



MBS112

A MESSIANIC BIBLE STUDY FROM ARIEL MINISTRIES



THE BIBLICAL PRINCIPLE OF GIVING



By Dr. Arnold G. Fruchtenbaum



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For according to their power, I bear witness, yea and beyond their power, they gave of their own accord, beseeching us with much entreaty in regard of this grace and the fellowship in the ministering to the saints.
II Cor 8:3-4

NOTES

This subject will be covered in three major categories: first, the principles of giving; secondly, the amount of giving; and thirdly, the recipients of giving.

INTRODUCTION

By way of introduction, three things will be mentioned: first, the relationship between stewardship and giving; secondly, the underlying truth of giving; and thirdly, the hindrances to giving.

A. The Relationship Between Stewardship and Giving

Giving is only part of the greater comprehensive subject of stewardship. Stewardship is a much wider concept and deals with everything that God has given believers. It includes material things and spiritual things, such things as spiritual gifts, knowledge, and abilities. In the comprehensive subject of stewardship, one is concerned with how one uses all of these things on behalf of the Lord and for the Lord's work.

Giving is just one facet of stewardship and deals specifically with the aspect of monetary things or financial things. The issue is what God gives the believer and what portion of it is given back to Him by means of supporting the Lord's work.

So the relationship of giving to stewardship is that giving is a part or portion of the much greater comprehensive subject of stewardship. In this manuscript, stewardship will not be dealt with in its totality, but only one facet of stewardship: the biblical principles of giving.

B. The Underlying Truth of Giving

The second thing by way of introduction is to emphasize its

underlying truth, which is based on James 1:17. From this verse, three things can be learned. First, God owns all things. Secondly, God is the Creator, the Maker and the Giver of all things. Thirdly, when the believer gives, he is returning a portion of that which belongs to God anyway.

This is the underlying truth, which should never be forgotten: When the believer gives, he is returning a portion of that which belongs to God anyway.

C. The Hindrances to Giving

The third thing by way of introduction is to mention some hindrances to giving. Five hindrances will be discussed.

1. The Concept of the Tithe

The first hindrance that keeps people from giving biblically is the “tithe concept.” Some people are so tied into the tithe concept that they feel all they ever have to give is a mere ten percent. When they give away ten percent of their income, they feel they have fulfilled all their financial responsibilities to the Lord. Thus, the tithe concept can be a hindrance to biblical giving.

2. The Misunderstanding of Grace Giving

A second hindrance is a lack of understanding of “grace giving.” Because many believers do not understand the concept of grace giving, this, too, becomes a hindrance to giving.

3. The American Lifestyle

A third hindrance to giving is the American lifestyle. Sometimes a believer gets so caught up with trying to keep up with one's friends and neighbors, that he begins to spend more and more time and money on material things than on the Lord's work. It is amazing how often in the American lifestyle that which is merely a “want” suddenly becomes a “need.” One needs a new car, even though the old one will do quite well; or one needs a new TV, although the older model still has good reception; or one has to have a video cassette recorder. One does not really need to have any of these things.

While one has every right to save money for wants, he must be careful not to confuse wants and needs. Often the American lifestyle is based more on that which is wanted rather than that which is needed. In this way, the American lifestyle could be, if not kept in its proper perspective, a hindrance to giving.

4. Tax Deductible Receipts

A fourth possible hindrance to giving is tax deductible receipts. We are all in favor of receiving tax deductible receipts. Ariel Ministries provides these receipts to those who support the work of Ariel Ministries. However, the hindrance here is that some people will not give to anything unless they can get a tax deduction on their gift.

Again, when one can get a tax deduction, he should because, by means of getting a tax deduction, one can give even more money to the work of the Lord rather than to the work of “Caesar.”

However, there might be situations when one is called upon to give and it may not be possible to get a tax deductible receipt. Suppose one is impressed with an independent missionary who, for one reason or another, was not able to become part of a missionary board. Yet that missionary is doing a very good work and has an effective ministry. Should one refrain from giving to that missionary just because one is not able to deduct that gift from his income tax? While tax deductible receipts are a good thing, if one gives only on the basis of getting them, then this, too, can become a hindrance to giving.

5. Simple Covetousness

A fifth hindrance to giving is simple covetousness. This ties in closely with the American lifestyle, but may be apart from it. One who covets many things tends to devote his energies towards purchasing such things. Covetousness can also be a hindrance to giving.

The one who is covetous follows the principle of Luke 12:15 in that he feels that his life *consists in the abundance of the things which he possesses*. Colossians 3:5 points out that *covetousness...is idolatry and should be avoided in every way*.

I. THE PRINCIPLES OF GIVING

This first main category of this study is the principles of giving, which will be discussed in three parts: first, the basic principles; secondly, the principles found in II Corinthians 8:1-5; and thirdly, the principles found in II Corinthians 9:6-14.

A. The Basic Principles

There are five basic principles of biblical giving. First, giving is a measure of the believer's love for God. Secondly, giving is an expression of faith. Thirdly, the believer will never out-give God. Fourthly, giving should be done in secret. And the fifth principle is that the believer should be willing to work in order to give more.

1. Giving as a Measure of One's Love for God

The first basic principle is that the believer's giving is a measure of his love for God. The way the believer gives and the percentage he gives will often be a measure of his love for God. Matthew 6:19-21 teaches that laying up treasures in Heaven is what the believer should be doing, for it is where the treasure is that the heart is also. If the believer is laying up treasures here on earth, then the believer's heart will be on earthly things. But if the believer is laying up his treasures in Heaven, his heart will be on heavenly things.

Furthermore, I Timothy 6:17-18 teaches that the rich should *have their hope...set on God* and be ready to give out of their wealth. Those who are wealthy believers should still remember that their hope is not on their wealth, rather their hope is set upon the Lord God. They should be ready to give out of their wealth to support the Lord's work.

