

Old Testament Tithing vs. New Testament Giving

By Brian Anderson

The idea that every believer is obligated to tithe (give 10% of their income to the work of God) is widespread in the evangelical church today. Most Christians receive teaching on tithing early in their spiritual lives. Some churches believe so strongly in tithing that their members regularly recite the Tither's Creed -- "The tithe is the Lord's. In truth we learned it. In faith we believe it. In joy we give it. The tithe!" Other preachers have claimed that anyone who does not give a tithe to the work of God is robbing God and under a curse according to Malachi 3:8-10. In this pamphlet, we will examine the Biblical teaching on the subject of the tithe with a view to understanding what relevance it has to believers in the Lord Jesus Christ living under the New Covenant. We will do so by examining what the Bible has to say about tithing 1) before the Law was given; 2) under the Mosaic Law; and 3) in the New Testament Scriptures.

Tithing Before The Law

There are two Biblical passages which speak of a tithe being given before the Law was instituted at Sinai. They involve two of the Jewish patriarchs, Abraham and Jacob.

Genesis 14:17-20: "Then after his return from the defeat of Chedorlaomer and the kings who were with him, the king of Sodom went out to meet him at the valley of Shaveh (that is, the King's Valley). And Melchizedek king of Salem brought out bread and wine; now he was a priest of God Most High. And he blessed him and said, 'Blessed be Abram of God Most High, possessor of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand.' And he gave him a tenth of all."

In this passage we are told that Abraham gave a tithe to Melchizedek, presumably as an expression of gratitude to God for enabling him to rescue his nephew Lot who had been taken captive. Those who believe that tithing is binding upon New Testament believers argue that since tithing was practiced before the Mosaic Law was given, it must also be practiced after the Mosaic Law (which has been made obsolete by the establishment of the New Covenant by the sacrifice of Christ) (Heb. 8:13). Before we come to any hard and fast conclusions, however, let's take a closer look at the text and make some pointed observations.

There is no evidence in this text that tithing was commanded by God. In fact, everything in the text leads us to believe that giving this tithe was completely Abraham's decision and choice. As such, it was completely voluntary. As we will see a little later in our study, tithing under the Law was not voluntary at all, but mandatory upon all God's people. Furthermore, this is the only tithe mentioned in Scripture that Abraham ever gave. We have no evidence that this was his general practice. In addition, this tithe came from the spoils of victory that Abraham acquired by military might. As we shall note later in our study, the tithe required under the Mosaic Law was the increase of crops, fruit, and herds to be given on an annual basis -- not the spoils of a military victory!

Genesis 28:20-22: "Then Jacob made a vow, saying, 'If God will be with me and will keep me on this journey that I take, and will give me food to eat and garments to wear, and I return to my father's house in safety, then the Lord will be my God. And this stone, which I have set up as a pillar, will be God's house; and of all that Thou dost give me I will surely give a tenth to Thee.'"

Jacob, in this passage, is making a vow in response to a visitation of God to him in a dream. In the dream Jacob saw a ladder reaching to heaven with the angels of God ascending and descending on it. In the dream God stood above the ladder and said to Jacob, "I am the Lord, the God of your father Abraham and the God of Isaac; the land on which you lie, I will give it to you and to your descendants. Your descendants shall also be like the dust of the earth, and you shall spread out to the west and to the east and to the north and to the south; and in you and in your descendants shall all the families of the earth be blessed. And behold, I am with you, and will keep you wherever you go, and will bring you back to this land; for I will not leave you until I have done what I have promised you" (vs.13-15). God promised Jacob that He would be with him, and keep him wherever he would go and bring him back to this land. In response, Jacob vowed that if God kept his promise, he in turn would give God a tenth.

Again, we must observe exactly what the text does and does not say. Nowhere are we told that God commanded Jacob to give Him a tithe. Again, along with Abraham's example, it appears that the giving of this tithe was voluntary on Jacob's part. Also, there is no evidence in the text to suggest that tithing was the general practice of Jacob's life. If he did in fact begin to tithe after God fulfilled His promises to him, Jacob still delayed tithing for 20 years!

These two examples are the *only* examples of tithing to be found in the Old Testament before the Law was given. Both were examples of voluntary giving, and neither was required by God. In neither personage do we see an example of tithing as a general practice of life. In fact, in Abraham's life it appears that we have a tithe of the spoils of military victory given to God's priest on a one time only basis. If our only evidence to obligate believers under the New Covenant to tithe rests on these two passages in Genesis, it seems to me that we are resting on pretty shaky ground!

Tithing Under The Mosaic Law

What does the Bible teach about tithing under the Mosaic Law? In this section of our study, we will examine all the significant passages of Scripture which describe the tithe under the Law.

***Leviticus 27:30-33:* "Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the Lord's; it is holy to the Lord. If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it. And for every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the Lord. He is not to be concerned whether it is good or bad, nor shall he exchange it; or if he does exchange it, then both it and its substitute shall become holy. It shall not be redeemed."**

Notice that in this passage the tithe is described as the product of the land, seed of the land, fruit of the tree, herd or flock. The tithe was not the giving of money. Nowhere in all of the Scriptures will you find that tithing was the giving of money to God. Furthermore, this tithe was probably given on an annual basis. Every year after the land had been harvested, the people would bring to the priests their tithe of their harvest and increase in herds and flocks. Thus, I think that we can readily see that our weekly giving of 10% of our income is a far cry from the Biblical practice of tithing.

