause.

"For years we have advocated a free Gospel, not only to our own people, but to those outside of the church. People are as earnestly calling for the free Gospel in Christian education. The popular churches do not see light in the divine plan for the support of the ministry. We have accepted this plan as far as it applies to the ministry. When we turn to the popular schools we find that they have accepted the divine plan for the support of teachers in the schools so far as letting the burden rest equally upon all. Their schools are free, and every citizen bears his part in the support of them. But when you turn to the schools of the Seventh-day Adventist church you find that they are following the same method of supporting Christian teachers that the popular churches follow in the support of their ministers. Is it not time that we awoke to our duty and paid our first tithe, and our second tithe, and gave our offerings, which, we are told, will in all amount to about one third of our income, so that God's work will not languish, and that all of His laborers may have sufficient to enable them to carry forward the work in a strong way?"

"H. W. Cottrell: . . . I believe in free education, and in a free Gospel. But a free Gospel costs us all we have. We speak of the public schools as being free. They are free, it is true, but we pay for them in taxes just the same. We must remember, however, that we can not tax our people in the same way the state taxes the people for the support of the State schools.

"Now, is it not true that our schools, as a rule, are supported largely by tuition? In a testimony a few years ago, the statement was made that the tuition in our schools was too low, and that it should be raised; and further, that if the expenses could not be met, the school should be closed. See Testimonies, Vol. VI, pages 210-211.

"The idea has been expressed that it might be well to have the second tithe appropriated for the support of our church school work. It may be well

enough to have a second tithe, though I am not sure that we have reached the time when we should take this step.

"I will close by simply repeating what I said in the beginning, that I believe in individual support first of all, then church support, and, where necessary, all come to the support of the church school."

"C. W. Flaiz: . . . I have been connected more or less with the church school work for several years, and have had this question of support to meet almost constantly. It is not a new question, therefore,

"It does not seem to me to be at all feasible under existing circumstances to attempt to support our church schools from the tithe, either first or second. We have done everything we could to raise the tithe as high as possible, and yet it is only about sufficient to carry on our work as it now exists. Before many additional laborers could be supported from it, it would need to be increased very largely. I have not sufficient light on the subject to place the matter on the basis of the second tithe.

"Beginning with the larger schools, our training schools, we find that they are supported by tuition, or if this is insufficient that appeals are made for help to the entire denomination or the district in which the school is located. The intermediate schools are supported in the same way. But when we come to the church school we find that THEY HAVE BEEN MAINTAINED BY DIFFERENT METHODS, SOME BY TUITION, SOME BY DONATIONS, OTHERS BY THE SECOND TITHE, AND AGAIN OTHERS FROM THE FIRST TITHE, AND STILL OTHERS HAVE BY A COMBINATION OF THESE VARIOUS METHODS [emphasis supplied]."

Early Use of 6T 215 to Justify Paying Church School Teachers From Tithe:

"William Covert . . . I believe the Bible teaches the general obligation resting upon all the membership with reference to the work we should do, and I am quite sure the Testimonies teach the same. I would not advise that a conference take the whole responsibility of the church school work, either in the support or the organization and management of it. It think it should be a cooperative work. The conference should help the churches, so that the churches, being properly taught in regard to the matter, will provide the means to carry on the work with the help that the conference may give them. . . . What I about to read does not have reference directly to church schools, but it is instruction regarding conferences helping in our school work. On page 215 of 'Testimonies,' Vol. VI, I read:

"Our conferences look to the schools for educated and well-trained laborers, and they should give the schools a most hearty and intelligent support. 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.' See also pages 134-35.

"I do not say this was written with reference to the church schools especially, but it contains a principle which I think may apply to the work done in all our schools. I think it would not be contrary to the word of God nor to the Testimonies if we should use some of the tithe money in the support of teachers either in the church schools or in any other grade of school. Had I time to

take up the subject of Bible finance and develop it fully, I am quite certain that I could make it very plain that every laborer that was acknowledged as such in the dispensation between the days of Moses and the coming of Christ, was supported from the same general fund. I have not time, of course, to take up that line of thought, but I am certain if we are to depend upon the Bible for evidence in regard to the use we are to make of the funds that we cannot be partial in the matter of supporting Gospel workers."

[The later modification of Covert's thinking in these areas as well as his later understanding of the meaning of the Ellen White statement that he quotes, seems significant. See Covert letter dated Oct. 18, 1904.]

"W. W. Prescott: This is not a new question just opened up to our minds for the first time. The entire subject has been talked about more or less for some time. . . . When we bring it down to the practical application, it is this: that the burden of church school work, both as to organization and financial support, should rest primarily with the church where the school is located, but that the conference committee, or persons authorized by the conference, some one representing the conference, should have a care for this work, both in the question or organization and support; and I believe that this convention would substantially agree that under all the circumstances the best thing we could recommend for practical guidance in this matter until we receive further and better light would be that the chief responsibility, both in the matter of organization and financial support, should rest with the local church, but that the conference, represented in its properly constituted authority, ought to take general oversight of the work, and be left free in providing money necessary, as they may determine, for the rendering of such financial help as may be necessary in the cases of weaker schools."--"Convention of the Department of Education of the General Conference of Seventh-day Adventists Held at College View, Nebraska, June 12-21, 1903," pp. 55, 60-1, 69-70, 115-16, 118-19, 126-28.

WRESTLING WITH THE QUESTION OF TITHE SURPLUS--FOCUSING AWAY FROM LOCALIZED NEEDS: "Some may see no need for an increased tithe in conferences that are out of debt, and enough coming in with which to settle with the laborers in the field. In the past this has been the standard before Conference officers. In fact, many, if not all, of the conferences were struggling with debt, and those out of debt were something of an exception. It is only until just recently that the thought has dawned upon us that it was both legitimate and proper that the workers in foreign fields should be sustained from a portion, at least, of the home tithe. . . .

"Should all who know the truth return to God His own in tithes and offerings, His truth would not suffer in any land. From the surplus [not] needed at home, workers could be sustained in distant fields until they should become self-supporting, and in turn help carry the work to regions beyond.

"The earnest appeals from abroad should be a call to every believer to bring all the tithes into the storehouse. . . .

"Our Conference from the tithe is supporting two laborers outside our borders-- Brother Connerly, in Porto Rico, and a teacher at South Lancaster Academy. Perhaps others might be sustained in some needy field from the funds raised



here, should all respond with their tithes."--T. E. Bowen, "Why Should There Be an Increased Tithe," New York Indicator, July 15, 1903.

ELLEN WHITE AUTHORITY CONCERNING TITHE ISSUES: "The way is open for Elder Haskell to go to Nashville, and I think that he should go. Elder Butler pleads for this strongly.

"It was an offence against God for Elder Haskell's wages to be cut down. To do this showed great lack of discernment. I am instructed that in such cases the wages should be made up from the tithe. Care should be taken to see that the men who have worn out their lives in God's cause shall not be neglected. The lack of the past should be supplied. Our colored ministers should not be given so meager a salary that they are not able to support their families. I put these on the list of those who should receive attention. And I put on the list also, the widows whose husbands have died in the service of God, leaving their wives and their children in needy circumstances. For this I have a 'Thus saith the Lord.'"--Ellen White to Brethren Daniells and Prescott, July 30, 1903, D161-03.

DEBATE AT YEARLY NEW YORK CONFERENCE SESSION ON PAYING CHURCH SCHOOL TEACHERS FROM TITHE: "The committee on medical missionary, church-school and canvassing work presented a further report as follows:--

"Whereas, God has spoken concerning the necessity of our providing for the education of our youth, and,--

"Whereas, At Minetto the church-school work has been blessed to that extent that there is a genuine interest in our school work among those not of our faith, manifested by their sending their children, therefore,--

"We Recommend, That steps be taken to provide for this church-school an additional teacher for a grade or grades, higher than usually taught in the church-schools, and that this teacher be paid from the Conference funds [i.e., tithe] as far as necessary. . . .

"The recommendation concerning the addition of a higher grade teacher at Minetto was taken up for consideration. Dr. A. R. Satterlee, T. G. Scott, H. W. Carr, Miss Bessie Jackson and Elder H. W. Cottrell spoke to the recommendation. The recommendation was amended to read 'and that this teacher be paid from the Conference offerings as far as necessary.' The word 'offerings' taking the place of the word 'funds.' With this amendment the recommendation was passed. . . .

"7. Resolved, That we continue the present arrangement in the support of a teacher at the South Lancaster Academy for the coming year [from tithe funds]."--New York Conference Proceedings, Sept. 18, 1903 in New York Indicator, Sept. 30, 1903.

NEW YORK CONFERENCE AND USE OF TITHE FUNDS: "We are paying a teacher at the South Lancaster Academy and supporting Brother and Sister Connerly in Porto Rico, one nurse and two doctors at the Buffalo Sanitarium besides carrying the help in the State, so it keeps us hustling yet something is being accomplished. . . . The Conference has adopted the policy . . . of paying everything out of the tithe fund, the Tract Society workers and all."--S. H.

Lane [President of New York Conference] to Clarence Santee and H. C. Thurston, Oct. 9, 1903. RG NA AT NY 11, Outgoing Letterbook, pp. 209-10.

S. H. LANE AND TITHE SUPPORT FOR CHURCH-SCHOOL TEACHERS: "With reference to using the tithe, I do not think the Lord ever intended the tithe for the church school work. The tithe is for the support of the gospel ministry. I think that the Bible requires not only tithes but offerings and if our people would all pay offerings as they should, all things like the school and other good works would be amply provided for. I do not think we shall ever prosper fully until we come nearer to the standard of the tithe."--S. H. Lane to Mrs. J. U. Cottrell, Nov. 20, 1903. RG NA AT NY 11, Outgoing Letterbook, p. 229.

GENERAL CONFERENCE ADMINISTRATIVE OFFICE SUPPORTED BY TITHES AND OFFERINGS IN 1903: "You refer to some arrangement for the support of the work. Why should not the Religious Liberty Department [that Daniells was planning to move to the GC office] be supported in its administration just as the educational, Sabbath-school, and Missions Departments are? Namely, from the regular income of the General Conference. The administration of the General Conference, including all its departments, is supported by the tithes and offerings received. Why should not the Religious Liberty Department draw its support from the same source? Why should not the General Conference provide the literature for this department the same as it does for the Missions Department? We pay the salary and the office rent, the traveling expenses and the stationery bills, of all departments. Of course the officers of the committees of the various departments consult with the General Conference Committee regarding their plans, expenses, etc."--A. G. Daniells to Allen Moon, Dec. 4, 1903. RG 11, Bk. 32, pp. 507-09.

## II. 1904--THE ISSUES INTENSIFY

CONTINUED DIVERSIFICATION OF TITHE USE--OBSERVATIONS OF PRESIDENT OF NORTH MICHIGAN CONFERENCE TO A. G. DANIELLS: "There is a studied effort on the part of some to turn the tithes from the regular channel and use them in ways that are not right, but I am confident that right will prevail, and the old truths that were sought out by the fathers of this denomination and clinched by the Spirit of Prophecy will prevail."--S. E. Wight to A. G. Daniells, Feb. 9, 1904. RG 11, 1904--Wight, S. E.

L. R. CONRADI HEARS OF U.S. TENDENCY TO PAY CHURCH SCHOOL TEACHERS AND CANVASSERS FROM TITHE: "A word about the cash policy: I was a little concerned about matters for letter after letter came from America telling us of the straightened financial condition of your treasury; and at the same time I received letters from others telling me of the way in which institutions were multiplying over there, and that our people could not be gotten to give to missionary objects because of the demands made upon them in the home land. . . . A few years ago we made quite a move in America to secure a second tithe from the conferences that are better situated, and I had hoped that this would become a real permanent affair. It is not my ideal that any conference can, at pleasure, withdraw from such an arrangement, when it thinks itself a little pressed for means to use in local work. This plan it seems to me ought to become an established rule among us, to help furnish a permanent income for missions. Let all the strong conferences learn to carry all their local work

with eight tenths of their tithe. I fear that if there is any departing from this principle, it denotes a backsliding in missionary interest and enthusiasm. We have now five conferences in Germany. Our work is young. We have 66 millions of people to care for, and the tithe in the whole empire is probably not more than \$28,000 a year. Yet every conference now pays a second tithe as a fixed policy. . . . Yet just compare the income of these conferences, and their small membership, and their large population with the income of your conferences over there, with their large membership, strong tithe, and small population! . . .

"P.S. Am I also rightly informed that in some States there is a growing tendency to pay church-school teachers and canvassing agents from the tithe?"--L. R. Conradi to A. G. Daniells, Feb. 12, 1904. RG 11, 1904--Conradi, L. R.

LABORERS IN BUFFALO SANITARIUM IN NEW YORK STATE PAID FROM TITHE: "Reader, are you paying an honest tithe into the cause? . . . The New York Conference needs the tithes of this State to carry on its work. We are paying the wages of the missionary in Porto Rico, and the wages of three connected with the Buffalo Sanitarium and also the wages of a teacher in the South Lancaster Academy, as well as all the laborers in the State."--S. H. Lane, "Are We Doing Our Duty?" New York Indicator, March 30, 1904.

ELLEN WHITE LOOKS TO OTHER OPTIONS THAN HELPING FINANCE SCHOOLS FROM SECOND TITHE: "I do not see the wisdom of the school depending on the second tithe to meet so much of its expenses. I fear that if the brethren rely so much upon this, difficulties will arise. You should labor patiently to develop those industries by which students may partly work their way through school. Let each family try to pay the expenses of the students that it sends to school."--Ellen White to Brethren Santee and Owen, April 27, 1904. Letter 167, 1904.

RESOLUTIONS DEALING WITH TITHE SURPLUS IN IOWA AND OHIO: "Whereas, The third angel's message has been preached in the Iowa Conference for nearly half a century, and has been attended by the blessing of God so that we have a large number of believers, a large annual tithe, and a large band of workers; and yet we find that the preaching of the word in our home field in Iowa is not attended with the reward of souls as in the early days of the message; and, believing that our laborers of today are no less faithful, devoted, and earnest than those of former times, we, there, conclude that the failure to gather fruit is not a result of a lack of honest effort, but rather to the preaching of the gospel of the kingdom in a field in which the real Macedonian cry for help does not exist at this time. Therefore, be it,--

"Resolved, (1) That we instruct our conference committee to place at the disposal of the General Conference Committee one-half of our laborers and one-half of our tithe to the filling of calls in destitute and needy fields; (2) that it be the policy of our conferences in the future to use the forces and resources of the State of Iowa as a recruiting and training ground for needy fields that are calling for help, believing that in the future when the tide of battle shall turn again to this country in the great closing conflict of the ages, many strong, experienced workers will be furnished us from other lands in response to our cry for help then offered [sic]."

