What is an honest heart, and how is it revealed? Contemporary culture often views honesty as some vague, relativistic ethic; most people are dishonest occasionally but consider it acceptable as long as the infringement is not too great. Also specific circumstances, it is claimed, could justify some dishonesty.

Truth and honesty are always together. Yet, we were not born with an inclination to be honest; it is a learned moral virtue and is at the core of a steward’s moral character.

When we practice honesty, good things come of it. For instance, there is never a worry about being caught in a lie or having to cover it up. For this reason and more, honesty is a valuable personality trait, especially under difficult situations when the temptation might easily be toward dishonesty.

In this week’s lesson, we will study the spiritual concept of honesty through the practice of tithing, and see why tithing is vitally important to the steward and stewardship.

* Study this week’s lesson to prepare for Sabbath, February 17.
A Matter of Simple Honesty

One thing most of us have in common is that we do not like dishonesty. We especially do not like it when we see it manifested in others. It’s not easy, though, to see it in ourselves; and when we do, we tend to rationalize our actions, to justify them, to downplay their significance: Oh, it’s not that bad; it’s only a small thing, not really important. We might fool ourselves even, most of the time; but we never fool God.

“Dishonesty is practiced all through our ranks, and this is the cause of lukewarmness on the part of many who profess to believe the truth. They are not connected with Christ and are deceiving their own souls.”—Ellen G. White, Testimonies for the Church, vol. 4, p. 310.

Read Luke 16:10. What important principle does Jesus express here that should help us see how important it is to be honest, even in the “‘little things’” (NLT)?

God, though, knows just how easily we can be dishonest, especially when it comes to the things that we possess. Hence, He has given us a powerful antidote to dishonesty and selfishness, at least when it comes to material possessions.

Read Leviticus 27:30 and Malachi 3:8. What do these texts teach, and how can what they say help to keep us honest?

“No appeal is made to gratitude or to generosity. This is a matter of simple honesty. The tithe is the Lord’s; and He bids us return to Him that which is His own. . . . If honesty is an essential principle of business life, must we not recognize our obligation to God—the obligation that underlies every other?”—Ellen G. White, Education, pp. 138, 139.

How can paying tithe help you remember who, ultimately, owns all that you have? Why is it important never to forget who owns all our possessions anyway?
The Life of Faith

**Read** Genesis 22:1–12. What does this story tell us about the reality of Abraham’s faith?

The life of faith is not a one-time event. We don’t just express faith in a powerful way one time, and thus prove that we are, indeed, loyal and faithful Christians living by grace and covered by the blood of Christ.

For example, the religious world still after thousands of years remains astonished at the act of faith displayed by Abraham with Isaac on Mount Moriah (Genesis 22). Yet, this act of faith wasn’t something that Abraham just conjured up when he needed it. His life of faithfulness and obedience beforehand was what enabled him to do as he did. Had he often been unfaithful before this event, he never would have passed the test as he did. There is no question, either, that a man with that kind of faith surely lived it out after the event, as well.

The point is that the faith of a steward is not a one-time act either. Over time, it will grow either deeper and stronger or shallower and weaker, depending upon how the one who claims that faith exercises it.

**Read** Hebrews 12:2. What does this tell us about the source of our faith and how to have faith?

Our only recourse as faithful stewards is to look “unto Jesus, the author and finisher of our faith, who for the joy that was set before Him endured the cross, despising the shame, and has sat down at the right hand of the throne of God” (Heb. 12:2, NKJV). The word *finisher* is used only in this one instance in the New Testament and also can be translated as “perfector.” It means that Jesus is intent on bringing our faith to maturity and completeness (Heb. 6:1, 2). Thus, faith, the life of faith, is a dynamic experience: it grows, it matures, and it increases.

In what ways have you seen your faith grow and mature over time? Or has it?
A Statement of Faith

As we saw yesterday, faith is a process, a dynamic experience that, ideally, grows and matures. And one way God is “finishing” our faith and bringing it to completeness is through the act of tithing. Rightly understood, tithe returned to God is not legalism; when we tithe we are not working or seeking to earn our way to heaven. Instead, tithing is a statement of faith. It is an outward, visible, personal expression of the reality of our faith.

After all, anyone can claim to have faith and to believe in God, and even to believe in Jesus. As we know, “even the demons believe” in God (James 2:19, NKJV). But to take 10 percent of your income and give it back to God? That is an act of faith.