***Numbers 18:21-24:* "And to the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting. And the sons of Israel shall not come near the tent of meeting again, lest they bear sin and die. Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance. For the tithe of the sons of Israel, which they offer as an offering to the Lord, I have given to the Levites for an inheritance; therefore I have said concerning them, 'They shall have no inheritance among the sons of Israel.'"**

Notice in this text that the tithe was designated for the support of the Levites. Because the Levites had no inheritance in the land of Canaan like the other tribes, God provided for their support through the tithes of the rest of Israel. In fact in Numbers 18:31 we are told, "And you may eat it anywhere, you and your households, for it is your *compensation* in return for your service in the tent of meeting." The tithe was the compensation God provided for the Levites in turn for their priestly service. This is similar to the support government workers receive today in America through the taxes of the common working man.

***Deuteronomy 14:22-27:* "You shall surely tithe all the produce from what you sow, which comes out of the field every year. And you shall eat in the presence of the Lord your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the first-born of your herd and your flock, in order that you may learn to fear the Lord your God always. And if the distance is so great for you that you are not able to bring the tithe, since the place where the Lord your God chooses to set His name is too far away from you when the Lord your God blesses you, then you shall exchange it for money, and bind the money in your hand and go to the place which the Lord your God chooses. And you may spend the**

money for whatever your heart desires, for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the Lord your God and rejoice, you and your household. Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you."

This text speaks of a tithe being used to provide for the religious feasts and festivals of Israel. Numbers 18:21 tells us that God gave *all* the tithe in Israel for an inheritance to the Levites. If all the tithe was given to the Levites, how then, can this tithe be said to be used for the religious feasts and festivals of Israel? The answer must be that this is a second tithe. The first tithe was used to support the Levites. The second tithe was used to sponsor the religious festivals and has come to be referred to as the Festival Tithe. The people of Israel were to use this tithe to eat in the presence of the Lord in Jerusalem (the place where He chose to establish His name). If it was too burdensome for them to bring their tithe all the way to Jerusalem, they were permitted to sell it and bring the money to Jerusalem where they could purchase goods for the festivals. God expressly encourages them to spend their money on "whatever their heart desires," including strong drink! The purpose was so that the people of Israel would learn to fear the Lord their God and rejoice before Him. Note that having a sense of the fear of the Lord and rejoicing before Him are not mutually exclusive, but were actually complementary to accompany one another! This tithe made it possible for the people of Israel to obtain all the food and drink necessary to enjoy the religious feasts of Israel and worship before Him.

Deuteronomy 14:28-29: "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. And the Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the Lord your God may bless you in all the work of your hand which you do."

Here we are told of a third tithe that is collected every third year. Bible commentators are divided as to whether this tithe is actually a third separate tithe, or just the second tithe used in a different way on the third year. The Jewish historian Josephus supports the view that this was a third separate tithe. Other ancient Jewish commentators have written in support of the latter view. It is probably impossible to determine with any finality. In any event, the Jewish people have been commanded to give at least 20% of their harvests and flocks and perhaps as much as 23.3%! This particular tithe could well be called the Poor Tithe. It was not to be gathered in Jerusalem, but in their own town. The people of the town were to bring a tithe of their crops and herds and gather them together to take care of the poor of their towns including the alien, orphan and widow.

In many respects, it appears that the tithe required under the Law is similar to our governmental taxation today. Israel was ruled by a theocracy. Under a theocracy the people were responsible to support the government workers (priests), holidays (festivals), and poor (aliens, widows, and orphans).

Nehemiah 12:44: "On that day men were also appointed over the chambers for the stores, the contributions, the first fruits, and the tithes, to gather into them from the fields of the cities the portions required by the law for the priests and Levites; for Judah rejoiced over the priests and Levites who served."

Notice that the text says tithes were *required by the law*. This giving was not voluntary as it was in Abraham and Jacob's lives. Similarly we read in Hebrews 7:5 "And those indeed of the sons of Levi who receive the priest's office have *commandment* in the Law to collect a tenth from the people, that is, from their brethren, although these are descended from Abraham." Tithing was never voluntary under Mosaic Law. Notice here that in Nehemiah's day men were appointed to gather the offerings and tithes into chambers designated for that particular purpose. These chambers were for the stores and later became known as the "storehouses." This will become important as we look at our next text in Malachi 3.

Malachi 3:8-12: "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed Thee?' In tithes and offerings. You are cursed with a curse, for you are robbing Me, the whole nation of you! Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this, says the Lord of hosts, if I will not open for you the windows of heaven, and pour out for you a blessing until it

overflows. Then I will rebuke the devourer for you, so that it may not destroy the fruits of the ground; nor will your vine in the field cast its grapes, says the Lord of hosts. And all the nations will call you blessed, for you shall be a delightful land, says the Lord of hosts."

In order to glean some important truths from this passage, let's examine it verse by verse.

