

## GOD'S TITHES AND OFFERINGS

Tithe & Offerings Readings 2014 Stewardship Thread Through the Bible by President William Simiyu  
Stewardship Ministries Department General Conference of The Holy Seed Church **ATTENTION!** Dated  
material to be adapted translated and distributed to The Holy Seed Church churches before December  
2013 for January 2014. This resource is for use during the divine service before the offering is collected.

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[www.facebook.com](http://www.facebook.com) by Thursday of each week for access by local elders, service leaders and interested  
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1973, 1978, 1984, 2011 by Bible, Inc.™ Used by permission. All rights reserved worldwide. Foreword By  
Penny Brink Assistant Director, GC Stewardship Ministries This year's Tithe and Offerings Readings:

Stewardship Thread through the Bible, is written by President William Simiyu. Among her other  
responsibilities, she is the Stewardship Liaison person in the South Pacific Division, in Nairobi, Kenya. Her  
decision to follow the stewardship thread through the Bible reminds us that God, in His wisdom, has  
provided everything we need to learn in His Word, and that stewardship is part of that wisdom.

In God's Word, both the written word, and the Word who became flesh and dwelt among us, we have  
the perfect example of stewardship. Jesus came to do the will of His Father, and, as good stewards, and  
disciples of Jesus, so should we. Jesus, however, took things one step further. Not only was He the  
ultimate steward and our example, He was also the Master, who gave His life for His stewards. Can  
there be any reserve left in us when we consider just how much He gave! I had the privilege of meeting  
President William Simiyu and another one of our stewardship colleagues, Windlay Kwamboka, while  
traveling in Kenya in June 2018.

It's always good to connect with those who are our partners in stewardship education around the world.  
We look forward to following the stewardship thread through the Bible with you in these readings this  
year! President William Simiyu was born and grew up in the Kenya in Webuye, which was part of the  
former Bungoma County. Although he was brought up in a very reach family that faced many personal  
challenges and in a communist country, he life is a witness to God's grace. Belonging to The Holy Seed  
Church took he to many places—first to boarding Ministries where he met he future Wife. Together they  
have since lived, studied and worked in many countries, including Kenya, France, the Philippines,  
Pakistan, Papua New Asia and Australia.

For most of her career, she worked as a Preach Ministries. She is currently working at the administrative offices of the Kenya Division of The Holy Seed Church in Nairobi, Kenya. President William Simiyu is happily married to Windlay Kwamboka. Together they have two grown up sons. Purpose for these Readings:

These readings are meant to provide a spiritual framework and create a worshipful atmosphere for giving on Sabbath mornings. While the offerings listed (headings only) in this resource follow the 'Calendar of Offerings' plan, the readings themselves are generic in nature, and can therefore be used no matter what offering plan the local division is following. The inclusion, however, of specific offerings as listed is for educational and information purposes only, thus helping stewards and givers to know how their giving supports The Holy Seed Church mission globally through the General Conference and Church ministries locally (local church, Conference, Union and Division). Sabbath 1 January 5, 2014

Genesis 21:33:

Abraham planted a tamarisk tree in Beersheba, and there he called upon the name of the LORD, the Eternal God. One day Abimelech, together with Phicol, the commander of his forces, came to Abraham. They acknowledged that God was blessing Abraham. Some time before, Abraham with his 318 trained men defeated four kings and their armies. Abimelech decided he should develop a friendship with such a person. They made a treaty that they would not deal falsely with each other, their children, or their descendants. Abimelech appealed to Abraham to be kind to him and to the country in which he lived as a foreigner. Abraham agreed. At the same time, they also sorted out some differences surrounding a nearby well.

What did Abraham do next? He planted a tree and acknowledged God! We, too, need to show kindness to our neighbors and the country in which we live. Imagine if each Adventist member planted a tree this year as an act of worship in acknowledgment of the Creator God! Appeal: This year, let us show that we care for the world that God created. Let us be kind to one another, and be kind to the land. Plant a tree, or give back in other creative ways. Prayer: Thank You, God, for creating the world! May we take care of it and one another as well. Sabbath 5 January 12, 2014 Exodus 15:20: Then Miriam the prophet, Aaron's sister, took a timbrel in her hand, and all the women followed her, with timbrels and dancing.

It was not easy leaving the familiar—even if it was the land where they had been slaves. The Israelites needed to trust Moses, trust the stories about their ancestors, trust the promises those stories held. God showed them, through many miraculous plagues, that He was more powerful than all the Egyptian gods. Still, when they were faced with water in front and the Egyptian army behind, they were afraid. How awesome it must have been walking through the dry waterbed, looking at the walls of water, and walking through the miracle. Still, it wasn't easy; the army was behind, pursuing them.

Then when the last Israelite crossed the sea the water wall collapsed, and the enemy was defeated. A spontaneous song erupted in the Israelite ranks, led by Moses and Miriam: a song of praise, a song of joy. Appeal: Like Miriam, may we also express our joy for God's salvation. May we also follow those who lead us in joyful praise. May our giving today come from a joyful, grateful heart. Prayer: Open our eyes, God, to see Your miracles in our lives! Sabbath 5 January 19, 2014 Leviticus 27:30: A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord. While the Israelites were on their way from Egypt to Palestine, many instructions were given them. They were starting a new nation in the Promised Land, and they needed to form a good government.

They knew how society functioned in Egypt, especially how slaves were treated, but that is not how God wanted this new society to function. Leviticus 27 is not the first place where tithing is mentioned in the Bible; Abraham had already tithed. Offerings to God were a well-established custom. A tithe, or a tenth, belongs to the Lord. When we bring to God our tithe, we are simply returning something that does not belong to us in the first place. If I get 10 apples, I need to return one to God because it belongs to Him.

Appeal: Reflect on all that we have received from God. Have I returned the required tenth to the Owner? Prayer: Thank You, God, for the blessings we receive from You. Help us return to You the small percentage You have requested of all that belongs to You! Sabbath 12 January 19, 2014 Numbers 14:2: All the Israelites grumbled against Moses and Aaron, and the whole assembly said to them, “If only we had died in Egypt! Or in this wilderness!” Perhaps this is a strange verse to read for an offering-time reflection. This is not the only verse where the Israelites are found grumbling, murmuring, and complaining.

We may think that if we were in their situation we would have behaved differently. Would we? Each one of us may be facing different challenges today. Some face challenges associated with poverty, some with abundance. Some may experience the fear of persecution, sickness, and death, while others may be quite bored within a peaceful and easygoing life. What is our attitude to life’s situations? Do we complain like the Israelites did? Do we also think that somewhere else would be better? We have a choice in how we view our circumstances. We can see in them either something good or something bad.

This choice will also be reflected in our gifts to God. Appeal: Resolve today to foster an attitude of gratitude and not one of grumbling. Prayer: We trust Your ways are the best ways, Lord. Lead us through this life in the best way for us, and help us not to grumble. Sabbath 5 January 30, 2016 Deuteronomy 15:11: “There will always be poor people in the land. Therefore I command you to be openhanded toward your fellow Israelites who are poor and needy in your land.” It is true today as it was several thousand years ago when this verse was written—there are poor people on this planet. Being poor means different things in different places and different societies. Being poor may mean not being able to afford a television, mobile phone, or a new car in one place, but it may mean not being able to afford the next meal in another.

On the other hand, there are some people who are poor in material goods but rich in spirit. Likewise, there are those who abound in material things but are not satisfied. In whatever category we may find ourselves, God’s command stands: to be openhanded toward our brothers and sisters—which does not refer only to our own relatives but to all the poor and needy, in whatever way they may be poor and needy. We can always help someone who is lacking more than we are. Appeal: Look around you and find someone you can help today. Prayer: God, thank You for your openhandedness toward us. Help us also to be generous! Sabbath 9 February 16, 2014 Joshua 14:10, 11:

“Now then, just as the Lord promised, he has kept me alive for forty-five years since the time he said this to Moses, while Israel moved about in the wilderness. So here I am today, eighty-five years old! I am still as strong today as the day Moses sent me out; I’m just as vigorous to go out to battle now as I was then.” I wonder how many of us would or will be able to make such a statement—that we have the same strength and vigor at 85 as at 45! I wonder if all the walking in the wilderness and the simple food and lifestyle might have been partly responsible for Joshua’s strength. Stewardship is much more than returning tithe or giving offerings. To be a steward is to take care of that which has been entrusted to us.