"Acknowledging the prospering hand of God upon our conference work and workers in the past, and recognizing His special blessing upon our missionaries sent

last year into the heart of China, as the beckoning hand of God to move forward, we

"Recommend, 1st That one-half of our workers, together with one-half of our conference tithe be held subject to the call of the General Conference for use in aggressive work in the destitute fields in the regions beyond.

"2d, That this plan of sharing our workers and means with the more needy countries of earth be adopted as a permanent policy of the Ohio Conference till the gospel work is finished."--Resolution Passed by the Iowa Conference, June 3-12, 1904 and by Ohio Conference, Aug. 11-22, 1904. RG 11, Documents, Minutes, 1901-50.

PRESIDENT OF PACIFIC UNION INFORMS W. C. WHITE OF DISCUSSIONS WITHIN THAT UNION CONCERNING PAYING CHURCH SCHOOL TEACHERS AND CANVASSERS FROM TITHE:

"I have just returned to Oakland from attending the camp meetings in the Western Washington and Western Oregon conferences. . . . Some matters have, however, brought in somewhat of a feeling of division of opinion although I could not discern that there was any alienation of heart though they differed in judgment. . . . One question that caused quite an amount of discussion in the Oregon and Washington conferences was how the church school teachers should be supported. A good many favor paying them from the first tithe but of course we could see the danger in this step. Both conferences by action recommended to the brethren the paying of a second tithe. . . .

"In Western Washington, also, there was quite a sentiment to put the canvassers on the conference pay roll, turning their proceeds to the conference. The general canvassing agent of the Northern field advocating this plan. We tried to show him the danger of this course and I think he clearly saw the mistake. . . .

"There is one matter, Elder Daniells, that I desire to mention, that I see creeping in among the people and also among the ministry on the coast. It is a spirit to cast reflection and disregard upon the gift that the Lord has placed among us these many years. I refer to the gift of Sister White. There is a disposition among the ministry to take the position that she is now getting old and is easily influenced and that the testimonies can hardly now be followed. The matter was up in the ministers' meeting upon the camp ground but I think those who are doing the work were not present. We had a good talk along this line and I tried to point out the best I could to the brethren the danger of taking such positions. I understand that there are men on the pay roll of the conference who are throwing out insinuations among the people on this point that are undermining confidence of the people."--W. B. White to A. G. Daniells, June 8, 1904. RG 11, 1904--White, W. B.

SOUTH DAKOTA PAYS ALL ACADEMY WORKERS FROM TITHE: "I found in South Dakota, as in Iowa, so many local institutions and enterprises springing up that they felt that they could not do a great amount beyond their own borders. They have their school, and that is a kind of white elephant on their hands. They have paid all their teaching force, and, in fact, all their laborers connected with the school, out of the tithe ever since it started. They have taken the income of the school to erect buildings, so really, as a matter of fact, they have spent hundreds of dollars of tithe money in building operations. Bro. Underwood and I protested against this thing as vigorously as we knew how, and told them if

their school could not pay its own running expenses after the buildings were up, then they ought to change their whole management or else shut up the school and quit. Sometimes, Bro. Daniells, I seriously question the advisability of starting these state schools where they are located almost in the shadow of Union College. I believe if we could make our church schools more what they ought to be, and leave the state schools out and send the pupils to our larger schools it would save a large amount of money and perplexity in running these local institutions. It seems to me as though by multiplying them we are tying up our money and tying our hands so we have little left to send the truth to the regions beyond.

"Well, I did not find any special spirit in S. Dakota to do as Iowa did in reference to its tithe and laborers, and so did not press the matter. I forgot to tell you that they had 3,500 dollars surplus in their treasury three years ago. They gave 1,500 dollars to N. Dakota as its share when the conference was organized here, and this year after their audit they found their surplus all gone and they were 600 dollars behind. I suggested to them that it looked as though they needed to do some missionary work beyond their own borders. I have wished a good many times since my return to this country that we could take our conference presidents and influential laborers and bundle them all up and put them into some foreign field for a few years, and then let them return. I feel sure it would broaden the scope of their vision a good deal."--E. W. Farnsworth to A. G. Daniells, June 22, 1904. RG 11, 1904--Farnsworth, E. W.

A. G. DANIELLS' OVERSEAS FOCUS: "The fact is our work is making far greater headway at the present time outside of the United States than it is here. . . . Gradually our conferences are getting toward the point of sharing one-half of their annual tithes with the mission fields. It takes time to make such a great revolution as this; but it is working, and I believe that the day is not far away when every Conference that can consistently do so will be devoting at least fifty per cent of its yearly tithes to mission fields. The tithes of the American churches for the year 1903 were about five hundred and forty thousand dollars. If we could get one hundred and fifty thousand dollars of this amount set apart each year for mission fields, that would help us very much in developing our work where the doors are opened, and from which calls are continually coming."--A. G. Daniells to L. R. Conradi, June 24, 1904. RG 11, Bk. 34, p. 196.

DANIELLS INFORMS MRS. WHITE OF MISSION NEEDS: "The urgent calls that come to us from all those destitute fields are most heart-touching. Hundreds of doors stand wide open for us to enter. The Spirit of God is giving the people an inquiring mind and great readiness to embrace the truth. The progress of our cause during the last two or three years has been far greater in those dark, destitute, and apparently forbidding lands than in what seems to be more promising countries. We could use ten thousand dollars where we are now using one thousand to good advantage if we could only get hold of the money. I am perplexed beyond all expression to know what to do. We have increased our offerings to missions almost double what they were three years ago, and at a rate twice as great as the increase of our membership, and yet we can not begin to answer the calls that are pressed upon us every month of the year. The burden is becoming painful. We have tried hard to place it with all its weight upon the hearts of the whole denomination, and have met with some degree of success; but the demands seems to increase much faster than

we are able to meet them. Well, I am glad our work is not narrowing to a funnel point. I am glad it is not dying out. And I sincerely pray that the Lord will teach us how to arise and meet the great demands that are made upon us."--A. G. Daniells to E. G. White, June 24, 1904. RG 11, Bk. 34, p. 189.

E. W. FARNSWORTH AND FOCUS ON OVERSEAS MISSION WORK: "Somehow these local enterprises seems to consume the attention and energy of most of these conferences, and I cannot help thinking it is a plan of the evil one so to absorb the attention of our people that they will not take in the scope and importance of our work at large. I find really, Bro. Daniells, that the people are ahead of our leaders in foreign mission work. If we could find men who would take the stand that Bro. Starr took in Iowa, we would have no difficulty with the people. But it seems very difficult to have the presidents of conferences take a comprehensive view of the work. Even the presidents of the Union Conferences need to broaden their minds in reference to these things." --E. W. Farnsworth to A. G. Daniells, June 29, 1904. RG 11, 1904--Farnsworth, E. W.

DANIELLS REACTS TO INTENSIVE STUDY OF DENOMINATIONAL HISTORY AND STATISTICS: "Brother Starr, the displeasure of God is resting upon the American Conferences because we have been so self-centered, and have withheld the laborers and the means from the great, unworked fields that must have this message before the Lord can come. As nearly as I can get hold of the facts, about twenty-five years ago the Conference officers began to reverse the policy of the pioneers. . . . Our statistics show that with a very small membership these pioneers had gone around the world and were making splendid progress.

"But about twenty-five years ago the younger men who had been placed as leaders in home fields began to magnify the importance of State lines, and to center their efforts and their interests within their conference boundaries.

"Many of these younger men had never had the experience of building up something from nothing. They came into office with a good constituency, a good tithe, and with a liberal supply of facilities. Others had labored, and they had entered into their labors. They reaped that whereon they had not sown. These men took pride in keeping their little Conferences out of debt and in running their little ships to the admiration of themselves and their friends.

"But they brought a sad change. As I have said, they reversed the policy of the pioneers; and for a number of years we have been making but very little progress compared with the tremendous resources and laborers and means that God has provided.

"I believe God has been displeased with this change, and that he is calling upon us to reverse this latter policy, and go back to the program of the pioneers. For three years he has been calling most earnestly to our American brethren to put forth far greater efforts in behalf of the needy fields that are calling so loudly for help.

"I am thankful that some response has been made; but, really, Brother Starr, on the whole, we have done but little. Of late I have been giving the real facts in the case, candid study, and I feel heart sick when I see how many

laborers there are in this country, and what enormous sums of tithe are spend each year in the home Conferences, and how very small the [returns] are. The showing is terrible.

"As surely as we live, a new order of things must come. I believe Iowa has struck the key note. I hope God will give you a great big heart, and a strong nerve to carry this policy through. . . .

"When we all got back from Europe in the summer of 1902, our hearts all burned in behalf of those great, promising, but destitute, fields, and you will remember that we made very earnest calls to our Conferences to come forward and help our brethren abroad.

"When I got to the Nebraska Conference, I found that they had a good large surplus of tithe left after supplying all their bills. As Brother Nelson had been abroad with us, and has seen the destitution of those fields, I thought that he would surely encourage the Conference to make a large offering to the foreign fields.

"You can imagine my disappointment when he sent one thousand dollars from his surplus of seven thousand. I felt terribly grieved over this, and could not help expressing it to some degree in the open conference. This touched the hearts of the people, and they immediately aroused, and moved that \$2,500 be appropriated to the fields abroad. Brother Nelson did not oppose this, but I do not think he was very well pleased with it. . . .

"Brother Farnsworth and I are to visit the large camp-meetings in the Lake Union Conference, and we are resolved that, if God will help us, we will strike some heavy blows along this same line in this Conference.

They have a large membership, and have great resources, yet they are doing almost nothing in their home fields.

"That is to say, that they are making scarcely any progress; they have but a very few more members today than they had three or four years ago. Their annual tithe is nearly one hundred and fifty thousand dollars. Their ministers travel around in a small circle, wasting their time, and eating up the funds of the Lord's treasury. I tell you it is shocking! What can be done to arouse these men to sense the awful situation? . . .

"If our home conferences would awaken to their possibilities, they would place at least one hundred fresh, new men in the mission fields during the next year. I know that this is possible. I can demonstrate it as clearly as any simple problem. If this is so, what guilt must rest upon this denomination for failing to do in the closing hours of this world's history the work God commands them to perform!"--A. G. Daniells to L. F. Starr, July 7, 1904. RG 11, Bk. 34, pp. 407-12.

INTENSITY OF CRISIS WITH J. H. KELLOGG DURING TIME TITHE REFORM ISSUES WERE COMING INTO FOCUS: "Sister White has returned from Nashville, and is pretty well used up. Her trip was very hard on her. Yesterday I had a long interview with her regarding the situation in Battle Creek. I would not dare to relate all that she said about the perilous situation that has been revealed to her. She is more alarmed and stirred over the condition of things there, than I

have ever known her to be over anything. It certainly looks as though we are nearing the climax of the crisis. May the Lord give us wisdom and grace for the hour!"--A. G. Daniells to R. A. Underwood, July 13, 1904. RG 11, Bk. 34, p. 464.

A. G. DANIELLS OBSERVES THE SITUATION IN NEBRASKA: "I am very glad to read of the harmonious council recently held in Lincoln at the time of your auditing; but I am surprised to read that you audited seventy accounts. Does this mean that there are seventy persons in the employ of the Nebraska Conference?

"As a returned missionary, what do you think of the proposal being talked in different parts of the United States, of the substantial Conferences in the North placing one-half of their laborers and their annual tithe at the call of destitute fields? I believe the blessing of God will attend our Conferences that take this attitude, so that they will really accomplish more with what they have left, than they are now doing with all the workers, means, and facilities they are using.

"We are receiving excellent reports from foreign fields. The fact is, Brother Robinson, the principal increase in our denominational membership is in the mission fields outside of the United States.

"The growth in the home conferences is exceedingly small. There is something mysterious about this whole thing. I can not but believe that for some reason the prospering hand of God is not with us, because of some error in the course we are pursuing.

"When I think of the five hundred thousand dollars of tithe spent each year in the United States, and see the very small results, it stirs my soul."--A. G. Daniells to A. T. Robinson, July 15, 1904. RG 11, Bk. 34, pp. 468-69.

MISSIONARIES TRANSPORTATION EXPENSES PAID FROM TITHE FUNDS: "You ask about the matter of paying the transportation of the Iowa workers from their field to the mission fields to which they are sent. On my way to Des Moines from the Colfax camp-ground, I had a talk with brother Dorcas and Brother Parsons about this, and they suggested that, instead of the [Iowa Conference] committee making an appropriation to mission fields of one or two thousand dollars surplus tithe that the Conference had in hand, that it be held, and used in paying the transportation of the workers to their fields. I agreed with this proposal, inasmuch as it would certainly be the same as an appropriation to the Mission Board for its foreign fields. I hope you will see your way clear to meet the transportation expenses in this way."--A. G. Daniells to L. F. Starr, August 2, 1904. RG 11, Bk. 34, p. 669.

DIMENSIONS OF KELLOGG CRISIS, FEARS OF SPLIT WITHIN DENOMINATION, OCCURRING SIMULTANEOUSLY WITH TITHE REFORM PROPOSALS: [Mrs. White] "has placed in our hands a large number of testimonies written since the Berrien Springs meeting, which she says must be published in a Special Testimony at once, and sent to all the ministers and physicians throughout the denomination. We began setting type of this special last night. I suppose that it will be finished in the course of a week, and will be sent out immediately. This she thinks will bring this controversy to a head, and place us where there will be no mistake in the minds of the people as to what course should be pursued. She is in dead



earnest regarding this matter, and it now looks as though a break would soon come."--A. G. Daniells to I. H. Evans, August 3, 1904. RG 11, Bk. 34, p. 674.

A. G. DANIELLS GENERAL STATEMENT ON TITHE POLICY: "In reply to the question you raise regarding the payment of your tithe, would say that I believe you should pay this into the church of which you are a member. You understand that we have regular channels through which our means should flow, and it is better in all cases to follow this method as closely as possible. Of course we are needing money here [at GC headquarters], but the funds we are receiving in this place are offerings, which are distinct from tithe. The tithes are consecrated to the support of the ministry alone, and should never be directed to other uses. When the tithes are paid into the church treasurer, they are forwarded through the regular sources, and form the basis for carrying forward regular systematic work, both in the home field, and in lands abroad. When these funds are diverted and sent to other places, it interferes with the carrying out of the plans that have been laid for aggressive work in these fields, and causes more or less confusion. So I would advise that you pay your tithes into the church of which you are a member. And if you wish to assist the work here in Washington, you can do so by making offerings from time to time as you are able."--A. G. Daniells to C. H. Tefft, August 9, 1904. RG 11, Bk. 34, p. 697.

[The offerings Daniells referred to were those designed to pay for the relocation of GC headquarters from Battle Creek to Takoma Park, the establishment of a training school, sanitarium and eventually a building for the Review and possibly to pay GC headquarters non-tithe administrative expenses. See citations under Dec. 4, 1903, May 11, 1905 and June 27, 1906.]