Read Luke 11:42. What does it mean when Jesus implies that tithing is not to be left undone? How does tithe relate to the weightier matters of the law?

Tithing is a humble expression of dependence on God and an act of trust that Christ is our Redeemer. It is recognition that we have been blessed already “with every spiritual blessing in Christ” (Eph. 1:3, NIV) and a promise of more.

Read Genesis 28:14–22. What was Jacob’s response to God’s promise?

“God’s plan in the tithing system is beautiful in its simplicity and equality. All may take hold of it in faith and courage, for it is divine in its origin. In it are combined simplicity and utility, and it does not require depth of learning to understand and execute it. All may feel that they can act a part in carrying forward the precious work of salvation. Every man, woman, and youth may become a treasurer for the Lord, and may be an agent to meet the demands upon the treasury.” —Ellen G. White, Counsels on Stewardship, p. 73.

In what ways have you discovered for yourself the true spiritual blessings that come from paying tithe? How has paying tithe helped to increase your faith?
Honest Tithe: Holy to the Lord

We often talk about giving God tithe. But how do we give to God what He already owns?

Read Leviticus 27:30. What two important points are found in this text in regard to tithe?

“Tithe belongs to the Lord and therefore is holy. It does not become holy through a vow or a consecration act. It is simply holy by its very nature; it belongs to the Lord. No one except God has a right to it. No one can consecrate it to the Lord, because tithe is never part of a person’s property.”—Ángel Manuel Rodríguez, Stewardship Roots (Silver Spring, Md.: Stewardship Ministries Department, 1994), p. 52.

We do not make tithe holy; God does so by designation. He has that right. As stewards, we return to Him what is His. Tithe is dedicated to God for a specific task. Holding it for any other designation is dishonest. The practice of returning a holy tithe is never to be broken.

Read Hebrews 7:2–10. How does Paul’s discussion of Abraham’s tithing to Melchizedek reveal a deeper significance of tithing? To whom was Abraham really tithing?

Thus, as the Sabbath is holy, so the tithe is holy. The word holy means “set apart for sacred use.” The Sabbath and the tithe are connected in this way. We set apart the seventh-day Sabbath as sacred, as holy; and we set apart the tithe as God’s sacred possession, as that which is holy.

“God has sanctified the seventh day. That specified portion of time, set apart by God Himself for religious worship, continues as sacred today as when first hallowed by our Creator.

“In like manner a tithe of our income is ‘holy unto the Lord.’ The New Testament does not reenact the law of the tithe, as it does not that of the Sabbath; for the validity of both is assumed, and their deep spiritual import explained. . . . While we as a people are seeking faithfully to give to God the time which He has reserved as His own, shall we not also render to Him that portion of our means which He claims?”—Ellen G. White, Counsels on Stewardship, p. 66.

What can you do to help keep the realization alive in your heart and mind that your tithe is, indeed, “holy”?
Revival, Reformation, and Tithing

The long reign of Hezekiah is considered the high point for the tribe of Judah. Not since the reign of David and Solomon had Israel enjoyed God’s blessing so greatly. Hezekiah’s record of revival and reformation is in 2 Chronicles 29–31: “He did what was right in the eyes of the Lord” (2 Chron. 29:2, NIV). “The house of the Lord was set in order” (2 Chron. 29:35, NKJV). The Passover was kept (2 Chron. 30:5). “There was great joy in Jerusalem” (2 Chron. 30:26, NKJV). Pagan images, altars, and high places were destroyed (2 Chron. 31:1). There was a sudden revival of heart and reformation of practice, resulting in an abundance of tithe and offerings (2 Chron. 31:4, 5, 12).

Nehemiah gives another example of revival, reformation, and tithing. Read Nehemiah 9:2, 3. What did the revival of the heart mean? Read Nehemiah 13. After Nehemiah reformed the “house of God” (Neh. 13:4), what did the people of Judah bring there (Neh. 13:12)?

“Revival and reformation are two different things. Revival signifies a renewal of spiritual life, a quickening of the powers of mind and heart, a resurrection from the spiritual death. Reformation signifies a reorganization, a change in ideas and theories, habits and practices.” —Ellen G. White, Christian Service, p. 42.

