

Reconstructing a Biblical Model for Giving: A Discussion of Relevant Systematic Issues and New Testament Principles

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In a previous article the authors discussed all relevant references to tithing in Scripture and concluded that the continuation of a tithing requirement can not be adequately supported by the exegesis of individual texts. In the present essay they assess the applicability of tithing in light of pertinent systematic issues. Following a discussion of the relationship between the Mosaic Law and the new covenant, larger systematic issues that have been used to argue for the continuation of tithing are analyzed and critiqued. The article concludes with a survey of New Testament principles for giving.

Key words: tithing, tithe, Mosaic Law, new covenant, Law and gospel, giving, stewardship, Paul, 1 Corinthians 9, 1 Corinthians 16, 2 Corinthians 8–9, Philippians 4.

In our previous discussion of the Old and New Testament passages regarding tithing,¹ we concluded that the view that Christians are required to give at least ten percent of their income lacks adequate support from the biblical data. This is not to say that Christians are not required to give, but that no Scripture commands a certain percentage as the minimum giving requirement. The issue of whether or not Christians are required to tithe involves more than an exegetical discussion, as larger systematic issues need to be considered as well. Therefore, we will now discuss the relationship between the Mosaic Law and the new covenant. Space prohibits an in-depth discussion and analysis of views such as the Reformed, Dispensationalist, or Catholic views on Law and gospel. After presenting the eschatological continuity view, which maintains that the relationship between the Mosaic Law and the new covenant does not support a mandated tithe for Christians, several arguments for the continuation of tithing flowing from larger systematic considerations will be analyzed and critiqued. This will be followed by a presentation of the New Testament teaching on giving.

SYSTEMATIC ISSUES RELATED TO TITHING AND GIVING

“Not to Abolish, but to Fulfill”: The Eschatological Continuity View

The discussion on the continuity or discontinuity of any law within the Mosaic code should include, at some point, a proposal for the relationship between the old and new covenants. The

¹Andreas J. Köstenberger and David A. Croteau, “‘Will a Man Rob God?’ (Malachi 3:8): A Study of Tithing in the Old and New Testaments,” *BBR* [previous issue; insert volume, issue, page numbers].

issue of whether or not a Christian is required to give at least ten percent of his income is no exception. One of the key passages for the Law and gospel issue is Matt 5:17–20.

The “eschatological continuity view” of Matt 5:17–20 considers the Law of Christ to be a qualitative advancement over the Mosaic Law. It affirms a certain degree of discontinuity between the Old and the New Testament similar to the Anabaptist and Dispensationalist traditions while at the same time acknowledging the element of continuity between Moses’ and Jesus’ teaching which is stressed in Reformed theology. Wells and Zaspel have noted that “Moses is not so much abolished as he is ‘fulfilled’ and so reinterpreted in light of the epochal events associated with Christ’s first coming.”² If the infinitives in Matt 5:17 are viewed as infinitives of purpose, it is possible to say that the “purpose of Jesus’ ‘coming’ entailed doing something with/to the Law of Moses.”³ But what effect does Jesus’ coming have on the Law?

First, the phrase “the Law or the prophets” (Matt 5:17) should be understood as referring to the entire Old Testament.⁴ The contrast is between “abolishing” and “fulfilling,” but the exact meaning of the word *plhrovw* (“fulfill”) is debated. Some proposed meanings, such as “keep,” “confirm,” or “validate,” can be rejected outright, based on Matthew’s use of *plhrovw*. Matthew uses *plhrovw* sixteen times and with two different senses (excluding Matt 5:17): (1) literally, to fill up (like a container);⁵ and (2) figuratively, in relationship to prophecy, usually in an introductory formula to an Old Testament citation.⁶ Banks’ descriptions of the effect Jesus’ coming had on the Mosaic Law include “new,”⁷ “new norm,”⁸ “goes far beyond,”⁹ and “transcend,”¹⁰ but not abrogation.¹¹ When deciding on the meaning of this passage, it is

²Tom Wells and Fred G. Zaspel, *New Covenant Theology: Description, Definition, Defense* (Frederick: New Covenant Media, 2002), 86.

³*Ibid.*, 111.

⁴Donald A. Carson, “Matthew,” in *The Expositor’s Bible Commentary* (vol. 8; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1984), 142. Contra William Hendriksen, *New Testament Commentary: Exposition of the Gospel According to Matthew* (Grand Rapids: Baker, 1973), 288 (“the Pentateuch or the rest of the Old Testament”); David Wenham, “Jesus and the Law: an exegesis of Matthew 5:17–20,” *Them* 4 (1979): 92–96.