Also, I John 3:17 states that, if one does not give, then the question is, "Does the love of God abide in him?" If a person does not give, it could be truly questioned whether the love of God was ever in him.

2. Giving as an Expression of One's Faith

The second basic principle is found in James 2:15-17: giving is an expression of faith. Here, James teaches that the believer shows his faith by his works, and one of the ways that the believer can show his faith is by the work of giving. The believer is not saved by works, but the saved state should be evidenced by works. And one of these works is the work of giving.

3. Giving More Results in Receiving More

The third basic principle is that the believer will never out-give God; more giving will result in more receiving. This is a promise from God that the believer can count on. Luke 6:38 states: *give and it shall be given unto you*. Philippians 4:15-19 teaches that if the believer gives, God will supply his needs; the believer need not worry about his needs, as God will take care of these things. He should be more concerned about giving, because giving will result in God's supplying the believer's needs.

4. Giving Should be Done in Secret

The fourth basic principle in giving is that giving should be done in secret, not for show according to Matthew 6:1-4. The believer should not show off his giving; the believer should keep his giving a secret. That is why the concept of church envelopes is a biblical concept.

5. Giving Produces a Willingness to Work

The fifth basic principle is that the believer should also be willing to work in order to be able to give more. Acts 20:33-35 teaches that Paul worked so that he could give. Ephesians 4:28 teaches that others should follow Paul's example.

B. The Principles Found in II Corinthians 8:1-15

The second part of the principles of giving is to look at a number of principles of giving found in this passage. As Paul deals with the principles in these verses, he makes eight points.

The first point is that the Corinthians were admonished to follow the example of the Macedonians in that they did not make their poverty an excuse for not giving stated in verses 1-2: *Moreover, brethren, we make known to you the grace of God which has been given in the churches of Macedonia; how that in much proof of affliction the abundance of their joy and their deep*

poverty abounded unto the riches of their liberality.

The Macedonians were not wealthy people. Verse 1 states that they practiced grace giving, which will be discussed later. For now, it should be noted that the method that the Macedonians used was not the principle of the tithe, but the principle of grace giving. Furthermore, verse 2 reveals that out of *their deep poverty*, they were willing to give liberally. Thus, they did not make their poverty an excuse for not giving, but rather, they practiced grace giving. Out of their deep poverty, they gave liberally.

The second point of the principles of giving is that they looked upon giving as an opportunity to be sought in verses 3-4:

For according to their power, I bear witness, yea and beyond their power, they gave of their own accord, beseeching us with much entreaty in regard of this grace and the fellowship in the ministering to the saints.

For these believers, giving was an opportunity; they actually looked upon giving as an opportunity “to be chased after,” “to be sought after.” They actively investigated ways that they could give. Verse 3 states that they gave *beyond their own power* and of their own free will. According to verse 4, they investigated the needs and did what they could to meet those needs.

The third point Paul makes is found in verse 5: *and this, not as we had hoped, but first they gave their own selves to the Lord, and to us through the will of God.*

The reason they were able to do as they did in verses 1-4 is because of verse 5: “first of all, they gave themselves to the Lord.” When they dedicated themselves to the Lord, this made them sensitive to *the will of God*. It was the will of God for them to give, and give they did.

The fourth point is that giving was a proof of their love in verses 6-8: *Insomuch that we exhorted Titus, that as he had made a beginning before, so he would also complete in you this grace also. But as ye abound in everything, in faith, and utterance, and knowledge, and in all earnestness, and in your love to us, see that ye abound in this grace also. I speak not by way of commandment, but as proving through the earnestness of others the sincerity also of your love.*

Paul points out to the Corinthians that he has no intention to command them to give. He will not issue an apostolic command for them to give, but he points out that if they indeed love God, they will naturally give. Giving was proof of their love of God. Here again, one shows his faith by his works, and in this context, the work which showed their faith and love was the work of giving.

The fifth point Paul makes is to provide an example of a great giver, the Messiah Himself in verse 9: *For ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might become rich.*

The Messiah gave of Himself. He points out that in Heaven, the Messiah was rich, but at the Incarnation *he became poor*. Not merely poor by becoming human, but poor because He was born into a

family that was poverty-stricken.

The reason He was willing to become poor was so believers could *become rich*. Not materially rich, because Paul already pointed out that these Corinthians were not materially wealthy, but Yeshua (Jesus) did this so that they could become spiritually wealthy. In this way, Jesus is the greatest example of a giver. The Messiah gave of Himself. The Messiah was rich, but he became poor, for the reason that believers *might become rich*.

The sixth point he makes is that they were even willing to make a pledge in verses 10-11: *And herein I give my judgment: for this is expedient for you, who were the first to make a beginning a year ago, not only to do, but also to will. But now complete the doing also; that as there was the readiness to will, so there may be the completion also out of your ability.*

They were willing to make a commitment to be fulfilled in the course of one year. “Faith-Promise giving” or the making of a pledge is a biblical pattern, and the Corinthians had made it. Verse 10 states that a year earlier they were willing to make a pledge and, in verse 11, they are encouraged to fulfill the pledge.

When someone comes from Ariel Ministries to speak in various church conferences, that church is never asked to pay the travel expenses or a minimum honorarium or anything like that. All that is asked is that a free-will offering be taken up for Ariel Ministries. We explain the work of Ariel Ministries to the congregation and, at that point, they are given the opportunity to make a monthly commitment to the ministry.

Indeed, when people make a commitment to Ariel Ministries, this commitment is not between them and Ariel Ministries, but between them and the Lord. If God supplies the amount they commit themselves to give, then they will mail it in. If God does not supply it, then of course, they will not mail it in. One thing that will not be done is to badger them with appeal letters or reminders of any sort. We believe that the Lord will supply if they have the attitude of giving.