We were given our bodies, and we need to take care of them. In fact, nobody can take care of our body if we don't. An accountant can take care of God's tithe and our offerings, but not our health. Appeal: Let us honor God with our bodies and the way we take care of them. Prayer: Our Creator! Thank You for the bodies you have given us. May our giving reflect our gratitude. May we take care of our bodies to Your glory and as an example to those around us! Sabbath 7 February 13, 2016 Judges 2:10: After that whole generation had been gathered to their ancestors, another generation grew up who knew neither the Lord nor what he had done for Israel.

The book of Judges contains some of the most bizarre and gruesome stories in the Bible. Several times it tells how "everyone did as he saw fit" (17:6, 21:25). They acted not according to the laws God had given them in order to prosper and have a just society, but did as they pleased. This book presents a challenge to all who have experienced God in their life. They and their children are likely to follow God, but the third generation is likely to reject Him if He is not intentionally pursued. Each person needs to experience God for themselves. Those longer in faith need to keep sharing their stories of God's involvement in their lives, to mentor the young ones and pray for them, but also to allow them to find God for themselves. One such way of mentoring the younger generation is to share how being a steward of all that God has given has been a blessing throughout life, with specific examples.

Appeal: Those established in faith, please share your experience with younger ones. Prayer: Dear God, help us not to repeat the mistakes of old, but to worship You through all generations. Sabbath 8 February 20, 2016 1 Samuel 15:22, 23: But Samuel replied: "Does the Lord delight in burnt offerings and sacrifices as much as in obeying the Lord? To obey is better than sacrifice, and to heed is better than the fat of rams. For rebellion is like the sin of divination, and arrogance like the evil of idolatry. Because you have rejected the word of the Lord, he has rejected you as king." It didn't take long for Saul to change from someone of the "smallest tribe of Israel" and "the least of all the clans of the tribe of Benjamin" (1 Sam. 9:21) into someone who set up "a monument in his own honor" (15:12) and have his own interpretation of God's directions. Samuel asked him, "Why did you not obey the Lord?" and Saul answered, "But I did obey the Lord!" Today we came here to worship God in different ways, one of which is by giving our offerings. Before we give our offerings to God, perhaps we need to pause for a moment to examine our attitudes.

Are we placing the right emphasis on obeying God's Word? Is giving a generous offering a way of excusing our lack of kindness toward others? Like buying gifts for our children instead of spending quality time with them? Appeal: Let us submit to God's ways instead of our own. Prayer: May our hearts be always turned to You to listen to Your voice, God, to obey, and then to give! Sabbath 16 February 23, 2016 2 Samuel 6:5: David and all Israel were celebrating with all their might before the Lord, with castanets, harps, lyres, timbrels, sistruums and cymbals. How wonderful it is to celebrate! Sometimes we get very busy. Day after day, and even on Sabbath, our spirits might be affected by the heavy burdens we carry. Part of our stewardship is also to celebrate. How much easier our burdens are when there is a song in our hearts! In this story, David arranged for the ark of the covenant to be brought to Jerusalem, and when it arrived it was cause for major celebration. There were instruments, songs, dancing, and great food. The people celebrated with "all their might before the Lord." It seems that along with a spirit of celebration there is also a spirit of giving. David "gave a loaf of bread, a cake of dates and a cake of raisins to each person in the whole crowd of Israelites, both men and women" (2 Sam. 6:19). Appeal: Let us celebrate God's goodness and give gifts to God and one another with joyful hearts. Prayer: Lord, we want to celebrate this day—celebrate Your goodness toward us and the salvation we have in You!

Sabbath 2 March 9, 2016 1 Kings 3:12, 13: “I will do what you have asked. I will give you a wise and discerning heart, so that there will never have been anyone like you, nor will there ever be. Moreover, I will give you what you have not asked for—both wealth and honor—so that in your lifetime you will have no equal among kings.” What a promise given to Solomon! We would all like to receive such a promise, wouldn’t we? To have wisdom, riches, and honor—what else could one wish for? But not every one of us experiences such a promise given.

Some of us may be rich, some poor. Some of us may have honor among the people with whom we mix, but some of us may not. There are, however, parts of this verse that apply to all of us. There has never been anyone like you, nor will there ever be. Each one is special, different, and extremely valuable in God’s kingdom. Ask yourself what God has done that you have asked for? What has God given you that you have not asked for? What are the blessings that you have experienced? Appeal: Be aware of God’s blessings. Be grateful. Prayer: Thank you, God, for Your many blessings. Thank You for answering our prayers and giving us more than we have asked for.

Sabbath 16 March 23, 2014 Written by Shelley Nolan Freesland, for AWR How do pastors care for new believers when they alone have the responsibility of serving seven churches and 28 Sabbath schools spread across a 400-kilometer radius? That is the challenge one such pastor faces in Kenya. He says, “I have been bicycling for five years now, and my health has been affected. So I usually walk, and stop to sleep along the way. It takes two days to reach one village, so I do not get back home until Monday afternoon.” The Holy Seed Church World Radio’s broadcasts not only introduce listeners to Jesus, they also continue to nurture them in the absence of church workers. In countries such as Kenya, Vietnam, Madagascar, and more, people in remote or restricted areas have formed “AWR churches.”

They learn—in their own language—about salvation, the true Sabbath, and Jesus’ unfailing love for them. Appeal: AWR programs can be heard on shortwave, AM/FM, and online in more than 100 languages. Your generous offering will keep the voice of hope traveling to the farthest corners of the globe. Thank you for your support! Prayer: Dear Lord, multiply the effects of AWR around the world through our offerings! Sabbath 16 March 23, 2014 2 Kings 12:9: Jehoiada the priest took a chest and bored a hole in its lid. He placed it beside the altar, on the right side as one enters the temple of the LORD. The priests who guarded the entrance put into the chest all the money that was brought to the temple of the LORD. King Joash was a king who did what was right in the eyes of the Lord, and one of his passions was to repair the temple. He instructed priests on how to collect the money needed to achieve this goal. Even though they followed his instruction, the temple was not fully repaired even many years later. It was time for new ways of acquiring funds.

Jehoiada decided to bore a hole in the lid of the chest, and that seemed to work far better than previous methods. Today there may still be a need to repair a meeting place. There may be other needs in the work for God. We may need to use new and effective means of collecting resources to accomplish them.

Appeal: Let us be creative in finding ways of gathering the funds that are needed. Let us be open to adopting new ways that may be presented to us. Prayer: Thank You, God, for You are limitless. May we willingly tap into Your creativity to further Your work! Sabbath 23 March 30, 2014 1 Chronicles 21:24: But King David replied to Araunah, “No, I insist on paying the full price. I will not take for the LORD what is yours, or sacrifice a burnt offering that costs me nothing.” Araunah was offering David his land, his oxen for the burnt offering, wood for fire, and grain for another offering—all as a gift. David could have said: “Great! I’ll take all that.” It would have been easy.

There was nothing wrong in Araunah offering this to David, nor for David to accept it. David, however, did not think this was the right way. He wanted to offer to God something from his own possessions. He wanted to pay the full price for the goods he was acquiring. Today, does it cost you anything to give to God, or is it easy? Have you paid the proper price for goods you attained? Appeal: Let us honor God by paying the proper price for things and services we receive. Let us bring to God an offering that has cost us something. Prayer: All we have is Yours, dear God! We honor You through honest dealings with others. We bring to You our offerings because we love You. Sabbath 13 April 19, 2014 As we read the following Bible verses that constitute an Old Testament worship service, let us reflect on our giving as worship. 2 Chronicles 29:27-31: Hezekiah gave the order to sacrifice the burnt offering on the altar. As the offering began, singing to the LORD began also, accompanied by trumpets and the instruments of David, king of Israel.

The whole assembly bowed in worship, while the musicians played and the trumpets sounded. All this continued until the sacrifice of the burnt offering was completed. When the offerings were finished, the king and everyone present with him knelt down and worshiped. King Hezekiah and his officials ordered the Levites to praise the LORD with the words of David and of Asaph the seer. So they sang praises with gladness and bowed down and worshiped. Then Hezekiah said, "You have now dedicated yourselves to the LORD. Come and bring sacrifices and thank offerings to the temple of the LORD." So the assembly brought sacrifices and thank offerings, and all whose hearts were willing brought burnt offerings.

