

No record of writer

SABBATH-SCHOOL

LESSON QUARTERLY

STUDIES ON TITHES AND OFFERINGS

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FOR SENIOR CLASSES

THIRD QUARTER, 1905

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Allow us to suggest that in connection with the Sabbath-school lessons for this quarter you read the following pamphlets:

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SABBATH-SCHOOL LESSON QUARTERLY

Topical Studies on the Message

For Senior Classes

Third Quarter, 1905

LESSON I.—Lost and Redeemed.

JULY 1, 1905.

Questions.

1. To whom did God give the earth? P's. 115:16.
2. Describe man's Paradise home. Gen. 2:8, 9.
3. What has ever been God's thoughts toward man? Jer. 29:11. Note 1.
4. Before creation, what provision was made that the purpose of God for man should not fail? 2 Tim. 1:9; Eph. 1:4. Note 2.
5. How was man brought into bondage? Rom. 6:16.
6. Whose bond-servant did man become, and how much was lost by the fall? 2 Peter 2:19; John 8:34. Note 3.
7. How is deliverance brought to him? Heb. 2:14, 15; John 8:36.
8. What does the purchase of man include? 1 Cor. 6:20; Eph. 1:13, 14; Micah 4:8.

"There shall be delay no longer"—our confidence.

9. Will Christ restore *all* that man lost by sin? Luke 19:10. Note 4.

10. When Christ was about to pay the "price" of man's redemption, what tempting offer was made to Him? Luke 4:5-7.

11. How was this temptation met by Christ? Luke 4:8.

12. By what power did Christ conquer man's foe? Luke 4:1, 8, 17, 18.

Notes.

1. "I also know the thoughts that I entertain respecting you, saith the Lord, thoughts of peace and not of evil to give to you a happy future and hope." Jer. 29:11, Jewish Version.

God's purpose for man may be temporarily delayed, but He will not fail nor be discouraged till judgment is set in the earth, and man fulfils the object of his creation. Isa. 45:18; 42:4; Rev. 21:1-4.

2. The endowment of the power to *choose* life or death, righteousness or sin, was essential to man's liberty and happiness. To refuse created intelligences the power of choice would have meant bondage, discontent, and unhappiness; therefore, Heaven esteemed liberty of sufficient value to bestow this great gift upon man, although it involved the possibility of the fall. It was when the councils of eternity had decided that man and all other created intelligences should be *free* that Christ became man's *surety*, that the purpose of God concerning man should not fail.

3. Purity, the image of God, liberty, dominion, home, and life were all lost by sin.

4. "The Son of God redeemed man's failure and fall, and now, through the work of the atonement, Adam *is reinstated in his first dominion*. Transported with joy, he beholds the trees that were once his delight,—the very trees whose fruit he himself had gathered in the days of his innocence and joy. He sees the vines that his own hands have trained, the very flowers that he once loved to care for. His mind grasps the reality of the scene; he comprehends that this is indeed Eden restored, more lovely than when he was banished from it."—*Great Controversy*, page 648.

The offerings for this quarter go to the most needy fields.

LESSON II.—*The Church Indicted.*

JULY 8, 1905.

“Ye have robbed Me.” “Return unto Me, and I will return unto you, saith the Lord of hosts.”

Questions.

1. What solemn charge is given to the church of God? Amos 4:12.

2. Is the Laodicean church prepared to meet the Lord? Rev. 3:13-17.

3. What counsel does the Spirit give this church? Rev. 3:18.

4. What does the term *Laodicea* signify? Note 1.

5. By whom, and against whom, is the charge of robbery made? Mal. 3:7, 8. Note 2.

6. What message of hope is presented to those thus transgressing God's commandment? Mal. 3:10.

7. What will be the real condition of professed Christians in the last days? 2 Tim. 3:1-5.

8. What sin stands at the head of the long list of sins named by the apostle Paul? 2 Tim. 3:2. Note 3.

9. Will the divine search-light be turned upon every soul in the last days? Zeph. 1:12, 17, 18.

10. What will be the final result of rejecting any part of God's message for the last days? John 12:35, 36; 2 Thess. 2:9-12.

11. What description is given of the remnant church as prepared for the coming of the Lord? Rev. 12:17; 14:1, 4, 5, 12.

We expend sixty per cent of our efforts upon four per cent of our field.

Notes.

1. "*Laodicea* signifies *the judging* of the people, or, according to Cruden, a *just people*. The message to the church brings to view the closing scenes of probation. It reveals a period of judgment. It is the last stage of the church, . . . while the great day of atonement is transpiring, and the investigative judgment is going forward upon the house of God,—a period during which the just and holy law of God is taken by the waiting church as their rule of life."—*Thoughts on Daniel, page 371*. Compare Mal. 3:17 with Rev. 3:13-21.

2. "The work of God which should be going forward with tenfold its present strength and efficiency is kept back, like a spring season held by the chilling blast of winter, because some of God's professed people are appropriating to themselves the means that should be dedicated to His service. Because Christ's self-sacrificing love is not interwoven in the life practices, the church is weak where it should be strong. By its own course it has put out its light, and robbed millions of the gospel of Christ. . . . *To defraud God is the greatest crime* of which man can be guilty; and yet this sin is deep and wide-spread."—*Mrs. E. G. White, in Review and Herald, Oct. 13, 1896*.

3. "Christ looks upon a vineyard unworked, a world unwarned, with wickedness increasing on every hand. The subject of tithes and offerings has not been dwelt upon as it should have been. Men are not naturally inclined to be benevolent, but to be sordid and avaricious, and to live for self. I entreat my brethren and sisters throughout the world to awaken to the responsibility that rests upon them to pay a faithful tithe. Do not allow lax principles to lead you to rob God. Keep a faithful account with your Creator. Realize fully the importance of being just with Him who has divine foreknowledge. Let every one search his heart diligently. Let him look up his accounts, and find out how he stands related to God. Let every one of you lay by him in store as God has prospered him. The poor and the rich, the young men and women who earn wages,—all are to lay by a portion, for God claims it."—*Mrs. E. G. White, in Southern Watchman, Feb. 14, 1905*.