3:8 Here we are told that by withholding tithes a man is actually robbing God. That is to say, he is withholding something which is not his own, but is the property of God. Under the Old Covenant, tithing was compulsory. To withhold it was to become a thief. Notice also that God says the people were robbing him in "tithes." It does not say "the tithe", but in "tithes" (plural). These "tithes" must refer to the different tithes required of God's people (Levite Tithe, Festival Tithe, Poor Tithe). Additionally, observe that it was not only withheld tithes that God objected to, but also offerings. These offerings refer, no doubt, to the offerings specified in Leviticus 1-5, such as the burnt offering, grain offering, peace offering, sin offering, and guilt offering. These offerings were constituted primarily of animal sacrifices. The Levites' food supply was provided in large part through these animal sacrifices, of which they were permitted to partake in certain instances. Now, an important question surfaces at this point. Why is it that we recognize animal sacrifices to be obsolete under the New Covenant, but that tithing is not? If we are obligated to pay tithes today, then certainly we are still obligated to offer animal sacrifices. God lumps them both together and says that His people were robbing Him by withholding both of them. We can't decide to pick and choose which of the two we will offer to God today. Either we must offer both tithes and animal sacrifices (offerings) or both these gifts have been abolished by the abrogation of the Mosaic Law.

3:9 Here we are told that if Israel withheld the tithes and offerings, she was cursed with a curse. Notice that the verse doesn't say, "You are cursed with a curse, for you are robbing Me, the *whole race of mankind*." Rather it says, "the whole *nation* of you." If tithing is an eternal moral command for all people of all time, then the whole race of mankind would be under a curse. But our text says it is only the whole nation of Israel who were under the curse. Now, what is interesting about this "curse" is that in Deuteronomy 28 we are told that if Israel disobeyed God's commands under the Mosaic Law she would be cursed. Notice the following texts: "Cursed shall be the offspring of your body and the produce of your ground, the increase of your herd and the young of your flock... And the heaven which is over your head shall be bronze, and the earth which is under you, iron... The Lord will make the rain of your land powder and dust; from heaven it shall come down on you until you are destroyed. You shall bring out much seed to the field but you shall gather in little, for the locust shall consume it. You shall plant and cultivate vineyards, but you shall neither drink of the wine nor gather the grapes, for the worm shall devour them. You shall have olive trees throughout your territory but you shall not anoint yourself with the oil, for your olives shall drop off. So all these curses shall come on you and pursue you and overtake you until you are destroyed, because you would not obey the Lord your God by keeping His commandments and His statutes which He commanded you" (Deut. 28:18, 23-24, 38-40, 45). In these verses God warns that if His people disobey His commandments and statutes, their crops would fail, the rains would not come, the harvests would be small, the locusts would consume the food, and the fruit of the trees would fail.

3:10 In this passage God speaks of the "storehouse." From Nehemiah 12:44 we know that this refers to chambers in the temple set apart and designated to hold the tithes of the people for the support of the priests. There is not a shred of Biblical evidence that we should identify these "storehouses" with church buildings that believers under the New Covenant are to bring their monies into. Furthermore the reason Israel was to bring the whole tithe into the storehouse, was so that there would be food in God's house. God was concerned that the Levites had food to eat. That was the purpose of these tithes which were brought to God's temple. We are also told that if God's people were faithful in bringing their tithes into the storehouse, God would open up the windows of heaven and pour out for them a blessing until it overflowed. This no doubt refers to God's promise to bring abundant rains to produce the blessing of an overflowing harvest of crops.

3:11 God further promises in this text to rebuke the devourer for them, so that it may not destroy the fruits of the ground. Undoubtedly, the "devourer" refers to locusts which God warns will come upon their crops if they fail to bring

the tithe (Deut. 28:38).

3:12 In this text God graciously promises that if Israel is obedient in the giving of tithes and offerings, all the nations will call her blessed. It is interesting that God not only warned Israel of being cursed for disobedience to the Mosaic Law, but also promised that she would be blessed if she obeyed the Mosaic Law. Notice these texts, "Now it shall be, if you will diligently obey the Lord your God, being careful to do all His commandments which I command you today, the Lord your God will set you high above all the nations of the earth. And all these blessings shall come upon you and overtake you, if you will obey the Lord your God... Blessed shall be the offspring of your body and the produce of your ground and the offspring of your beasts, the increase of your herd and the young of your flock... The Lord will command the blessing upon you in your barns and in all that you put your hand to, and He will bless you in the land which the Lord your God gives you... And the Lord will make you abound in prosperity, in the offspring of your body and in the offspring of your beast and in the produce of your ground, in the land which the Lord swore to your fathers to give you. The Lord will open for you His good storehouse, the heavens, to give rain to your land in its season and to bless all the work of your hand; and you shall lend to many nations, but you shall not borrow" (Deut. 28:1-2, 4, 8, 11-12). Here God promises to bless Israel materially if she is obedient. The promises include abundant crops, copious rains, and large increases in herds and flocks.

Therefore, it is my conviction that the blessings and cursings spoken of in Malachi 3:8-12 refer to the material blessings God promised to Israel if she would obey His commandments and statutes. Tithing was one such commandment.