⁵The two references are Matt 13:48 and 23:32. See Johannes P. Louw, and Eugene A. Nida, eds., *Greek-English Lexicon of the New Testament Based on Semantic Domains* (2 vols.; New York: United Bible Societies, 1988, 1989), 598, for the definition in Matt 13:48.

⁶See Matt 1:22; 2:15, 17, 23; 3:15; 4:14; 8:17; 12:17; 13:14, 35; 21:4; 26:54, 56; 27:9. For Matt 3:15 fitting into this category, see Walter Bauer, *A Greek-English Lexicon of the New Testament and other Early Christian Literature* (3d ed.; rev. and ed. F. W. Danker, W. F. Arndt, and F. W. Gingrich; Chicago: University of Chicago Press, 2000), 829, who include Matt 3:15 under this semantic range, but with a different object.

⁷Banks, *Jesus and the Law in the Synoptic Tradition*, 201.

⁸*Ibid.*, 199.

⁹*Ibid.*, 187, 191.

¹⁰*Ibid.*, 191, 193, 199; R. T. France, *The Gospel According to Matthew* (Grand Rapids: Eerdmans, 1987), 114.

important to note that the word used as a converse to “abolish” is not the Greek equivalent to “confirm,” “enforce,” or “obey,” but the word *plhrovw*.¹² Banks, adducing Matt 11:13, notes that both the Prophets and the Law point forward, principally and in the same way, to Jesus.¹³ He concludes that “[t]he word ‘fulfill’ in 5:17, then, included not only an element of discontinuity (that which has now been realized *transcends* the Law) but an element of continuity as well (that which transcends the Law is nevertheless something to which the Law itself *pointed forward*).”¹⁴ Hence “fulfill” conveys the notion of being complete, “by giving the final revelation of God’s will to which the Old Testament pointed forward, and which now transcends it.”¹⁵

Jesus goes on to say that the Law will not “pass away” and modifies this statement with two “until”-clauses. The first “until” (“until heaven and earth disappear”) refers to the end of the age, and the second (“until everything takes place”) applies to all that has been prophesied,¹⁶ not Jesus’ ministry or work on the cross.¹⁷ “These commandments” does not pertain to Jesus’ teaching,¹⁸ but to the Old Testament.¹⁹ Banks, citing the parallel between Matt 5:19 and 28:20, contends that *ejntolē* does not always refer to the Old Testament, but one verse contains the noun form (Matt 5:19) and the other the verb form (Matt 28:20). Therefore, while every law must continue to be practiced, “the nature of the practicing has already been affected by vv. 17–18.”²⁰ So is there a difference in practice? And, if so, how can this be substantiated? Jesus clarifies and gives five examples (antitheses) in Matt 5:21–48.

¹¹See Banks, *Jesus and the Law in the Synoptic Tradition*, 189, 193. See also France, *Matthew*, 193.

¹²See France, *Matthew*, 194.

¹³See Banks, *Jesus and the Law in the Synoptic Tradition*, 210. See also Carson, “Matthew,” 39; France, *Matthew*, 194; *Gospel according to Matthew*, 114.

¹⁴Banks, *Jesus and the Law in the Synoptic Tradition*, 210. The term “transcend” may be problematic as well in that it may suggest that what Jesus did to the Law and Prophets was to go beyond them, while, as Carson contends, the thrust of the passage has Jesus as actually pointing back to the underlying principles that were foundational to the laws.

¹⁵France, *Gospel According to Matthew*, 114. Cf. Carson, “Matthew,” 143: “points to.” Louw and Nida, *Greek-English Lexicon of the New Testament Based on Semantic Domains*, 405, provide these definitions: “to give the true meaning to, to provide the real significance of”; “real intent”; or “real purpose.” BDAG 828–29 provides the option of “to bring to a designed end.” The work continues to state that in Matt 5:17 the term means either “*fulfill*=do, carry out, or as *bring to full expression*=show it forth in its true mng., or as *fill up*=complete” (italics in original). This idea of showing the true meaning is tantalizing in view of how we interpret the antitheses (see below).

¹⁶See Carson, “Matthew,” 145.

¹⁷See Thomas R. Schreiner, *The Law and Its Fulfillment: A Pauline Theology of Law* (Grand Rapids: Baker, 1993), 234.

¹⁸Contra Banks, *Jesus and the Law in the Synoptic Tradition*, 240.