A. G. DANIELLS AND IMPACT OF CLOSE LOOK AT DENOMINATIONAL STATISTICS: "The work in this country is moving along about as usual, and that is not anything worth boasting of. That is to say, we are not making the progress in our local and Union Conferences that we ought to with all the laborers, means, and facilities we have in the fields. Our men do not press the work, or if they do, they do not secure the results that come to our workers in other lands.

"We are printing in next week's REVIEW our statistical report for 1903. I am sure you will give this report close study. It is a very interesting document. Brother Rogers has bestowed a great deal of careful work upon this report. It is by all means the most thorough and complete statistical report ever issued by the denomination. From this you will be able to see the comparative growth of the cause in different countries, and you will see that the Conferences in America come far short of the progress made in countries outside of the United States."--A. G. Daniells to Edith M. Graham, August 11, 1904. RG 11, Bk. 34, p. 729.

A. G. DANIELLS' VIEW OF DENOMINATIONAL EDUCATION SYSTEM IN 1904: "The fact is our educational work in this country has been going to pieces for a number of years. Our schools have not been doing very deep, thorough work. We have not been developing preachers nor educators. Our schools are in a fearful plight."--A. G. Daniells to G. A. Irwin, August 12, 1904. RG 11, Bk. 34, p. 738.

IMPACT OF STATISTICAL ANALYSIS: "By comparing the total number of Sabbath-keepers in the North American union conferences in 1903 with the number for 1902, it will be seen that the net gain is 2,159, a gain of 3.71 per cent.

A similar comparison of the fields outside of North America, indicates a net increase in total Sabbath-keepers of 1,873, a gain of 12.28 per cent. In other words, the per cent of gain in the foreign conferences and missions is about four times that of the conferences in North America.

"To carry forward this work there is expended in the conferences in North America a total of \$550,154.08 in tithe, and in the fields outside, \$133,876.46. Thus it will be seen that in the foreign fields there is expended in tithe less than one fourth the amount expended in the conferences in North America, and yet the per cent of gain is about four times greater than in North America. . . .

"A comparison of the population will indicate a still greater disparity. In the North American conferences there are over eighty-one million persons; while in the countries outside, and in which we have conferences organized and missions established, there are about one billion four hundred million people, or about seventeen times more than the number in North America. The expenditure of tithe in North America being four times greater than in fields outside, it is clear that for each person living in North America, there is an expenditure of about seventy times more than for each person living in fields outside."--H. E. Rogers [Statistical Secretary], "Statistical Report of the Seventh-day Adventist Denomination, for 1903," Adventist Review and Sabbath Herald, August 18, 1904, p. 9.

DANIELLS AND THE PUSH TOWARD OVERSEAS MISSIONS: "We have not yet taken a consistent position in harmony with our profession. We claim to have a message for the entire world, and that the great object of our existence is to go to the uttermost parts of the earth with this truth. But we have hovered around the camp-fires at home, holding on to our resources, and multiplying our facilities, and measuring out a bare pittance of our resources for the great wide world abroad. . . .

"We can not continue to spend seventy dollars in America and gospel work, while we spend one dollar in all the rest of the wide world. That is to say, for every dollar that we devote to the cause outside of America, we spend seventy dollars in this country. And yet here is where the message has been preached for half a century; where we have nearly one hundred thousand believers, and where we have facilities of every kind.

"I am trying to place this matter in its true light before our people. I have been using our recent statistical reports to good advantage."--A. G. Daniells to Dr. H. W. Miller, Sept. 4, 1904. RG 11, Bk. 34, p. 874.

INDIANA CONTINUES TREND TYING TITHE REFORM TO MISSION ADVANCE: "The Conference voted to place one-half its laborers and tithe at the disposal of the General Conference to be used in the regions beyond. This was truly a great missionary movement, which will help to carry the message to all the world in this generation. We believe that this will inspire greater faithfulness and encourage our brethren to bring all the tithe into the storehouse, and thus increase the laborers both in our own conference and foreign lands. Unless our tithe is greatly increased, the number of laborers in our home field will be quite materially reduced."--W. J. Stone, Indiana Reporter, Sept. 14, 1904.

NEW YORK CONFERENCE CONTINUES PAYING SANITARIUM SALARIES FROM TITHE: "13. We Recommend, That the sum of \$10 per week be allowed in salaries to the

doctors of the Buffalo and Gordenhurst Sanitariums for the coming year. . . . F. H. DeVinney moved that recommendation 13 be amended to read that the Buffalo institution receive \$50 a month in salaries and the Gordenhurst \$40 per month in salaries from the Conference funds. The amendment carried by vote. After which recommendation 13 as amended was voted upon and passed." New York Conference Proceedings, Sept. 18, 1904. New York Indicator, Oct. 5, 1904.

WILLIAM COVERT DIRECTLY BROACHES QUESTION OF PAYING CHURCH SCHOOL TEACHERS FROM TITHE TO MRS. WHITE: [Covert was president of the Wisconsin Conference and head of the Board of Trustees of Emmanuel Missionary College.] "I have a question that I wish you would propose to your mother. It relates to the thought published in Volume 6, in regard to certain teachers being paid from the tithe. I think the matter is considered on pages 135 and 215. I do not feel that I am at any loss about understanding the matter. I think I know about how this question came to be considered, and what class of teachers are indicated in the statements made. I remember quite well that Eld. O. A. Johnson, who was for a long while Bible teacher in College View, felt that he should receive pay from the tithe for the work that he was doing in that institution. I have been informed that he wrote your mother upon this subject several years ago, and that in the answer sent him it contained in substance the same matter contained in Volume 6 upon this subject.

"If I have the proper understanding of this matter, then, the teachers that should be paid from the tithe according to these testimonies, are those teachers in our schools who are there for the purpose of training our students for evangelistic work. [O. A. Johnson taught Bible at Union College beginning in 1898.] I wish to know if I have the proper understanding of the subject. Some in Wisconsin have been led to think that church school teachers are indicated, and that they should be paid from the tithe. In fact, a few of our churches are threatening to do this, and I think that some have already invested tithe in this way. I feel troubled over the matter; not that I am confused in my own understanding, but I see that some of our own people are blinded, and I wish that if the Lord has anything further upon this subject for our people, that we could have it soon. I have had a great burden for our young people, and have devoted a large amount of effort to have schools established. But now we are confronted with this matter as indicated in this letter, and I feel that we must do something to correct the wrong impression that is in the minds of some in regard to this matter.

"I will be very glad to receive word from your mother upon this subject, and if she has anything on that line, please to write soon."--William Covert to W. C. White, Oct. 18, 1904. William Covert, 1904-05, White Estate.

W. C. WHITE UNDERSTANDING OF 6T 135 AND 215: "We have not been able as yet to gather together what mother has written regarding our duty to preserve the tithe for the support of ministers and missionaries [It would thus appear that Mss. 82, 1904, must have been prepared after W. C. White wrote this letter.]. . . . My understanding of the meaning of what mother has written about the support of Bible teachers from the tithe is identical with yours. 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.

"While we were in Tennessee [during the summer of 1904], I had several interesting interviews with Brethren Sutherland and Magan, and in one of these interviews, we came to an agreement that we would work unitedly, first, to encourage our people to pay a second tithe; and, second, to encourage our people everywhere to hold the first tithe sacred for the support of ministers and missionaries.

"I was desirous that before we separated, we should put these propositions in writing, but it did not seem convenient to do so. I think, however, that Brethren Sutherland and Magan will be more careful hereafter not to present their views regarding school support in such a way as to lead their students to think, as many I have met seem to think, that the schools have a right to lay hold upon the tithe, which heretofore our people have always held sacred to the work of the gospel ministry."--W. C. White to William Covert, Dec. 4, 1904. WCW Bk. 24, pp. 526-27, White Estate.

POLICIES CONCERNING ORGANIZATION OF THE CANVASSING WORK IN STATE OF FLUX: "My experience has been such that it is difficult for me to become enthusiastic over the new program, namely, to abolish all the [tract] societies, place the entire subscription book business in the hands of the publishing house, and use the State Conference to pay the salaries and expenses of the State Agent, and leave the tract society with no source of profit. I have remonstrated with the publishers against this policy. . . .

"When this proposal to change the policy was first submitted to us, we opposed it. But when we saw that certain leading men in the publishing houses were anxious to adopt it, we decided to withdraw our opposition, and to let them take their course, and see what they could develop. We confess straight that we had not accomplished what we had hoped along the old lines, and we do not wish to stand in the way of any one else bringing the book business up if they can do it by some other plan. So here I stand. I can not see light in all features of this new policy. But I do not intend to oppose it in any way, and I will give those who are endeavoring to inaugurate it all the help I can consistently."--A. G. Daniells to Miss Jessie V. Bosworth, Nov. 20, 1904. RG 11, Bk. 35, pp. 434-35.

A. G. DANIELLS WIDELY DISTRIBUTES HIS TRACT CALLING FOR TITHE REFORM:

"I am sending you a copy of my little tract to show you what a grand work our brethren and sisters outside of the United States are doing. I will call your attention to some figures on page 31. These show the growth of the cause in foreign fields during the last twenty years. They also show how nearly the tithes and the offerings to missions from our brethren in foreign lands came up to the tithes and offerings of our American brethren. I can tell you, Brother Starr, that this is a revelation. The real bottom, inward fact that it reveals is that our brethren in the North American churches are not doing what they should, either in the payment of tithe or in their gifts to missions. . . . Brother Starr, a trumpet blast must be sounded by the watchmen in America, to arouse our people to greater loyalty to this glorious cause. It must be done. I do not believe that more than a half a tithe is being paid, and I am sure that the offerings to missions can be doubled, if not quadrupled, without bringing distress upon our people. And if just this, and nothing more, were done, we would be lifted above all perplexity and distress in our missionary operations, and scores, if not hundreds of earnest, devoted, noble workers would go abroad to the lands beckoning us to help them.

"I want to ask you to join me in an earnest effort to change the situation in this country. I feel that I must open personal correspondence with every Conference President, and lay these facts clearly before him, so that he will know just what the situation is. I know positively that these men do not know the exact situation. I did not know it myself until I gave the facts extended study. I do not believe any man in the denomination has given them the study I have of late, and therefore I do not believe there are any who fully appreciate the conditions that exist in both the home and the foreign fields."--A. G. Daniells to L. F. Starr, Dec. 2, 1904. RG 11, Bk. 35, pp. 540-41.

DANIELLS CONTINUES TITHE REFORM CRUSADE: "Brother Underwood, I have a definite suggestion to make, which I believe will be a help to our foreign brethren [in the United States]; and that is that you write a series of stirring articles on the tithing system. . . . I wish that a most earnest, stirring effective campaign could be opened in the denomination in behalf of tithing. I am satisfied that our people are not paying more than half a tithe. Very few ministers will deny this. If it be true, how can we expect the outpouring of the latter rain upon the church? . . . I feel intensely over this. I have been giving the matter extended study . . . and my heart burns with the facts that I know exist. If you will give the statistical report for 1903 careful study, you will see that our North American churches are far behind our foreign churches in tithe paying. . . .

"I wish you would give these matters study, and join me in a hot crusade in behalf of greater loyalty in tithe paying, and larger giving to missions. This must be done. The resources are in the hands of God's people, and he can never pour out his blessing upon them as they need it, until they surrender to him his own. . . .

"We have not been under such a heavy strain for means since I took office in this country, as we are at the present time. This is not because the contributions have fallen off; but because the demands come rolling in upon us in such numbers that we are continually pressed to push out into deeper water than we are able to wade in. We shall have to call a halt, and stand firmly for less expenditure, unless our Conferences in this country send us more help. As I watch our state and Union Conference papers, I am impressed that our ministers and Conference officers are not making the effort in behalf of missions that they should."--A. G. Daniells to R. A. Underwood, Dec. 4, 1904. RG 11, Bk. 35, pp. 568-70, 572.

UNDERWOOD AGREES THAT A REFORMATION IS NEEDED REGARDING THE TITHE QUESTION: "I note what you say about my writing some articles on the tithing obligation. This is a burning question. Many of our dear brethren and sisters will surely be lost unless there is a reformation on this subject."--R. A. Underwood to A. G. Daniells, Dec. 14, 1904. RG 11, 1904--Underwood, R. A.

DANIELLS SEES TITHE REFORM AS SOLUTION TO THE MISSION PROBLEM: "Our empty treasury cries to God against us for the sin of robbing him of his revenue reserved by him for the support of his gospel work. A little study of the tithes received by the church and conference treasurers from the church-members, will show plainly that there is a sad unfaithfulness on the part of some of God's stewards in the disposal of the tithes. . . . Surely there must be a reformation on this point. We can not possibly look for the showers

of the latter rain to fall upon us while withholding from the Lord's treasury that which is his, and which is so sorely needed to hasten his work forward."-- A. G. Daniells, "The Solution of a Grave Problem," Advent Review, Dec. 15, 1904, p. 7.

UNDERWOOD URGES SABBATH SCHOOL LESSONS ON TITHING: "It is a fact that but little has been said in print along the argument for the tithing obligations in the last eight or ten years; and in this time our membership has doubled. My experience among some churches of late convinces me that many do not know the reasons for paying the tithe, and its sacred obligations. . . .

"Why would it not be a most exploit [sic] plan to have one quarter given up to the study of the tithing questions in our Sabbath-school lessons?"--R. A. Underwood to A. G. Daniells, Dec. 23, 1904. RG 11, 1904--Underwood, R. A.

[This proposal was accepted and the lessons for the third quarter of 1905 centered on the tithing question.]

COVERT PUBLISHES HIGHLY SIGNIFICANT CALL TO REFORM IN THE WAY TITHE FUNDS ARE EXPENDED: "When Abraham met Melchisedec, priest of the most high God, 'he gave him tithes of all.' Gen. 14:20. The Aaronic priesthood, with its theocracy and its Levitical services diverting a large share of the tithe from the direct evangelistic work, had not then been inaugurated; therefore Melchisedec, the priest, received it all. . . .

"The missionary spirit under the Aaronic priesthood was generally allowed to run very low. During that period the priests and Levites gave much attention to building up their 'state and nation,' but usually excluded the Gentiles from their religious services. About a tenth part of their tithe was expended in their evangelistic work, but the other part of mankind was for the most part excluded from a share in that. Following what they evidently supposed was proper, they appropriated almost the entire tithe of the nation upon themselves. Is there not danger of Seventh-day Adventists in some measure doing the same thing now? We must guard against this by going right out among the people with the message for this time. . . . Our Priest and Captain commands, saying, 'Go ye into all the world, and preach the gospel to every creature.' His priesthood, work, and method is 'after the order of Melchisedec, and not . . . after the order of Aaron.' . . .