What can we conclude, therefore, about tithing under the Mosaic Law? I think we can safely conclude that tithing had nothing to do with the regular giving of money on a weekly or monthly basis, but rather had to do with the ordained worship of God in the Old Covenant age. The command to tithe, like the command not to eat shrimp or oysters, has been made obsolete and set aside by the inauguration of the New Covenant in the death of Christ. The tithe was God's ordained tax under the Old Testament theocratic system.

If someone truly wants to tithe according to Scripture, he/she would have to do the following:

- 1) Quit their job and buy a farm so that they can raise herds and grow crops;
- 2) Find some Levitical priests to support;
- 3) Use their crops to observe the Old Testament religious festivals like Passover, Unleavened Bread, Pentecost, and Tabernacles;
- 4) Begin by giving at least 20% of all their crops and herds to God; and
- 5) Expect God to curse them with material deprivation if they were unfaithful or bless them with material abundance if they were obedient.

I think all of us would conclude that this is utterly absurd! We all recognize that Christ has done away with the Levitical priesthood, animal sacrifices, and religious festivals in Christ. Well, if that is true, why are we trying to hold on to the tithe, which was part and parcel of all of these Old Testament ordinances?

Tithing In The New Testament

The interesting thing about the concept of tithing under the New Testament is its almost virtual absence. There are four different passages which mention the "tithe" in the New Testament.

Matthew 23:23: "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others."

This passage in Matthew is also repeated in similar fashion in Luke 11:42. In both cases it is important to notice that

the tithe had to do with garden herbs (the product of the field) rather than with money. Additionally, Jesus spoke these words to very religious, law-keeping Pharisees while the Mosaic Law was still in force. To say that since Jesus told these Pharisees it was right for them to tithe, and thus it is right for us to tithe as well, misses the fact that these Pharisees lived under a different covenant with different laws than the New Testament believer does. By Christ's death He inaugurated the New Covenant, thereby bringing about a change in the law (Lk. 22:20; Heb. 7:12). Finally, notice that the tithe mentioned here was not voluntary in any sense of the word. Jesus tells them that they "ought" to have tithed. It was obligatory on all Jews, and thus binding.

Luke 18:12: "I fast twice a week; I pay tithes of all that I get."

Jesus, in this passage is telling the parable about the Pharisee and the tax-collector. Christ puts these words into the mouth of the self-righteous Pharisee, "I pay tithes of all that I get." Here Christ is emphasizing that the self-righteous man trusts in something he does to be acceptable before God, but nevertheless is not justified before God. Again, Christ is speaking about a Pharisee who tithes while living under the Mosaic Law, not of a Christian tithing under the New Covenant.

Hebrews 7:1-10: "For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, to whom also Abraham apportioned a tenth part of all the spoils, was first of all, by the translation of his name, king of righteousness, and then also king of Salem, which is king of peace. Without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, he abides a priest perpetually. Now observe how great this man was to whom Abraham, the patriarch, gave a tenth of the choicest spoils. And those indeed of the sons of Levi who receive the priest's office have commandment in the Law to collect a tenth from the people, that is, from their brethren, although these are descended from Abraham. But the one whose genealogy is not traced from them collected a tenth from Abraham, and blessed the one who had the promises. But without any dispute the lesser is blessed by the greater. And in this case mortal men receive tithes, but in that case one receives them, of whom it is witnessed that he lives on. And, so to speak, through Abraham even Levi, who received tithes, paid tithes, for he was still in the loins of his father when Melchizedek met him."

In this lengthy passage, the design of the author is to show the superiority of the priesthood of Christ over the Levitical priesthood, thereby exhorting his readers not to go back to their former Jewish form of worship, replete with its priesthood, temple, and sacrifices. The author mentions the account of Abraham paying tithes to Melchizedek to show that since Levi was in the loins of the patriarch Abraham, actually Levi paid tithes to Melchizedek and was blessed by him. Since it is obvious that the lesser is always blessed by the greater, Melchizedek and his priesthood are greater than the Levites and their priesthood. Here, the author of Hebrews is simply restating the fact that Abraham paid tithes to Melchizedek; a fact that we have already noted. This passage is not exhorting believers to give like Abraham did. Rather, it is instructing believers to perceive the excellence of Christ, who ministers as a priest far superior to the Levites. Therefore, this passage can not be used to enforce the tithe on Christians. It is simply not written to address that issue. It has nothing to do with Christian giving, but rather everything to do with the superiority of Christ.

Well, there you have the totality of the New Testament teaching on tithing. There is not one word in all the New Testament to command or even suggest that New Covenant believers are supposed to tithe. While the New Testament is silent on the duty of Christians to *tithe*, it is not silent on the subject of *giving*, but rather quite vocal.

The New Testament never gives a certain percentage point as an obligatory and required standard for our giving. Instead, the Scriptures declare, "Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver" (2 Cor. 9:7). The Old Testament tithe was required by law. The Jews were under compulsion to give it. The New Testament teaching on giving focuses on its voluntary character. "For I testify that according to their ability, and beyond their ability they gave of their own accord" (2 Cor. 8:3). This voluntary giving is exactly what Abraham and Jacob were doing before the institution of the Law, and is what all

Christians are to be doing today. Believers today are free to give the amount they choose to give. If they want to give 10% as Abraham and Jacob did, they are perfectly free to do so. However, if they decide to give 9% or 11%, or 20% or 50%, then they may do that as well. Their standard of giving is not a fixed percentage point, but the example of their wonderful Savior -- "For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, that you through His poverty might become rich" (2 Cor. 8:9). Our standard of giving is Christ Himself, who did not give 10% or 20% or even 50%, but 100%! He gave everything He had, including His very life in order to redeem sinful men and women like you and me!