"*This Gospel of the kingdom shall be preached in all the world for a witness unto all nations; and then shall the end come.*"

LESSON III.—The Sabbath and the Tithe.

JULY 15, 1905.

Questions.

1. In the beginning, what portion of time did God set apart for special religious uses? Gen. 2:1-3.

2. What definite day was named? Gen. 2:3.

3. How was man instructed to use this day? Ex. 20:8-10.

4. What reserve did God make of one of the trees of the garden? Gen. 3:1-3. Note 1.

5. Is the Sabbath still a test of man's loyalty to his Maker? Eze. 20:12, 20; Ex. 20:10.

6. What special term is applied to the Lord's Sabbath? Isa. 58:13.

7. What similar term is applied by God to the tithe? Lev. 27:30.

8. What like expressions are used in the Scriptures concerning the Sabbath and the tithe? Note 2.

9. When man uses the Sabbath for secular purposes, of what law does he become a transgressor? Ex. 20:8-11.

10. When man uses the tithe of his income for purposes not permitted of God, what sin does he commit? Mal. 3:8.

11. Will the remnant church be tested especially upon the Sabbath and the tithe? Isa. 58:1, 2, 12, 13; Mal. 3:7, 8. Note 3.

12. How are many of the professed people of the Lord treating the Sabbath? Isa. 58:1, 12, 13.

"One dollar now is of more value to the work than ten dollars will be at some future period."

13. Has the duty of paying the Lord's tithe been likewise neglected? Mal. 3:7, 8.

14. What has God pronounced upon those who turn unto Him in both keeping the Sabbath and the payment of the tithe? Isa. 56:1, 2; Mal. 3:10; Rev. 22:14.

Notes.

1. God reserved holy unto Himself the seventh day of time. He also reserved one of the fruit-bearing trees of the garden as a test of man's loyalty, and a recognition of God's ownership.

Time is essential to man's being. So are the products of the earth. The former would be of no value to man without the latter; and the bounties of the earth could be of no profit to man without time. Hence, God brings a test of character to man touching these essential gifts of God to man.

2. Note the similar claim the Lord lays to the *Sabbath* and the *tithe*. "The seventh day is the Sabbath of the Lord thy God." "All the tithe is the Lord's." Both are "*holy*" unto the Lord. Lev. 27:30; Ex. 20:10; Isa. 58:13.

The Sabbath and the tithe are both a test of man's loyalty to his Maker. The first makes known our Creator and God. The second is a means of constant *acknowledgment* that we receive all earthly blessings from His hands. To disregard the claims of either is a violation of the holy law of God.

3. A careful study of the context shows that these scriptures have a special application in the last days. While Sabbath-breaking and withholding the tithe have always been wrong, the Lord will test the world upon these questions before the end.

LESSON IV.—*The Spirit of Sacrifice.*

JULY 22, 1905.

Questions.

1. To whom do man and the earth belong? Ps. 24:1.

"The advent message to the world in this generation"—our watchword.

2. What price was paid to redeem man and his lost possessions? 1 Peter 1:18, 19. Note 1.

3. What risk did Christ take in order to redeem man? John 5:19; Heb. 2:16-18. Note 2.

4. What sacrifice did He make? 2 Cor. 8:9.

5. How rich was Christ? Isa. 40:26; Rev. 4:11.

6. How poor did He become? Matt. 8:19, 20.

7. Who only can be His disciples? Luke 14:33.

8. What question did the rich man ask Jesus? Mark 10:17.

9. How much did Jesus say he must give up? Verses 20, 21. How did the answer affect the rich man? Verse 22.

10. To what is the kingdom of heaven compared? What sacrifice is necessary in order to buy the field? Matt. 13:44.

11. To what else is the kingdom of God compared? Matt. 13:45. What sacrifice is necessary in order to secure this pearl? Verse 46.

12. What examples in the matter of forsaking the things of this world, are recorded for our instruction? Luke 5:10, 11.

13. What promise is left for all who do this? Mark 10:29, 30; Matt. 27-29; Matt. 4:21, 22. Note 3.

Notes.

1. To compute the unlimited "measure" of the gift of Christ, will be the science of the world to come. Eternity alone can unfold the infinite sacrifice of heaven in the gift of the Son of God.

2. "Many hold that from the nature of Christ it was impossible for Satan's temptations to weaken or overthrow Him;

"There shall be delay no longer"—our confidence.

then Christ could not have been placed in Adam's position, to go over the ground where Adam stumbled and fell; He could not have gained the victory that Adam failed to gain. *If man has in any sense a more trying conflict to endure than had Christ, then Christ is not able to succor him when tempted. Christ took humanity with all its liabilities. He took the nature of man capable of yielding to temptation, and with the same aid that man may obtain, He withstood the temptations of Satan, and conquered the same as we may conquer. . . . He assumed human nature, being the infirmities and degeneracy of the race. It is not true that humanity has trials to bear which the Son of God has not experienced.*—*Special Testimony.*

"In the Saviour's expiring cry, 'It is finished,' the death-knell of Satan was rung. The great controversy which had been so long in progress was *then decided, and the final eradication of evil was made certain.*"—*Great Controversy, page 503.*

3. "But what do we give up, when we give all?—A sin-polluted heart for Jesus to purify, to cleanse by His own blood, and to save by His matchless love. And yet men think it hard to give up all! I am ashamed to hear it spoken of, ashamed to write it."—*Steps to Christ, page 55.*

LESSON V.—*The Lord's Witnesses.*

JULY 29, 1905.

Questions.

1. What great question is in dispute between Christ and Satan? Luke 4:5-7. Note 1.

2. What claim does the Lord make as to the ownership of the world and all therein? Ps. 50:10-12.

3. Whom did Moses proclaim to the wicked Pharaoh as the rightful owner of the earth? Ex. 9:29.

4. What acknowledgment did King David make as to the ownership of the earth? 1 Chron. 29:11-17.

"The advent message to the world in this generation"—our watchword,

5. What testimony does the apostle Paul bear in this controversy? 1 Cor. 10:26.

6. To whom does the gold and silver belong? Hag. 2:8.

7. Who multiplies the gold and silver for man? Hosea 2:8.

8. Can the Lord, who gives food and raiment to man, also withhold the same? Deut. 10:17, 18; Hosea 2:8, 9.

9. From whom does man obtain power to get wealth? Deut. 8:17, 18.

10. How much do we bring into the world, and how much can we take away with us? 1 Tim. 6:7.

11. How can we use the goods entrusted to our care here so that they will stand to our credit in the world to come? Luke 12:32-36.