¹⁹See Schreiner, *The Law and Its Fulfillment*, 235; Carson, “Matthew,” 146.

²⁰Carson, “Matthew,” 146. Cf. Schreiner, *The Law and Its Fulfillment*, 235.

These antitheses in Matt 5:21–48 demonstrate Jesus’ point. He is not annulling or abrogating any of the Old Testament laws. Rather, he is correcting the misunderstanding and misinterpretation of the Pharisees concerning the laws,²¹ pointing back to the *true meaning* of the Law and the *underlying principles* from which they developed, which constitute the abiding *moral norms*. While Banks is technically correct that *plhrovw by itself* may not be capable of conveying the notion of “setting out the true meaning,”²² *contextually* this gloss comes close to capturing the sense in which Jesus seems to understand his fulfillment of the Old Testament Law.

In the antitheses, Jesus is explaining the direction in which these Old Testament commandments point. This may for all practical purposes appear as intensifying or annulling, but the route to the conclusion is different.²³ The way in which one comes to a conclusion on how a Mosaic Law applies to a Christian is extremely important. If one held to abrogation for all Mosaic laws, one would, in practice, be correct as far as the sacrificial system is concerned. Yet one would be wrong with regard to laws prohibiting murdering or coveting.

All of the Old Testament is binding on Christians in some sense.²⁴ This needs to be balanced with the fact that “the Old Testament’s real and abiding authority must be understood through the *person and teaching* of him to whom it points and who so richly fulfills it.”²⁵ Therefore, Banks is correct when he says that “it is in the Law’s transformation and ‘fulfillment’ in the teaching of Jesus that its validity continues.”²⁶ How does Jesus fulfill the Law? Jesus is the eschatological *goal* or *end* of the Law (Rom 10:4); he is the fulfillment toward which the Law had been pointing.

Therefore, this view on the Law does not necessitate the abrogation or continuation of tithing; one would need to look at what the tithe was, how it functioned in the Mosaic Law, and if any fulfillment occurred that changed how tithing was to be practiced. The above discussion has shown that the tithe’s function in the Mosaic Law was connected to the Temple and sacrifices. The once-for-all sacrifice of Jesus on the cross should therefore, among other things, be viewed as constituting the fulfillment of this specific Mosaic law.²⁷

²¹See Vern S. Poythress, *The Shadow of Christ in the Law of Moses* (Phillipsburg: Presbyterian & Reformed, 1995), 257; Schreiner, *The Law and Its Fulfillment*, 240.

²²Banks, *Jesus and the Law in the Synoptic Tradition*, 229.

²³Carson, “Matthew,” 144.

²⁴See Poythress, *The Shadow of Christ in the Law of Moses*, 268.

²⁵Carson, “Matthew,” 144 (emphasis added).

²⁶Banks, *Jesus and the Law in the Synoptic Tradition*, 237.

²⁷We would be remiss not to mention Robert T. Kendall, *Tithing: A Call to Serious, Biblical Giving* (Grand Rapids: Zondervan, 1982), 24, who lists the relationship between Law and gospel as the second reason why Christians do not tithe. As a rebuttal, he proceeds to question motives and assumes that these people are not giving ten percent owing to greed, stinginess, or materialism. His chapter on “The Gospel and the Law” (57–69) continues this line of reasoning but does address the problem somewhat more straightforwardly.

While the idea that the Mosaic Law should (or even could) be divided into three categories (civil, ceremonial, moral) is untenable, all views on the Mosaic Law must take into account the crucifixion. All prescriptions of the Mosaic Law that are tied to sacrifices will undergo heavy reconsideration as far as external practices are concerned. It is not that believers refuse to take part in the “sacrificial system,” for by placing one’s faith in Christ one has trusted that his sacrifice is able to accomplish more than what the Mosaic prescriptions could: eternal forgiveness of sins; a once-for-all sacrifice. This “once-for-all” nature demonstrates the superiority of Christ’s sacrifice over the Mosaic prescriptions. The Levites’ main functions were to take care of the temple and to stand between Israel and God to offer daily sacrifices for sin; our sacrifice is complete. Therefore, there is no longer any need for Levites; no one stands between God and people but the “man Christ Jesus” (1 Tim 2:5).²⁸ Tithes (and offerings) are inextricably tied to the Mosaic sacrifices.²⁹