Sometimes those who are wealthy feel that if they just pay their 10%, God is pleased. However, for a wealthy man to give 10% of his income may actually be displeasing to God if he is living a life of extravagant luxury, while giving a mere pittance to the work of God and the needs of others. The will of God for this man may be for him to be giving 50-80% of his income instead of 10%. Each individual must seek God as to how He would have him to give.

Moreover, those who are poor should not feel guilty if they are not able to give 10% of their income. It is true that God will honor and bless the man who gives sacrificially, but if an individual decides that he can't give 10% of his income and still meet his basic needs, we ought to allow him that liberty without judging him. After all, God has nowhere told Christians that it is their duty to give any fixed percentage point.

May the effect of this study be to free us from the shackles of the traditions of men which can not be substantiated by the Word of God (Mk. 7:1-13). Look to Christ as the standard and example for your giving. Seek God diligently, and be generous and ready to share that you might store up for yourselves the treasure of a good foundation for the future, so that you may take hold of that which is life indeed! (1 Tim. 6:18-19).

New Testament Giving

If it is true that tithing was part of the Old Covenant worship of Israel, and has no practical bearing upon New Covenant Christians, the question naturally surfaces, "what does the New Testament actually teach about giving?" Surely the place for New Covenant believers to begin in their quest to understand God's revealed will regarding giving is in the New Testament Scriptures. That is exactly where I would like to take you as together we examine God's will for Christian giving.

The Amount Of Our Giving

Since we have determined that the tithe is not the standard for New Covenant believers, then how do we determine how much Christians should give? Let's examine three different texts to glean some insight on this important issue.

1 Corinthians 16:1-2: *"Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come."* In our text the Apostle Paul directs the church of Corinth in their collection for the poor saints in Jerusalem to give proportionately to how they have prospered. Though there is no mention of the saints in Corinth giving a tithe, they are instructed to give proportionate to their prosperity. The point is simple -- those who have more to give should give more.

Acts 11:27-39: *"Now at this time some prophets came down from Jerusalem to Antioch. And one of them named Agabus stood up and began to indicate by the Spirit that there would certainly be a great famine all over the world. And this took place in the reign of Claudius. And in the proportion that any of the disciples had means, each of them determined to send a contribution for the relief of the brethren living in Judea."* Notice in the narrative that the brethren in Antioch gave to the suffering brethren in Judea proportionate to their means. In other words, they gave according to their ability. Those with more money, gave more. Those with less money, gave less. It was that simple.

2 Corinthians 9:7: *"Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver."* Here Paul directs the church to give what they have purposed in their heart. Notice that the Apostle does not tell them how much to give, or give them a fixed percentage as a standard. He simply tells

them that whatever they have decided to give they should go ahead and give. Many times when we see a need we determine to give a certain amount, but are tempted to go back on it later when the time to give rolls around. Paul teaches us that we should be faithful to make good on what we have purposed in our heart. But notice as well that the apostle Paul leaves the amount up to the Corinthians. We are not to allow others to manipulate or intimidate us so that we give out of guilt or pressure. There is to be no compulsion in our giving; the amount must be our own decision.

These New Testament texts teach us that God leaves the amount of our giving up to us. We should give proportionate to our means and how God has prospered us, but in the end we are free to give whatever we want to give. How freeing this is when we consider the manipulative money-making tactics that the Church uses all too often today. I have been in churches where the leaders were exhorted to take out a loan for one or two thousand dollars. We were told that if we didn't give, the work of God would fail. The members of the congregation were directed to write and call relatives to ask for their monetary help. There were pledge drives and building fund drives with colored charts. As time went on, we were pressured to give more and more. May I submit to you that all of this runs contrary to the Apostle's teaching in 2 Corinthians 9:7 *"let each one do just as he has purposed in his heart; not grudgingly, or under compulsion, for God loves a cheerful giver."* God's will is that when we see a need, we earnestly pray for guidance on how we can meet that need. Then, based on our financial situation, we give out of a cheerful heart.

The Purpose Of Our Giving

What kinds of needs should we use our money to meet? Does the New Testament give us any light on this important subject? I believe the Scriptures are very clear in this area. The New Testament teaches that there are three purposes for our giving.

1. To Meet The Needs Of The Saints: This theme runs like a thread through the Scriptures. Let's consider several texts.

Acts 2:44-45 *"And all those who had believed were together, and had all things in common; and they began selling their property and possessions, and were sharing them with all, as anyone might have need."* The spirit of love and generosity was so great in the early church that the believers willingly and joyfully surrendered their own property and possessions in order to minister to the needs of other saints. They went so far as to sell land and houses to take care of one another (Acts 4:34).