12. What position does a man occupy in handling the things of this world? Luke 16:12.

13. Is it possible for us to make a theoretical profession of a truth that we deny in practice? Titus 1:16; 2 Peter 2:1. Note 2.

Notes.

1. Satan disputes the right and title of Christ to this world. Just before the coronation of the Son of God, after the wicked dead are raised, true to his text, Satan's last effort to deceive is upon the same question of the rightful ownership of this world. "Yet true to his early cunning, he does not acknowledge himself to be Satan. He claims to be the prince *who is the rightful owner of this world*, and whose inheritance has been unlawfully wrested from him. He represents himself to his deluded subjects as a redeemer, assuring them that his power has brought them forth from their graves, and that he is about to rescue them from the most cruel tyranny."—*Great Controversy*, page 663. It is worthy of note that Satan causes the most of strife and carnage among men

Prayerfully consider the unentered fields.

and nations to arise over questions of ownership, or title, to the things of this world.

2. On which side of this controversy do you stand, my brother and sister? What is your confession of faith and practice upon this vital question? The Lord has reserved to Himself the *tithe* of all the products of the earth, and of that produced by the mind or muscle of man, as a constant *test* and *acknowledgment* from man that Christ is the rightful owner of all. This Satan denies. This is a practical question that will decide the destiny of souls. Says Christ, "Who-soever shall deny Me before men, him will I also deny before My Father which is in heaven." Matt. 10:33.

LESSON VI.—*Trying the Heart.*

AUGUST 5, 1905.

Questions.

1. Of what must man give a faithful account to God? Matt. 25:14, 15, 19.

2. In what manner does the Lord require of man a constant acknowledgment of His ownership? Lev. 27:30-32. Note 1.

3. What is said concerning Abraham's faithfulness in the payment of the tithe? Gen. 14:18-20.

4. In what way was Abraham especially honored? 2 Chron. 20:7; James 2:23; Rom. 4:11, 17.

5. Will faithfulness now receive the same recognition from God? Rom 4:12; Gal. 3:9.

6. When Jacob became a converted man, how did he at once recognize the Lord's ownership? Gen. 28:20-22.

7. How did Moses and the children of Israel teach the divine ownership of the tithe? Ex. 9:29; Num. 18:26.

The offerings for this quarter go to the most needy fields.

8. In what words does Christ teach the same obligation of paying the tithe? Matt. 23:23.

9. What specific instruction has the Lord given concerning the support of the gospel ministry? Heb. 7:5; 1 Cor. 9:13, 14. Note 2.

10. What indictment is brought against those who do not follow the Lord's instruction for the support of the gospel? Mal. 3:8, 9.

11. What blessing is pronounced upon those who follow the Lord's plan? Mal. 3:10.

12. What experience is recorded for our encouragement? 2 Chron. 31:4-10. Note 3.

Notes.

1) "The system of tithes and offerings *was intended to impress* the minds of men with a great truth, *that God is the source of every blessing to His creatures*, and that to Him man's gratitude is due for the good gifts of His providence." "Thus the people were *constantly reminded* that God was the true proprietor of their fields, their flocks, and herds, that He sent them sunshine and rain for their seed-time and harvests, that *every thing that they possessed was of His creation*, and they were simply stewards of His goods."—Mrs. E. G. White, in the *Review and Herald*, Sept. 10, 1889.)

2. "Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? *Even so hath the Lord ordained*, that they which preach the gospel should live of the gospel." 1 Cor. 9:13, 14.

"And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation." Num. 18:21. When the apostle therefore says that "they which minister about holy things live of the things of the temple," he has special reference to the tithe. "*Even so hath the Lord ordained*, that they which preach the gospel should live of the gospel." Webster defines "even" and "so" "in an equal, or *precisely similar manner, precisely the same, ex-*

The needs of the cause of God are world-wide.

actly, likewise," etc. The word "ordain" he defines, "to appoint, to decree," etc. Cruden says the word means "to command, or enjoin, to appoint, or designate to a certain end, or use," etc. With these definitions before us, let us read 1 Cor. 9:13, 14, supplying the definitions for these terms. "Do ye not know that they which minister about holy things live of the things of the temple? . . . In precisely a similar manner hath the Lord appointed, decreed, and enjoined that they which preach the gospel shall live of the gospel."

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

3. "All these blessings shall come on thee, and overtake thee, if thou shalt hearken unto the voice of the Lord thy God. Blessed shalt thou be in the city, . . . in the field, . . . in the fruit of thy body, . . . and the fruit of thy cattle, . . . in the increase of thy kine, and flocks of thy sheep, . . . when thou comest in, . . . when thou goest out, . . . and in all thou settest thy hand unto. . . . Thou shalt lend unto many nations, and not borrow; . . . and the Lord shall make thee the head, and not the tail." O thou Achan in the camp of Israel, no longer conceal thy guilt! Return unto the Lord thy God. "Say unto Him, Take away all iniquity, and receive us graciously." The Lord will respond, "I will heal their backslidings, I will love them freely; for Mine anger is turned away from him." Hosea 14:1-4.

LESSON VII.—The Tithing System Founded upon Moral Obligations, and Is a Part of the Gospel Plan of Salvation.

AUGUST 12, 1905.

Questions.

1. Has the Lord ever had more than one plan to save man? Acts 4:12; Heb. 4:1, 2; Gal. 1:9.

Nine-tenths of the women of India never heard of a Saviour.