Thus, the sixth thing that Paul teaches is that it is fine to make a pledge; one should be willing to make a pledge and also be even more willing to fulfill it, if God provides.

The seventh point he makes in this passage is that they gave willingly in verse 12: *For if the readiness is there, it is acceptable according as a man has, not according as he has not.*

Their willingness to give made it *acceptable* to God. Indeed, anyone who gives willingly pleases God, and that willing gift is accepted by God. If they give grudgingly, the gift may still help the one who receives it, but it does not put the giver in good standing before the Lord. From God's viewpoint, such a gift is not acceptable.

The eighth point he makes in this passage is that giving should not be to the point of poverty, but to the point of equality according to verses 13-15: *For I say not this that others may be eased and ye distressed; but by equality: your abundance being a supply at this present time for their want, that their abundance also may become a supply for your want; that there may be equality: as it is written, He that gathered much had nothing over; and he that gathered little had no lack.*

He is not asking them to impoverish themselves; he is not asking them to take food away from the table or clothing from their children. Giving is not to be to the point of poverty, but to the point of *equality*. Verse 13 states that they were not to be made poor by their giving. Rather, in verse 14, the recipients may indeed supply the needs of the giver in the future. For now, the giver is supplying the needs of someone else, but a day may come when that someone else may be able to return and give to the giver. In verse 15, he quotes an Old Testament principle in Exodus 16:18, which points out that, in the Wilderness Wanderings, all were sufficiently provided for. If believers give to the point of *equality*, God is going to provide for all of us, and our needs will be supplied.

C. The Principles Found in II Corinthians 9:6-14

The third part of the principles of giving is some additional principles found in the second passage. Paul again emphasizes eight points, some of these are the same as in the previous segments, but some are new.

The first point is that in giving one reaps what one sows in verse 6: *But this I say, He that sows sparingly shall reap also sparingly; and he that sows bountifully shall reap also bountifully.*

If one sows sparingly, one will reap sparingly; if one sows much, one will reap much. This is the same as the principle he pointed out earlier: one can never out-give God, because more giving will result in more receiving.

The second point is in verse 7a: *Let each man do according as he has purposed in his heart; not grudgingly, or of necessity.*

One should give as one has *purposed* to give, according to one's ability. A similar point is made in Acts 11:29. One should give according to his ability and according to his own free will or as he has purposed. He should not do it out of a sense of necessity. As the earlier passage pointed out, when someone gives out of a sense of *necessity* or gives *grudgingly*, their gift will still help the receiver, but it is not an acceptable gift before God. Therefore, believers should give according to their abilities, and they should give willingly, *not grudgingly*.

The third point is in verse 7b: *for God loves a cheerful giver.*

This means that the believer should be giving with a *cheerful* attitude. The Greek word used here is much stronger than mere cheerfulness; it is a Greek word that means "hilarious." The believer should be giving hilariously; he should be that happy about the opportunity of giving. This is the proper attitude in giving.

The fourth point he makes is that God will supply the giver's needs according to verses 8-11: *And God is able to make all grace abound unto you; that ye, having always all sufficiency in everything, may abound unto every good work: as it is written, He has scattered abroad, he has given to the poor; His righteousness abides for ever. And he that supplies seed to the sower and bread for food, shall supply and multiply your seed for sowing, and increase the fruits of your righteousness: ye being enriched in everything unto all liberality, which works through us thanksgiving to God.*

The more one gives, the more one gets; the more one gets, then one can give that much more. Philippians 4:19 is a promise which teaches that God will supply all our needs *according to his riches in glory*. One should not miss the context in which this promise is found: God will supply one's needs in the context of giving. If one is willing to give, God will supply one's needs, and the believer who gives will not have to be concerned with the necessities of life. The more one gives, the more one will get, so that one can give even more.

The fifth point is that giving is a form of worship in verse 12: *For the ministration of this service not only fills up the measure of the wants of the saints, but abounds also through many thanksgivings unto God.*

One often thinks of worship in the sense of singing songs unto the Lord or praising the Lord. Those things are all involved in the worship of God, but that is not all there is to it. The very act of giving is also a form of worshipping of God. Not only is it a form of worship, it results in even more worship, because giving will meet the needs of those who labor in the work of the Lord. Those who receive these gifts give *many thanksgivings* unto the Lord, and because they give thanks and are praising God, it results in even more worship of God.

Indeed, every time God supplies our needs in Ariel Ministries, every time there is a gift that finally allows all salaries, taxes, and bills to be paid, we say, "Praise the Lord!" We thank the Lord for these gifts, and that thanksgiving increases the worship of God.

Giving is a form of worship in two ways. First, one's giving is an act of worship; secondly, those who receive the gift will give thanks to God, and that adds to the worship of God.

The sixth point he makes in this passage is that the believer's giving is proof of his love for God and brings glory to God in verse 13: *seeing that through the proving of you by this ministration they glorify God for the obedience of your confession unto the gospel of Christ, and for the liberality of your contribution unto them and unto all.*

He has emphasized this more than once, and the re-emphasis of this point also accentuates its importance. Again, the principle is that the believer shows his love and faith by his works. One of the greatest evidences that a believer does indeed love God is the act of giving. This act brings glory to God. This cannot be emphasized more strongly in light of the fact that it has been repeated more than once: The act of giving is a measure of one's love for God.

The seventh point is that giving is a form of fellowship with other believers who are not present in verse 14: *while they themselves also, with supplication on your behalf, long after you by reason of the exceeding grace of God in you.*

One generally thinks of “fellowshipping with believers” as fellowshipping only with those believers that one is able to be with physically. However, that is not all that can fall into the category of fellowship according to this passage. When one gives to a ministry that may be hundreds or thousands of miles away, he is fellowshipping with believers who are not present.

