

September 19, 2026

Local Church Budget

In 1 Timothy 5:18, Paul writes, “You shall not muzzle an ox when it treads out the grain,” and “The laborer deserves his wages” (ESV). He is quoting what Moses said about the ox from Deuteronomy 25:4 and what Jesus said about the laborer from Luke 10:7. Explaining this passage, John Mathews, retired North American Division Stewardship director, writes, “The phrase about the ox means it is fair for the ox to eat grain while working. *Similarly*, the devoted laborers who preach the gospel should be rewarded with wages” (*Stewardship: Motives of the Heart*, p. 66).

God creates and operates in systems. One such system is the tithing system. The tithing system was used to support the Levites who maintained the tabernacle (Numbers 18:24). In our era, the equivalent of the Levites would be those who devote their lives to preaching the gospel. Ellen White writes, “The tithe is set apart for a special use. It is not to be regarded as a poor fund. It is to be especially devoted to the support of those who are bearing God’s message to the world; and it should not be diverted from this purpose” (Ellen G. White, *Counsels on Stewardship*, p. 103).

As we worship God today, let’s all commit to continue supporting God’s work in tithes and offerings, at the local church and the wider field.