2. Has there ever been more than one plan for the support of the gospel? Num. 18:20, 21; 1 Cor. 9:13, 14.

3. What is the first recorded instances of the paying of tithes? Gen. 14:18-20; 28:20-22. Note 1.

4. Under what priesthood did these instances occur? Heb. 7:1-4.

5. Unto whom is Melchisedec likened? Heb. 5:5, 6; 7:2, 3.

6. How early did the tithing system originate? Note 2.

7. How long will it continue? Note 3.

8. What great truths was the Lord, through Moses, seeking to teach? Ex. 9:29; 16:28-30; Lev. 27:30.

9. What message did Nehemiah bear concerning the tithe? Neh. 13:10-14.

10. What message did Hezekiah bring to the people concerning this duty? 2 Chron. 31:4-6.

11. What example of sacrifice for the spread of the gospel is left us in the early church? Acts 4:32-37.

12. What will be the basis of reformation in the last days? Rev. 14:6, 12.

Notes.

1. No intimation is here given that the tithing system originated at this time. The record shows that Abraham and Jacob recognized its binding obligation upon them, and followed the instructions previously given by God to return the tithe of all that the Lord gave to them. It is worthy of remark that new institutions, originating from Abraham's time onward through the Bible history, have their origin plainly brought to view, the command given requiring their observance, and the circumstances and rites connected with them. For example, circumcision, the Passover, the ceremonial sab-

"Lift up your eyes and look on the fields; for they are white already to harvest."

baths and feasts; and, in the New Testament, baptism, the Lord's Supper, and the ordinance of humility. But the origin of the tithing system reaches back to the beginning, when it became necessary because of the fall of man, and the promise of hope was offered to a lost world.

2. ("The tithing system did not originate with the Hebrews. From the *earliest times* the Lord claimed the tithe as His, and this claim was recognized and honored. Abraham paid tithes to Melchisedec, the priest to the Most High God. Jacob, when at Bethel, as exile and wanderer, promised the Lord, 'Of all that Thou shalt give me, I will surely give the tenth unto Thee.' As the Israelites were about to be established as a nation, the law of tithing was reaffirmed as one of the divinely ordained statutes, upon obedience to which their prosperity depended."—Mrs. E. G. White, in *Review and Herald*, Sept. 10, 1889.)

3. In Heb. 5:6, Christ is said to be a "priest forever after the order of Melchisedec." That order of priesthood existed from the fall of man till the introduction of the Levitical order of priesthood; and *then* contemporaneously with the latter, and since the Levitical order ceased (at the cross), the Saviour has been a priest according to the Melchisedec order, ministering in behalf of mankind, and offering His own blood before the Father, to make reconciliation for all who accept Him as their substitute, regardless of the age of their sojourn in the earth.

The tithing system was contemporaneous with the Melchisedec priesthood, *prior* to the Levitical priesthood (see Gen. 14:16-20; 28:11-22); it continued during the Levitical order of priesthood (Lev. 27:28-33; Num. 18:21), and will ever remain binding as long as the present order of Melchisedec priesthood exists (Heb. 5:6; 7:1-9; 1 Cor. 9:11-14). Therefore, *as the Melchisedec priesthood is contemporaneous with the gospel, and the tithing system is contemporaneous with the Melchisedec priesthood, the tithing system is contemporaneous with the gospel, founded upon moral principles, and is co-existent with and inseparable from the gospel.*

Another consideration, showing how ancient and general the custom of tithing was, is the fact that it was well known among the heathen. Cruden says: "The most barbarous nations, and the heathen Greeks and Romans, out of a principle of religion common to all men, have often dedicated their tithes to their gods. Some have made it a standing obligation; others have done it on particular occasions, and by the

The Son of God beggared Himself to enrich us.

impulse of a transient devotion. Lærtius says that when Pisistratus, tyrant of Athens, wrote to Solon to persuade him to return to Athens, he told him 'that every one there pays the tithe of his goods for the offering of sacrifice to the gods.'—*Laert.*, *Lib. I.* Pliny says that the Arabian merchants who traded in spices durst not sell any till they had paid the tithe to their god, Sabes. And Plutarch, in more places than one, mentions a custom of the Romans of offering to Hercules the tithe of what they took from their enemies."

It is evident that the heathen nations retained this much of the form of the gospel and the true worship of God, although their worship had been turned from the true God to false gods. Their devotion should be a standing rebuke to professed Christians who refuse to honor Christ in the payment of the tithe. We talk of the precious gift of Christ, the costly purchase He made for man, of our faith, of our hope of heaven, and yet, to the shame and confusion of many, the heathen will rise up in the judgment to condemn them.

LESSON VIII.—The Tithe Reserved for the Support of Christ's Ambassadors.

AUGUST 19, 1905.

Questions.

1. By what means has it pleased God to save those who believe? 1 Cor. 1:21.

2. What high position do Christ's ministers occupy? 2 Cor. 5:18-20.

3. Name some other titles given to these ambassadors. Mal. 2:7; 2 Cor. 8:22, 23; Eph. 3:7, 8.

4. How extensive is their commission? By whom is it given? Matt. 28:18-20.

5. How much time and strength should these messengers of Christ-give to their appointed work? Acts 6:2-4.

6. What account will the minister be called to render

"The advent message to the world in this generation"—our watchword.

to God for the results of his time and labor? Heb. 13:17.

7. To whom should these ambassadors of Christ look for support? Num. 18:21; 1 Cor. 9:13, 14. Note 1.

8. What is the result when the church fails to return to Christ the tithe? 1 Chron. 31:4, 5; Neh. 13:10-12. Note 2.

9. In what way can we co-operate in answering our prayers for many more laborers to enter the great harvest-field? Luke 10:2; Mal. 3:10.

10. With what is the minister of God to feed the people? Acts 20:28; Matt. 24:45.

11. Will there come a time when it will be too late to use our means to give the bread of life to the people? Jer. 8:20-22; Amos 8:11, 12. Note 3.

12. What use will men have for their hoarded gold and silver in that day? Zeph. 1:18; Isa. 2:19-21.

Notes.

1. The tithing system was not given to man for the prime object of the support of the ministry, but above this there are moral obligations growing out of man's relations to Christ as Creator and Redeemer, which involve *principles* which our first parents disregarded in Eden, and on which the loyalty of all other worlds is being tested the same as the inhabitants of this world.

Who shall not say "Amen" to the words of the apostle, "Even so hath the Lord ordained, that they which preach the gospel should live of the gospel"?