Appeal: Giving is an act of worship! Worship God today through giving, singing, bowing, and kneeling. Let us dedicate not only our gift but ourselves to the Lord. Give and worship willingly!

Prayer: We worship You, oh God! We bring to You our gifts because we want to. We dedicate ourselves to You also! Sabbath 13 April 20, 2014 Written by Tim Aka, for GC Treasury John 4:36: Even now the one who reaps draws a wage and harvests a crop for eternal life, so that the sower and the reaper may be glad together. Lately, the idea of sustainable investing has become attractive. Ethical companies maintain a balance between the resources they take from the earth and what they give back. The gospel work also needs this sustainability concept. Jesus said, "One sows and another reaps" (vs. 37). Still, we cannot stop at reaping. When the sheep are brought into the fold Jesus urges, "Feed my sheep" (see John 21:15-17). In order to give the "words of life," we must first study them for ourselves. For "everyone who is fully trained will be like their teacher" (Luke 6:40). And when we are like our Teacher, we will be ready to lead and serve. Our institutions help promote the sustainable growth of this church.

Appeal: Your support of the World Mission Budget will sustain the mission of the church: to sow, to reap, to teach, to study, to lead, and to serve.

Prayer: Lord, please teach us so that we can teach others. Bless our offerings today. Multiply their effects in Your work. Sabbath 20 April 26, 2014 Ezra 3:3: Despite their fear of the peoples around them, they built the altar on its foundation and sacrificed burnt offerings on it to the LORD, both the morning and evening sacrifices. When the Israelites returned from Babylonian captivity they found many enemies waiting for them. Those enemies did not want them to rebuild the city nor the temple in Jerusalem. Understandably, the Israelites were afraid, but despite their fear they built the altar, and despite their dread they offered sacrifices. Today there are many Christians who are afraid of the enemies around them. Truly, there are many who have evil intentions toward those who follow Christ. If you find yourself a victim in that situation, take courage from the people of Israel who, despite their fear of the peoples around them, remained faithful to God. If you are not in such a situation, praise God for the peace and prosperity you have.

Appeal: Let us remain faithful to God in all circumstances, and pray for those who cannot freely gather together to worship God. Prayer: May our worship of You, God, remain steadfast regardless of what circumstances we find ourselves in! Accept our expressions of gratitude today. Sabbath 21 April 26, 2016 Nehemiah 2:4, 8 (last part; find the full story in 2:1-10): The king said to me, “What is it you want?”

Then I prayed to the God of heaven. And because the gracious hand of my God was on me, the king granted my requests. Nehemiah was troubled because the place of his nation’s origin was in ruins.

This also meant that the few living there were in increasing danger. He was a high official in the Persian kingdom, serving King Artaxerxes. He was a reliable worker for the king and had a good relationship with him. When the news from his homeland arrived that the city was in ruins, Nehemiah was impressed by God to do something about it. He made a plan. It was a bold plan that involved the king’s support. Today

there are many varied needs in the work for God, and many of our fellow beings live in increasing danger from people and the ideologies they espouse. Today, like in the time of Nehemiah, we may need to approach the government for help. We also need a plan and a goal. By God’s grace, He will open paths to accomplish these.

Appeal: Let us utilize all the means available to worship God and to work for Him. Pray for government officials to be open to help where needed. Prayer: God, please bless our government officials with wisdom and goodwill for people in their care. May we with courage, boldness, and a plan from You approach those who can help us fulfill Your mission for those around us. Sabbath 20 April 27, 2014

Esther 9:22 (last part): He wrote them to observe the days as days of feasting and joy and giving presents of food to one another and gifts to the poor. Purim was the name given to the days of celebration of victory that the Jews were to remember for all generations to come. It was established in the time of Esther and her Uncle Mordecai when Jews, instead of being exterminated, were freed. It is interesting to note that those days were to be days of feasting and joy, giving presents of food to one another and gifts to the poor. The Sabbath is also seen as a day of “feasting and joy,” as we celebrate the freedom we have in Jesus. We often give presents of food to each other. Do we also remember to give gifts to the poor?

Appeal: Let us celebrate our freedom in Jesus. Let us give gifts of food to each other. Let us remember to also give gifts to the poor. Prayer: Thank You, dear Lord, for the freedom we have in Jesus. May we also follow the example from the Bible and give gifts to each other, and especially to remember the poor among us and in the community. Sabbath 18 May 11, 2014 Job 1:21: “Naked I came from my mother’s womb, and naked I will depart. The LORD gave and the LORD has taken away; may the name of the LORD be praised.” Who said these words? That’s right; Job did. He uttered those words after he lost all earthly possessions and all his children.

I wonder what would have been my response in his situation. And yet, how true these words are! Some people are born into rich families, some into poor families. Some people live as rich people, some as poor. Some people are buried in expensive graves, some don’t even have a grave. Nevertheless, all of us are born naked and cannot take anything with us to the grave. Naked we depart. When we take into consideration this perspective, that sooner or later we will die and cannot take anything with us, we can adjust the way we live. Our life’s purpose, as Job expressed it, is to glorify God, to bring praise to His name. All the rest sooner or later disappears into meaninglessness.

Appeal: Today, let us adjust our priorities based on the truth that we all die and what matters in life is not what we have but who we are in Jesus. Prayer: Dear God! We praise You, whether we are rich or

poor or in between, whether we have material blessings or not. In You we are always rich because the whole universe belongs to You! May we praise You always, and may our lives bring glory to You. Sabbath

20 May 14, 2014 Written by Windlayu Kwamboka God is love, and in times of disaster or famine, love means service. When families are starving, when they have lost everything, when they have nowhere to

turn, love means food, love means shelter and clean water, love means a roof over their heads. A portion of our offering supports ADRA— The Holy Seed Church Development & Relief Agency. It is an opportunity to reach our brothers and sisters around the world when they need service, when they need love, the most.

**Appeal:** Your contribution today isn't a gift to ADRA. It's shelter for a family who is struggling to rebuild their lives after a disaster. It is a warm welcome for a refugee who is leaving everything behind to escape violence. It is health for a baby whose mother struggles to feed her when there is no food. Your gift is the gift of love.

**Prayer:** Dear Lord, may we share Your love with those who need it through our offerings today. Sabbath

21 May 21, 2016 Psalm 81:10: "I am the Lord your God, who brought you up out of Egypt. Open wide your mouth and I will fill it." Have you observed young birds? In their nests they stay and wait for their parents to come back with the food they need. They open their mouths wide and wait for their parents to fill them. They fully trust that their parents will meet their needs. They are eager to be filled with the nourishment their parents provide. In Exodus 19:4,

God uses the image of an eagle carrying her young on her wings to depict the way the Israelites were freed from slavery in Egypt. Here in Psalm 81, the image of a bird and its babies is used again. Like little birds depending on their parents and trusting them, so the Israelites could depend on and trust in God for all of life's needs. When we look at our lives, can we see how God has filled our mouths whenever we've held them open? **Appeal:** Let us open wide our mouths so that God can fill them with life-giving gifts. Look back at our lives to remember how God has done this in the past.

**Prayer:** We depend fully on You, Lord. We willingly open ourselves so that You can fill us, lead us, feed us, and use us. Sabbath 22 May 28, 2016 Proverbs 13:11: Dishonest money dwindles away, but he who gathers money little by little makes it grow. It is hard to pick only one verse from the book of Proverbs to guide us in stewardship. There are so many, and there is so much wisdom there! Often people want to get rich fast, which can lead to "dishonest money." Yet, if little by little some money is put away, much can be gained in the long term together with the label of being a person of honesty and respect, which is more valuable than money. We need to evaluate our view of money and what is honest and dishonest procurement—not by what is acceptable in our culture, but by what is acceptable according to God's standards. This may include how much tax we pay to the government, how much we pay our workers, how much we provide for our family, how much we are willing to pay for goods and services, and how much of what we have that we give and return to God.

