

"So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver." (2 Corinthians 9:7, NKJV)

ANIEL BARBE

hile encouraging the church in Corinth to participate in the special donation for the church in Jerusalem, the apostle Paul uses the expression "give as he purposes in his heart." Ellen G. White borrowed this expression from Paul to address the following recommendation to God's people in our time: "Everyone is to be his own assessor and is left to give as he purposes in his heart" (*Testimonies for the Church*, vol. 4, 469). These words of the apostle Paul and Ellen G. White have led to some interesting applications:

- There are no clear divine instructions about the necessity of giving.
- God does not have any definite instructions about the percentage to allocate as tithe.
- Tithe can be calculated on whichever portion (gross, net, or other) of income a person considers appropriate.

These applications highlight humanity's complete discretion in the matter of giving. Through a review of Chapter 41, "Sacredness of Vows," of *Testimonies for the Church*, vol. 4 (4T), this article assesses if these three conclusions align with the meaning of the expression "give as he purposes in his heart," and what should be the appropriate understanding.

## NO DIVINE INSTRUCTIONS ABOUT GIVING

In contrast to the conclusion "no divine instructions about giving," the thrust of the chapter is about a God who wants His children to give. Ellen G. White uses the word "claims" no less than ten times to refer to God's expectation regarding giving. In one such occurrence, she even associates the word "claims" with "imperative": "If a Christian has ten or twenty thousand dollars, God's claims are imperative upon him, not only to give his proportion according to the tithing system, but to present his sin offerings and thank

offerings to God" (4T, 467). God is not silent about the need for His children to give. Another passage conveys the clear thought of God about the obligation of giving for all of His children, whatever their source of income: "When men of business, farmers, mechanics, merchants, lawyers, etc., become members of the church, they become servants of Christ; and although their talents may be entirely different, their responsibility to advance the cause of God by personal effort, and with their means, is no less than that which rests upon the minister" (4T, 468). Giving is the responsibility of the redeemed.

## NO INSTRUCTION ABOUT WHAT PERCENTAGE TO ALLOCATE AS TITHE

It clearly appears from the reading of this chapter that God has designed how His children should give. While referring to the vowing experience of the patriarch Jacob, Ellen G. White cites the King



James version: "And of all that Thou shalt give me I will surely give the tenth unto Thee" (4T, 464, italics supplied). Did Jacob mean a symbolic tenth which would designate any amount? The description of the fulfillment of Jacob's vow brings further clarity: "Jacob gave the tenth of all that he had, and then reckoned the use of the tenth, and gave the Lord the benefit of that which he had used for his own interest during the time he was in a heathen land and could not pay his vow" (4T, 466). The tithe was not any proportion of Jacob's income, but it represented the tenth.

The writer employs a commonly used expression in the Adventist circle, "systematic benevolence," to elaborate on the way God wants His children to give: "God, the Creator of man, by instituting the plan of systematic benevolence, has made the work bear equally upon all according to their several abilities" (4T, 469). Systematic benevolence comprises of the 10 percent tithe and a proportion of income as of-

Giving is the responsibility of the redeemed.

ferings. She also uses the "tithing system" to confirm the idea that giving is not supposed to be a random exercise at the sole discretion of the giver.

## TITHE IS 10% OF ANY PORTION OF INCOME

The citation under consideration has often been applied to settle the discussion about tithing on gross or net income, or on any other portion of income. It has led some to conclude that this issue is a matter of preference or personal choice. However, several passages in this same chapter appear to contradict this conclusion. As an example, the author includes the expression "of all" when writing about the tithe promised and returned by Jacob, the vow-keeper.

Furthermore, Ellen G. White provides an application of the "of all" principle for our current situation: "Of all our income we should make the first appropriation to God" (4T, 474). This sentence provides two pieces of information: 1) Our giving to God is calculated on the totality of our income, and 2) The baseline for calculation is the amount earned before any other appropriations or deductions. What a salaried person brings home after paying taxes, mortgages, and servicing debts does not fit well with this understanding of God's instructions.