"Since it is clear that the whole tithe of God's people should be brought into the Lord's storehouse, or treasury, it follows that no individual or church has any right to appropriate the tithe for any purpose. It must pass through the regular channels which the Lord has prescribed for it. If churches or individuals are using their tithes in paying church expenses or in paying the salary of teachers, they are out of harmony with the Lord's plan, and should correct their course without delay."--William Covert, "Tithes Under Two Priesthoods," Advent Review, Dec. 29, 1904, p. 10.

[The correspondence between Covert and W. C. White concerning the interpretation of 6T 135 and 215 makes the last sentence especially relevant.]

III. ELLEN WHITE MSS. 82, 1904, ADDRESSES THE ISSUES

[It would appear that the Ellen White Mss. 82, 1904, was prepared sometime between Dec. 1904 and the date of its earliest known circulation during May, 1905, at the General Conference Session. Those portions that seem to directly respond to issues the church was facing during that period are here reproduced.]

TITHE NOT TO BE USED FOR LOCAL CHURCH EXPENSES: "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. . . . Those who have charge of our church buildings are to be supplied with the means that is necessary to keep these buildings in good repair. But this money is not to come from the tithe."

TITHE AND THE MINISTRY: "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. But there are ministers who have been robbed of their wages. God's provision for them has not been respected. . . .

"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. . . . 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. . . . 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. . . . Many ministers are lying in their graves, brought there by sorrow and disappointment, and by the hardship brought upon them because they did not receive sufficient for their labors. . . .

"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. . . .

"God has not changed; the tithe is to be used for the support of the ministry."

OPTIONS FOR SURPLUS TITHE: "There should today be in the field one hundred well qualified laborers where now there is but one. . . . There is a lack of ministers because ministers have not been encouraged. . . . There would today be many more ministers in the field, but they are not encouraged to labor. . . . If our churches will take their stand upon the Lord's word, and be faithful in paying their tithe into His treasury, His 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. . . . The opening of new fields requires more ministerial efficiency than we now have, and there must be means in the treasury."

TITHE WAS BEING DIVERTED: "A very plain, definite message has been given to me to give to 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 is to be applied. Those who make this use of the tithe are departing from the Lord's arrangement. God will judge for these things. . . .

"God cannot look upon the present condition of things with approval, but with condemnation. His treasury is deprived of the means that should be used for the support of the gospel ministry in fields nigh and afar off. . . .

"The use of the tithe must be looked upon as a sacred matter by our people. We must guard strictly against all that is contrary to the message now given. . . .

"The impression is becoming quite common that the sacred disposition of the tithe no longer exists. Many have lost their sense of the Lord's requirements. . . .

"There should be an abundant supply in the Lord's treasury, and there would be if selfish hearts and hands had not made use of the tithe to support other lines of work.

"God's reserved resources are to be used in no such haphazard way. The tithe is the Lord's and those who meddle with it will be punished with the loss of their heavenly treasure, unless they repent. Let the work no longer be hedged up because the tithe has been diverted into various channels other than the one to which the Lord has said it should go. Provision is to be made for these other lines of work. They are to be sustained; but not from the tithe."

SPECIFIC AREAS OF DIVERSION [Church expense and church building items already given]: "One reasons that the tithe may be appropriated to school purposes. Still others would reason that canvassers and colporters should be supported from the tithe."

TITHE SHOULD BE USED IN FOREIGN MISSION WORK: "His treasury is deprived of the means that should be used for the support of the gospel ministry in fields nigh and afar off. . . .

"Some ministers who have been sent to foreign lands, to enter fields never worked before, have been given the instruction, 'You must sustain yourselves. We have not the means with which to support you.' This ought not to be, and it would not be if the tithe, with gifts and offerings, was brought into the treasury. . . .

"The opening of new fields requires more ministerial efficiency than we now have, and there must be means in the treasury."

MEMBERSHIP NEEDS INSTRUCTION ON TITHE PAYING: "For a long time the Lord has been robbed, because there are those who do not realize that the tithe is God's reserved portion. . . .

"Read carefully the third chapter of Malachi, and see what God says about the tithe. If our churches will take their stand upon the Lord's word, and be faithful in paying their tithe into His treasury, His laborers will be encouraged to take up ministerial work."



#### IV. 1905--YEAR OF REFORM

ELLEN WHITE AND NEED FOR INCREASED WORKERS: "There should be one hundred workers where now there is but one."--Ellen White to Elders Prescott and Colcord, Jan. 16, 1905. EGW Special Testimonies, 1905 Volume, p. 43.

DANIELLS AND RATIONALE FOR RECEIVING PAYMENT FROM TITHE: "Professor Prescott is not drawing a cent of salary from the tithe. As editor of the REVIEW AND HERALD, he is paid by the Review and Herald Association from its earnings. . . . But even if Professor Prescott were supported from the tithe, I see no reason why any one should be in trouble about it. He is a clean, conscientious, hard-working minister of the gospel, and is entitled to support as much as any one I know of in the denomination."--A. G. Daniells to C. A. Frederick, Jan. 22, 1905.

GC TITHE REFORM INITIATIVES IN 1905: "The General Conference is just now taking up the question of starting a strong campaign all over the United States in behalf of an honest tithe. I have worked this matter out from many standpoints, and I am thoroughly prepared to demonstrate that our brethren and sisters in the United States are not paying more than half a tithe, and I question whether they are paying more than a third or a quarter of the tithe that is actually due the Lord's treasury.

"We have decided to devote one quarter of our Sabbath-school studies to the subject of tithe. The studies can not begin before the first of July. I am sorry we can not begin the first of April. While the Sabbath-school lessons are setting before our people the claims of God regarding the tithe, we shall have stirring articles in the REVIEW, and the Union and local conference papers throughout the United States dealing with this subject. We shall also urge conference officers and ministers to study this subject up, and preach on it wherever they go among the churches. We hope to get out a series of small leaflets dealing with the tithing question from every standpoint, and answer questions raised by persons who sometimes are perplexed to know just what constitutes a full tithe. I believe that if all our Conference Committees and ministers will take hold of this work, we shall be able to double the tithe of our American Sabbath-keepers. If this is done, it will place five hundred thousand dollars in the Mission Board Treasury to assist in carrying on the work in our Mission fields."--A. G. Daniells to S. G. Huntington, Jan. 22, 1905. RG 11, Bk. 35, pp. 938-39.

DANIELLS' OBSERVATIONS AND REACTIONS IN IOWA CONCERNING TITHE: "That Conference has a membership of 3800; it is one of the richest Conferences, if not the very richest, of any in the denomination. It is also a strong Conference, from an intellectual standpoint. It has hundreds of fairly well educated, hard-headed men and women. It is a much stronger Conference in membership and in resources than either the Australasian or the British Union Conferences. The tithe has run down so that it amounts to only \$6 per member annually. I do not believe this is more than one-fourth of a full tithe of the membership of that State. Instead of receiving \$25,000, the Conference should receive \$100,000. I was surprised to see the wealth represented by our people. I talked with more than one church member who is worth from \$40,000 to \$60,000. I need not tell you that I struck some of the heaviest blows I knew how on the tithing question. In the Parkersburg church, we had one of the stiffest pulls I have had for many a day with a church. There were

men present who were worth \$60,000, who were not paying more than ten or fifteen dollars tithe a year. Many questions were asked, and a very deep interest was manifested. The Lord sent His spirit into the meeting, and convicted hearts of sin. One brother took me home with him after the meeting closed, and wanted me to show him where tithing was brought over into the New Testament as a gospel requirement. After spending an hour with him, he became fully convinced, and told Brother Starr before we left the place, that he had been robbing God, and that hereafter he would pay a full tithe. This man, it was estimated, was worth at least \$50,000. He had something like 500 acres of land, valued at from \$70 to \$100 an acre. He had a beautiful home in Parkersburg, furnished with every modern convenience. There are four or five men of this character in that church. They were present at all our meetings. I did not go behind the bush to set before them their duties, their dangers, and their sure damnation if they continued in the course they were pursuing. Instead of driving these men away, they warmed up to me, and I believe that if I could have remained a week or two with them, every one would have come out strong in support of our work.

"The fact is, Eugene, our ministry in the Iowa Conference is so weak that it is unable to swing that great body of people. . . . This trip was very helpful to me. It brought me to a decision with reference to a plan I had been thinking of for some time, with reference to working up the tithes throughout the United States."--A. G. Daniells to E. W. Farnsworth, Feb. 5, 1905. RG 11, Bk. 36, p. 125.

DANIELLS, TITHE REFORM AND 1905 GC SESSION: "I mean to give this whole [tithe] situation a ringing note at the next General Conference. I intend to throw a bomb-shell into the camp. Whether this will wreck me or the situation at which I shall aim it, is more than I can say, but the time has come for some one to step out and state conditions as they are."--A. G. Daniells to Edith M. Graham, Feb. 6, 1905. RG 11, Bk. 36, p. 133.

INSTITUTIONALISM OR WORLD-WIDE EVANGELISM: "I do not know that I have ever been nearer the line of utter discouragement with reference to prosecuting our foreign work than I have been of late. There is such a mad scramble in this country for money to build institutions, and carry on local enterprises, and our local Conferences are so free to spend large sums in their regular work, with but little returns, that we can scarcely get the money required to support the slim staff of workers we have in foreign lands with their teeming millions. . . .

"The time has come for this whole question to go to the ministers and people of this country. We can not hold out any longer on this tack. Our brethren must say whether we shall do a work of world-wide evangelization, or whether we shall limit our operations, narrow our circle, and give our energies and means more fully to home affairs. If that is the thing to do, we all ought to understand it, and relieve those who have different views from the unbearable strain they are under in their efforts to maintain a different policy. While we were fresh and vigorous, we were hopeful, and we kept looking forward to the day when every minister, every Conference Committee, and every church officer in the United States would see the meaning of this policy, and lift hard in maintaining it. But in some respects we are disappointed.

"We have never maintained for a moment the idea of neglecting our work at home; but we have thought that there ought to be a more reasonable and equitable division of our resources with the world's perishing millions. Our brethren may decide on a narrower policy, but I do not think they can ever do so and justify their decision by the facts which they face. It will not be in harmony with what we profess, not with the situation that exists in this country and in foreign lands. It is impossible to produce facts that will justify a narrower policy than we are at present maintaining. If we limit our [foreign mission] operations, we shall do so against all reason; but we shall have to take that course unless there is a decided change in the efforts put forth generally to provide the means for maintaining a policy as broad and progressive as we have already established."--A. G. Daniells to E. T. Russell, Feb. 8, 1905. RG 11, Bk. 36, pp. 113-15.

ELLEN WHITE CONTINUES TO CALL FOR TITHE REFORM: "The Lord has been greatly dishonored by the failure of the church to impart of their means for the advancement of the work which he desires to see going forward with power. I entreat my brethren and sisters throughout the world to awaken to the responsibility that rests upon them to pay a faithful tithe. . . . The subject of tithes and offerings has not been dwelt upon as it should have been."--E. G. White, "Tithes and Offerings," Southern Watchman, Feb. 14, 1905.

DANIELLS CONTINUES TO BEMOAN THE SCHOOL SITUATION: "I am positively alarmed regarding the conditions of our intermediate schools. I refer to the schools being established in local conferences for our youth from fourteen to twenty years of age. They are also called industrial schools. These schools are springing up all over the country. Conference after Conference is plunging in debt at the rate of from \$5,000 to \$15,000, to get these schools started. And when the promoters are ready to open them, it is utterly impossible to provide suitable teachers, and an efficient management. I look upon the intermediate school as the most difficult problem in our educational work."--A. G. Daniells to W. C. White, Feb. 15, 1905. RG 11, Bk. 36, p. 234.

DANIELLS EVALUATES ADMINISTRATIVE HANDLING OF TITHE: "Fourteen years in a mission field, where we had nothing to start with, and were continually pressed for the barest necessities to enlarge our work as the providence of God opened the way, has given me a feeling of sympathy for the mission fields that makes it impossible for me to pass their needs over, and feel at rest in using money freely in those fields where a large income has been established.

"From my standpoint many of our Conference Presidents are as truly selfish regarding Conference funds as thousands of people are with their own personal affairs. I feel sure that if nine-tenths of our Conference officers were stationed in South America, South Africa, China, or India, for about five years, they would look upon the use of conference funds in an altogether different light from what they do at the present time.

"Many of these Conference presidents have never struggled for money. They have begun preaching in a Conference that had a good constituency worked up by pioneers before they were born. They have had a fair living from the day they began work, and have finally been placed in positions of responsibility, where they have the control of funds in the Conference without ever having

had an experience that has taught them just how those funds ought to be used.

"Some of them think that they are splendid managers if they can operate their Conference affairs, and have a pretty good surplus on hand all the time for a rainy day. Others are content to live from hand to mouth, never increasing the tithe a dollar, and never passing anything on to needy fields outside of their own boundaries.

"To me, this whole policy is abhorrent. . . . I do not think many of our Conference Presidents show any great financial ability the way they are managing affairs. If they would hand over one-half or two-thirds of the tithe that had been worked up before they took office, and then increase their tithe by establishing new churches, and securing a more general payment of the tithe, I could give them some credit for knowing how to carry on a progressive policy."--A. G. Daniells to N. P. Nelson, Feb. 17, 1905. RG 11, Bk. 36, pp. 243-44.

DANIELLS INFORMS W. C. WHITE OF RETRENCHMENT IN FOREIGN MISSION WORK: "Some months ago [Fred Thornton] wrote to Brother Spicer, stating his burden to go to Africa. His letter deeply impressed us, but we had to tell him that we could not send him. We are running so short on funds that we are obliged to decline any applications for foreign fields.

"By the way, I ought to have written you before this regarding our Mission Board affairs. Our expenses for 1904 exceeded the current receipts of the year, some twelve thousand dollars. We have had to take this amount out of the last annual offering, which is really designed [sic] for 1905. This cuts down our receipts for 1905 that amount. Now that we are able to state exactly our 1904 receipts, we find that the estimates made at College View for 1905 exceed the receipts for 1904 about \$22,000; and taking out \$12,000 to square up accounts for 1904, will leave a deficit of at least \$34,000 for 1905.

"This makes it absolutely necessary for us to do one of two things, or, possibly two or two things. First, we must make a most earnest effort to increase our receipts; but we have been putting forth our best efforts during the last two years, and I do not know what we can do that we have not done. At any rate, the officers have done all they could, and unless our ministers and local Conference officers and our other brethren of influence take hold with us, and do more in behalf of missions, we shall certainly have to retrench. We can not continue under this heavy strain. We shall have to give our brethren in the field notice that they must cut down their expenses, and we shall have to positively and steadily refuse to send out another missionary no matter what the opportunities for doing service may be. We can not send these people abroad with no more assurance than we have that we shall be able to support them."--A. G. Daniells to W. C. White, Feb. 19, 1905. RG 11, Bk. 36, pp. 251-52.