1 John 3:17 *"But whoever has the world's goods, and beholds his brother in need and closes his heart against him, how does the love of God abide in him? Little children, let us not love with word or with tongue, but in deed and truth."*

Galatians 6:9-10 *"And let us not lose heart in doing good, for in due time we shall reap if we do not grow weary. So then, while we have opportunity, let us do good to all men, and especially to those who are of the household of the faith."* Though the "doing good" is not clearly defined, it would surely include giving to meet the needs of the household of faith.

In addition to these clear texts, we also read in Matthew 25:31-40 that when Christ comes He will separate the sheep from the goats. The sheep are described as those that fed Christ when He was hungry, gave Him drink when He was thirsty, and clothed Him when He was naked. When the sheep reply, "Lord, when did we see You hungry, thirsty, and naked?" Christ responds, "Truly I say to you, to the extent that you did it to *one of these brothers of Mine*, even the least of them, you did it to Me." Here Jesus tells us very clearly that when we use our money to clothe and feed the brothers of Christ (believers according to Mt. 12:50), we are ministering to Him. Furthermore 1 Timothy 5:16 gives directions on how the Church is to support dependent widows. Additionally, we have seen in the texts quoted already, the many exhortations of the Apostle Paul to give to the poor saints in Jerusalem. Therefore, it is quite clear that one of the priorities of giving in the New Testament is to meet the needs of the saints.

2. To Meet The Needs Of Christian Workers: In addition to using our money to meet the needs of our brothers

and sisters in Christ, the Scriptures direct us to use our money to support Christian workers. Consider the following passages:

1 Timothy 5:17-18: *"Let the elders who rule well be considered worthy of double honor, especially those who work hard at preaching and teaching. For the Scripture says, 'You shall not muzzle the ox while he is threshing' and 'The laborer is worthy of his wages.'" In this text, "honor" must mean more than esteem and respect, for in verse 3 of the same chapter, Paul tells Timothy to "honor widows who are widows indeed." To honor these widows is to provide for them (vs. 8) and to assist them (vs. 16). Therefore, when Paul mentions "honoring" the elders who work hard at preaching and teaching directly after he has mentioned honoring the widows, he must have the same thing in mind -- providing for and assisting the elders financially so that they can give themselves to the work of laboring in the Word. A teaching elder is like an ox who should be able to eat while he is threshing. In other words he should be supported and taken care of while he is working. He is also like a laborer who is worthy of his wages. The uniform New Testament apostolic practice was to appoint elders to oversee the churches which the apostles planted. Paul is simply directing the churches to financially provide and assist these elders so that they can give their time to the task of ministering to the flock.*

1 Corinthians 9:6-14 *"Or do only Barnabas and I not have a right to refrain from working? Who at any time serves as a soldier at his own expense? Who plants a vineyard, and does not eat the fruit of it? Or who tends a flock and does not use the milk of the flock? I am not speaking these things according to human judgment, am I? Or does not the Law also say these things? For it is written in the Law of Moses, 'You shall not muzzle the ox while he is threshing.' God is not concerned about oxen, is He? Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher to thresh in hope of sharing the crops. If we sowed spiritual things in you, is it too much if we should reap material things from you? If others share the right over you, do we not more? Nevertheless, we did not use this right, but we endure all things, that we may cause no hindrance to the gospel of Christ. Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share with the altar? So also the Lord directed those who proclaim the gospel to get their living from the gospel." In this passage Paul is claiming that the apostles had every right to refrain from secular work and receive the material support of those they served. In fact he asserts that the Lord directed those who proclaim the gospel to get their living from the gospel.*

Philippians 4:15-18 *"And you yourselves also know, Philippians, that at the first preaching of the gospel, after I departed from Macedonia, no church shared with me in the matter of giving and receiving but you alone; for even in Thessalonica you sent a gift more than once for my needs. Not that I seek the gift itself, but I seek for the profit which increases to your account. But I have received everything in full, and have an abundance; I am amply supplied, having received from Epaphroditus what you have sent, a fragrant aroma, an acceptable sacrifice, well-pleasing to God." In this text the apostle expressly states that the gift that the Philippians sent him was a fragrant aroma, an acceptable sacrifice, and was well-pleasing to God. God Himself has given us His approval of using our money to support faithful Christian workers. Therefore, it is important that God's people utilize their financial resources to support other Christian workers, whether they be elders of a local church, or itinerant evangelists, or missionaries.*

3. To Meet The Needs Of The Poor: In addition to using our money to meet the needs of the saints and Christian workers, the Scriptures direct us to use our money in meeting the needs of the poor. Consider the following texts:

Luke 12:33-34 *"Sell your possessions and give to charity; make yourselves purses which do not wear out, an unfailing treasure in heaven, where no thief comes near, nor moth destroys. For where your treasure is, there will your heart be also."*

Ephesians 4:28 *"Let him who steals steal no longer; but rather let him labor, performing with his own hands what is good, in order that he may have something to share with him who has need." Here the individual who has need is not identified as a believer, but presumably could be anyone in need.*

James 1:27 *"This is pure and undefiled religion in the sight of our God and Father, to visit orphans and widows in their distress, and to keep oneself unstained by the world."* To visit orphans and widows in their distress, must mean more than paying them a social call. Implicit in this statement is the idea of helping these orphans and widows, which would no doubt require sacrificial giving.