When one supports Ariel Ministries, for example, one is fellowshipping with us, even though he does not see us. When one is supporting a missionary on the foreign field such as, Japan, China, South America, Africa, Europe, no matter where, it is a form of fellowship with those believers who are not present. Any time one gives outside of one's immediate geographical area, it is a form of fellowship with other believers who are not present.

The eighth point he makes is to draw his conclusion in verse 15: *Thanks be to God for his unspeakable gift.*

What is God's *unspeakable gift*? The gift that God gave was His own Son, who became poor that believers might become rich. That is the greatest gift that God can provide. He provided salvation, but it cost Him something; it cost Him the life of His Son. Indeed, the believer's giving may cost him something, but just as God's sending His Son was a measure of His love for the world (Jn. 3:16), the believer should be proving his love for God by giving as well.

II. THE AMOUNT OF GIVING

The second main category in the biblical principles of giving deals with the amount that the believer should give. This topic will be divided into three sections: first the Old Testament principle; secondly, the New Testament principle; and thirdly, the distinction between the two principles.

A. The Old Testament Principle: The Tithe

The first section of the Old Testament principle will be discussed in three divisions: first, the three tithes of the Mosaic Law; secondly, “store-house” tithing; and thirdly, Scriptures used to teach tithing.

The Old Testament principle was based upon the tithe and the tithe was based upon the Mosaic Law, but it has nothing to do with the New Testament believer. The New Testament believer should not be giving on the basis of the tithe.

1. The Three Tithes of the Mosaic Law

The first division of the Old Testament principle is that the Mosaic Law did not require only one tithe, but had three distinct tithes.

a. Support of the Tribe of Levi

The first tithe was that ten percent must be given to the Levites, which was the ministerial, priestly Tribe of Levi, in order to maintain the Temple worship. This tithe is mentioned in two passages in the Mosaic Law. The first passage is Numbers 18:21-24: *And unto the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve, even the service of the tent of meeting. And henceforth the children of Israel shall not come nigh the tent of meeting, lest they bear sin, and die. But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity: it shall be a statute for ever throughout your generations; and among the children of Israel they shall have no inheritance. For the tithe of the children of Israel, which they offer as a heave-offering unto Jehovah, I have given to the Levites for an inheritance: therefore I have said unto them, Among the children of Israel they shall have no inheritance.*

A second passage which speaks of this same tithe is Deuteronomy 14:27: *And the Levite that is within your gates, you shall not forsake him; for he has no portion nor inheritance with you.*

The first of three tithes was to be given to the Tribe of Levi, and it was given to them for several reasons. The Levites were to receive no portion in the Promised Land; no territory was allotted to the Levites. If one looks at a Bible map that outlines the areas of the Promised Land where the tribes settled, one would not see a single portion of territory given to the Tribe of Levi.

The Tribe of Levi had a different function. They were the priestly tribe and were responsible for maintaining the Scriptures by making new copies as the old ones wore out; they were responsible for teaching the content of Scripture to the other eleven tribes of Israel; and they were responsible for taking care of the Temple and the sacrifices.

So rather than receiving their own territory, every tribe was simply told to set aside cities, called "levitical cities," within their tribal district. The members of the Tribe of Levi would live in these cities and fulfill their function. Although there were levitical cities, the Levites had no land of their own by which income could be produced. The tithe was their only means of sustenance. Because they were to spend their full time in the work of the Lord, they were not to be concerned with having to earn a living. Their work for the Lord was their living. Hence, the other tribes were responsible for supporting the priestly tribe by means of this first tithe.

b. Support of the Festivals and Sacrifices

The second tithe was that ten percent of the remaining ninety percent must be donated in order to maintain the festivals and sacrifices of the Lord. The second tithe is mentioned twice in the Book of Deuteronomy.

The first place is Deuteronomy 12:5-7 and 10-19. Verses 5-7 state: *But unto the place which Jehovah your God shall choose out of all your tribes, to put his name there, even unto his habitation shall ye seek, and thither you shall come; and thither ye shall bring your burnt-offerings, and your sacrifices, and your tithes, and the heave-offering of your hand, and your vows, and your freewill-offerings, and the firstlings of your herd and of your flock: and there ye shall eat before Jehovah your God, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein Jehovah your God has blessed you.*

Verses 10-19 state: *But when ye go over the Jordan, and dwell in the land which Jehovah your God causes you to inherit, and he gives you rest from all your enemies round about, so that ye dwell in safety; then it shall come to pass that to the place which Jehovah your God shall choose, to cause his name to dwell there, thither shall ye bring all that I command you: your burnt-offerings, and your sacrifices, your tithes, and the heave-offering of your hand, and all your choice vows which ye vow unto Jehovah. And ye shall rejoice before Jehovah your God, ye, and your sons, and your daughters, and your men-servants, and your maid-servants, and the Levite that is within your gates, forasmuch as he has no portion nor inheritance with you. Take heed to yourself that you offer not your burnt-offerings in every place that you see; but in the place which Jehovah shall choose in one of your tribes, there you shall offer your burnt-offerings, and there you shall do all that I command you. Notwithstanding, you may kill and eat flesh within all your gates, after all the desire of your soul, according to the blessing of Jehovah your God which he has given you: the unclean and the clean may eat thereof, as of the gazelle, and as of the hart. Only ye shall not eat the blood; you shall pour it out upon the earth as water. You may not eat within your gates the tithe of your grain, or of your new wine, or of your oil, or the firstlings of your herd or of your flock, nor any of your vows which you vow, nor your freewill-offerings, nor the heave-offering of your hand; but you shall eat them before Jehovah your God in the place which Jehovah your God shall choose, you, and your son, and your daughter, and your man-servant, and your maid-servant, and the Levite that is within your gates: and you shall rejoice before Jehovah your God in all that you put your hand unto. Take heed to yourself that you forsake not the Levite as long as you live in your land.*

In this passage, we are told that this tithe was to be put *in the place* that God would choose. Eventually, that *place* became Jerusalem. While they were not allowed to partake of the first tithe, which was given totally to the Levites, they were able to eat of the second tithe, but with this tithe they were also to remember the Levites (v. 18). The first tithe came totally to the Levites. The second tithe was brought during the festivals of Passover, Pentecost, and Tabernacles. They were free to partake of the second tithe, but even of the second tithe they were to share with the Levites who lived within their tribal territory.