2. "The work of God which should be going forward with tenfold its present strength and efficiency *is kept back, like a spring season held by the chilling blast of winter*, because some of God's professed people are appropriating to themselves the means that should be dedicated to His service."—*Mrs. E. G. White, in Review and Herald, Oct. 13, 1896.* It is not only laborers that are kept out of the ministry because of this sin, but the church itself is paralyzed by her selfish indifference to the claims of Christ.

Prayerfully consider the unentered fields.

3. "I saw that if any held on to their property, and did not inquire duty of the Lord, He would not make duty known, and they would be permitted to keep their property, and in the time of trouble it would come up before them like a mountain to crush them, and they would try to dispose of it, but would not be able. I heard some mourn like this: 'The cause was languishing, God's people were starving for the truth, and we made no effort to supply the lack; now our property is useless. O, that we had let it go, and laid up treasure in heaven.' I saw that a sacrifice did not increase, but it decreased, and was consumed. I also saw that God had not required all of His people to dispose of their property at the same time, but if they desired to be taught, He would teach them, in a time of need, when to sell, and how much to sell. Some have been required to dispose of their property in times past to sustain the Advent cause, while others have been permitted to keep theirs until a time of need, then, as the cause needs it, their duty is to sell."—*Early Writings*, page 48.

LESSON IX.—*What Is the Tithe? When and Where Should It Be Paid?*

AUGUST 26, 1905.

Questions.

1. What is a tithe? Gen. 14:20; Heb. 7:2. Note 1.
2. Because there is often difficulty in determining the exact tithe of our income, should we fail to render to the Lord His own? Note 2.
3. What instruction does the Lord give concerning the use of our substance? Prov. 3:9.
4. From what portion of our substance should the tithe be taken? 2 Chron. 31:4, 5. Note 3.
5. Does the Lord's arrangement recognize a treasury, and a systematic plan for distributing the tithe to the laborers? 2 Chron. 31:11-15. Note 4.

"There shall be delay no longer"—our confidence.

6. Will the Lord hold men responsible to Him for strict integrity, justice, and faithfulness in their appointed work? 2 Sam. 23:3, 4; Micah 6:8.

7. For what purpose should the tithe be used? Num. 18:21. Note 5.

8. How should the church regard the aged servants of God? Lev. 19:32; Ps. 71:9, 13. Note 6.

9. What special promises are made to the ambassadors of Christ? Matt. 28:18-20.

Notes.

1. The tithe is one-tenth of all man's income. What is the meaning of the word "income"? Webster defines it as follows: "That gain which proceeds from labor, business, or property of any kind; the produce of a farm; the rent of houses; the proceeds of professional business; the profits of commerce or of occupation; the interest of money or stock in funds, etc.; revenue; receipts; especially the annual receipts of a private person or corporation from property; as, a large *income*, a limited *income*."

This is a very different word from "increase," which means to "become greater in bulk, quantity, number, degree, value, intensity, authority, reputation, etc.; to grow; to augment; to advance."

The definition of income is very clear. Man's income is what *comes in* as gain from all sources, rents, labor, business, or property, interest, proceeds of stock, salary, etc. One-tenth of all that income God claims as His own, with which He proposes to sustain His ministers.

2. Some think it a difficult matter to determine just what is the tenth of their income. Suppose you should rent your farm for one-half of all its produce, the renter to have the one-half for *his* labor in working the farm, and you the other half. Would you consider it a hard task to determine what your share of the proceeds of that farm were? The renter who would not *think* carefully enough to divide the proceeds of your farm with you, according to the contract, in every item of its products, you would soon judge unworthy to act as a steward of your goods, and he would be asked to vacate. It is true that we can not enter into a single trans-

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action or enterprise that brings into our hands gain but what God is to be considered in the dividends. This is one of the blessed fruits of tithing.

But many think they are paying a tithe when they are coming far short of doing so. They freely consume the products of the farm, and simply pay a tithe on what they sell. This is not tithing. Jacob said: "Of *all* that Thou shalt give me, I will surely give the tenth unto Thee." *Our living* is to come out of the nine-tenths, after the tithe has been taken out for God. Not only does God ask for a tithe of the grain, cattle, horses, sheep, fruit, vegetables, but of honey, oil, etc.—a tithe of *all*. See Matt. 23:23; Lev. 27:30-33; 2 Chron. 31:5, 6. It may be hard to know the cash value of the garden, the fruit, milk, butter, etc., that we daily eat from the farm. We have known brethren to estimate the value of their garden from ten to sixty dollars, according to its size. If the garden is worth twenty dollars in the support of the family, we can easily find what the tithe would be. We have known the sisters to test by weight the amount of butter and milk used in the family for a few weeks, and then pay a tithe on the same amount for each week during the year.

3. Not only does the Lord ask the tenth, but *this tenth* is to be taken from our income as the *first-fruits*. Few persons who do not keep a strict account of all they receive are aware of how much they have had during the year. When they neglect to pay their tithes till the last of the quarter, or the last of the year, Satan makes them often feel very poor, and often they give much *less* than the tithe. Upon the receipt of means, the tithe should always be taken out *first*, and laid aside as sacred to the Lord, and as soon as possible sent to the treasury.

4. "Great objects are accomplished by this system. If one and all would accept it, each would be made a vigilant and faithful treasurer of God; and *there would be no want of means to carry forward the great work of sounding the last message of warning to the world*. The treasury will be full if all adopt this system, and contributors will not be left the poorer."—*Testimonies*, Vol. 3, page 389.

5. "The portion that God has reserved for Himself is not to be diverted to any other purpose than that which He has specified. Let none feel at liberty to retain their tithe to use *according to their own judgment*. They are not to use it for themselves in any emergency, *nor to apply it as they see*

"One dollar now is of more value to the work than ten dollars will be at some future period."

fit, even in what they may regard as the Lord's work."—Mrs. E. G. White, in *Review and Herald*, Nov. 10, 1896.

6. The counsel of the servants of God of long experience should be cherished by those of less experience; for it is invaluable to the cause of God.

LESSON X.—The Spirit of Sacrifice Is an Essential Part of Acceptable Worship.

SEPTEMBER 2, 1905.