The relationship between revival, reformation, and tithing is automatic. Without a return of the tithe, revival and reformation are lukewarm, if it is a revival at all. Too often, we as Christians stand idle on the sidelines when we ought to be involved actively on the Lord’s side. Revival and reformation demand a commitment, and tithing is part of that commitment. If we hold back from God what He asks of us, we cannot expect Him to respond to what we ask of Him.

Revival and reformation take place in the church, not outside of it (Ps. 85:6). We must seek God for revival (Ps. 80:19) and reformation of “the things you did at first” (Rev. 2:5, NIV). A reformation must take place regarding what we keep and what we return to God.

It is not the act that makes the difference, but the decision of the mind and emotions that reveals the motive and commitment. The results will be an increased faith, sharpened spiritual vision, and renewed honesty.
Further Thought: God initiated all the covenants stated in the Bible, and He has taken the lead in drawing His people into these covenants (Heb. 8:10). The covenant promises reflect His grace, love, and desire to save us.

A covenant with God includes many things: God, a recipient, conditions of the covenant, commitment to the conditions by both parties, stated penalty for failure to keep the covenant, and intended results or outcome desired. The concept of tithing reflects these components in Malachi 3:9, 10. This text reiterates the special covenant of tithing between God and His stewards. When we enter into such a covenant, it is a visible sign that we object to the materialistic principles of consumerism, and we prove that something good can come out of a converted, sinful heart.

“A close, selfish spirit seems to prevent men from giving to God His own. The Lord made a special covenant with men, that if they would regularly set apart the portion designated for the advancement of Christ’s kingdom, the Lord would bless them abundantly, so that there would not be room to receive His gifts. But if men withhold that which belongs to God, the Lord plainly declares, ‘Ye are cursed with a curse.’”—Ellen G. White, Counsels on Stewardship, p. 77.

Living in a covenant relationship with God has responsibilities. We enjoy the promises of the covenant, but oftentimes dislike the commands and responsibilities. Yet, a covenant is, in this context, a two-sided arrangement, and tithing is one part of our living within the covenant.

Discussion Questions:

1. Why is returning tithe such an important act of faith on our part?

2. What words would you have for someone who says, “I just can’t afford to tithe”? How do you help a person who sees himself or herself in this situation? And, besides words, what else might be done to help?

3. Wednesday’s final question asked what you could do to help keep before you the realization that the tithe is holy. What were some of your answers? How does the fact that the tithe is holy affect how you relate to paying it?
One Visit, Nine Baptisms

by YOLANDA MARTINEZ SANTOS

Erica’s husband didn’t seem pleased when he found his wife and me studying the Bible in their home in the U.S. state of California.

The husband, a member of another religious denomination, walked in on our second Bible study together. He is a large man, and I felt scared.

“My name is Yolanda Martinez Santos, and I am with the Seventh-day Adventist Church,” I said, extending a hand.

I had first knocked on Erica’s door two weeks earlier as a student with SOULS West, an evangelism school operated in Arizona by the Adventist Church’s Pacific Union. A young literature evangelist with the Youth Rush summer program had knocked on my door, leading me to the Adventist Church in 2013, and now I was going door to door, offering literature at the request of a local church.

Despite the surprise of Erica’s husband, he did not ask me to leave. But Erica later told me that he was unhappy. Erica and I prayed that her husband would allow us to study the Bible—and that he would join us.

To our astonishment, the husband joined our next meeting. He also announced that he would study with us every week.

No long after that, Erica invited her brother to our Bible study, and he eagerly accepted. Then Erica’s 13-year-old son asked if he could study, too.

As the Bible studies continued, Erica began sharing what she was learning with her sister, who lives in another city. The sister wanted to know more, so she reached out to local Adventists and started studying the Bible with them. The sister’s husband and mother-in-law joined them.

That’s not all. Erica introduced me to her parents, who told me that Erica had become a different person. They said they wanted what she had. “What you are missing is Jesus,” I said.

The parents started to study the Bible with us.

It’s hard to believe that the knock of a Bible worker on just one door has now led to nine baptisms: Erica, her son, her brother, her mother, her father, her sister, her brother-in-law, and her sister’s mother-in-law. Even Erica’s neighbor was baptized.

As for Erica’s husband, he now attends a local Adventist church regularly.

Erica later told me that when I knocked on her door that first time, she had been praying for a month that God would prove His existence and reveal the right church to her.

“If you had never knocked on my door, none of this would have happened,” Erica said. “God, You have answered my call!”

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