## A PLEA FOR FAITHFULNESS

After discounting the abovementioned conclusions, which do not align with the message contained in Chapter 41 of *Testimonies for the Church*, vol. 4, the citation deserves a fresh consideration. How should we understand the admonition "to give as he purposes in his heart"? The main thrust of Chapter 41 is to raise awareness about the issue

DYNAMIC STEWARD APRIL-JUNE 2023 17

of the sacredness of vows or pledges. Jacob is introduced as a positive example, while Ananias and Sapphira are portrayed as examples not to emulate. They defrauded God and practiced deception, and their story is reported as "a warning was thus given to all who professed Christ at that time" (4T, 463).

The expression "purposes in his heart," often interpreted as any human's impulsion, desires, plans, or wishes, has a different meaning in the chapter. The context of "purposes in his heart" refers to the resolutions taken as the result of the action of the Holy Spirit on a person's heart. Reporting the experience of Jacob, Ellen G. White writes: "Jacob made his vow while refreshed by the dews of grace and invigorated by the presence and assurance of God" (4T, 466). Ananias and Sapphira had also gone through a similar experience: "While under the direct influence of the Spirit of God, they made a pledge to give to the Lord certain lands" (4T, 463). In these cases, the "purposes in the heart" are the result of divine regeneration; they are noble, pure, unselfish, and generous. The author confirms this understanding: "When the hearts of men are softened by the presence of the Spirit of God, they are more susceptible to impressions of the Holy Spirit, and resolves are made to deny self and to sacrifice for the cause of God" (4T, 470).

The action of God's Spirit on us requires a consistent response. For Jacob, it was to vow a tithe of all, following the example set by his grandfather, Abraham (Genesis 14:19, 20). For Ananias and Sapphira, it was to give the full proceeds of the sale of a property, inspired by what other believers were doing (Acts 4:34-37). In addition, there is an appeal to act upon these decisions made under the conviction of the Holy Spirit: "God requires faithfulness in the performance of vows" (4T, 463). Jacob remained faithful to his

÷

vow to tithe: "This was a large amount, but he did not hesitate; that which he had vowed to God he did not regard as his, but as the Lord's" (4T, 466). This is where the infamous couple failed! They ended up acting against the "purposes" that God had planted in their hearts: "But when they were no longer under this

The baseline for calculation of giving is the amount earned before any other appropriations or deductions.

heavenly influence, the impression was less forcible, and they began to question and draw back from fulfilling the pledge which they had made" (4T, 463).

The quote under consideration starts with these words: "Everyone is to be his own assessor." This is an invitation to examine oneself, like the instructions of the apostle Paul to the believers in Corinth (2 Corinthians 13:5). Am I living in harmony with the conviction that God's Word and His Spirit have created in me, or have I drifted away from my resolutions? Believers need to undertake this exercise regularly and personally.

Does this expression imply that human agents have no role to play in in-

fluencing others in the area g of giving? Ellen G. White suggests the contrary: "God works through human instrumentalities; and whoever shall awaken the consciences of men, provoking them to good works and a real interest in the advancement of the cause of truth, does not do it of himself, but by the Spirit of God which

worketh in him. Pledges made under these circumstances are of a sacred character, being the fruit of the work of the Spirit of God" (4T, 473). Through our examples and words, we can inspire others to "purpose in their hearts." From the perspective of the author, we have the responsibility of reminding our fellow companions: "A church is responsible for the pledges of its individual members. If they see that there is a brother who is neglecting to fulfill his vows, they should labor with him kindly but plainly" (4T, 476).

From the examination of the expression "to give as he purposes in his heart," in the context where it is employed by Ellen G. White, we can conclude with confidence that it does not suggest the absence of God's clear instructions about giving and how to give. This important discipline of Christian giving is not left to the discretion of everyone. And what He brings me to "purpose in my heart" cannot contradict what He has already instructed about giving. In response, it is my utmost responsibility to scrutinize my personal life to confirm if I'm remaining faithful to the light received and true to what I have "previously promised" (2 Corinthians 9:5, NKJV).



Pastor Aniel Barbe is an associate director of Stewardship Ministries and editor of Dynamic Steward at the General Conference of Seventh-

day Adventists, Silver Spring, Maryland.

APRIL-JUNE 2023