As we have seen, we can summarize the New Testament teaching on the purpose of giving this way -- to meet the needs of the saints, to meet the needs of Christian workers, and to meet the needs of the poor. Notice that New Testament giving is always to meet the needs of people. It is interesting that the one thing which the church in America spends the majority of its money on, after staff salaries, is not mentioned at all -- church buildings! The Bible simply doesn't speak about churches going into debt to buy expensive buildings, for the simple reason that the early church did not meet in special buildings. They met in homes. Thus, there was no overhead expense to drain the energy and finances of the church. In this way, all of the giving of God's people could go directly to meeting the needs of people.

Incidentally, there is nothing I know of in Scripture that would require that all of our giving to the Lord's work must be given first to the church leaders, and then disbursed by them. In fact, I believe that some of our giving is intended to be done directly from person to person in order to preserve anonymity (Matt. 6:1-4). It is reasonable, therefore, to set aside part of your total giving at home or in some special bank account so that when a special need or emergency arises, you have some financial resources to draw upon to meet that need.

The Manner Of Our Giving

In addition to giving us light on the amount and purpose of our giving, the Scriptures teach us several things about *how* we should give.

1. We Should Give Anonymously: In Matthew 6:1-4 Jesus teaches us that we should give in secret in order that He who sees in secret will repay us. This kind of giving is preferable as it protects the giver from spiritual pride. When giving directly to someone, look for ways to meet a need without the beneficiary ever knowing who gave the money.

2. We Should Give Voluntarily: 2 Corinthians 8:3-4 says, *"For I testify that according to their ability, and beyond their ability they gave of their own accord, begging us with much entreaty for the favor of participation in the support of the saints..."* Here we are told that the churches of Macedonia gave of their own accord. Nobody was manipulating them or twisting their arm. In 2 Corinthians 9:7 Paul says, *"Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver."* If we are not to give grudgingly or under compulsion, then we are to give voluntarily. God wants our giving to come from our heart. He wants us to give because we want to.

3. We Should Give Expectantly: As we give, we should expect God to bless us now in this present life. Consider the teaching of the apostle Paul.

2 Corinthians 9:6 *"Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully."* When someone sows by scattering seed with an open hand, it looks like he is just throwing away good grain. If he were to grip the seed in his fist, or only cast a seed or two, there would be a very small harvest. So it is with Christian giving. If we give either nothing or very little, we can expect very little blessing. But if we give with an open, generous hand, we can expect to reap bountifully. John Bunyan once said, "There was a saint, some called him mad, the more he gave the more he had." Many have twisted this passage to teach that God wants us to give in order to get. This kind of teaching appeals to the flesh, and fosters a spirit of greed and covetousness in believers. Rather, Paul in this passage is teaching that we should give, to get, to give. Look at how he puts it in verse 8-11: *"And God is able to make all grace abound to you, that always having all sufficiency in everything, you may have an abundance for every good deed; as it is written, 'He scattered abroad, he gave to the poor, his righteousness abides forever.' Now He who supplies seed to the sower and bread for food, will supply and*

multiply your seed for sowing and increase the harvest of your righteousness; you will be enriched in everything for all liberality, which through us is producing thanksgiving to God." Notice in this passage that Paul is asserting that God will bless the generous giver by making all grace abound to him in order that he will have an abundance for every good deed. Furthermore God promises to multiply the giver's seed for sowing and increase the harvest of his righteousness. These passages point unmistakably to the fact that God blesses those who give so that they can give more. Because God is the greatest giver of all, we ought to strive to be like Him. The only way we will be able to be greater givers in the future is to begin giving generously now! Interestingly enough, this is exactly what the Proverbs of Solomon teach us, although they were penned hundreds of years earlier.

Proverbs 19:17 *"He who is gracious to a poor man lends to the Lord, And He will repay him for his good deed."*

Proverbs 11:24-25 *"There is one who scatters, yet increases all the more, And there is one who withholds what is justly due, but it results only in want. The generous man will be prosperous, and he who waters will himself be watered"*

Furthermore, we should also expect God to bless us in the life to come. If there is one thing that is made very clear in the Bible, it is that when we give, we are storing up for ourselves treasures in heaven. Notice the emphasis on future, heavenly treasure in the following passages:

Matthew 6:19-21 *"Do not lay up for yourselves treasures upon earth, where moth and rust destroy, and where thieves break in and steal. But lay up for yourselves treasures in heaven, where neither moth nor rust destroys, and where thieves do not break in or steal; for where your treasure is, there will your heart be also."*

Matthew 19:21 *"Jesus said to him, "If you wish to be complete, go and sell your possessions and give to the poor, and you shall have treasure in heaven; and come, follow Me."*

Luke 12:33 *"Sell your possessions and give to charity; make yourselves purses which do not wear out, an unfailing treasure in heaven, where no thief comes near, nor moth destroys."*

1 Timothy 6:18-19 *"Instruct them to do good, to be rich in good works, to be generous and ready to share, storing up for themselves the treasure of a good foundation for the future, so that they may take hold of that which is life indeed."*

In all of these passages, whether spoken to the disciples, the rich young ruler, or wealthy believers in Ephesus, the message is the same -- generous giving will be rewarded by heavenly treasure. Would you rather have your treasure on earth where it will perish or in heaven where you will enjoy it eternally? Your answer to that question will have much to do with how you view and use your wealth.