DANIELLS' PLAN TO "SHOCK" AND "AROUSE" DELEGATES TO 1905 GC SESSION: [Re the work in Iowa] "They do not need a dollar more for local work than they are now receiving. We ought to increase the tithe at least \$50,000, and have every dollar of it for foreign missions. The Iowa Conference is perfectly willing to have every dollar of increase passed on to the General Conference,

to be used in the mission fields. The resources of that state are enormous, and yet they are not being tapped at all as they should be.

"And what is true of Iowa is true to a greater or less degree, of all the Conferences lying west of the Ohio River. And it is a fact that all those rich Conferences in the Lake Union and Central Union, possess great resources for advancing this cause; but they are not pouring them out as they should. May the Lord help us to get hold of what he designs his cause should have. I am greatly hoping that our coming General Conference will be the means of mightily shocking the delegates and arousing the states to greater sacrifices and efforts."--A. G. Daniells to L. R. Conradi, RG 11, Bk. 36, p. 384.

FOCUS UPON LOCAL CONFERENCE AS THE TITHE "STOREHOUSE": "There is one thing we do not encourage, and that is that our brethren should send their tithes away from the churches to which they belong. The General Conference officers are very particular about this. We advise everybody to pay their tithes to the churches where their membership is enrolled. When we receive tithes from any of our brethren, we report this to the local Conference in which they live, and give them credit for it."--A. G. Daniells to J. O. Beard, March 7, 1905. RG 11, Bk. 36, p. 387.

TITHE REFORM SEEN AS SOLUTION TO 1905 FOREIGN MISSION PROBLEM: "I believe there is a plan for us to adopt by which our means for the support and enlargement of all our missionary enterprises can be very greatly increased. This plan has a scriptural basis. It will therefore appeal to the conscience of our people. It will work without friction. It will draw from all, but will oppress none. It will be as sure as the rising of the sun. And it will add to our mission funds at least a quarter of a million dollars annually.

"I refer to the tithing system. I have given this subject a good deal of study the last six months, and I am as sure as I live that this is our very best resource for our missionary enterprises. The tithe is the Lord's for the support of His gospel workers. It is designed for the support of ministers, Bible workers, and missionaries in mission fields as much as in organized Conferences. This plan is not new and dazzling; but it is divine. It is simple, workable, and efficient. . . .

"A careful and conservative estimate of the wages received by a dozen or fifteen different classes of wage earners, shows that the tithes of the American Sabbath-keepers should be doubled. I have had this worked out by different persons who know the rate of wages being paid, and also the profits on farms of 80 and 160 acres, and the lowest possible estimate any one will ask for, gives an average wage on fourteen classes of work of \$9.64 a week, or an average yearly income of \$501.42. The tithe on this is \$50.14. For two persons in the family, both of whom belong to the church, this would make a tithe of \$25.07 each. If three members of the family belong to the church, this would be a tithe of \$16.71 for each. It is generally admitted that our church members do not average more than three to a family.

"The most conservative figures consistent with known facts demonstrate that the average tithe of the North American Sabbath-keepers ought to be \$16.75. If this were paid, there would be added to our tithes annually, \$456,000. This

would surely add at least a quarter of a million to our missions. This is about \$50,000 more than double all that we now receive in donations from the American churches for missions.

"Brother White, I do not believe we are working on right lines to get money for our missions. We are neglecting to lead the people to return to God his own in tithes. We are permitting them to rob Him, and because of our lack of funds for gospel work, we are having a general scramble by all for donations. But with all our efforts, our perplexities, and schemes, and expenditure of energy and money, we do not get what we need. I am sure there is a more excellent way. Let us appeal to the conscience for an honest tithe. If our people can not be moved on this, we can not expect very much conscience on the point of giving. A man who habitually evades paying his honest obligations, is not a very enthusiastic giver.

"If all our Union Conference officers and the managers of all our leading lines of work, and the elders of our churches, would unite on a tithe campaign, we would soon see a large increase. The Sabbath-school lessons for next quarter are to be on tithing. We should print articles in all our general, foreign, Union, and local Conference papers on tithing. Our ministers should preach sermons on the tithing system. Small leaflets containing clean-cut arguments and answering all sorts of questions regarding tithing, should be placed in the homes of all our people. A six months' effort of this sort would bring enormous returns.

"Now, I feel that the whole situation and the undeniable facts before us, demand that we cease scrapping and wrangling over donations, and that we unitedly take hold to lead our people to return to the cause of God that which is his. I know that the majority of the Conferences in the North will gladly devote all the increase of tithe from this effort to the missions. Many are pledged to give up to one-half of all they now receive. The increase can be devoted to missions. This will be regular, and the increase will be substantial. The Southern Missionary Society can share in this, and be greatly helped. And all this will prove what the testimonies declare, namely:--

"'If one and all would accept it [tithing system], each would be made a vigilant and faithful treasurer for God; and there would be no want of means with which to carry forward the great work of sounding the last message of warning to the world. The treasury will be full if all adopt this system, and the contributors will not be left the poorer.'"--A. G. Daniells to J. E. White, March 10, 1905. RG 11, 1905--W.

CONTENTS OF PREVIOUS LETTER SENT TO MRS. WHITE: "I am enclosing to you a copy of a letter of some length I have written to Brother J. E. White. I do so with the hope that you will read it with special care, and write me your impressions of it. If you deem it worth the while, I would be glad if you could present at least a portion of it to your mother. I would like to have her know where we stand, and how earnestly we are endeavoring to do all that is in our power to aid the work in the South. I have great confidence in the help that would come to us from the tithe if this matter were properly worked among our people throughout the United States."--A. G. Daniells to W. C. White, March 13, 1905. RG 11, Bk. 36, p. 482.

DANIELLS' FOCUS ON LOCAL CONFERENCE AS TITHE "STOREHOUSE," BUT EXCEPTIONS NOTED: "We earnestly advise every church member in the world to pay his tithes to the church to which he belongs, and that donations made to laborers or mission fields be sent through the treasury of the local conference in which the donor resides. . . .

"Our reason for advising that all tithes be paid to the church to which the tithe-payer belongs, is that we believe this is gospel order. If this order is not followed, great harm may come to the cause. If the church officers to which the individuals belong do not receive the tithes, they can form no idea as to who is paying tithe, and how much is paid. If the Conference in which the individuals reside does not receive the tithes of its members, it has no sure basis of support, or financial stability. And if church members take the liberty to send tithes and donations to workers in the fields without counselling with the Conference Committees, there is no telling how much certain laborers may be receiving. . . .

"We endeavor to encourage conferences, ministers, and people to follow these plans; but we can not coerce any one. I wish all the Iowa brethren would be pleased to pay their tithes to the churches to which they belong, and send their donations to the State treasury, specifying what they want done with them. I do not think that either the General Conference or the Iowa Conference should press the thing so hard that we will make a bad matter worse. If I were in your place, I would encourage all the brethren who are sending money to your field [North Carolina], to send it through the State Conference. I would not send their names and the amount they send to you, to the Iowa Conference. At our General Conference office, we receive more or less money from individuals in local Conferences who are notional, and will not pay their money to the local Conference. We do not send their names back to the Conferences, but we do give the Conferences in which these persons reside, credit for the amount the parties send us. We do not want any one to send us their tithe, but we do not want to treat the matter in a way that will make things worse."--A. G. Daniells to T. N. Jeys, March 14, 1905. RG 11, Bk. 36, pp. 489, 491, 492.

DANIELLS SEES RETRENCHMENT IN 1905 MISSION PROGRAM: "We have resolutely set our faces to not enlarge our missionary operations any more until our foreign work receives larger support. It has cost us more than I can ever convey to you in words to make this decision. Before us was piled up on our files the most encouraging reports from mission fields, accompanied by the most earnest and consistent appeals that can be made for the enlargement of their work. Mixed with these documents are applications from devoted men and women of good attainments to go to the mission fields where the Lord is blessing our work so abundantly, and from which there come such pressing appeals for help. All of this is in perfect harmony with the nature of our message, and the end to which we have looked since this work began, namely, the proclamation of the gospel of the Kingdom in all the world for a witness unto all nations. . . .

"We have been compelled to tell our laborers in foreign fields that they must not expect us to increase our appropriations, nor our staff of workers this year. While this is a grief to them, they have all written back brave words, and have buckled on the harness for a stronger effort themselves. Some of them have volunteered to sell books, and aid in supporting

themselves, if we can keep the staff already in the field, and possibly send them just a little more help.

"There is one feature very dear to my heart that I want to pass on to you, and that is that not one of our missionaries pleads to return home. On the other hand, they beg to remain, even if they have to take lower wages and work day and night to assist in supporting themselves. I want to tell you that we have a grand lot of workers in the field, and they are actuated by a lofty, Christian spirit. They are genuine missionaries.

"I do not know that I need to say more on this point. I have written to no other person in the denomination as I have now written to you regarding our present situation. I believe you will sympathize with us, and will pray the Lord to open the way for us to revive a strong progressive policy."--A. G. Daniells to W. C. White, March 16, 1905. RG 11, Bk. 36, pp. 553-55.

ELLEN WHITE FOCUSES ON TITHE REFORM TO AVOID NEED FOR RETRENCHMENT: "My brethren and sisters, do you plead for retrenchment in the evangelical work? . . . The truth for this time must be carried to those who have never heard it. . . . Shall the people of God become careless and indifferent, and refuse to lay by of their means for the advancement of his work? . . .

"Let God's people pay a faithful tithe, and let them also, from parents to children, lay aside for the Lord the money that is so often spent for self-gratification."--Ellen White, "Retrenchment," New York Indicator, March 22, 1905. [This article appeared in a number of state papers around this time.]

"EVERY STATE MUST HAVE A SCHOOL AND A SANITARIUM[?]" : I feel almost overwhelmed with discouragement as I look about over this country and see the tendency of our conferences to spend every dollar they can raise upon their home interests. . . . I can not believe that our Conferences here should have from twenty to forty laborers, while Barotseland [sic] with its millions of people in the darkness of heathenism, without a single laborer at present, and will only have this one man during the next year or so. We could find Conferences that would be willing to pay the wages of a laborer if they had the sort to send; but they could not see their way clear to pay such heavy transportation, and the Mission Board is without funds for advance work. . . .

"I believe that this message is to be preached in all the world for a witness unto all nations. Nineteen-twentieths of humanity is outside of the United States, and yet a good deal more than nineteen-twentieths of all the money we spend, and all the laborers we have, are centered upon the work in this country. There is no consistency, no harmony whatever, between the thing we preach, and the thing we do.

"The officers of the General Conference have pulled against this tremendous current flowing inward for four years. We have felt that the attention of our people must be turned to the great fields abroad. But every state must have a school and a sanitarium, and so much must be used in operating the machinery that is set in motion, that it is all the poor people can do to meet home demands."--A. G. Daniells to H. H. Burkholder, March 27, 1905. RG 11, Bk. 36, pp. 722-24.



PROTEST FROM THE PACIFIC COAST: "Your private letter to W. C. White, giving the status of General Conference and Mission Board funds, and the great need of Foreign Missions, has aroused a big interest here on the Coast, and the Pacific Press has the pleasure of taking the initial step toward a vigorous protest of the most practical kind, against closing the doors which God is opening in foreign fields. The subject matter of your letter was referred to in Chapel exercises Sunday morning, and several spoke with warm enthusiasm toward the point of something tangible being done to relieve the situation at headquarters. A committee composed of Brethren Hall, Nordyke, and myself, was appointed to put through a plan. We drew up a letter including several paragraphs from yours to W. C. White, and on Monday morning read this letter at morning worship in the office departments. During the day we passed little cash envelopes and donation slips, enclosed in an envelope, to every employee in the office. . . . The donation amounts to \$165. . . . Propositions are now on foot to extend this effort indefinitely so that many of the delegates may go to the [General] Conference with gifts in their hands, which will express in the strongest possible terms, a protest against curtailing our Foreign Mission work, and an appeal in behalf of a redistribution of funds in such a way that Foreign Missions may receive a stronger support. . . .

"I sincerely trust that you will hear much more from this movement. I understand that W. C. White, Elder Corliss, and Sister White are taking it up. May the Lord strengthen their efforts."--E. R. Palmer to A. G. Daniells, March 28, 1905. RG 11, 1905--Palmer, E. R.

PACIFIC COAST ACTION BECOMES BASIS FOR REACTION THROUGHOUT THE UNITED STATES: [I] "am praying daily, yes, almost each hour, that the Lord will help you and your mother, and Brother Corliss to get this movement before our people in such a tangible, vigorous way that the good spirit will run through every church and institution in the United States. What a splendid showing there might be as the result.

"I have been thinking of a plan like this: Select paragraphs from Brother Daniells' letter as the basis of information. You and your mother, and Brother Corliss, each, write a warm, personal letter concerning it. Enclose a little sketch of what has been done at the Pacific Press, and how it was done, and then present a little outline of just how it should be carried out in each institution and in each Conference. Send the letter to each Conference President with suggestion that he have them placed as quickly as possible in the hands of every church elder and worker in his Conference; also send them to the Manager of every institution in the United States."--E. R. Palmer to W. C. White, March 29, 1905. RG 11, 1905--Palmer, E. R.

[This plan was followed.]

ELLEN WHITE AGAIN REACTS--FOCUSING UPON TITHE REFORM: "I have a message to bear to our people. For weeks I have not been able to sleep for more than a few hours each night. . . . Shall the number of laborers be limited to a very few, when many should be improving the present opportunity to call the attention of the people to the truth for this time? . . .

"Instruction has been given me that there is a withholding of the tithe that should be faithfully brought into the Lord's treasury, for the support of the ministers and missionaries who are opening the Scriptures to the people, and

working from house to house. . . . The ministers and evangelists who are laboring in the Lord's vineyard, must be supported. We may have a part in the work by bringing to the storehouse means for the sustenance of the Lord's chosen ones.

"In the place of complaining of the officers of the General Conference because they can not respond to the multiplied calls for men and means, let our church-members bear a living testimony to the power of the truth by denying self, and giving liberally for the advancement of the work. Let our sisters save by refusing to put expensive trimmings on their garments. Let every unnecessary expense be cut down. Let every family bring their tithes and offerings to the Lord.

"Most earnest work is now to be done in proclaiming the message of present truth. Every voice is now to harmonize; every believer is to unite in urging obedience to the law proclaimed from Sinai. Let us unite with the angels of heaven in presenting to our people in every place the necessity of paying a faithful tithe and of bringing to the Lord liberal gifts and offerings.

"Never was there a more important time in the history of our work than at present. The message in the third chapter of Malachi comes to us, holding up before us the need of honesty in our relations to the Lord and his work. My brethren, the money that you use to buy and sell and get gain will be a curse to you if you withhold from the Lord that which is his. The means entrusted to you by the Lord for the advancement of his work should be used in sending the gospel to all parts of our world.