The second passage which teaches of this second tithe is Deuteronomy 14:22-26: *You shall surely tithe all the increase of your seed, that which comes forth from the field year by year. And you shall eat before Jehovah your God, in the place which he shall choose, to cause his name to dwell there, the tithe of your grain, of your new wine, and of your oil, and the firstlings of your herd and of your flock; that you may learn to fear Jehovah your God always. And if the way be too long for you, so that you are not able to carry it, because the place is too*

far from you, which Jehovah your God shall choose, to set his name there, when Jehovah your God shall bless you; then shall you turn it into money, and bind up the money in your hand, and shall go unto the place which Jehovah your God shall choose: and you shall bestow the money for whatsoever your soul desires, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever your soul asks of you; and you shall eat there before Jehovah your God, and you shall rejoice, you and your household.

This passage also speaks of the second tithe and points out four things. First, it was to be partaken of in the place chosen by God, which eventually became Jerusalem. Secondly, they may eat of this tithe whereas they could not eat of the first tithe. They could eat of this one only during the feasts of Israel, but not at home. Thirdly, if they lived too far to bring the produce with them, they could bring money. Fourthly, once they were in Jerusalem, they could use that money to purchase whatever they desired to celebrate the feast; such as, flour, wine, and other things in order to rejoice before the Lord.

This was the second tithe: ten percent of the remaining ninety percent was to be used to maintain the feasts of the Lord.

c. Support of the Poor

The third tithe was that ten percent must be collected every third year for the poor according to Deuteronomy 14:28-29: *At the end of every three years you shall bring forth all the tithe of your increase in the same year, and shall lay it up within your gates: and the Levite, because he has no portion nor inheritance with you, and the sojourner, and the fatherless, and the widow, that are within your gates, shall come, and shall eat and be satisfied; that Jehovah your God may bless you in all the work of your hand which you do.*

The third tithe was every third year, when ten percent was taken out for the poor.

d. Summary

Under the Law, the actual total tithe of the Jews was not ten percent but closer to twenty-three percent. Today, if one gives on the basis of the Old Testament tithe, then he should give twenty-three percent, not just ten percent. But the Mosaic Law is no longer in effect, so none of these tithes are applicable for the church saint today.

2. Store-House Tithing

The second division of the Old Testament principle is the concept of “store-house tithing” that is taught in some churches. The store-house tithing principle is this: everything the church member gives must be given to his local church which, in turn, stores it up in the church treasury. The church then becomes the sole distributor of what has been given. The basis by which store-house tithing is taught is Malachi 3:8-10: *Will a man rob God? yet ye rob me. But ye say, Wherein have we robbed you? In tithes and offerings. Ye are cursed with the curse; for ye rob me, even this whole nation. Bring ye the whole tithe into the store-house, that there may be food in my house, and prove me now herewith, says Jehovah of hosts, if I will not open*

you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

The store-house tithing concept, based upon this passage in the Book of Malachi, is a misconception that the New Testament saint is still under the tithing rule. The concept is that the believer must not take his ten percent and give it to various ministries or churches. Rather, he must take the entire amount and give all of it to the local church. All of it must be stored in that church's treasury. The church treasury then becomes *the store-house*, and the local church is the sole distributor of how these funds are disbursed.

Is this really what Malachi is teaching? Obviously, the answer is “no.” The basis for what Malachi says is the Mosaic Law. At the time when Malachi prophesied, Israel was under the Law, and as such, they had to bring their tithes *into the store-house*. However, believers today are not under the Law, but under grace. Malachi's admonitions are not based upon the principles of grace giving; they are based upon the principles of the Mosaic Law.

Furthermore, in this context, the *store-house* is the Jewish Temple in Jerusalem, not a local church. The *store-house* was for the purpose of sustaining the priests, not for distribution to various ministries. In the first part of this division on the three tithes, it was shown that one of the tithes was meant for the priesthood and it was to be stored in the Temple Compound. The *store-house* spoken of by Malachi is the Jewish Temple, not the local church. Again, the *store-house* was for the sustenance of the priests and not a storage for distribution as it is being used today. This passage in Malachi has no application for the Church today. It is not speaking of the Church nor the responsibilities of the Church.

3. Scriptures Used to Teach Tithing

The third division of the Old Testament principle is the Scriptures that are used by those who try to enforce tithing as a command for church saints. This will be discussed in two parts: first, the New Testament Scriptures; and secondly, the Old Testament Scriptures.

a. The New Testament Scriptures

When some teachers realize that they cannot push tithing on the basis of the Mosaic Law nor on the basis of the passage in Malachi, they try another way to enforce the tithe. The method they use is to point out that tithing is mentioned in the New Testament. They claim that, because tithing is mentioned in the New Testament, it is therefore obligatory for believers today.

Tithing is mentioned in four New Testament passages. The first three are not in reference to observance by church saints, but they are in reference to the way the Pharisees observed it. These three passages are all in the Gospels: Matthew 23:23; Luke 11:42; and 18:9-12. If

one looks at these three Gospel references, one will notice that, while tithing is mentioned, it is not in reference to the practice of a New Testament believer; it is not in reference to the practice of a church saint. Rather, it is in reference to the practice of the Pharisees, and the pharisaic observance of tithing was under the Mosaic Law. The believer today is not under the Mosaic Law, but under grace.