This does not eliminate the principles set forth in the tithing passages. Brandenburg says that “[t]he entire Old Testament Law is but a shadow of that which is realized in Christ (Col 2:16–17). The Law is always at one and the same time indication and promise of the new order of life.”³⁰ Therefore, we propose that the New Testament can be mined to discover principles for giving which are concrete and which are not at odds with the principles of the tithing laws. However, the concept of ten percent has no place in the new covenant. Verhoef provides a fitting conclusion: “In connection with ‘tithing’ it must be clear that it belonged, in conjunction with the whole system of giving and offering, to the dispensation of shadows, and that it therefore has lost its significance as an obligation of giving under the new dispensation. The continuity consists in the principle of giving, in the continued obligation to be worthy stewards of our possessions, but the discontinuity in the manner in which we fulfill our obligations.”³¹

Arguments for the Continuation of Tithing that Flow from Larger Systematic Considerations: A Brief Analysis and Critique

In light of these observations, evidence for the continuation of tithing is found wanting even on a larger theological scale. Not only do none of the biblical passages provide an adequate exegetical basis from which to argue for a continuation of the tithing requirement for New Testament believers,³² a proper way of construing the importance of Jesus’ comments in Matt 5:17–20 along the lines of the eschatological continuity view presented above, likewise, does not warrant the conclusion that the tithing requirement continues into the New Testament period. The only

²⁸Note also that pastors (e.g., elders or overseers) do not stand between God and believers. All believers are able to approach God themselves; we are all “priests.”

²⁹Cf. Calkins, *The Modern Message of the Minor Prophets*, 137.

³⁰Brandenburg, *Die Kleinen Propheten II*, 153. The translation is that of the present authors.

³¹Pieter A. Verhoef, *The Books of Haggai and Malachi* (NICOT; Grand Rapids: Eerdmans, 1987), 311.

³²See the discussion above and further below.

ground of appeal left is therefore a variety of other arguments that flow from larger systematic considerations. We will briefly analyze and critique three of the most common arguments below.³³

Arguments. First, many among those who hold to a system known as *covenant theology* view tithing as part of the moral law. This group divides the law into three parts: moral, civil, and ceremonial. Proponents of this view say that the ceremonial law was fulfilled or completed by Christ and the civil law no longer applies because we have separated church and state. The civil law is helpful guidance to governments, but not binding. However, the moral law continues on, since it is a reflection of the character of God.³⁴ This group typically contends that laws do not have to be repeated in the New Testament in order to continue: the continued relevance of a law is assumed, its abrogation needs to be stated.

Second, some Christians hold to the obligation of tithing because of *traditionalism*. The argument is usually stated in terms of the way things have always been done in their church.³⁵ Some in this category believe that the word “tithe” means “a religious monetary gift,” with no specific amount attached to the word. While one group asserts that ten percent is the minimum one should give, others (while still using “tithing terminology”) do not conceive of tithing in terms of giving a certain percentage of one’s income. Some ministers in this category are fearful of what would happen should they tell their members that they are not obligated to tithe. They claim that their church may suffer financially. They fear that monetary giving would severely decrease. They are also concerned regarding what should be the message to their congregation on how, and how much, to give. Since they do not see a viable alternative, they continue to teach tithing (and in many cases, tithing as a ten percent-minimum requirement). What could be the harm, they argue, of teaching what is, after all, a biblical requirement?

³³Space does not permit a discussion of dispensational or new covenant theology. As far as dispensational theology is concerned, many of its proponents do not believe that tithing is obligatory for Christians (e.g., Louis Sperry Chafer, John Walvoord, Charles Ryrie, and John MacArthur). New covenant theology is a fairly new system. Therefore (1) we have yet to find them addressing the issue of tithing in print (usually they discuss the Sabbath); and (2) the system is not centralized and is still developing. Others who do not view tithing as obligatory for Christians include: Merrill Unger, Gerald F. Hawthorne, and Ron Rhodes (see also the Church father Irenaeus).

³⁴By way of suggestion, it may be more appropriate to view the civil and sacrificial laws as *coming from* the moral law, not as parallel to it.