"The curse of God will surely come upon those who rob him in tithes and offerings. . . .

"Thousands upon thousands are perishing in sin, and a lack of means is hindering the proclamation of the truth that is to be carried to all nations, and kindreds, and tongues, and peoples. There are men ready to go forth as the Lord's messengers, but because of a lack of means in the treasury they can not be sent to the places where people are begging for some one to come and teach them the truth."--Ellen White, "The Work for This Time," March 28, 1905 in Advent Review, April 20, 1905, pp. 8-9.

A. G. DANIELLS AND THE BATTLE BETWEEN INSTITUTIONALISM AND EVANGELISM: "If there is anything in cold, hard, unanswered facts and figures, this denomination is surely coming to a fearful crisis. I believe it is a scheme of the devil to put us in a position where we can not carry out the great purpose of this cause, namely, the evangelization of the world. I do not need to tell you that ever since I came to America the leading feature of my policy and program has been to develop evangelistic work. While I have said much and labored hard in behalf of the great destitute mission fields in other lands, I have not been opposed to earnest evangelistic efforts in the home land. I am in favor of working earnestly in our large cities, and in the unworked parts of the Southern field and all other unworked portions of the United States. But the effort I feel burdened to make is to go to the people with the third angel's message as we did from twenty-five to fifty years ago. I can not see the need of so many schools, sanitariums, and such large publishing facilities. The multiplicity of these institutions tends to drain the treasuries of our Conferences, and to tie up our ministers and young men and women of talent

in operating the machinery of the institutions. This is not the way this cause was extended so rapidly in the pioneer period. It is not the way it is pushed with such success today in foreign lands. I do not object to reasonable efforts to establish institutions. I know that we must have school facilities; I know, too, that we must have printing presses sufficient to turn out our literature, and we must have sanitariums here and there; but when it comes to establishing one or more of these institutions in each local Conference, I think we are overdoing the matter altogether.

"Take, for instance, the State of Michigan. We have at Battle Creek a large College in operation. Not less than 200 students I suppose are attending that school. Only sixty miles west we have Berrien Springs College, with an investment of something like \$100,000, or even more. At Cedar Lake, not more than a good sling shot from Berrien Springs, we have the Cedar Lake Academy, the West Michigan Conference intermediate school. Now it would seem as though this would answer for the little state of Michigan; but, no; it is not enough. The East Michigan Conference must have a school; and so at the present time there is being erected a ten-thousand-dollar school at Holly, called the Adelpian Academy. You could almost shoot an arrow from a single point over the four buildings. The investment in those buildings can not be less than \$250,000.

"In addition to these educational facilities in the Lake Union Conference, they have quite a large school at Bethel, Wis.; another at Sheridan, Ill.; and still another at Boggstown, Ind.; and you are quite familiar with the splendid institution at Mt. Vernon, in Ohio.

"Now the result of establishing so many schools in this small area of territory is this: It taxes our people almost to their limit to provide the funds required to build and equip these institutions. In fact the promoters are obliged to go heavily into debt. This erects a barrier against securing help for their fields. As long as the brethren and sisters know that they have heavy obligations to meet, they have little courage to raise money for other parts of the country.

"Minnesota, South Dakota, North Dakota, and Manitoba are all struggling with the same difficulties. Here in the East, the South Lancaster Academy has been battling for twenty-five years with a heavy financial burden. Now the Melrose Sanitarium has climbed the ladder of debt to the amount of \$45,187.57. . . .

"Brother Sharp, here is the outcome of all this mad plunging into debt to establish institutions: It absorbs so much of the time, energies, and means of our American people that they can not give the foreign fields what is called for. Sometimes it looks to me as though this whole move will result in the United States being left to itself to attend to its home interests, while our workers and Conferences outside of this country will have to depend upon their own resources to a large extent to develop their work. . . .

"I believe that a band of consecrated, energetic missionaries, strong in faith, can go to Great Britain, Scandinavia, Germany, Africa, South America, or Australasia, and build up a mighty cause with very little help from our North American churches. But it can not be done by making institutionalism the leading feature. Evangelism must be first. The preaching of the third angel's

message--without schools, printing houses of our own, or sanitariums,--will develop a constituency in all lands that will be of greater service than all the institutions we can erect.

"Now I do not want you to draw the conclusion that I am not in favor of institutions. My record in Australia bears witness to my position on this point; but I do believe that there is a limit to the value of institutional effort in [promoting] evangelical work; and I believe that our American Conferences are passing beyond that limit, and so weakening their position."-- A. G. Daniells to Smith Sharp, April 5, 1905. RG 11, Bk. 36, pp. 753-57.

ELLEN WHITE DISCOURAGES USE OF SECOND TITHE FOR SCHOOL PURPOSES, BUT SUGGESTS ITS POSSIBLE USE FOR EVANGELISTIC PURPOSES: "In regard to the school work, I have been instructed that the plan of charging students nothing for tuition, depending on the second tithe to support the school, will always leave the school in the condition of financial embarrassment. When I first heard of this movement I thought I would let it be worked out, but I tell you now that the light given me is that other plans will have to be made than the plan of supporting schools from the second tithe. Students should be charged a reasonable price for their tuition. There will be an abundance of places to use the second tithe in doing earnest missionary work in new places."--Ellen White to E. S. Ballenger, April 7, 1905. Letter 103, 1905.

1904 STATISTICAL REPORT STRENGTHENS DANIELLS RESOLVE: "We have just completed our statistical reports for the year, and we find in these figures some facts which must cause our brethren to seriously reflect upon the policy that is being pursued. We find that in foreign lands where the brethren are pushing out into new fields and preaching the third angel's message without creating financial obligations of any sort, the progress of the cause is much greater, all things compared, than in the North American Conferences, where we are obliged to spend so much of our time and energies upon the complications that grow out of our institutional policy. In fact, in the United States where we have spent something like \$500,000, we have added about 1300 members during the last year, while in the foreign Union Conferences, where they have spent about \$130,000, they have added over 1800 members during the past year. In the difficult mission fields, such as Russia, China, India, Japan, etc., where the laborers are few, and but little money is spent, they have added almost 1000 believers. This is nearly as many as we have added in all the Conferences in the United States, with nearly 1000 preachers, besides the Bible workers, at an expense of about half a million dollars. We find that some of our Union Conferences have actually lost in membership during the past year. . . .

"I am just as sure as I live that we are making a mistake, and that we must change our policy if we carry this work forward, and finish it in our generation. It is appalling to me when I think that in this grand country, stretching from the Atlantic to the Pacific, with all our laborers, Publishing Houses, Educational institutions, Sanitariums, and all the rest of our grand machinery, we can show a gain of only 1300 people in a whole year.

"Now, I am aware that there may be different reasons assigned by different individuals for this. I have clear convictions regarding some of the most potent reasons for this lack of growth, and I am not afraid to risk my reputation and my future on the reasons that are clear to me. I have been

in mission fields, and I am a pretty close student of plans and policies being pursued in behalf of our home and foreign fields today, and all we need to do is to hold up the two plans or policies pursued in the home and foreign fields, to see what their difference is; and I am sure that this accounts for the remarkable difference in the results of the expenditure of means, time, and energies."--A. G. Daniells to Smith Sharp, April 12, 1905. RG 11, Bk. 36, pp. 881-83.

CALL FOR TITHE REDISTRIBUTION: "You say, Brother Daniells, that you have been disappointed by not finding that response that you expected from our people in behalf of foreign missions. The situation may be disappointing in that respect; but I can assure you that the people are ready to respond, and they have always responded to every effort put forth to raise funds for foreign missions; and they were never more ready than they are today. Many leaders are slow, but the people are all right on this question. Let the General Conference inaugurate stronger means for getting the needs of our missions before the people, by selecting two or three of the best men to travel and labor constantly in behalf of mission funds, and we might see mission funds doubled in a single year. And, in addition to this, let the General Conference take a strong stand in behalf of a division of the tithe of each Conference, so that one-fourth or one-third or one-half of all raised in tithes shall go to the foreign work, and you will see the tithes doubled in nearly every State, and mission funds more than doubled."--E. R. Palmer to A. G. Daniells, April 14, 1905. RG 11, 1905--Palmer, E. R.

W. C. WHITE AND PROPOSAL TO DISCUSS TITHE, SECOND TITHE AND SCHOOL FINANCING AT FORTHCOMING GC SESSION: "We must . . . discuss the Tithing problem and the Second Tithe, and School Tuitions [at upcoming GC session]. There is blessing in the Second Tithe, and it will support many enterprises, rightly used. But what is its proper use? This question requires prayerful study."--W. C. White to A. G. Daniells, April 16, 1905. RG 11, 1905--White, W. C., fld. 1.

PRICE OF CENTRALIZATION OF THE MEDICAL WORK: "I think, Brother Daniells, that I will venture to make a suggestion as to the cause of the condition of things in the United States. . . . We have only a few young ministers laboring in the cause at the present time.

"Some years ago the tide set in among the young people toward obtaining a medical education, and the very cream of our young people has gone into the medical work. If you will look over the field in the United States, you will find that these young men who have become trained physicians and trained nurses are producing no Sabbath-keepers; or at least so few that we can almost say none. The influences that have been brought to bear upon this whole medical fraternity have been against paying tithe to the Conferences, and a great deal of this money is diverted. . . . The ranks of the ministry haven't been recruited by the addition of these bright young men, but instead, a third or fourth class have endeavored to take up the ministry. . . . The Conferences have been compelled, I might say, to try these young people, because only these were available, but after a year or two, or more, they have been compelled to drop them. . . .

"The indebtedness on our institutions is also having its influence in the minds of the people. Now, it occurs to me, Brother Daniells, that if for the next

two years we would encourage bright young men to enter the ministry, and use every means in our power to again build up a united work in the United States of America, that this would be the greatest possible work that could be accomplished for the advancement of the work in other lands. . . .

"Elder Covert informed me a few days ago that the tithe in Wisconsin had fallen off between two and three thousand dollars during the past year. There is a cause for a part of this in the failure of the corn crops and other crops in the northern part of the State, by reason of frosts that came early. In every Conference we find they have their full complement of laborers, and yet the number of effective field men is very small indeed. How to bring about a change in this respect is becoming to me a very puzzling question. I have no doubt you have had the same perplexity, but there must come a change. . . .

"Now, to my certain knowledge, all the Conferences are wrestling with this question. They feel deeply over the fact that so few churches are brought in, and I am very certain that this feeling will result in some action that will bring about a different state of things. I don't believe for a moment that the time for converting people in the United States to the truth is past. I believe that there are just as fruitful fields today as there have ever been since the beginning of the preaching of this message."--Allen Moon [president of Lake Union] to A. G. Daniells, April 19, 1905. RG 11, 1905--Moon, Allen.

MORE STATISTICAL ANALYSIS BY A. G. DANIELLS: "Our statistics for 1904, which are now complete, and the most thorough and reliable ever issued by this denomination, show that during the past year we have added 845 church members to our churches in the North American Union Conferences; 1428 to our churches in foreign Union Conferences; and 546 to our churches in the Miscellaneous mission fields. From this you will see that our net gain outside of the United States has been much larger than in this country. Yet here in the United States we have 720 preachers, while in the foreign Union Conferences, they have but 155, and in the mission fields, 85.

"We have raised \$536,000 in America during the past year, and have spent the most of it here. In our foreign Unions, the tithe was only \$131,000. A little has been sent from this country to those fields, but not a large amount. In the Mission fields, the tithe amounts to \$24,000. Our gifts to those fields during the past year have reached something like \$100,000. Thus, you will see that we have a far larger number of ministers and a much greater tithe in this country than elsewhere, and yet our increase is very much less than in those fields where the laborers and tithe are so much less. This and many other facts show that the seal of God's approval is placed upon our efforts to extend our work into difficult, forbidding heathen lands."--A. G. Daniells to R. A. Underwood, April 23, 1905. RG 11, Bk. 36, pp. 977-78.

TITHE QUESTION ON AGENDA FOR 1905 GC SESSION: "I see you have asked me to lead out on a short talk at the Conference on tithing."--R. A. Underwood to A. G. Daniells, May 1, 1905. RG 11, 1905--Underwood, R. A.

#### V. 1905 GENERAL CONFERENCE SESSION

DANIELLS' PRESIDENTIAL ADDRESS AT GC SESSION: "Beginning with the year 1875, when the membership of the General Conference was reported to be 8,022, and

the tithe \$29,000, the records show a growth of from 1,500 to 3,000 every year. This increase was almost wholly in the United States, for at that time we were just beginning to open mission fields in other countries. In 1904 all the North American union conferences combined, with a membership of sixty thousand, a tithe of over half a million, and with multiplied facilities, report an increase of only 845 church-members.

"Whatever the causes of this change may be, these facts call for serious reflection. It is my conviction that one of the principal causes is the gradual change of policy that has come into the conferences in North America. From twenty to forty years ago the one great aim of every State conference was to add new territory and new believers. The vision had long range, and there was a steady advance into unentered counties, States, and continents. . . .

"But with the occupation of all the territory in the United States, with an increased membership and tithe, with the multiplication of local facilities, our vision has been shortened, our attention has been turned from the teeming millions beyond to ourselves at home. Like all who have preceded us, we have begun to nurse our churches, and to increase and foster local interests and facilities.

"And like all other denominations, we have found enough at home and within to claim our attention, to occupy the time and energies of our preachers, and to absorb our funds. And further, like all others, we are finding that this is not the road to progress, to growth, and development. . . .

"In no part of the great harvest-field have such large results been produced from the expenditure of labor and means as in the new, unworked mission fields. In the home land, with a membership of over sixty thousand, with more than seven hundred ministers, with over half a million dollars tithe, with organized conferences equipped with printing-houses, schools, sanitariums, and church buildings, our net gain in church-membership for 1904 was 845. This is a gain of 1.54 per cent, with an expenditure of \$574.53 for every member added.

"In all the fields outside the North American Union Conferences, having a membership of less than 15,000, with only 240 ministers, with a local tithe of about \$155,000, and contributions and appropriations amounting to \$170,000, with few schools, few church buildings, and but few other facilities of any kind, there was a net gain in membership during 1904 of 1,974. This is a gain of 13.61 per cent, and represents an expenditure of \$165.14 for each member added. . . .

"The average tithe per Sabbath-keeper in the North American union conferences for 1904, was \$8.68; the average for 1904 in foreign union conferences was \$9.29, and in all the foreign mission fields, it was \$4.17. The average for all the Sabbath-keepers outside of the United States was \$7.79, only 68 cents less than the average in America. . . .

"Never since our first missionary crossed the Atlantic have more cheering reports come to us from the mission fields than during 1904. Everything invites and encourages this denomination to push on into the regions beyond.