The fourth place that tithing is mentioned in the New Testament is in Hebrews 7:4-10. In this context, it is in reference to the Tribe of Levi. The Church is not the Tribe of Levi. Therefore, this passage is not dealing with tithing for the New Testament believer either.

Tithing, as a command for the church saint, is never found in the New Testament. While tithing is mentioned, it is never in reference to the New Testament saint.

b. The Old Testament Scriptures

There is one other passage which people use to teach tithing, and that is Genesis 14:17-20: *And the king of Sodom went out to meet him, after his return from the slaughter of Chedorlaomer and the kings that were with him, at the vale of Shaveh (the same is the King's Vale). And Melchizedek king of Salem brought forth bread and wine: and he was 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.*

It is on the last phrase of verse 20 that people base their case. It points out that Abraham paid a tithe, *a tenth of all* [that he had there, to Melchizedek. As Abraham's act preceded the Law, they claim this shows that tithing is not limited to people under the Law, but it is also commanded of others. Is that really what Genesis 14:17-20 teaches? Is the case of Abraham a valid example to use to teach the mandatory tithe concept?

Contextually, this passage states five things. First, it was based upon Abraham's free will. Abraham was not commanded to give a tenth to Melchizedek; it was based purely upon Abraham's free will. Secondly, Abraham did not give it to a church treasury or to a Temple storehouse. He gave it to one individual, and that person was Melchizedek. The third thing is that he paid this tithe at the age of eighty. There is no record of his paying a tithe before this time nor is there any record of his doing it afterwards. Rather, it was a one-time situation, not continuous, and not repeated. The fourth thing to notice is that Abraham did not give a tenth of his wealth or of his income; he gave a tenth of the spoils of war, which he had captured in the battle against the five kings. So, if people use this passage to teach tithing, they should teach that one must first go to war, get the spoils of war, and then give ten percent out of that! And the fifth thing is that this passage does not provide a basis for teaching tithing for the church saint.

c. Summary

Insofar as the amount of giving for the believer is concerned, the Old Testament principle was the tithe. But in no case is it applicable to the New Testament believer.

B. The New Testament Principle: Spirit-Controlled Giving

The second section of the amount a believer should give is that the New Testament principle is not based upon the tithe, but upon Spirit-controlled giving. The New Testament principle will be discussed in two areas.

1. The New Basis for Giving

The first area of the principle of New Testament, Spirit-controlled giving is that the believer is not under the Law, but under grace. In Romans 6:14 Paul wrote: *For sin shall not have dominion over you: for you are not under law, but under grace.*

He brings this out again in Galatians 5:18: *But if you are led by the Spirit, you are not under the law.*

The first thing that Paul emphasized in of both these passages is that the believer is no longer under the Law. Gentiles were never under the Law and Jewish believers, who had been under the Law, are no longer under the Law. Instead, they are under two things. First, according to the Romans passage, they are *under grace*. Being *under grace* means that “they are no longer under the Law,” and so the believer does not give on the basis of the Mosaic Law. The tithe was always based upon and rooted in the Mosaic Law; because the believer is not under the Mosaic Law, he is not to give on that basis. The believer is now under grace and should be practicing grace giving, not “Law-giving.”

Secondly, in the Galatians passage he made the point that, if the believer is led *by the Spirit*, and believers are, then the believer is no longer under the Law. The believer is to follow the direction of the Holy Spirit. Therefore, the believer is to give on the basis of Spirit-controlled giving. The believer is to practice grace giving, Spirit-controlled giving.

A good example of this method in action is Acts 4:32-35: *And the multitude of them that believed were of one heart and soul: and not one of them said that aught of the things which he possessed was his own; but they had all things common. And with great power gave the apostles their witness of the resurrection of the Lord Jesus: and great grace was upon them all. For neither was there among them any that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, and laid them at the apostles' feet: and distribution was made unto each, according as any one had need.* Here, in this passage, is the principle of grace-giving or Spirit-controlled giving in action: they gave as they felt led to give; no specific, mandatory laws were handed down; no specific percentages

were handed down. The principle is that the believer is not under the Law, but under grace. Therefore, the believer must practice grace-giving or Spirit-controlled giving.

2. The Procedure

The second area of the New Testament, Spirit-controlled or grace-giving is the procedure, which is stated in I Corinthians 16:1-2: *Now concerning the collection for the saints, as I gave order to the churches of Galatia, so also do ye. Upon the first day of the week let each one of you lay by him in store, as he may prosper, that no collections be made when I come.*

The procedure for Spirit-controlled or grace-giving is based upon four steps.

a. Systematically

First, giving under grace should be done systematically, not haphazardly. This procedure should take place on *the first day of the week*, which is the period of time from sundown Saturday to sundown Sunday. On that day, the believer should sit down and determine in a systematic way what portion of his income he will turn over to the Lord.

So, the first step in Spirit-controlled, grace-giving is that it must be done systematically, and it should be done on the first day of the week. Deciding what portion of one's income to give back to the Lord should not be done haphazardly, but should be done systematically.

b. Individually

The second step that he points out concerning grace giving is that it should be done individually: *let each one of you*. Giving is mandatory for each believer as an individual. He is not dealing with corporate giving in this passage. This verse speaks against the concept of store-house tithing, where believers put all their money into a store-house and the elders or deacons choose how it is going to be distributed. Quite the contrary, giving should be done individually: *let each one of you*.