³⁵Not to categorize all the following as falling within this category (as some most assuredly do not), the following hold to the obligation of Christians to tithing: Larry Burkett, Charles Stanley, W. A. Criswell, Herschel Hobbs, D. James Kennedy, John Stott, Stephen Olford, Jerry Falwell, A. W. Pink, R. T. Kendall, Marvin Tate, Mark Rooker, Ron Sider (“graduated-tithing”), Pat Robertson, Jack Hayford, Gary North, and O. S. Hawkins. Some others are more difficult to classify: D. A. Carson and Walter Kaiser. Gordon Fee and Douglas Stuart apparently do not hold to the obligation of tithing (see Gordon D. Fee and Douglas Stuart, *How to Read the Bible for All Its Worth: A Guide to Understanding the Bible* [Grand Rapids: Zondervan, 1982], 137). Neither does Craig L. Blomberg (William W. Klein, Craig L. Blomberg, and Robert L. Hubbard Jr., *Introduction to Biblical Interpretation* [Dallas: Word, 1993], 279, 415; Craig L. Blomberg, *1 Corinthians* [NIV Application Commentary; Grand Rapids: Zondervan, 1994], 326; Craig L. Blomberg, *Heart, Soul, and Money: A Christian View of Possessions* [Joplin: College Press, 2000], 31, 85–87).

A third approach is that of *pragmatism*. Those in this group fall under several different categories. Some claim that it is simply easier to tell Christians that they should give at least ten percent rather than to try to explain another, more complicated, method. Related to this, some are fearful that the alternative (presented below) will lead to a decrease in giving.³⁶ Admittedly, it is simple to tell church members, students, and pastors that all they need to require people to do is to start with ten percent. Such a requirement has the advantage of requiring believers to give a clear-cut figure of their income which removes all ambiguities. Simply asking people to take their paycheck and to multiply it by 0.10 and then write a check based upon that total is less complex than the principles we will present below. Overall, those who teach tithing for pragmatic reasons have an easy-to-do and easy-to-understand doctrine on giving for Christians (especially new believers).

Brief Analysis and Critique. Are any of the above arguments compelling? First, regarding *covenant theology*, arguing from within this system, the major problem with this view is that tithing is in no way tied to the moral law. Assuming for a moment that the distinction between moral, ceremonial, and civil law is unproblematic (which it is not), tithing is part of the ceremonial law, and possibly part of the civil law. But nowhere in the Old Testament is tithing connected to the moral law. Second, the problem with *traditionalism* is that, in keeping with a principle that evangelicals have held dear at least since the Reformation, unless a requirement can be established from Scripture, it should not be imposed upon believers. Another misunderstanding is that, as we will attempt to demonstrate below, unless tithing were taught, believers would be left in a vacuum as far as giving is concerned, and the church's financial standing would therefore suffer. To the contrary, there are in fact many principles on giving Christians can be taught to observe apart from a tithing requirement. Finally, as to *pragmatism*, these adherents have given up attempting to prove that tithing is a scriptural obligation for those in the new covenant period. It does not matter how simple or complex the teaching may be: if it is biblical, it must be taught and obeyed. If the evangelical church decides to base its teaching upon what is pragmatic, then doctrine is relegated to second place. Any church that decides to do this will cease at that point to be evangelical. Doctrine must remain central to our teaching and faith.

There are other problems with the concept that tithing is still obligatory for Christians. Nowhere are Christians commanded to tithe in the New Testament. This fact alone should raise concerns for those who believe the issue is black and white and believers ought to tithe today. The issue of multiple tithes (that the Israelites actually gave at least twenty percent per year) likewise has yet to meet a satisfactory answer. To call for the cessation of two of the three tithes, while leaving one intact, would seem to require some major theological nuancing. Though the New Testament discusses giving at many junctures, no passage ever cites a specific percentage.³⁷

³⁶We have actually had someone say to us that even if we were right, they could not teach it because their church members would stop giving. This was followed by the argument that God did not want this man's church to die, so he had to continue teaching tithing, regardless.

³⁷This argument from silence will be developed further below.

The references to giving in passages such as Gal 6:6, 1 Tim 5:17, and 2 Cor 8–9 lead one to believe that the issue of giving was a vital one in many churches. Paul could have simply addressed this issue by appealing to the Old Testament teaching of tithing. However, he never resorted to this type of approach.

Tithing proponents typically fail to recognize that tithing is an integral part of the Old Testament sacrificial system that has been once and for all fulfilled in Christ. The Epistle to the Hebrews, Rom 10:4, and Matt 5 all point to this reality. This may be the best reason why tithing is not commanded in the new covenant era: it was fulfilled in Christ. Some tithing supporters view the Old Testament teaching on tithing as an act one must perform to show honor and respect to God, regardless of its possible fulfillment in Christ. Yet, in the Old Testament tithing is commanded for the support of the priests and Levites who are in charge of the temple. It is also linked with offerings, which, despite how this may be taught today, does not refer to the amount above ten percent. An offering in the Old Testament did not refer to adding a “tip for God,” as it were, after one had fulfilled the tithe, but to “the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14).”³⁸