Questions.

1. What instruction is given concerning bringing an offering to the Lord when we come into His courts to worship? Ps. 96:7-9. Note 1.

2. How did the offerings made on the Sabbath compare with those made on other days? Num. 28:2-6, 9, 10. Note 2.

3. According to what is the sacrifice made acceptable? Mark 12:41-44.

4. What did David say concerning making an offering to God? 2 Sam. 24:24.

5. What class of persons will the Lord receive into His kingdom? Ps. 50:3-5.

6. Why has Christ warned His people against covetousness? Luke 12:15; 1 Tim. 6:9-11. Note 3.

7. What solemn charge is made to those who have been prospered in the things of this world? 1 Tim. 6:7-19; Luke 12:33-37.

8. According to what should each person give? 1 Cor. 16:1, 2.

9. Beside the tithes, in what have the people robbed the Lord? Mal. 3:8. Note 4.

The offerings for this quarter go to the most needy fields.

10. What offerings did the Lord anciently require of His people?—Trespass offerings, peace offerings and thank offerings. Lev. 5:5-7; 2 Sam. 24:25; 2 Chron. 29:31.

11. Are those living in this age of special gospel light under less obligations than those of a former age to make liberal offerings to God? Luke 12:48. Note 5.

12. What instruction did the Saviour give the young ruler who desired to know what he must do to have eternal life? Luke 18:18-23.

13. What did Jesus say concerning others who are situated like this young man? Verses 24-27.

Notes.

1. The spirit of heaven is to give. All that man is, hopes to be, or may possess of life and happiness, is a gift from God. *It is Godlike to give*; for it is of love, for love *gives and gives*. Therefore, *true worship loves and gives*. This is seen in Noah and family as they came forth from the ark, their hearts swelling with gratitude that they could set their feet on earth again. It was not enough that this righteous man should lift his voice in thanksgiving for his deliverance, for past mercies and blessings, but he must there give more tangible evidence of his gratitude than words could express. He must make a burnt offering of a seventh part of the clean animals unto the Lord, as it is written: "And Noah builded an altar unto the Lord, and took of every clean beast, and of every clean fowl, and offered burnt offerings on the altar, and *the Lord smelled a sweet savor*." Gen. 8:20, 21.

2. The Sabbath offerings connected with the sanctuary service were twice as much as on other days. There are about sixty thousand Seventh-day Adventists in North America. If each of these brought to the Lord a weekly Sabbath offering as the Lord had prospered, we would have at least:—

1,000	giving	\$2.00	each	Sabbath;	for	the	year,	\$104,000
1,000	"	1.00	"	"	"	"	"	52,000
1,000	"	.50	"	"	"	"	"	26,000
2,000	"	.25	"	"	"	"	"	26,000
20,000	"	.10	"	"	"	"	"	104,000
20,000	"	.05	"	"	"	"	"	52,000
15,000	"	.02	"	"	"	"	"	15,600

Or a total for the year of

\$379,600

None would be the poorer for this offering, nor would this affect their tithe.

3. "I saw that Satan bade his angels lay their snares especially for those who were looking for Christ's second appearing, and keeping all the commandments of God. Satan told his angels: . . . 'Go, make the possessors of lands and money drunk with cares. . . . They may profess what they please, only make them care more for money than for the success of Christ's kingdom or the spread of the truths we hate. Present the world before them in the most attractive light, that they may love and idolize it. We must keep in our ranks all the means of which we can gain control. The more means the followers of Christ devote to His service, the more will they injure our kingdom by getting our subjects. As they appoint meetings in different places, we are in danger. Be very diligent then. Cause disturbance and confusion if possible. Destroy love for one another. *Discourage and dishearten their ministers; for we hate them.* Present every plausible excuse to those who have means, lest they hand it out. Control the money matters if you can, and drive their ministers to want and distress. *This will weaken their courage and zeal.* Battle every inch of the ground. Make covetousness and love of earthly treasures the ruling traits of their character. As long as these traits rule, salvation and grace stand back. Crowd every attraction around them, and they will *be surely ours.* And not only are we sure of them, but their hateful influence will not be exercised to lead others to heaven. When they shall attempt to give, put within them a grudging disposition, that it may be sparingly.'"—*Early Writings, pages 128, 129.*

4. "Upon what principle can it be said that we rob God in 'offerings,' if God has given to man nine-tenths of his income, and has only reserved the tithe as holy to Himself?" God has not specified any particular amount that man should give in offerings; yet if we do not *recognize the obligation* we are under to God for what He *has done, and is doing* for us in the gift of Jesus Christ, we show the basest ingratitude. When our friends have bestowed upon us some valuable gift, we look about us to see what we can do to reciprocate the favor. The greater the gift bestowed, the greater the sense of obligation and gratitude. If the trifling favors bestowed upon man by their fellows can call forth a return of "gifts" according to the receiver's ability, how much more should the "gift" of *life and redemption* call forth from man constant

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recognition of his obligations and gratitude to his Redeemer?

5. "Every blessing bestowed upon us calls for a response to the Author of all our mercies. The Christian should often review his past life, and recall with gratitude the precious deliverances that God has wrought for him, supporting him in trial, opening ways before him when all seemed dark and forbidding, refreshing him when ready to faint. He should recognize all of them as evidences of the watchcare of heavenly angels. In view of these innumerable blessings, he should often ask, with subdued and grateful heart, 'What shall I render unto the Lord for all His benefits toward me?' Our time, our talents, our property, should be sacredly devoted to Him who has given us these blessings in trust. Whenever a special deliverance is wrought in our behalf, or new and unexpected favors are granted us, we should acknowledge God's goodness, not *only by expressing our gratitude in words, but, like Jacob, by gifts and offerings to His cause.* As we are continually receiving the blessings of God, so we are to be continually giving."—*Patriarchs and Prophets, pages 187, 188.*

LESSON XI.—*The Holy Spirit Grieved.*

SEPTEMBER 9, 1905.

Questions.