"There surely must be a different, a more equal and consistent, distribution of laborers and means. Who can tell why 720 of our ministers should be located in America among one-twentieth of the world's population, while only 240 of our ministers are sent forth to work for the other nineteen-twentieths? What good reason can be given for spending annually \$536,302.76 tithes among 75,000,000, and only \$155,516.57 among fourteen hundred millions of the world's perishing? . . .

"A movement which possesses great possibilities for good, and which has gathered considerable strength during the last two years, is that of dividing the tithes of strong conferences with the mission fields. In other words, it is a move to make the tithe the basis of support for the ministers in foreign mission fields, the same as in organized conferences in the home land. A number of conferences have deliberately and openly adopted the principle of sharing their tithes equally with the mission fields. Others have expressed their recognition of the correctness of the principle, and have gone as far toward an equal division as their present situation seemed to permit. The rank and file of our people are pleased with this arrangement. The idea has taken firm, deep root, and unless I entirely misunderstand conditions, the day is not far off when this will be recognized by all, and adopted as part of our regular plan of administration. This arrangement alone will place at least two hundred thousand dollars annually in the treasury for mission fields."--A. G. Daniells, "Our Work and Our Field," Address Before Delegates of 36th Session of the General Conference, May, 1905. [This address was widely distributed in tract form throughout the denomination.]

GC LABORERS' SALARIES IN 1904 FAR EXCEEDS TITHE FUNDS AVAILABLE TO GC: "It will be readily understood by those familiar with the organization of the General Conference, that the payroll of the General Conference has been considerably reduced since the complete organization of the union conferences throughout the world. . . In the 90's, and down to 1904, from seventy to eighty thousand dollars a year was received, but since then only the tithe of the tithes from the union conferences, which aggregated approximately \$5,523.81. [Since the disbursements to GC laborers in 1904 amounted to \$40,846.63, it is apparent that the GC Office expenses of \$5,670.08 would not be paid from tithe funds.]"--"Report of the General Conference Treasury Department for the Biennial Period Ending Dec. 31, 1904," Advent Review, May 11, 1905.

FINANCING OF CHURCH SCHOOLS STILL AN UNRESOLVED ISSUE: "The reports from the educational secretaries and superintendents concerning church-schools show that 522 schools have been operated during this period. Of these 522 schools we have received individual reports from 317, and all further statistics from church-schools are based upon these reports. . . . Eighty-two schools were reported as being supported wholly by tuition, seventy-eight wholly from donations, and fifteen by the conference. Forty-eight were reported as being supported partly by tuition, forty-seven as supported partly by donation, and twenty-four as receiving some assistance from the conference. . . . [Re teacher salaries] Here again appears a great lack of uniformity, and it is very manifest that there needs to be much study put upon the financial features of our church-schools. Each school appears to be a law unto itself. It is evident that one great source of failure in our schools is due to this lack of a solution of the financial problem. There is no doubt, however, that there is a proper solution to this question, and to it all concerned about the prosperity of our schools



should earnestly address themselves."--Frederick Griggs [Educational Secretary], "Department of Education Report," Advent Review, May 18, 1905.

DANIELLS' CONCEPT OF USE OF TITHE FOR WORKERS: [Resolution proposed at 1905 Session] "'We recommend . . . That the medical missionary work in all its features receive the same fostering care and financial support from the conference organization, churches, and people that are given to other branches of our work.'

"In reply to a question, remarks were made on this resolution.

"A. G. Daniells: It is not that the medical worker as a regular means of support will be placed upon the tithe as evangelistic field workers, but he will be treated as the educational and other workers. The true medical missionary is a gospel worker as much as the true Bible worker or preacher, and in entering new fields and reaching his place of work and getting started in it should be helped in the same general way that we help other laborers. Yet it is not at all contemplated that the medical worker shall be salaried from the conference treasury, leaving income from the work to be used in enlargement, etc. [sic] Examples were cited in Australia showing how help from the conference enabled workers to get a foothold in new centers, and then the work itself was able to sustain the laborer. In mission fields where there can be no supporting income, as in the case of Inland China, our medical missionaries are dealt with the same as all the other workers."-- "Eighteenth Meeting," May 22, 1905, Advent Review, June 1, 1905, p. 8.

BEGINNING OF DISCUSSION ON TITHE AT THE CONFERENCE: "The first recommendation, with a series of sections on tithes and offerings was considered, but not adopted, as the time for adjournment came while it was under consideration, the last section having been read but not discussed. . . .

"There was earnest discussion of the tithe question in the consideration of this report. It was felt that there was need for crying aloud among all believers in view of the evident fact that we are far from reaching a full tithe. A. G. Daniells presented carefully prepared estimates showing that a full tithe would add a vast sum to the treasury of this cause. Some of the foreign field averages were cited as showing that with the same faithfulness among the believers in this country, hundreds of thousands of dollars more would be received, available for advanced missionary effort. It was evident that for the sake of those who are shutting away God's blessing by neglect in this matter, and for the sake of the work of God, a great effort must be made throughout the conferences to arouse all to the solemn importance of this sacred obligation. This is a duty the ministry, as the Lord's watchmen, owe to the people. Many feel diffident about taking up the financial side of gospel truth. It was not so in former days. We need a revival on this matter--conference officers and ministers must labor earnestly to bring the ranks into line with gospel finance in this time when the work is closing and men's souls are being weighed in the balance of the Judgment."--1905 GC Session Recording Secretary Minutes, 20th Meeting, May 23, pp. 1-2.

ELLEN WHITE MSS. 82, 1904, READ AT 1905 GC SESSION: "The subject of tithing was considered at the ninth session of the ministerial institute, at 11 a.m., May 24, 1905.

"Elder R. A. Underwood was the principal speaker, and he spoke substantially as follows:-- . . .

"I wish to read a statement or two from a recent Testimony concerning the use of the tithe:-- [Underwood read about 80% of Mss. 82, including the following]:

"The Use of the Tithe

"The tithe is to be used for one purpose,--to sustain the ministers whom the Lord has appointed to do his work. . . .

"A very plain, definite message has been given to me to give to 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 the tithe is to be applied. Those who make this use of the tithe are departing from God's arrangement.

"God will judge for these things. One reasons that the tithe may be appropriated for school purposes; still another would 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. There should today be in the field one hundred well-qualified laborers where there is now but one. . . .

"God has not changed; the tithe is to be used for the support of the ministry. The opening of new fields requires more ministerial efficiency than we now have, and there must be means in the treasury.'

[Underwood] "When a man diverts either tithes or offerings from their sacred purposes, he is guilty before God."--"Tithing," May 24, 1905, in Advent Review, June 1, 1905, p. 27.

TITHE RESOLUTIONS PASSED AT 1905 GC SESSION: [1.] "Whereas, The Word of God makes great promises of both spiritual and temporal blessings to those who 'bring all the tithes and offerings' into the Lord's storehouse; and,--

"Whereas, The servant of the Lord says that if all would pay a faithful tithe, there would be no lack of means with which to carry forward the Lord's work in the earth; and,--

"Whereas, There is at the present time a great dearth of means, which is crippling the advancement of the Lord's work; therefore,--

"We recommend,--

"(1) That this General Conference make an earnest appeal to all our people everywhere to 'bring all the tithes into the storehouse,' that the promised blessing may be possessed;--

"(2) That this appeal be carefully prepared and read before this body for its approval; and--

"(3) That if this appeal be accepted, it be printed, (a) as a part of the conference proceedings; (b) in tract form to be placed by each conference

executive committee or mission board in the hands of every Sabbath-keeper in the world; (c) that E. R. Palmer, M. C. Wilcox, A. T. Robinson, and J. O. Corliss are hereby nominated as a committee to prepare the said appeal.

"The recommendation was unanimously adopted."

[2.] "Whereas, The Word of God declares that the third angel's message is to be proclaimed to the world in this generation; and,--

"Whereas, The same Word teaches that this work is to be supported by tithes and offerings; and,--

"Whereas, The Lord charges with robbery those who neglect to thus honor the Lord by rendering to him his own and by withholding suitable tokens of thanksgiving; therefore,--

"The General Conference in its thirty-sixth session recommends:-- . . .

"(c) "That in view of the dearth of men and means for the foreign work, the local conferences freely share their laborers and tithes with the General Conference. . . .

"(f) "Whereas, THERE IS A TENDENCY TO DIVERT THE TITHE FROM ITS SPECIFIC OBJECT,--

"WE RECOMMEND, THAT ALL OUR CONFERENCES SACREDLY GUARD THE TITHE, THAT THIS FUND BE NOT USED FOR BUILDING PURPOSES, THE MAINTENANCE OF CHURCH-SCHOOLS, OR FOR CHURCH EXPENSES, BUT THAT IT BE DEVOTED ENTIRELY TO THE SUPPORT OF EVANGELISTIC WORK AND BIBLE TEACHERS. . . ." [Emphasis supplied]--"Twenty-Sixth and Twenty-Seventh Meetings," 1905 GC Session, May 26, 1905, Advent Review, June 1, 1905.

MEMORIAL AND APPEAL OF TITHE COMMITTEE: "We have now reached the closing days of this conference, and it is our desire, before we scatter to our several fields, to unite as a body in a communication to all our brethren and sisters throughout the world concerning matters that involve the prosperity of this cause and the advancement of the message, in that strong way which should characterize the closing work of this glorious, everlasting gospel. . . .

"The strongest features of this conference have been, first, a spirit of union and drawing together; second, a deep, settled conviction that the time has come to preach the third angel's message as it was first delivered to this people, and to rally as a united body around the pillars of our faith; and, third, a universal conviction that the time has come for a more substantial foundation for the support of missions.

"It is concerning this third feature that we particularly address you. This conference has been, as it were, a great telescope, drawing nearer to our vision the needs of foreign fields. We stand amazed before the opening providences of God which are preparing the way for the third angel's message in countries where barriers in the past have seemed almost insurmountable. . . . And while God has been opening doors in heathen lands, he has been moving upon devoted men and women in the United States to offer themselves for foreign mission work.

"But thus far no adequate means have been provided by us for carrying the gospel in foreign fields. IN THE UNITED STATES THE REGULAR TITHE IS SUFFICIENT TO PLACE THE SUPPORT OF THE MINISTRY UPON A SOLID, RELIABLE BASIS [Emphasis supplied]; but when we send our workers to foreign lands, which contain nineteen twentieths of the population of the globe,--when we send them to the frontier, far from home, amid dangers and privations, we ask them to depend on the ever-shifting base of donations for their support. This is not right, and we wish to bring about a change. While donations have accomplished a blessed work in foreign lands, yet these great countries should not be left to depend upon donations alone, which amount to only about one fourth as much as the tithe consumed in the United States. . . .

"We believe that in the system of tithes and offerings, God has instituted an abundant provision for carrying the gospel to all nations. In the spirit of prophecy we read as follows:--

"'God's plan in the tithing system is beautiful in its simplicity and equality. . . . If one and all would accept it, each would be made a vigilant and faithful treasurer for God; and there would be no want of means with which to carry forward the last message of warning to the world.' . . .

"During this conference many plans have been suggested, and several resolutions have been discussed looking toward a better financial basis for the support of missions; but in the discussion of all these plans and resolutions, we have come back again and again to the proposition that if all God's people would pay a tithe of their entire income, there would be an abundance of means in the treasury for carrying the gospel to the world. . . .

"We are confident that God has been preparing his people for such a forward move as this. During the past few years our hearts have been turned with strong yearning toward foreign lands. . . . In State conferences there has been a growing desire to divide the State income from the tithes, with foreign lands; and many laborers have been sent from State conferences to needy parts of the world, and have been supported there by the home conferences. . . .

"An examination of the statistics from all parts of the United States indicates that, on a conservative estimate, our people are paying less than fifty per cent of a full tithe. . . .

"Some may ask, How will the faithful paying of our tithes into the treasury increase the funds for the support of foreign missions? This brings us to one of the grandest features of our conference. For several years there has been a growing desire in State conferences to divide the regular tithe with foreign missions, and this spirit of liberality has gained wonderful momentum during the conference session, and several thousand dollars have been voluntarily turned over by State and union conferences during this meeting for foreign mission work; and a resolution has been unanimously adopted to the effect that each conference generously divide its tithe with foreign missions.

"Therefore, if our people everywhere pay faithfully a full tithe into God's treasury, and each conference generously divides its tithes with foreign fields, there will be no lack of funds for the worldwide work."--E. R. Palmer, M. C.

Wilcox, A. T. Robinson, J. O. Corliss, "Memorial and Appeal," Advent Review, June 8, 1905, pp. 21-2.

RESOLUTION CONCERNING SHARING LABORERS: "Whereas, The movement among the conferences to share laborers and tithes with mission fields has brought new strength into the work, and great blessings at points where otherwise help could not have been placed; therefore,--

"Resolved, That we express appreciation and approval of this policy, and urge our churches to stand loyally by the local conference officers in this effort, inasmuch as the conferences can do this work only as tithes are faithfully brought into the local treasury; and further,--

"Resolved, That we urge the continuance and extension of this plan of sharing paid laborers with needy fields by arrangement through the General Conference Committee."--"Conference Resolutions and Recommendations," Advent Review, June 8, 1905, p. 27.

A WORLD MISSION CONFERENCE: "A. G. Daniells: The thirty-sixth session of the General Conference of Seventh-day Adventists has just closed. . . . It was more truly a World's Missionary Conference than any preceding session."

"M. C. Wilcox: . . . The writer has attended most of the General Conferences since 1883, but he remembers none where any such degree of missionary spirit has been manifest as in this conference, which marks a new era in our work."--A. G. Daniells, "The General Conference," and M. C. Wilcox, "What the Conference Means," Advent Review, June 8, 1905.

#### VI. AFTERMATH OF THE CONFERENCE--REFORMS IMPLEMENTED

MSS. 82, 1904, WIDELY CIRCULATED: [In addition to its publication in abbreviated form in the Advent Review, Mss. 82, 1904, was published in at least seven state papers during 1905. In all cases it was published under the heading "The Use of the Tithe." See Wisconsin Reporter, June 21; Echoes From the Field (Colorado), June 21; Northern Illinois Recorder, June 27; West Michigan Herald, July 12; Workers Bulletin (Iowa), Aug. 8; Indiana Reporter, Aug. 16; East Michigan Banner, Dec. 27.]

FOCUS AWAY FROM LOCAL ENTERPRISES: "I wish to submit at this point what has appealed to me very strongly during the past year, and with special force since attending the General Conference, where the needs of the vast world fields were presented in such a touching manner. . . . And I place before this conference with this what [sic] I believe before God to be a consistent and right policy--and the only consistent and right policy--in the appropriation of the tithe which is paid year after year into the treasury, namely, that our field is the world; and the vast multitudes afar from us, and who have not heard the first sound of this message, and who know not God, call as loudly to us as our own field, and even more loudly, for the labor which these funds can sustain. I do not think that we are true to our trust as stewards of the Lord's means if we consume on our own little territory the large sums of money which are paid into the treasury in tithes."--F. M. Burg, "Extract From the Annual Address of the President to the Western Oregon Conference," Advent Review, June 22, 1905, p. 17.