The second step teaches two things. First, giving is mandatory for each believer. Secondly, it should not be done corporately, but individually. This does not mean that giving should never be corporate; it is quite all right to give one's money to the missions program of the local church. The point here is that this type of giving should not be the totality of the way an individual gives to missions. One should support the missionary program of the local church, but if there is a mission or a missionary for whom one feels burdened and that is not being financed or supported by a local church, then one should feel free to give a portion of one's gift to that person or mission as well. Giving should be done individually.

c. Privately

The third step under Spirit-controlled giving is found in the

expression *lay by him in store*. More literally, the Greek reads, “lay to himself in store.” The third principle is one of private deposit. The picture is that the money which one decides to give back to the Lord should be stored away in a specific, private place, not a public place like the church treasury. Having stored the money away in a private place, it can now be distributed by the individual as the Holy Spirit leads.

The way my wife and I have chosen to do this is to open a separate checking account. We have two checking accounts: one is our Operational Account by which we pay our bills, and the second is what we call “God's Account.” The money that we lay aside to the Lord's work does not go into the church treasury, but into God's Account. From then on, it is God's money, and we are committed that, once the money is in that account no matter how much money we need elsewhere, we will distribute the money in God's Account as the Spirit leads. Once we have laid money aside, it is God's money. When we are presented with a need of a particular missionary or ministry of the local church, we do not have to sit down and see if we can afford to give in some way to meet this need. The money has already been set aside; it is already God's money. So it is only a matter of deciding how much of that money we want to give to any specific purpose, program, mission, missionary or local church.

This is the third step: Lay aside money in private deposit. It is to be stored in a specific, private place, not public, to be distributed by the individual as the Spirit leads.

d. Proportionately

The fourth step is that Spirit-controlled, grace-giving should be done proportionately: *as he may prosper*. Spirit-controlled giving is not based upon the tithe. The believer should not make a blanket decision that he is going to give ten percent and that is that. Sometimes a believer may be able to give only five percent; sometimes it may be ten percent. Sometimes it may be twenty, thirty, forty, fifty, sixty, even ninety percent. Sometimes, if all of one's needs are met, one may be able to give one hundred percent. The amount or proportion which a believer gives will differ at different times. This, too, is Spirit-controlled giving; it should be done proportionately.

e. Summary

The four steps of Spirit-controlled, grace-giving are: it should be done systematically; it should be done individually; it should be put away in private deposit; and it should be done proportionately. How much an individual gives will be different at different times, because God prospers the believer in different ways at different times.

C. The Distinction Between the Two Principles

The third section of the amount the believer should give is the

distinction between the Old Testament principle and the New Testament principle.

In the Old Testament, failure to pay the tithe under the Law brought wrath and judgment, but failure to give liberally under grace brings no reward from God. The New Testament teaches that the more one gives, the more one receives.

III. THE RECIPIENTS OF GIVING

The third main category in the biblical principles of giving is the recipients: To whom or to what cause should the believer be giving? There are five recipients of biblical giving.

A. The Believer's Family

The first recipient of biblical giving is the believer's family; the believer's key responsibility is for the needs of the family. The Bible takes a dim view of those who fail in this area. In I Timothy 5:8, Paul wrote: *But if any provides not for his own, and specially his own household, he has denied the faith, and is worse than an unbeliever.*

Notice the view of a person who fails to provide for the needs of his family. According to Paul, even if this person may claim to be doing it for spiritual reasons, he is not being spiritual at all. He may not have verbally denied the faith, but in his practice and practical life *he* [has] *denied the faith*, because part of the workings of faith is to provide for the needs of the family. The one who fails to provide for the needs of the family has, in practice at least, denied the faith and, for that reason, he *is worse than an unbeliever*.

How could a believer be worse than an unbeliever? While an unbeliever does not claim to be doing the Lord's work, he does not claim to be doing anything for God's glory, a believer does make such claims. But if in practical life he denies that fact, then he *is worse than an unbeliever* because he brings reproach and dishonor on the Lord whom he claims to serve.

Therefore, the believer's key responsibility is for the needs of his family. It should be emphasized here that this concerns the needs of the family, not the wants. Giving must never be sacrificed for the sake of wants. Giving may have to be sacrificed for the sake of one's family's needs, but it must never be sacrificed for the sake of wants.

B. The Work of the Ministry

The second recipient of giving should be the work of the ministry, such as the local church. The believer has the obligation to support the local church that he joins. This obligation is found in I Corinthians 9:7-14: *What soldier ever serves at his own charges? who plants a vineyard, and eats not the fruit thereof? or who feeds a flock, and eats not of the milk of the flock? Do I speak these things after the manner of men? or says not the law also the same?*

For it is written in the law of Moses, You shall not muzzle the ox when he treads out the corn. Is it for the oxen that God cares, or says he it assuredly for our sake? Yea, for our sake it was written: because he that plows ought to plow in hope, and he that threshes, to thresh in hope of partaking. If we sowed unto you spiritual things, is it a great matter if we shall reap your carnal things? If others partake of this right over you, do not we yet more? Nevertheless we did not use this right; but we bear all things, that we may cause no hindrance to the gospel of Christ. Know ye not that they that minister about sacred things eat of the things of the temple, and they that wait upon the altar have their portion with the altar? Even so did the Lord ordain that they that proclaim the gospel should live of the gospel.

In these verses Paul emphasized the fact that the minister has the right to *live* [off] *the gospel*. In verse 11, he clearly spells out the principle: The one who sows spiritual things has the absolute right to reap from it material things. Believers have the obligation to support the work of the ministry and, especially in this case, to support the work of the local church.

A passage which gives an example of those who fulfilled the obligation and supported the work of the ministry is Philippians 4:10-16: *But I rejoice in the Lord greatly, that now at length ye have revived your thought for me; wherein ye did indeed take thought, but ye lacked opportunity. Not that I speak in respect of want: for I have learned, in whatsoever state I am, therein to be content. I know how to be abased, and I know also how to abound: in everything and in all things have I learned the secret both to be filled and to be hungry, both to abound and to be in want. I can do all things in him that strengthens me. Howbeit ye did well that ye had fellowship with my affliction. And ye yourselves also know, ye Philippians, that in the beginning of the gospel, when I departed from Macedonia, no church had fellowship with me in the matter of giving and receiving but ye only; for even in Thessalonica ye sent once and again unto my need.*

The Philippians are good examples of those who fulfilled their obligation of supporting the work of the ministry. The local church of Philippi supported the work of the ministry that Paul was doing, which was planting new churches. Thus, one should support the work of the ministry, particularly the work of the local church.