1. What are we admonished not to do? Eph. 4:30.
2. How did the unfaithfulness of the children of Israel affect the Lord? Ps. 95:10.
3. For whom especially was the experience of the children of Israel written? 1 Cor. 10:9-12.
4. Had Israel heeded the counsel of God, what glorious victories would have been theirs? Ps. 81:13-16.
5. What is the longing desire of Christ? John 17:24.
6. What will hasten the accomplishment of this desire? Matt. 24:14.
7. What experience of special blessing is the Lord waiting to bestow upon His people? Mal. 3:10.

The Son of God beggared Himself to enrich us.

8. To how many must this message of life be proclaimed? Rev. 14:6.

9. What is said concerning the closing work of this message? Rev. 18:1; Isa. 60:1-3.

10. What will be the result to him who knows his duty and does it not? Luke 12:47.

11. Who only will abide in the burning day? Isa. 33:12-17. Note.

12. To what are the righteous compared? Ps. 125:1.

13. What exhortation is given? 1 Cor. 15:58.

14. What awful warning against grieving the Holy Spirit is recorded in the experience of the early church? Acts 5:1-11.

Note.

In Isa. 33:15, speaking of him that will "dwell" and not be consumed amid the everlasting burnings that cleanse the earth from sin and sinners (2 Peter 3:7), the Revised Version reads: "He that walketh righteously and speaketh uprightly; he that *despiset*h the gain of fraud," etc. "*To defraud God is the greatest crime of which man can be guilty; and yet this sin is deep and wide-spread. Through the prophet Malachi, God says: 'Will a man rob God? yet ye have robbed Me . . . in tithes and offerings.'*"—*Mrs. E. G. White, in Review and Herald, Oct. 13, 1896.*

LESSON XII.—Responsibility of Parents and Church Officers.

SEPTEMBER 16, 1905.

Questions.

1. What three things are God's people admonished to do? Ezra 8:21.

"Pray ye therefore the Lord of the harvest that He will send forth laborers into His harvest."

2. How should parents train their children? Prov. 22:6; Eph. 6:4. Note 1.

3. How should parents instruct their children in the way of the Lord? Deut. 6:5-7. Note 2.

4. How was Timothy instructed, and by whom? 2 Tim. 3:14, 15; 1:5.

5. What noble example is given us of youthful obedience in the life of Queen Esther? Esther 2:20.

6. What part will the children have in preparing the world for Christ's second coming? Mal. 4:5, 6. Note 3.

7. What has the Lord promised will be poured out upon the thirsty? Isa. 44:3-5.

8. For what should the children be trained?—To be good *soldiers* of Jesus Christ, ready to go anywhere the Lord may call them to serve. Lam. 3:27; 2 Tim. 2:3. Note 4.

9. What instruction has the Lord given concerning the duties and qualifications of church officers, and their relation to members of the church? Titus 1:5-9; 1 Tim. 4:12. Note 5.

10. What kind of persons were chosen to bear responsibility in the early church? Acts 6:1-6.

11. What notable example of sacrifice, patience, and faithfulness does the Lord present for us to study and imitate? Heb. 11:24-27; 3:2.

12. In the transfiguration scene who represented those to be raised from the dead? Who those living when the Lord comes? Matt. 16:28; 17:1-5. Note 6.

"This Gospel of the kingdom shall be preached in all the world for a witness unto all nations; and then shall the end come."

Notes.

1. The responsibility of the parent can never be lightly turned over to others. God uses the teacher in the Sabbath-school, church school, in our academies and colleges, in helping to train the youth; but the most *important school*, and the *one* that has the most, to do in deciding the destiny of our children, *is the home school*. The greatest responsibility of child-training God has placed upon the parent.

2. We are to acknowledge the Lord in all our ways. We are to teach our children to acknowledge Christ as the One that has bought us with His own precious life. To Him we should render a tithe of all our income as a confession of His ownership and our loyalty to Him. The children should be taught at an early age to be helpful in the home, and an opportunity should be given to the child, by some means, to earn something. He should be taught to lay aside *the tithe* unto Christ, and, by practicing *self-denial*, to make offerings to the cause. The amounts may be small, but the results of this training will be great. The children should be represented in the quarterly and annual report of the tithe received by the treasurer of the church.

"Not only does the Lord claim the tithe as His own, but He tells us how it should be reserved for Him. He says: 'Honor the Lord with thy substance, and with the first-fruits of thine increase.' This does not teach that we are to spend our means on ourselves and bring to the Lord the remnant even though it should be otherwise an honest tithe. Let God's portion be first set apart. The directions given by the Holy Spirit through the apostle Paul, in regard to gifts, present a principle that applies also to tithing. 'On the first day of the week, let every one of you lay by him in store as God has prospered him.' *Parents and children are here included*. Not only the rich, but the poor are addressed. 'Every man according as he purposeth in his heart [through the candid consideration of God's prescribed plan], so let him give, not grudgingly or of necessity; for the Lord loveth a cheerful giver.' The gifts are to be made in consideration of the great goodness of God to us."—Mrs. E. G. White, in *Review and Herald*, Nov. 10, 1896.

3. "As the children sang in the temple courts, 'Hosanna! Blessed is He that cometh in the name of the Lord,' so in these *last days* children's voices will be raised to give the *last message* of warning to a perishing world. When heavenly in-

"One dollar now is of more value to the work than ten dollars will be at some future period."

telligences see that men are no longer permitted to present the truth, *the Spirit of God will come upon the children, and they will do a work in the proclamation of the truth which the older workers can not do, because their way will be hedged up.*—*Testimony Vol. VI, pages 202, 203.*

4. Were our children taught to be as *self-sacrificing* and loyal to the kingdom of Christ as many of the children of this world are to earthly rulers, the church would soon accomplish her warfare in triumphant victory.