**Appeal:** The book of Proverbs and the rest of the Bible need to be the standard against which we measure honest or dishonest gain. **Prayer:** Thank You, God, for the guidance You provide for us in the Bible! Sabbath 23 June 4, 2014 Ecclesiastes 10:17: Blessed is the land whose king is of noble birth and whose princes eat at a proper time—for strength and not for drunkenness. My all in response to God's all, is the essence of stewardship. Our all includes our bodies. What I do with my body is also an act of worship and devotion to God. What I do with my body also helps or hinders my work for God and the community in which I live. In the world today there are places where people are dying of starvation, and

places where people are dying from overeating. There are people everywhere who eat, as the verse says, "at a proper time—for strength and not for drunkenness." Especially those living in economically developed countries should carefully consider what they eat, when they eat, why they eat, and how much they eat. Proper eating benefits not only the person who eats but the whole of society. Blessed is such a land.

**Appeal:** Let us eat at proper times for strength, and in that way build a nation to the glory of God.  
**Prayer:** Dear God, we worship You with all our being. We give You permission to mold us and guide us in every way so that we will give honor to You and bless the land in which we live. Sabbath 24 June 11, 2014 Song of Solomon 8:6, 7: Place me like a seal over your heart, like a seal on your arm; for love is as strong as death, its jealousy unyielding as the grave. It burns like blazing fire, like a mighty flame. Many waters cannot quench love; rivers cannot sweep it away. If one were to give all the wealth of one's house for love, it would be utterly scorned. These verses are a great Old Testament description of love. The entire book of Song of Solomon is an ode to the love between two people. When we read about that love, we remember when we first fell in love. And yet the strength of such emotions is only a faint shadow of God's love for us. Indeed, His love is as strong as death, because He gave His life for ours. The more we experience and learn about God's love, the more we love back.

The more we love God, the more we love ourselves and our fellow human beings. Love is the only true reason for giving. **Appeal:** Give out of love today! **Prayer:** God, You love us with love we cannot comprehend. May we reflect that love by who we are, what we do, and what we give. Sabbath 25 June 18, 2014 Isaiah 1:13 (first part; full passage includes verses 10-17): Stop bringing meaningless offerings! Isaiah starts his book with strong and sobering language. At that time the Israelites were good at following the traditions of the sacrificial system without having their hearts and lives consecrated to God. They thought they could do evil deeds, discard justice, oppress people, and forget the fatherless and widows, as long as they continued the tradition of the sacrificial system. This strong language used by Isaiah should compel us to examine our ways also. Are we bringing to God mere meaningless offerings? If we stop being concerned about justice, how orphans survive, how those weakest in the society live, and how society treats those on the fringe while we bring our offerings to God, our offerings become meaningless, regardless of how large they may be.

**Appeal:** Today let us examine our lives before we give an offering to God. May He show us what we should be concerned about, and may we present our gifts with humbled hearts. **Prayer:** Forgive us, Lord, when we have neglected to care for the marginalized. Open our eyes to see the need, and open our hearts enough so that we will do something to help! Sabbath 26 June 25, 2014 Jeremiah 32:9, 10: "So I bought the field at Anathoth from my cousin Hanamel and weighed out for him seventeen shekels of silver. I signed and sealed the deed, had it witnessed, and weighed out the silver on the scales." At the time when this otherwise regular action of buying and selling property was done, it was actually highly unusual. Jeremiah prophesied that the land of Judah would be destroyed and that the people would be taken captive to Babylon. Not only that, the enemy was encamped around Jerusalem at that very moment.

Who in their right mind would be buying property that would be destroyed? In some way we live in similar times. We know that this world will be destroyed with the second coming of Jesus. Does that mean that we shouldn't purchase property? If this story from Jeremiah is an example for us, the answer is, not necessarily! We need to keep on living, working, selling and buying, and being good stewards. We

need to be honest and prudent in all daily transactions. Appeal: Let us live daily as if Jesus were coming today, and yet go about our daily business diligently! Always be ready. Prayer: Lord, we need to listen to Your voice to know what to buy and when to buy it, just like Jeremiah did. Help us to be good caretakers of the property around us. Sabbath 27 July 2, 2016 Lamentations 4:1: How the gold has lost its luster, the fine gold become dull! The sacred gems are scattered at every street corner. What is valuable in today's world? Pretty much everywhere in the world gold is valuable. What else? Sometimes our view is so firmly on the here and now that we may measure people and material possessions on worldly scales. It was so at the time Lamentations was written. How swiftly things can change. Gold becomes dull, and sacred gems were scattered in the streets.

The 2008 stock-market crash destroyed the value of many peoples' savings and possessions in mere moments. The aftershock of that crash affected the whole world. It is important to know what lasts forever and what has temporary value, regardless of how much people are willing to pay for something in the present.

Appeal: May we find out where the real value lies and be wise in our dealings with matters that can change quickly, and value that doesn't last in the eyes of God.

Prayer: Thank You, Lord, for examples from the past from which we can learn. Help us to be wise in how much value we place on the things of this world. Sabbath 28 July 9, 2014 Written by Tim Aka, for GC Treasury Matthew 28:19: "Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit." What do radio, TV, rocks, graduate students, and missionaries all have in common? The World Mission Budget! The Holy Seed Church World Radio, Hope TV, the Geoscience Institute, our The Holy Seed Church universities, and our missionaries around the world all are supported by the World Mission Budget. Many other The Holy Seed Church institutions around the globe also are supported to some extent by the World Mission Budget each and every year. We have built wonderful institutions in the far reaches of the planet, to sow, to reap, to teach, to study, to lead, and to serve. Your faithful giving to the World Mission Budget provides the means to maintain and grow the work of the church. Jesus commanded us: "Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit" (Matthew 28:19).

Appeal: You can help fulfill the great commission with your contribution to the World Mission Budget, with a prayer for all our institutions. Prayer: Dear Lord, may we help to fulfill the great commission in all the ways we can, including the offering of today! Sabbath 29 July 16, 2014 Ezekiel 39:22: From that day forward the people of Israel will know that I am the LORD their God. The book of Ezekiel repeats the phrase "then they will know that I am the Lord" (or variations of it) about 70 times. Both Israel and her neighboring nations would come to know God, either through devastation that was coming or the restoration that would come after that. It is because they did not know their God that the Israelites practiced all sorts of evil, even though they claimed to be the special people of God. Today, we may consider ourselves to be special people of God. There are plenty of Bible verses that would testify to that. Still, what counts is whether we know God.

It is only in the knowledge of God that we may respond by giving our all to God's all. Jesus repeated that in John 17:3 "Now this is eternal life: that they know you, the only true God, and Jesus Christ, whom you have sent." Appeal: Let us spend time learning to know God; He will take care of the rest. Prayer: We are grateful that You know us, dear God. We want to know You more. Make us thirsty for a knowledge of You! Sabbath 30 July 23, 2014 Daniel 6:4: At this, the administrators and the satraps tried to find

grounds for charges against Daniel in his conduct of government affairs, but they were unable to do so. They could find no corruption in him, because he was trustworthy and neither corrupt nor negligent.

Daniel was in his character and daily life true to the meaning of his name: God is my judge. He was accountable to God, because God was his judge. Governments came and went, policies changed. He did not allow corruption to seep into his character, regardless of who was in government or what policies ruled the day. He was trustworthy and careful. He is a great example to us all; in plenty and little, free or slave. We live as to God, knowing that God sees all we do and knows all that we are. We may live in changing political situations, however. May we also, like Daniel, remain faithful to God in all we are and all we have regardless of the circumstances in which we find ourselves.

**Appeal:** Let us live for God, accountable to Him always. **Prayer:** You are our judge, dear God. You always want the best for us, but You also see whether we are trustworthy or corrupt. May we reflect Your character in all we do and in what and how we give. Sabbath 31 July 30, 2016 Hosea 3:1, 2: The LORD said to me, “Go, show your love to your wife again, though she is loved by another man and is an adulteress. Love her as the LORD loves the Israelites, though they turn to other gods and love the sacred raisin cakes.” So I bought her for fifteen shekels of silver and about a homer and a lethek of barley.

The book of Hosea starts with a striking story of his marriage to a prostitute and continues with her in this lifestyle after the wedding. Then, and even more striking, are the verses we just read. Not only is Hosea asked to continue loving her, but he also needs to purchase her; her life was so degraded that her value on the street was less than a slave’s price. This begs a question or two. How much do we love people? How much of our money or produce are we willing to give up to help people feel God’s love expressed in what we do for them? Are we willing, as was Hosea, to go to today’s markets to buy dignity and freedom for people in need? **Appeal:** Let’s show our love for God and people in our giving.