Included within the framework of the local church are individuals who should be supported. These include the missionary or the evangelist, as was pointed out in II Corinthians 8:1-9:15.

Also within the framework of the local church, the pastor should be supported according to I Timothy 5:17-18: *Let the elders that rule well be counted worthy of double honor, especially those who labor in the word and in teaching. For the scripture says, You shall not muzzle the ox when he treads out the corn. And, The laborer is worthy of his hire.*

The teaching-elder is the pastor, and those who are teaching-elders should be *worthy of double honor*. The Greek word used here for *honor* is not the usual word, but it is a financial term meaning "remuneration." Therefore, the pastor or teaching-elder is worthy of double remuneration. If one takes Paul's word seriously, the pastor should

receive double the average income of the congregation.

The second recipient of one's giving should be the work of the ministry. This involves the work of the local church, the missionary, evangelist, and the pastors or teaching-elders of that church.

C. Jewish Missions

The third recipient of biblical giving is a follow-up on the second one. In missionary giving, the emphasis should be on Jewish missions. The Bible divides missions into two categories. American churches have also divided missions into two categories, invariably these are home missions and foreign missions, but those are not the two categories used in the Scriptures. The two scriptural categories are Jewish missions and Gentile missions (Gal. 2; Rom. 11; Acts 15).

Because there are two types of missions, the emphasis should be on Jewish missions, especially on the part of Gentile believers. This comes out in Romans 15:25-27: *but now, I say, I go unto Jerusalem, ministering unto the saints. For it has been the good pleasure of Macedonia and Achaia to make a certain contribution for the poor among the saints that are at Jerusalem. Yea, it has been their good pleasure; and their debtors they are. For if the Gentiles have been made partakers of their spiritual things, they owe it to them also to minister unto them in carnal things.*

In this passage, Paul builds on something that he also wrote in Ephesians 2:11-3:6. He pointed out in a rather detailed way that the Gentile believers have become partakers of Jewish spiritual blessings. Because they have become partakers of Jewish spiritual blessings, according to Paul the Gentile believers have become indebted to the Jews, especially Jewish believers. The way of fulfilling or paying off their indebtedness is by sharing their material things with Jewish believers. As Gentiles have become *partakers in their spiritual things*, they are now to fulfill their indebtedness by giving in a material way to Jewish believers. That is why every local church should have some Jewish missionary organization that they can support in their missionary budget, and therefore fulfill their obligation.

What Paul teaches here is in keeping with what he said earlier in Romans 1:16: *the gospel is the power of God unto salvation to everyone that believes; to the Jew first, and also to the Greek.*

The gospel is *to the Jew first*, and this principle applies in both active evangelism and passive evangelism. Active evangelism is when one is doing the work of an evangelist. That is what Paul did throughout the Book of Acts. He was the apostle to the Gentiles, but he always went *to the Jew first* in active evangelism. Secondly, the principle of Romans 1:16 also applies to passive evangelism. Passive evangelism is when one supports those doing the work of evangelism, and this is the point of Romans 15. The principle of *to the Jew first* also applies to passive evangelism. Hence, there should be an emphasis in one's missionary giving on Jewish missions.

If one's local church is not supporting a Jewish mission, one might encourage them to consider supporting at least one of several Jewish missionaries working in the field by putting them in their missionary budget. Or if an individual believer is not yet supporting a Jewish mission, he might pray to the Lord and ask His guidance as to which Jewish mission God would like him to support on a regular basis.

The third recipient is a Jewish missionary, doing the work of Jewish evangelism and discipleship.

D. The Bible Teacher

The fourth recipient of one's giving should be the Bible teacher according to Galatians 6:6: *But let him that is taught in the word communicate unto him that teaches in all good things.*

The one who is being taught in the word is obligated to support the teacher with his material goods. It might be a pastor, a Sunday School teacher, a disciple-maker, someone who teaches the Bible on television or radio, or a Bible teacher on tapes. If one is learning the Word from some particular individual or organization, then he has the obligation to share his material goods with that Bible teacher.

E. A Brother in Need

The fifth recipient is a brother in need as stated in James 2:15-17: *If a brother or sister be naked and in lack of daily food, and one of you say unto them, Go in peace, be ye warmed and filled; and yet ye give them not the things needful to the body; what does it profit? Even so faith, if it have not works, is dead in itself.*

A fifth recipient of one's giving should be a brother who is in need because of circumstances beyond his control. If he simply refuses to work, then one has no obligation to that individual. If he has lost a job for one reason or another, if he has become incapacitated financially in some way and is in need, then this is also a proper recipient of finances from God's account. One may not see this as giving to a ministry, but ministering to a brother in need is a ministry in and of itself.

In this case, of course, one cannot ask for a tax deductible receipt. In this kind of situation, one will not be able to deduct the amount from one's taxes. Even someone going to seminary would qualify in this category, and I am thankful that, as I went through Bible college and seminary, individuals were willing to help me by providing for my needs even though they could not deduct it from their taxes. Here is a way that one can give apart from getting a tax deductible receipt. This is a valid fifth recipient: a brother in need.

CONCLUSION

These are the biblical principles of giving and one must be careful to use the principles that do apply under New Testament giving. It

cannot be emphasized too much that the believer is not under the Mosaic Law. Believers do not give on the basis of the tithe, but they give on the basis of the New Testament principle, which is grace-giving or Spirit-controlled giving.✠

NOTES

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