"VERY DEFINITE LIGHT" ON TITHE FROM ELLEN WHITE AT 1905 GC SESSION: "At our great world's conference which has just closed many measures were considered and adopted which will mean much for the advancement of our work. In this instance I want to refer to measures that were passed relative to tithes and offerings. . . .

"3. The local conference treasury is evidently the Lord's storehouse. It should be considered thus until farther [sic] light is given us relative to the matter. . . .

"7. THAT THE TITHE IS DISTINCTIVELY AND SOLELY FOR THE EVANGELICAL WORK IS EVIDENTLY GOD'S PLAN. VERY DEFINITE LIGHT WAS SUBMITTED AT THE GENERAL CONFERENCE FROM THE PEN OF GOD'S SERVANT THAT ANY OTHER USE OF THE TITHE THAN FOR THE EVANGELICAL WORK IS TO DIVERT IT FROM ITS SPECIFIC OBJECT. [Emphasis supplied]"--E. K. Slade, "An Appeal on Tithes and Offerings," East Michigan Manner, July 20, 1905.

SABBATH SCHOOL LESSONS ON TITHE FOCUS ON MELCHISEDEC PRIESTHOOD RATHER THAN LEVITICAL AS RATIONALE FOR TITHE PAYING: "None deny that Christ's ministers were supported by the tithe during the Levitical priesthood; but it does not end there; for we have seen that it is a decree of God that those who preach the gospel should be supported in a precisely similar manner as were the Levites. And as we are now under the same Melchisedec priesthood (Heb. 5:5,6; 6:20) that Abraham was under, it is evident that the tithe has been reserved by Christ to support His ambassadors in all ages of this world, from Adam to the close of probation. . . .

"The tithing system was contemporaneous with the Melchisedec priesthood, prior to the Levitical priesthood (see Gen. 14:16-20; 28:11-22); it continued during the Levitical order of priesthood (Lev. 27:28-33; Num. 18:21), and will ever remain binding as long as the present order of Melchisedec priesthood exists. . . . 'The tithing system did not originate with the Hebrews. From the earliest times the Lord claimed the tithe as His, and this claim was recognized and honored. Abraham paid tithes to Melchisedec.' (Ellen White, Review and Herald, Sept. 10, 1889)."--R. A. Underwood, "Sabbath-School Lesson Quarterly: Studies on Tithes and Offerings," Third Quarter, 1905, pp. 13, 15.

TITHE TO BE USED FOR ONE PURPOSE-- HINTS OF A SEPARATE FUND FOR LOCAL CONFERENCE OPERATING EXPENSES[?]: "Whereas The Lord has said the tithe is to be used for one purpose; namely, to support 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; therefore,

"1. Resolved, That we urge our brethren and sisters to pay their tithes monthly.

"In consideration of the financial condition of the conference,

"2. We recommend, That a general fund be created to meet the general expenses of the conference."--"Recommendations and Resolutions Passed at the Sixth Annual Session of the Chesapeake Conference," May 20-27, 1905, Atlantic Union Gleaner, August 2, 1905.

MSS. 82 CAUSES RECONSIDERATION IN NEW YORK STATE OF SUPPORTING SANITARIUM WORKERS FROM TITHE: [At the New York Annual Session] "On the auditing committee the matter came up regarding the use of the tithe to help support treatment rooms. The Buffalo Sanitarium has received \$50.00 per month the past year from the tithe, and J. E. Harrington has been given \$10.00 per week at the treatment rooms in Rochester. It was Eld. Lane's plan to put in another young man at the treatment rooms there and send Bro. Harrington to Albany under pay from the tithe to open another set of treatment rooms.

"Some on the Committee requested Eld. Lane to write to Sister White and get an interpretation, really this was what they were after, of the plain testimony which has been printed in the INDICATOR [Mss. 82, 1904] and elsewhere regarding the use of the tithe. Eld. Lane may write to her. He said he could get a letter through from her he was sure."--T. E. Bowen to W. C. White, Sept. 20, 1905. Bowen, T. E., 1904-05, White Estate.

RATIONALE FOR PAYING A TEACHER AT SOUTH LANCASTER ACADEMY FROM TITHE FUNDS: "Whereas, the Testimonies say, 'The best ministerial talent should be employed in teaching the Bible in our schools. Those selected for the work need to be thorough Bible students, and to have a deep Christian experience; and their salary should be paid from the tithe.' and,--

"Whereas, Elder R. F. Cottrell is a minister chosen from this State to teach in our Union Conference Academy and is to be a Bible teacher this coming year, therefore,--

"Resolved, That we pay the wages of Brother Cottrell the forth-coming school year of thirty-six weeks."--Resolution Passed at Annual Session of New York Conference, Sept. 1905, New York Indicator, Sept. 20, 1905.

ADDITIONAL TITHE RESOLUTION PASSED BY NEW YORK CONFERENCE: "Whereas, The tithe is holy and is designated by the infinite God to be for a specific and holy use, that the gospel of the kingdom may be, in every age, rapidly carried to all people, nations and tongues, therefore,--

"Resolved, That the executive officers be directed to see to it that it be used only for the purpose for which it is and was designed."--Ibid., Sept. 27, 1905.

TITHE INCREASES IN NEW YORK STATE AND ILLINOIS: "The tithe has come in quite well the past quarter and there seems to be a good spirit among the people in this respect. The S.S. Lessons have doubtless done a good work."

"I am pleased to notice that our tithe is increasing materially, so we will not be cramped with funds to pay the salary of our laborers."--T. E. Bowen to C. B. Keyson, Oct. 19, 1905; RG NA AT NY 21, 1905-06 Bk., p. 412 and William Covert to A. G. Daniells, Oct. 23, 1905; RG 11, 1905--Covert, William.

PLANS FOR TITHES SECTION OF VOLUME 9 OF TESTIMONIES FAIRLY WELL ESTABLISHED BY LATE 1905: "Sister Hare has been collecting matter for the first department of Testimony Vol. 9, and as soon as Robinson is done helping on the index, he will continue with the work of collecting what Mother has written on the subject of Tithe and Stewardship."--W. C. White to G. A. Irwin, Oct. 31, 1905.

EDUCATING THE CHURCH--HOW TO AVOID TENDENCY TO TAKE TITHE INTO ONES' OWN HANDS:  
[Re the following resolution passed at 1905 GC Session] "'That the officers of all churches make themselves ensamples to their flocks in the payment of tithes and offerings, in order that they may consistently exhort others to faithfulness in this respect.'

"It will be plainly seen that the aim of the General Conference is to persuade our people to place in responsible positions only such as are true and loyal in paying their tithe into the treasury of the Lord, that even church officers, such as church elders, deacons, and treasurers, shall be ensamples to the flock in the payment of their tithes and offerings, in order that they can consistently exhort others to faithfulness in this respect.

"Ofentimes the tithe is diverted from its specific object; namely, the support of the evangelical work of our denomination. Sometimes we find that the churches are tempted to use their tithe in the support of local work, in the payment of church expenses, for janitor service, and such other incidental expenses as really belong to the church to supply. When the standard of loyalty to God is so lowered, it can be no marvel that conscientious people become discouraged, believing that those who are in charge of the work are not true and faithful, and consequently take their tithe into their own hands, and place it where they believe it will be used for the purpose which the Lord ordains."--I. H. Evans, "How to Increase Our Tithes and Offerings," Advent Review, Nov. 2, 1905.

SOUTH LANCASTER ACADEMY TEACHERS' SALARIES PREVIOUSLY PAID FROM TITHE: "The school [South Lancaster Academy] had run behind \$3600 . . . about \$2000 which the conferences [in the Atlantic Union] donated on the teachers salaries."--E. W. Farnsworth to A. G. Daniells, Nov. 16, 1905. RG 11, 1905--Farnsworth, E. W.

S. H. LANE AND MSS. 82, 1904: "Up to Oct. 1st, 1904, the Conference paid the laborers in the Institution [Buffalo Sanitarium] something like \$100 a month out of the tithes. From Oct. 1, 1904, to Oct. 1, 1905, the Conference paid them from the tithes \$50 a month. Since then there has nothing been paid them from the Conference.

"Just before our Sept. State Campmeeting an article appeared in our State paper written by your mother in regard to paying tithe to the support of the ministry. A resolution was handed in and passed to the effect that no tithe should be paid out only to the support of the ministry. All payment has thus been discontinued, only some to the Bible teacher at So. Lancaster. We pay toward his salary \$250 this year. Some think if it is right to pay him for teaching the Bible, would it not be proper to pay something to a teacher in an Industrial school who teaches in a State school who likewise teaches the Bible.

"One year ago last July we opened a Treatment Room in Rochester. It has cost us some \$1000. We raised some of this amount by donations, some \$250. We paid the manager \$10 a week from the tithes until this year in Oct. The surplus or earnings going into the Room to build it up [sic]. We opened a health food store in connection with the Treatment Room and our sales at the present time run over \$100 a month. During Oct. and Nov. the sales were \$240. The profit on the sales now pay the rent on the Rooms. Some have thought



it was not wrong on account of some things in the testimonies to aid as we did from the tithes. We should have Treatment Rooms established in several large cities in this State. Would it in your opinion be wrong for a time to pay from the tithe the manager of the Rooms. When the Rooms are paid for and become self-supporting then when the manager and help are paid then the surplus if any are to go to the Conference or to build up similar Rooms. Please give me your judgment on this matter. . . .

"We of course are paying a tithe of our tithes to the Atlantic Union Conference and are also supporting the laborer in the Island of Porto Rico. . . . The question of the payment of tithes is one which is being agitated and the question is should any be paid for Sanitarium Treatment Rooms or School purposes. Be free to write me quite fully on the subject."--S. H. Lane to W. C. White, Dec. 31, 1905. Lane, S. H., 1904-05, White Estate.

[There is no record of a reply to this letter.]

ELLEN WHITE CONTINUES TO CALL FOR MORE WORKERS: "We need fifty workers where there is one. The Lord is coming in judgment to those who are not in the truth, and we need workers--men who can properly define what is truth--to go forth with the message."--Ellen White to Brethren Assembled in Council at Washington, April 2, 1906. Special Testimonies, Bk. 23, p. 356.

RESULTS OF TITHE REFORM EXPERIENCED BY THE GC; DANIELLS DISTINCTION BETWEEN TITHE FOR "ORDINARY REQUIREMENTS OF THE GOSPEL MINISTRY" AND OFFERINGS FOR "FACILITIES": "Our Union and local Conferences have come to our assistance most encouragingly during the last six months. Beginning with the appropriation of \$2,000 by the Atlantic Union last November, we have received over \$26,000 in cash from the treasuries of local and Union Conferences. . . . I am very greatly hoping that these gifts from the tithes of organized conferences will continue to be made by the large conferences to be held this fall, until the total amount given in this way for the year will reach \$50,000. . . .

"I am as confident as can be that the tithe is the true basis of support of all gospel workers for the Lord in both home and foreign fields. . . . I do not believe that donations alone should be the basis of support of gospel workers anywhere. The tithe is the basis the Lord has established, and a full tithe of all he gives his people is amply sufficient to meet all the ordinary requirements of the gospel ministry. Donations will of course always be needed to provide facilities of various sorts required to carry on the work."--A. G. Daniells to W. B. White, June 27, 1906. RG 11, Bk. 39, pp. 144-45.

DANIELLS REPORTS ON A NEW ERA: "Not long ago the great majority of all our conferences were expending all their tithe, except a tenth sent to the General Conference, within their own boundaries. When our people began to open missions in foreign fields, a call was made for donations for their support. The donations were uncertain; they fluctuated according to the frequency and fervency of the calls. They were nearly always insufficient. This made the work of opening and enlarging missionary enterprises slow and perplexing.

"The donation basis for the support of missionary enterprises is very different from the tithe basis for the support of organized conferences. It is uncertain

and insufficient, and therefore unsatisfactory. It is not the Bible plan for the support of gospel workers in either home or foreign fields.

"Our conferences are fast coming to recognize this, and are expressing this recognition by sharing their tithes with mission fields. . . . The reports show that during 1905 our home conferences expended \$78,957.79 of their tithes for the support of ministers and Bible workers in mission fields. Adding to this the amount of cash appropriated to the General Conference since last November, we have a sum totaling \$105,473.26 from conference tithe being expended in mission fields. As there are many large, strong conferences yet to hold their annual camp-meetings and conference sessions this year, it will not be surprising if another twenty-five thousand dollars shall be added to the above. . . .

"Thus the great work we have undertaken grows more strenuous every day, and the demands for workers and means continually increase."--A. G. Daniells, "Encouraging and Significant," Advent Review, July 5, 1906.

AVERAGE TITHE PAYMENT INCREASES: "There was a splendid increase in the tithes last year. The report which Brother Rogers has just completed shows the average tithe per member in the United States to be \$10.29 for 1905. This is the largest ever recorded since we have been keeping statistics. It is \$1.61 per member higher than for 1904. This means \$134,217.55 increase in tithe over the amount received during 1904. . . . Now that so many of the conferences are sharing their tithes with the mission fields, the most of this increase will go to the support of missionaries in foreign lands."--A. G. Daniells to W. C. White, July 26, 1906. RG 11, Bk. 39, pp. 349-50.

TITHES NOT USED IN INSTITUTIONAL WORK: "We do not use the tithes for ordinary institutional work in this country. It is not our aim to use the tithes for building purposes in any of our mission fields. The tithes go to the support of our missionaries, and the buildings that are erected in mission fields are put up by the contributions that come from our people."--A. G. Daniells to W. B. White, August 1, 1906. RG 11, Bk. 39, pp. 410-11.

MORE RESULTS FROM TITHE REFORM: "If you will study the statistical report which appeared in the Review Sept. 6, you will see that the conferences gave of their tithes during 1905 the sum of \$97,696.89. This is an additional gift to the mission fields aside from the regular contributions that we have formerly been receiving. . . . [We expect] this amount will reach \$50,000 before this year closes. If you add this to the \$97,000, you have nearly \$150,000 given from the tithes of our local Conferences this year. Such a thing was unheard of a few years ago.

"This is helping us very much to send into the field young men and young women who are prepared for service. I do not know of a single person who left our schools last June prepared for any kind of public work who was not pressed into service somewhere. . . .

"Since our local conferences have begun to share their tithes with the mission fields, our brethren are coming to the front and paying a much larger tithe. The Conferences who are giving the largest amounts find that all they give to mission fields from their tithe treasuries is made up by the increase paid in by the brethren. This is encouraging them wonderfully,

and emboldening them to give still more, and it helps them to take on more workers in their own fields."--A. G. Daniells to Dr. Clarence Ball, Sept. 21, 1906. RG 11, Bk. 39, pp. 651-52.