4. We Should Give Cheerfully: In 2 Corinthians 9:7 we learn the spirit in which we should give. *"Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver."* If every believer knew what a shower of blessing he would enjoy through giving, he would be like the Macedonian Christians who begged Paul for the opportunity of giving (2 Cor. 8:3-4)! Giving ought to be seen as a great privilege, not as a heavy burden or joyless duty. God doesn't want His people to give out of a sense of compulsion, but rather from an attitude of joy and cheerfulness. The one definitive passage in the New Testament which declares the attitude with which we are to give describes it as "cheerfulness." May God help us to give in a spirit which honors Him!

5. We Should Give Sacrificially: In the Scriptures we have several examples where God looks with approval on sacrificial giving:

2 Cor. 8:1-5 *"Now, brethren, we wish to make known to you the grace of God which has been given in the churches of Macedonia, that in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality. For I testify that according to their ability, and beyond their ability they gave of their own accord, begging us with much entreaty for the favor of participation in the support of the saints, and this, not as we had expected, but they first gave themselves to the Lord and to us by the will of God."* Notice in this passage that

the Macedonian believers had little to begin with. They are described as those enduring a great deal of affliction, and experiencing deep poverty. Yet, they are also said to have given beyond their ability! What a wonderful example of sacrificial giving! May God enable us to imitate them in our own lives!

Mark 12:41-44 *"And He sat down opposite the treasury, and began observing how the multitude were putting money into the treasury; and many rich people were putting in large sums. And a poor widow came and put in two small copper coins, which amount to a cent. And calling His disciples to Him, He said to them, 'Truly I say to you, this poor widow put in more than all the contributors to the treasury; for they all put in out of their surplus, but she, out of her poverty, put in all she owned, all she had to live on.'" In this example, Jesus singled out this woman as a wonderful example of giving for his disciples. When Christ saw her sacrificial spirit, He called His disciples over to learn a lesson from her life. May we also learn to go and do likewise!*

Can you say that your own giving is characterized by a sacrificial spirit? Does your giving really cost you anything? It's not really how much we give that is so important, but how much we keep for ourselves after we've given. May our great and glorious God enable us to practice a joyful, sacrificial lifestyle of giving!

The Motivation For Our Giving

Now that we have seen what the Scriptures teach concerning the amount, purpose, and manner of our giving, let's turn to examine what the Bible teaches concerning what ought to *motivate* us in our giving.

1. The Example Of Christ: Right in the middle of the longest exposition of giving in the New Testament (2 Cor. 8-9), the Apostle Paul draws upon the example of Jesus Christ as our prime motivation. Consider his words in 2 Corinthians 8:9, *"For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, that you through His poverty might become rich."* Christ was infinitely rich in His pre-incarnate existence in heaven. He was worshipped ceaselessly by a great host of angelic beings. He exercised omnipotence, omniscience, and omnipresence as Deity. He ruled with the Father and Holy Spirit over all the universe that they had created. Yet, Christ willingly chose to become poor. He laid down his right to the independent exercise of His attributes. He was born in a stable, and reared by poor parents. He lived an obscure and simple life. He depended on His Father for all His livelihood. He never accumulated a store of possessions during His lifetime; indeed, it appears that the only possessions He could call His own were the clothes on His back. At the end of His life, He gave up the only thing left that He had left -- His life. By laying down His life, Jesus was giving up everything to save us from our sins. Though He was rich, He became poor. And what was the purpose in this great act of sacrifice? It was that we through His poverty might become rich. As those who believe on Him, we have inherited great riches: forgiveness, adoption, justification, the indwelling Spirit, peace with God, access to God, sanctification, and eternal glory to come! Notice that Christ didn't give just ten percent of His resources to obtain these spiritual treasures for us! He didn't even give fifty percent! He gave 100%! A disciple naturally desires to be like his master. Therefore, strive to emulate your Lord. Don't be content with giving a small fraction of your income. Pray that God would enable you to give more and more to help hurting people and expand the kingdom of God around the world!

2. The Command Of Christ: Not only do we have the example of Christ to motivate us, but we also have His command. Jesus expressed Himself very clearly in John 15:12-13, *"This is My commandment, that you love one another, just as I have loved you. Greater love has no one than this, that one lay down his life for his friends."* Jesus in this passage is commanding His followers to love each other in the same way that He loved them -- namely, by being totally committed to them. This kind of commitment must, by the very nature of the case, include the willingness to give of our resources to help one another. Jesus gave up all, including His very life for us. That is how we are commanded to love one another. We will know if we really love our brothers and sisters when we are willing to open our wallet or checkbook and give to meet their needs. May God enable us to follow His Son in obedience!

Conclusion

The Scriptures do not teach that the tithe is incumbent upon New Testament believers. However, they do teach that

Christians are to be generous, sacrificial, expectant and cheerful givers! Does that describe you? It is my earnest prayer that the Holy Spirit would use this article to challenge you to rethink your giving patterns and see whether they are in line with God's will as expressed in the New Testament. If not, go to the Lord in prayer and ask Him for the power and grace to obey Him fully in all things.