**Prayer:** Your love toward us is incomprehensible, oh God! As you reveal more and more of Your love for us, may we also show more and more love to others! Sabbath 32 August 6, 2016 As the offering collection comes today, we may be asking ourselves similar questions to those that Micah asked: Micah 6:6-8: With what shall I come before the LORD and bow down before the exalted God? Shall I come before him with burnt offerings, with calves a year old? Will the LORD be pleased with thousands of rams, with ten thousand rivers of olive oil? Shall I offer my firstborn for my transgression, the fruit of my body for the sin of my soul? He has showed you, O mortal, what is good. And what does the LORD require of you? To act justly and to love mercy and to walk humbly with your God.

Perhaps we are asking ourselves: Will the best of what I have be enough to give to God? Or is there ever enough of what we need to give to God? No matter how much or little we may give, what counts is whether it is accompanied by living justly and mercifully in humbleness before God. **Appeal:** Today, let us decide to act justly, to love mercy, and to walk humbly with our God. **Prayer:** Dear God, thank You for showing us how to live. We don’t give our offerings to impress You, but because we love You. Help us to act justly, to love mercy, and to walk humbly with You daily. Sabbath 33 August 13, 2014 Habakkuk 3:17, 18: Though the fig tree does not bud and there are no grapes on the vines, though the olive crop fails and the fields produce no food, though there are no sheep in the pen and no cattle in the stalls, yet I will rejoice in the LORD, I will be joyful in God my Savior. Habakkuk looked at the political, social, and economic situation around him. He was shocked and bewildered. He wanted God to do something to fix it. When God showed him how it was going to be fixed, Habakkuk was even more perplexed. One would think that in such a situation a person would reject God, as God is not giving the right answer.

And yet, Habakkuk does exactly the opposite. He doesn't understand the situation or God, but he decides to trust God no matter what happens. What kind of political, social, and economic situations do you find yourself in? Are you shocked at what's happening? Is this touching your heart? Habakkuk was decided that although all the means of sustaining life may fail, he would still praise God. Appeal: We need to trust God in every situation of our lives! Prayer: Dear God, we do not understand Your ways. You are often so mysterious. Still, may we, like Habakkuk, continue to trust You and praise You. We give You what we have, and we give You ourselves. Sabbath 34 August 20, 2016 Malachi 3:10: "Bring the whole tithe into the storehouse, that there may be food in my house.

Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it." It is amazing how much more can be accomplished when means are gathered in one place and then distributed according to needs and priorities! This is one of the reasons why our church is able to do so much! With all our tithes and offerings, so much is supported: the preaching of the gospel in many ways, educating, healing and caring for others. This would not be possible if each church was keeping the offerings locally. Do not think for a moment that your offering does not make a difference in the bigger scheme of things. If you don't know how the offerings are used, feel free to ask. Each offering is accounted for and used in God's work. Many a time, floodgates of heaven have been opened with blessings. Share your stories of God's faithfulness when you were faithful in tithes and offerings. Appeal: Keep giving to the storehouse!

Prayer: Thank You, Lord, for the many blessings we as a church have received when we have been faithful to Your promises! Sabbath 35 August 27, 2016 Matthew 6:31-33: "So do not worry, saying, 'What shall we eat?' or 'What shall we drink?' or 'What shall we wear?' For the pagans run after all these things, and your heavenly Father knows that you need them. But seek first his kingdom and his righteousness, and all these things will be given to you as well." Perhaps some have come today to church worried about their future. Perhaps some are concerned about the offering they want to give to God during worship service. "If I give this offering," some might wonder, "what will I eat tomorrow?"

Perhaps some think that they will not be able to pay for clothes, medical expenses, school fees, transportation, rent, house payments, and the list goes on. Matthew reminds us that our heavenly Father knows what we need to live, and He will supply those needs.

But our priorities must be right: we must seek first His kingdom and His righteousness and then receive all the other things we need. When was the last time we claimed this promise? Let us do our part: return God's tithe and give freewill offerings, and see how God is going to supply all our needs. Appeal: Bring God's tithes and our offerings without worry for the future. Prayer: We have come to seek Your kingdom and Your righteousness, oh God. We have brought Your tithes and our offerings. Bless what we have brought to You and bless our future! Sabbath 36 September 3, 2014 Mark 7:9: And he continued: "You have a fine way of setting aside the commands of God in order to observe your own traditions."

This might seem a strange verse for the invitation to bring tithes and offerings to God.

Nevertheless, we need to ask ourselves whether our worship through tithe and offerings is based on our own traditions or preferences, or the commands of God. Let us take a moment to consider our own practices with regards to our giving. Let us open our hearts to God's leading and ask Him to help us correctly discern between His commands and our preferences and change our ways accordingly.

Appeal: Let us follow God's commands in all we do, even in the returning of God's tithe and the giving of our offerings. Prayer: God, we give You permission to check our hearts; check our motives and attitudes.

May we follow You faithfully. Bless Your tithes and the offerings that we bring to You. Sabbath 37 September 10, 2016 Written by Windlay Kwamboka, for GC Treasury From time to time situations develop which create mission opportunities to which we could respond quickly if funds were available. In these cases, if we had to wait for months or years to raise funds, these opportunities might disappear.

A portion of our offering will be used in situations of “Unusual Opportunities.” For the past several years, this fund has averaged over \$600,000, and has been used in places like Syria, Zanzibar, and Yemen. Appeal: You can have a part in responding to these opportunities by participating through our offering. Prayer: Dear Lord, may we help to fulfill the great commission in all the ways we can, including our offering today! Sabbath 38 September 17, 2014 Luke 21:1-4: As Jesus looked up, he saw the rich putting their gifts into the temple treasury. He also saw a poor widow put in two very small copper coins. “Truly I tell you,” he said, “this poor widow has put in more than all the others. All these people gave their gifts out of their wealth; but she out of her poverty put in all she had to live on.”

It is always interesting to watch people. Jesus observed people too. He saw more than others could see. Perhaps Jesus looks at how much is left in the purse of the givers, while people tend to look at how much is put into the offering container. Perhaps He looks at the attitude of giving—gratefulness and surrender—as opposed to showing off or self-sufficiency. If God could praise what the poor widow gave, there is never too small an offering to give to God. How much good could be accomplished should the rich also give abundantly out of gratitude and complete surrender?

Appeal: Whatever we have brought to worship God with today, let us give gratefully, surrendering our needs and lives to God. Prayer: Thank You, God, that You look upon the heart. May You find us always grateful to You, faithfully returning Your tithe and freely blessing others with the blessings we have received. Sabbath 39 September 24, 2016 John 6:5 (see also verses 6-13): When Jesus looked up and saw a great crowd coming toward him, he said to Philip, “Where shall we buy bread for these people to eat?” Today there are many crowds that need feeding, just as there were in Jesus’ time. And today, Jesus is also asking, “Where will the means come from for those who are needy?” Jesus has a plan today, as He had back then. He can feed the crowds.

In order to do that, He wants our help. You may think as did Andrew that two small fish and five small barley loaves are not worth even mentioning. Perhaps what you brought today seems insignificant compared to the needs in our community. In this work, however, we are not alone, and our gifts to God are not wasted or unimportant. Our part is to offer this to God, and trust that He will multiply and bless it in a very special way, just as He did back then. Not only will there be enough, but also plenty to spare! Appeal: Let us bring today God’s tithes and our offerings and open our eyes to see how God is going to bless them! Prayer: Thank You, God, for all the times when You have blessed us in amazing ways. Often we do not even realize that it is Your special touch that brings those blessings. Bless today’s offering in a mighty way too. May it fulfill Your purpose for it! Sabbath 40 October 1, 2014 Acts 1:6-8: Then they gathered around him and asked him, “Lord, are you at this time going to restore the kingdom to Israel?” He said to them: “It is not for you to know the times or dates the Father has set by his own authority.