5. "The Lord has not left the disposal of the tithe to you, to be given or withheld as your inclination may dictate. *He has placed the matter beyond all question, and there has been great neglect on the part of many of God's professed people to fulfil the requirements of His Word in regard to tithing. . . . It is the duty of the elders and officers of the church to instruct the people on this important matter, and to set things in order. As laborers together with God, the officers of the church should be sound upon this plainly-revealed question. The ministers themselves should be strict to carry out to the letter the injunctions of God's Word. Those who hold positions of trust in the church should not be negligent, but they should see that the members are faithful in performing this duty.*"—*Mrs. E. G. White, in Review and Herald, Dec. 17, 1889.*

The church treasurer holds one of the most responsible positions in the church. Each member should be visited, or written to, by the treasurer at least once each quarter. To the distant members, a kindly reminder of the sacred and blessed privileges of co-operating in the work of God in the faithful payment of the tithes and offerings, with other words of cheer, will accomplish great results. The treasurer should never feel it too much trouble to write a receipt for a child, or any one for the smallest amount. Great results come from faithful labor done by church treasurers. They need to pray much over their work. The church should uphold the hands of the officers in doing faithful work.

6. Moses, having been raised from the dead (Jude 9), is chosen to represent the character of all that will come out of the grave to receive immortality at the first resurrection. Elias is the chosen example of all those who will be translated. These two characters are types of all that will ever enter heaven. We should study their lives, for they are set forth as examples.

"Pray ye therefore the Lord of the harvest that He will send forth laborers into His harvest."

LESSON XIII.—The Latter Rain and the Closing Work.

SEPTEMBER 23, 1905.

Questions.

1. Where is the Christian's home land? Heb. 11:13, 16.
2. Where will his treasure be laid up ere the Lord comes? Luke 12:33-36.
3. What assurance is given the faithful in this waiting time? 1 Peter 1:4, 5.
4. What message is the waiting church to give? Joel 2:1; Rev. 14:7-9.
5. What experience alone can qualify one to be a witness for God? Acts 1:8.
6. How did the receiving of the Spirit affect the testimony of the disciples? Acts 4:13, 33.
7. What assurance have we of the same blessings? Acts 2:38, 39.
8. Of what time does the prophet Joel predict a special outpouring of the Holy Spirit? Joel 2:29-32.
9. What must come before the receiving of the Spirit? Luke 11:9, 13.
10. For what should we, then, be especially praying at this time? Zech. 10:1.
11. What experience is to prepare the final harvest? Joel 2:23. Compare Deut. 11:14. Note 1.
12. On what ground alone may we claim the gift of the Spirit? Acts 5:32. Note 2.
13. What must all nations now hear and see? Isa. 52:7, 8, 10.

The Son of God beggared Himself to enrich us.

Notes.

1. On the day of Pentecost, the disciples were endued with power from on high. This wonderful refreshing and baptism of the Holy Ghost was the "early," or "former rain." A similar outpouring of the Holy Ghost will fall upon the remnant people of God. This is called the "latter rain." This latter refreshing will be as wonderful in power and results as the early rain was on the day of Pentecost. This is the burden of Joel's second chapter. In verse 1, the prophet says: "Blow ye the trumpet in Zion, and sound an alarm in My holy mountain; let all the inhabitants of the land tremble; for the day of the Lord cometh, for it is nigh at hand." In verse 12, the Lord pleads, "Turn ye even to Me with all your heart," and in verse 23 He gives the result.

2. The inheritance and the promises are to the obedient. In these days, we may ask in assurance for the gift of the Spirit only as we endeavor to walk in every command and ordinance of God. In Malachi 3:10, the Lord makes faithfulness in rendering His own to Him the test of readiness to receive the fulness of blessing. This is but one obligation, of course, but the waiting church must not be found wanting in any wise, and many will be cheated out of the blessings of the latter rain by neglect to heed God's Word concerning tithes and offerings. It is the divinely appointed means for carrying the last message to the world as the final harvest is ripened. There is a reason for lack of power, and for dearth of means to enter the mission fields:—

"Upon what ground may we claim the full and rich promises of God? We can claim them only when we have fulfilled the conditions prescribed in His Word. Have you robbed God in tithes and offerings? What treasure have you been laying up in heaven by giving to the Lord His own? Look at the days and weeks and months of the past, and see if your life service has not been one long, complicated robbery of God, because you have failed to remember Him, and have left eternity out of your reckoning.

"Great objects are accomplished by this system; for if one and all accept it, each is made a vigilant and faithful treasurer for God; and there would be no want of means to carry forward the great work of sounding the last message of warning to the world. The treasury will be full if all adopt this system, and contributors will not be the poorer."—*Testimonies for the Church, No. 24, pages 83, 84.*

"Pray ye therefore the Lord of the harvest that He will send forth laborers into His harvest."

LESSON XIV.—*Review.*

SEPTEMBER 30, 1905.

NOTE.—We suggest that where it is thought best, the usual class and review exercises of the day give place on this Sabbath to a general review of the quarter's lessons. The answers to the questions are found in the previous lessons.

Questions.

1. What was lost through sin?
2. How much does redemption include?
3. How was man tested before the fall? How since the fall?
4. What similar terms are applied to both the Sabbath and the tithe?
5. What indictment is brought against the church by the prophet Malachi?
6. What great blessing is promised if they repent?
7. How much did Christ give up to redeem man? How complete was His sacrifice?
8. How much must we give up to secure the pearl of eternal life? Cite some examples.
9. Who owns all that is in the earth?
10. What relation does man sustain to all these things?
11. How extensively has the Lord said that the gospel shall be preached?
12. What plan has the Lord ordained for the support of those who preach the gospel?
13. With what ancient priesthood was the tithing system connected?

"This Gospel of the kingdom shall be preached in all the world for a witness unto all nations; and then shall the end come."

14. How did the withholding of the tithe affect the work anciently? What burden did this place on Nehemiah, Hezekiah, and others?

15. What systematic plan for the receiving and disbursing of the tithe do the Scriptures recognize?

16. In what beside the tithe have God's people robbed Him?

17. According to what should each give?

18. Would this furnish ample means with which to carry on the work?

19. How willing is the Lord to bestow His Holy Spirit?

20. What is the Lord waiting to bestow upon His church?

21. Against what are we admonished?

22. What great responsibility is placed upon parents? What promise is made to those who faithfully train their children?

23. Will children have a special part in the closing work of the gospel?

24. What class of persons should be chosen to bear responsibility in the church? What instruction is given to those who are chosen?

25. What promise for the last days is made through the prophet concerning the Holy Spirit?

26. For what should we especially pray at this time?

We expend sixty per cent. of our efforts upon four per cent. of our field.