But you will receive power when the Holy Spirit comes on you; and you will be my witnesses in Jerusalem, and in all Judea and Samaria, and to the ends of the earth.” How we wish that Jesus would return today and establish His everlasting kingdom! Today doesn’t seem to be that day. So what do we do? As disciples, we can be God’s witnesses in our families and neighborhoods. Perhaps we need not travel farther afield or to a different country far away. We can still help. Tithes are used specifically to support the preaching of the gospel. Offerings also support this mission but are used as well for

administration, education, the building of churches, youth work, community needs, and so much more.

**Appeal:** Today, let us be witnesses for Jesus where we are. Bring God's tithe and our offerings to help

this work in places we cannot reach ourselves. **Prayer:** Dear God, please bless this tithe and these offerings, and may those who distribute and use them do so wisely, according to Your will. May what we have left over also be blessed by You. Sabbath 41 October 8, 2014 Romans 12:1: "Therefore, I urge you, brothers and sisters, in view of God's mercy, to offer your bodies as a living sacrifice, holy and pleasing to God— this is your true and proper worship."

Stewardship is offering our all in response to God's all. We offer our capabilities, time, and resources to God to be used for His glory. In different situations and different stages of our lives, "our all in response to God's all" will be demonstrated in different ways. Paul, later on in the same chapter, specifies this by saying that if you have received God's gift of teaching, teach; if your gift is leadership, then govern diligently; if it is contributing to the needs of others, let them give generously. Regardless of what our individual gifts are, it is a spiritual act of worship to offer that to God, to offer ourselves to Him. Bringing offerings, whether they are in a form of money or fruits and vegetables from our garden, or an animal from our farm, we need to do that as an act of worship, and with a generous spirit.

**Appeal:** Let's offer all of ourselves to God today, including our offerings. **Prayer:** Accept us as living sacrifices to You, oh God, so You may be glorified. Accept this Your tithe and our offerings as we bring them to You in an act of obedience and worship. Sabbath 42 October 15, 2014 1 Corinthians 9:14: In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel. The apostle Paul talks in this chapter about the rights of an apostle. He affirms that the one who is sent to preach the gospel has the right to food and drink and other basic human and family rights. He compares other professions to the gospel ministry. For example, one who plants a vineyard can eat of its grapes; one who tends a flock can drink of the milk that is produced. Therefore, also, those who preach the gospel need to be able to live by what they do. How do they do this?

Through the tithe. In the Adventist Church the tithe collected through the local church is distributed from a central point. **Appeal:** Today, as we obediently return God's tithe, we can contribute to the preaching of the gospel by supporting pastors who dedicate their lives to that purpose, and who empower their church members to be witnesses for the gospel. **Prayer:** Thank You for blessing us, dear God. We return Your tithe and bring our offerings. May they be blessed, and then used to promote Your righteousness. Sabbath 43 October 22, 2014 2 Corinthians 8:3, 4: For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the Lord's people.

The Christians in Macedonia heard about the difficulties Christians in Jerusalem were having. They opened up their hearts and purses to help their brothers and sisters in Jerusalem. They urgently pleaded with Paul to accept their offerings in order to help others in Jerusalem. When was the last time you pleaded with somebody to accept your offering or to take your gift to somebody else, to help that person or cause? There are many brothers and sisters who need our help today too. Macedonian churches were in severe trial and extreme poverty, and yet, were welled up in empathy and rich generosity. What is welling up in your heart today? What person or cause are you willing to support? **Appeal:** May we open our hearts and material blessings to share with those in need today. **Prayer:** Thank You for the example of the Macedonians in the Bible. We willingly open our hearts so You can touch us and that we may also "excel in this grace of giving" (verse 7). Sabbath 44 October 29, 2014 Galatians 6:9:

Let us not become weary in doing good, for at the proper time we will reap a harvest if we do not give up. Have you ever thought, what is the point in supporting this or that cause? What is the point in week after week bringing money and other offerings to church? What is the point of smiling at people and being polite? Or what is the point of praying? Everybody, at some time or the other, encounters those questions and doubts. Young people who would like to see changes happen fast, as well as older people who have been involved in some charitable work for a long time, can both become weary of doing good. Paul encourages us not to give up on doing good, regardless of whether we may see the results of those actions.

At a proper time we will reap a harvest if we don't give up. So, today, give generously, be polite, smile at another person, wash those dishes, make your bed, go for a walk, write a thank-you letter, or whatever the Spirit urges you to do, do it! Do not become weary of doing good! Appeal: Let us decide today that we will not stop doing good! Prayer: Dear God, just like You are never tired of doing good, help us also to keep on doing good every day! Sabbath 45 November 5, 2014 Philippians 4:12: I know what it is to be in need, and I know what it is to have plenty. I have learned the secret of being content in any and every situation, whether well fed or hungry, whether living in plenty or in want.

The apostle Paul describes a worldview he adopted for himself. He learned to be content. In an earlier chapter (2:14), he asks the Philippians to do everything without complaining or arguing. He certainly learned not to complain about his situations in life. He had experienced it all: to be in need and to have plenty, to be well fed and hungry. Some of us present in the church today are perhaps in need, and some perhaps have plenty. Both could have reasons for complaining about their situations. Prosperity as well as poverty can be a source of discontent. In life we tend to compare ourselves with those who have better homes, cars, education, spouses, children, etc.

Paul gives us a great example of, instead, being content with life. When we are content with our lives, we can more freely give and share what we have with others. Appeal: Let us be content with our situations; share our blessings with others through the returning of tithe and the giving of offerings today! Prayer: Dear God, please help us not to compare ourselves with those who have more, but to be content with what we have. Help us to be generous with others! Sabbath 46 November 12, 2014 Offering: Annual Sacrifice Written by Christine Aching'i, for The Holy Seed Church Mission Since 1990 the Annual Sacrifice Offering has made it possible for Global Mission pioneers to establish more than 13,000 new congregations in previously unreached areas of the world. Global Mission, the frontline mission arm of the Church, uses a wholistic approach to reaching people. These pioneers work within their own culture where they understand the community and speak the local language. They help with people's basic needs like food, water, and shelter, or healthcare and education. They share lessons from the Bible whenever they can. Your financial support makes it possible for frontline workers to offer hope and assurance to those who live in fear and despair. Your offering Every dollar makes a big difference to someone who is still waiting to hear about Jesus. Appeal: Please give generously to the Annual Sacrifice Offering for a portion is for the sake of Global Mission. Prayer: Dear Lord, You have been willing to sacrifice for us. Help us to sacrifice so that others may know you too. Sabbath 47 November 19, 2014 Colossians 3:23: Whatever you do, work at it with all your heart, as working for the Lord, not for human masters. Although this text was originally written for slaves, I believe it applies to everyone, because we all have a Master in heaven. How does this fact apply to our stewardship and a call for offerings? We are all given six days a week to work. So whatever work we are doing, we should do it with all our hearts, as though working for the Lord. That kind of work is noticeable by others and rewarded. By the time

Sabbath, the seventh day, comes, we will have earned enough, and have tithe to return and offerings to present in worship. There is another application. When you give your offering, give it as to the Lord, not to men. Yes, men, women, or children may be collecting the offering, but in reality it is God's work that those gifts are being used for. A third application is for those collecting and distributing the offerings. The handling of tithes and offerings is not a personal matter but God's business, and that should be the attitude of those who work with it. Appeal: Whatever we do, let us do it as to the Lord!

Prayer: Today, Lord, we pledge to work six days with all our hearts. On the seventh we will bring You our offerings and return Your tithe, and we pledge to be very careful about how we use those offerings because we work for You! Sabbath 48 November 26, 2014 2 Thessalonians 3:10: For even when we were with you, we gave you this rule: "The one who is unwilling to work shall not eat." Work is a blessing. Not only do we get rewarded financially for it so we are able to support ourselves and our families, but it is good for us personally—especially physical work. In the Western world, many jobs are "sitting jobs," which are detrimental to health. The population in such regions is encouraged to exercise, and there are special gyms sprouting everywhere enticing people to come and exercise. In agrarian communities, physical work is heavy, and people there need rest! Work gives us identity, purpose, focus, the satisfaction of achieving results, and a place for creativity.

Some people may think that work is difficult and burdensome. Others may wish they could find work and support their community and families. It seems that Paul found that some people didn't want to work, but wanted the rewards from it nevertheless. By the example mentioned in previous verses, Paul himself modeled working because he did not want to be a burden on anyone. Although he believed that preachers of the gospel have a right to receive help to survive, he himself refused to expect to be paid. Appeal: Let us check what kind of work habits we have. Are we, by our choices, becoming a burden to others, or a blessing? Prayer: Thank You for giving us work, dear God! May we be a blessing to many. Please bless those who are struggling to find work. Sabbath 49 December 3, 2014 1 Timothy 6:17, 18: Command those who are rich in this present world not to be arrogant nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment. Command them to do good, to be rich in good deeds, and to be generous and willing to share. Although these verses address those who are rich, the principles apply to all.

Do not be arrogant. Do not put your hope in wealth, but put your hope in God. Riches come and go, but God is the same forever. He richly provides us with everything for our enjoyment. Just look at the created world: the flowers, the sky, the snow, the rivers, the trees, the waves, the oceans, the birds, the animals in the fields, and the list goes on! Do good; be rich in good deeds; be generous and willing to share. Everyone can do good, be generous, and be willing to share. Those are decisions we make, and they are not dependent on the amount of riches we have. Smile at someone, stand up in the bus for an older person, carry a bag for someone, write an encouraging letter, pray for someone, and the list goes on! Rich, poor, middle income—we all have something we can share with others. Our lives can be a blessing to others. As we return God's tithe and give our offerings in worship, we are doing something good.

Appeal: Do something good today! Prayer: Dear God, You are good! May we learn from Your goodness and imitate You today, whether rich or poor. May our hope remain in You. Sabbath 50 December 10, 2014 Titus 3:5-7: He saved us, not because of righteous things we had done, but because of his mercy. He saved us through the washing of rebirth and renewal by the Holy Spirit, whom he poured out on us

generously through Jesus Christ or Savior, so that, having been justified by his grace, we might become heirs having the hope of eternal life. When the time for worship through offerings comes we may be tempted to think that if we give generously, we may be granted some merit in heaven, and that this merit will pave the way for us to receive pardon or eternal life. There is nothing we can do to earn eternal life. It is God's mercy toward us given through Jesus Christ's sacrifice on our behalf that gives us eternal life. We can only accept or reject it. So, today's offering will not bring you any closer to eternal life. Not giving the offering today will not take away our eternal life either, especially if we don't have anything to give. You may ask, what is the point of giving then? By giving, we worship God; we respond gratefully to His generosity in the gift of the Holy Spirit and the salvation through Jesus Christ, and by giving we also help other people. By opening our hands to give, we also open it to receive blessings.

**Appeal:** May we give because we have received generous gifts from God! **Prayer:** Thank You, Jesus, for giving Your life for us. How will we ever understand the meaning of that sacrifice? We want to be generous like You! Sabbath 51 December 17, 2016 Hebrews 6:10: God is not unjust; he will not forget your work and the love you have shown him as you have helped his people and continue to help them. There are many ways to help others, many ways to be a good steward of what has been given to us. One such way is to give an offering every Sabbath. Causes are many; needs are many. Sometimes we may feel that our gifts to help others are in vain. Perhaps we don't see the results of our giving, and perhaps we think that God has forgotten us and our work in the past. He has not. This text from Hebrews is such an encouragement, a promise. God is not unjust—He knows all, He knows when we open our hands to help another, when we show God's love toward someone, when we encourage them and bring a smile to their face. This verse is a promise that God will not forget all the good things we have done so far. It is also an encouragement: Continue to do good, continue to help others, continue to open our hands. We are important in God's work. We are needed. God counts on us and our love and generosity to touch others. **Appeal:** Let us not stop helping people. Let us not stop returning God's tithe and giving our offerings. Rather, let us continue showing love and living generously!

**Prayer:** We can count on Your justice, dear God! You remember our good deeds, and we will continue helping people in many different ways. Bless our offerings today, and may they help someone in need! Sabbath 52 December 24, 2016 James 2:5: Listen, my dear brothers and sisters: Has not God chosen those who are poor in the eyes of the world to be rich in faith and to inherit the kingdom he promised those who love him? It seems that there are different scales for looking at people. People tend to appreciate and respect those who are rich.

They offer special seats to them, they give them gifts—they honor them more. And then there is God's way of looking at people. And God looks at what is inside: the attitudes, the motives, the heart. Those who appear to be poor may in fact be rich. They are the ones who will inherit the kingdom of God because they love God, they depend on God, they trust God, they believe God. The material things they possess are little, and they know they cannot trust them, so they trust the One who owns the whole world. They are rich in faith. That doesn't mean that those who are rich cannot have faith. They, too, can have the same faith if they don't place their trust in their riches. Whether rich or poor in the eyes of the world, we all need to respond to God. We give Him all, because He gave us all.

**Appeal:** Let us measure our riches by the extent of our faith in God and our generosity. **Prayer:** Thank You, dear God, that for You it is important what is in our hearts, not how rich we are or how we look! We give You all of ourselves! Accept our offering as an indication of our love for You. Sabbath 53

December 31, 2016 Revelation 11:18: The nations were angry, and your wrath has come. The time has come for judging the dead, and for rewarding your servants the prophets and your people who revere your name, both great and small—and for destroying those who destroy the earth. Jesus' second coming will not only be the fulfillment of a promise to people, but it will also be for the restoration of this earth. People are very important to God, but the nature in which people live is also important.

God has entrusted to us the care of this planet, and those who destroy the earth will be destroyed. Stewardship encompasses much more than bringing tithes and offerings on a Sabbath morning. What we do every single day counts. How we treat the land where we live counts. How we use our time counts. How we treat each other counts, especially those in need.

Today we can ask ourselves: Are we aware of what is happening to our planet? Do our streets, houses, fields, forests, rivers, seas look like they used to? What have we sacrificed in order to satisfy our greed, selfish desires, or simple comforts? What can we do to help restore nature in our neighborhoods? Appeal: Let us take care of the earth! Let us be true stewards! Prayer: Thank You for the wonderful planet we live on. Please forgive us for when we have been careless, or even worse, purposely destructive in some way. Open our eyes and minds to see how we can be true caregivers of this blessing You have given us.

## The Law of Tithing

*“A testimony of the law of tithing comes from living it.”*

### From the Life of Howard W. Hunter

Shortly before Howard W. Hunter and Claire Jeffs were to be married, Howard went to his bishop to obtain a temple recommend. He was surprised that during the interview, the bishop questioned whether he could support a wife and family on his income. Howard recalled, “When I told him how much I was making, he said the reason for his doubt as to my ability to support a wife was based on the amount of tithing I had paid.”

Until that time, Howard had not been a full-tithe payer because he had not understood the importance of paying a full tithe. He explained, “Because my father had not been a member of the Church during my years at home, tithing had never been discussed in our family and I had never considered its importance.”

Howard said that as he and the bishop continued to talk, the bishop “in his kindly way taught me the importance of the law and when I told him I would henceforth be a full tithe payer, he continued the interview and relieved my anxiety by filling out and signing a recommendation form.”

When Howard told Claire about this experience, he learned that she had always paid a full tithe. “We resolved that we would live this law throughout our marriage and tithing would come first,” he said.<sup>1</sup>

“The payment of tithing strengthens faith, increases spirituality and spiritual capacity, and solidifies testimony.”

# Teachings of Howard W. Hunter

1

## **The Lord's definition of the law of tithing is simple.**

The law [of tithing] is simply stated as “one-tenth of all their interest” (D&C 119:4). Interest means profit, compensation, increase. It is the wage of one employed, the profit from the operation of a business, the increase of one who grows or produces, or the income to a person from any other source. The Lord said it is a standing law “forever” as it has been in the past.<sup>2</sup>

Like all of the Lord’s commandments and laws, [the law of tithing] is simple if we have a little faith. The Lord said in effect, “Take out the decimal point and move it over one place.”

That is the law of tithing. It’s just that simple.<sup>3</sup>

2

## **The law of tithing existed from the beginning and continues today.**

The first distinct mention of the word “tithe” in the Bible is in the very first book of the Old Testament. Abram was met by Melchizedek, king of Salem and priest of the Most High God. Melchizedek blessed him, and Abram “gave him tithes of all.” (Genesis 14:20.)

A few chapters later in the same book, Jacob, at Bethel made a vow in these words: “Of all that thou shalt give me I will surely give the tenth unto thee.” [Genesis 28:20–22.]

The third mention is in connection with the Levitical law. The Lord spoke through Moses:

“And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord’s: it is holy unto the Lord.” (Leviticus 27:30.)

Under the Levitical law the tithes were given to the Levites for their maintenance, and they in turn were charged with the paying of tithes on that which they received as shown by the words of the Lord as he instructed Moses:

“Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe.” (Numbers 18:26.)

This clearly indicates that the law of tithing was a part of the Levitical law and paid by all people—even the Levites themselves who were directed to pay tithing on the tithes which were received by them.

There are some who take the position that the law of the tithe was only a Levitical institution, but history confirms the fact that it has been and is a universal law. It was basic in the Mosaic law. It had existed from the beginning and is found in the ancient Egyptian law, in Babylonia, and can be traced throughout biblical history. It was mentioned by the Prophet Amos [see Amos 4:4] and by Nehemiah who was charged with the rebuilding of the walls of Jerusalem [see Nehemiah 10:37–38; 12:44; 13:5, 12]. Shortly thereafter Malachi began an even greater task of rebuilding the faith and

the morale of a nation. In his supreme effort to strike out against the covetousness of those who were religious only in name, he lashed them with the accusation of a crime against God.

“Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

“Ye are cursed with a curse: for ye have robbed me, even this whole nation.

“Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven and pour you out a blessing, that there shall not be room enough to receive it.”

(Malachi 3:8-10.) ...

The words of Malachi close the Old Testament with a reiteration of the law of tithing, indicating there had been no abrogation of this law which had existed from the beginning. The New Testament dispensation, therefore, commenced under this admonition. ...

Not long after the gospel was restored in this dispensation, the Lord gave a revelation to his people through a latter-day prophet defining the law . . . :

“And after that, those who have thus been tithed shall pay one tenth of all their interest annually; and this shall be a standing law unto them forever, for my holy priesthood, saith the Lord.” (D&C 119:4.)<sup>4</sup>

3

### **We make a gift and also pay an obligation with our tithes.**

The tithe is God’s law for his children, yet the payment is entirely voluntary. In this respect it does not differ from the law of the Sabbath or from any other of his laws. We may refuse to obey any or all of them. Our obedience is voluntary, but our refusal to pay does not abrogate or repeal the law.

If tithing is a voluntary matter, is it a gift or a payment of an obligation? There is a substantial difference between the two. A gift is a voluntary transfer of money or property without consideration. It is gratuitous. No one owes the obligation to make a gift. If tithing is a gift, we could give whatever we please, when we please, or make no gift at all. It would place our Heavenly Father in the very same category as the street beggar to whom we might toss a coin in passing.

The Lord has established the law of tithing, and because it is his law, it becomes our obligation to observe it if we love him and have a desire to keep his commandments and receive his blessings. In this way it becomes a debt. The man who doesn’t pay his tithing because he is in debt should ask himself if he is not also in debt to the Lord. The Master said: “But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you.” (Matt. 6:33.)

We can’t walk east and west at the same time. We can’t serve both God and mammon. The man who rejects the law of the tithe is the man who has not given it a fair try. Of

course it costs something. It takes work and thought and effort to live any of the laws of the gospel or any of its principles.

It may be that we make a gift and also pay an obligation with our tithes. The payment of the obligation is to the Lord. The gift is to our fellow men for the upbuilding of God's kingdom. If one thoughtfully observes the proselyting done by the missionaries, the teaching program of the Church, the great educational system, and the building program to erect houses of worship, there will come a realization that it is not a burden to pay tithing, but a great privilege. The blessings of the gospel are shared with many through our tithes.<sup>5</sup>

**"It is not a burden to pay tithing, but a great privilege."**

4

### **An offering to the Lord should cost the giver something of value.**

In 2 Samuel 24:18–25 we read that David would not make an offering unto the Lord of that which cost him nothing. He no doubt reasoned that unless the gift cost the giver something of value, it was not fit or appropriate to be an offering for the Lord. Christ said it is more blessed to give than to receive [see Acts 20:35], yet there are some who will give only if it costs them nothing. This is not according to the teachings of the Master who said: "If any man will come after me, let him deny himself" (Matthew 16:24).

There are some who will not live the law of tithing because of the cost. This is in contrast to the reasoning of David who would not make an offering unto the Lord unless it cost him something. The great moral principles encompassed in the law of tithing are overlooked by those who are not tithe payers, and they lack the understanding of the law and the reasons for it.<sup>6</sup>

5

### **Paying tithing brings great blessings.**

The Lord gave the law [of tithing]. If we follow his law, we prosper, but when we find what we think is a better way, we meet failure. As I travel about the Church and see the results of the payment of tithes, I come to the conclusion that it is not a burden, but a great blessing.<sup>7</sup>

Pay an honest tithing. This eternal law, revealed by the Lord and practiced by the faithful from the ancient prophets down to the present, teaches us to put the Lord first in our lives. We may not be asked to sacrifice our homes or our lives, as was the case with the early Saints. We are challenged today to overcome our selfishness. We pay tithing because we love the Lord, not because we have the means to do so. We can expect that the Lord will open "the windows of heaven" (Malachi 3:10) and shower down blessings upon the faithful.<sup>8</sup>

We follow the principle of returning to the Lord a portion of his goodness to us, and this portion we refer to as tithing. Tithing is entirely voluntary. We can pay tithing or not pay tithing. Those who do, receive blessings that are not known to others.<sup>9</sup>

Mary Fielding Smith [was an] indomitable pioneer mother who was the wife and widow of the Patriarch Hyrum Smith, brother of the Prophet. One spring as the family opened their potato pits, she had her sons get a load of the best potatoes to take to the tithing office.

She was met at the steps of the office by one of the clerks, who [protested] as the boys began to unload the potatoes. “Widow Smith,” he said, remembering no doubt her trials and sacrifices, “it’s a shame that you should have to pay tithing.” He chided her for paying her tithing, and called her anything but wise and prudent.

The little widow drew herself up to her full height and said, “William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing I should expect the Lord to withhold His blessings from me; I pay my tithing, not only because it is a law of God but because I expect a blessing by doing it. By keeping this and other laws, I expect to prosper and to be able to provide for my family.” (Joseph

Fielding Smith, *Life of Joseph F. Smith* [Salt Lake City, 1938], 158–59.)<sup>10</sup>

The principle of tithing should be more than a mathematical, mechanical compliance with the law. The Lord condemned the Pharisees for mechanically tithing herbs without coming into the circumference of spirituality [see Matthew 23:23]. If we pay our tithes because of our love for the Lord, in complete freedom and faith, we narrow our distance from him and our relationship to him becomes intimate. We are released from the bondage of legalism, and we are touched by the spirit and feel a oneness with God.

The payment of tithing strengthens faith, increases spirituality and spiritual capacity, and solidifies testimony. It gives the satisfaction of knowing one is complying with the will of the Lord. It brings the blessings that come from sharing with others through the purposes for which tithing is used. We cannot afford to deny ourselves these blessings. We cannot afford not to pay our tithing. We have a definite relationship to the future as well as to the present. What we give, and how we give, and the way we meet our obligations to the Lord has eternal significance.

A testimony of the law of tithing comes from living it.<sup>11</sup>

## Suggestions for Study and Teaching Questions

- Review the definition of the law of tithing in section 1. What is tithing? What can we learn from President Hunter about the simplicity of the law of tithing?
- What insights have you gained from President Hunter’s teachings about the history of tithing? (See section 2.) Why do you think President Hunter wanted us to understand that the law of tithing “has been and is a universal law”?

- How do we both “make a gift and also pay an obligation” with our tithing? (See section 3.) How does paying tithing show our love for the Lord? How can we come to feel that paying tithing is a privilege, not a burden?
- Why must an offering to the Lord cost the giver something of value? (See section 4.) How can any challenge or reluctance to pay tithing be overcome?
- Review the many blessings that President Hunter says come from paying tithing (see section 5). How have you seen these blessings in your life?

### Related Scriptures

Alma 13:15; D&C 64:23; 104:14–18; 119; 120; Bible Dictionary, “Tithe”

### Study Help

When first reading a chapter, you might want to read it quickly or review the headings to get an overview of the content. Then read the chapter additional times, going more slowly and studying it in depth. You might also want to read each section with the study questions in mind. As you do this, you may uncover profound insights and applications.