Conclusion. The case for tithing ultimately rests not on the exegesis of biblical passages on tithing, but on arguments from a theological system or tradition. We have attempted to show that the text of Scripture contains no exegetical basis for tithing. What is more, arguments from theological systems or traditions have been shown to be unpersuasive as well. As Verhoef concludes,

An important consideration in connection with this pericope [Mal 3] is whether the demands and the promises are also applicable in the NT dispensation, as they were under the OT dispensation. Our answer must be “Yes” and “No.” Yes, because there is continuity in connection with both our obligation to fulfill our stewardship and the promises of God’s blessing in our lives. This cannot be denied. At the same time our answer must be “No,” because we also have a discontinuity pertaining to the specific relationship between the OT and the NT and the relative dispensations. The discontinuity consists especially in the outward scheme of things, regarding both the obligations and the promises.³⁹

For this reason we conclude that New Testament believers should not be required to give ten percent or more, but not less, of their income. This does not mean that we are left with nothing. Those who do not hold to the position that tithing is obligatory for Christians have been charged with teaching that believers need not give to the church. But this charge is similar to charging Paul with encouraging believers to sin when he teaches salvation by faith through grace apart from the Law (Rom 3:23). As will be seen, the New Testament provides more than

³⁸Verhoef, *Haggai and Malachi*, 305.

³⁹*Ibid.*, 311.

sufficient guidance for giving. In fact, it sets a considerably higher (albeit more complex) standard than merely giving ten percent of one's income. The following presentation is not intended to be exhaustive but attempts to delineate the major principles for giving contained in the New Testament.

THE NEW TESTAMENT TEACHING ON GIVING

Paul and Giving⁴⁰

While Paul never discusses tithing, and Jesus did so only incidentally, both address giving and stewardship.⁴¹ There are many words used in the New Testament that refer to a gift or giving. *Carivzomai* (glossed “freely give,” “deliver,” or “forgive”) is not once used in the New Testament with reference to money.⁴² The subject is usually, but not always, God. *Dovsis* occurs twice in the New Testament, in Phil 4:15 and Jas 1:17. In the former passage, the expression most likely refers to money⁴³ and Paul's praise of the Philippians for their support. The latter passage does not specifically refer to money, though a reference to money could be involved.⁴⁴ *Dovths* occurs only once in the New Testament (1 Cor 9:7) where it refers to one who gives monetarily. This passage will be discussed further below. *Dwrevomai*, *dwreavn*, *dwvrhma*, *dwreav*, and *cavrisma* involve no direct references to money.⁴⁵ *Dw/ron* occurs nineteen times in the New Testament.⁴⁶ The only references related to money are in Matt 2:11; 15:5 (par. Mark 7:11); and Luke 21:1, 4. The first (Matt 2:11) describes the wise men's gifts to Jesus. Matthew 15:5 (par. Mark 7:11) discusses Corban and honoring one's father and mother. The final references are to the widow's mite in Luke 21:1–4 and the deep sacrifice of her gift. Of the 155

⁴⁰For more development on giving in the new covenant period, see David A. Croteau, “A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era” (Ph.D. diss., Southeastern Baptist Theological Seminary, 2005), 240–59.

⁴¹That is, unless one holds to the Pauline authorship of Hebrews: but see Donald A. Carson, Douglas Moo, and Leon Morris, *An Introduction to the New Testament* (Grand Rapids: Zondervan, 1992), 395, and Donald Guthrie, *New Testament Introduction* (revised ed.; Downers Grove: InterVarsity Press, 1990), 682.

⁴²The only possible exception is Rom 8:32.

⁴³See discussion below.

⁴⁴Neither James B. Adamson, *The Epistle of James* (NICNT; Grand Rapids: Eerdmans, 1976), 74–75, nor Peter H. Davids, *The Epistle of James: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1982), 86–88 mention money when discussing “gift” in Jas 1:17.

⁴⁵*Dwrevomai* (Mark 15:45; 2 Pet 1:3, 4); *dwreavn* (Matt 10:8; John 15:25; Rom 3:24; 2 Cor 11:7; Gal 2:21; 2 Thess 3:8; Rev 21:6; 22:17); *dwvrhma* (Rom 5:16; James 1:17); *dwreav* (John 4:10; Act 2:38; 8:20; 10:45; 11:17; Rom 5:15, 17; 2 Cor 9:15; Eph 3:7; 4:7; Heb 6:4); *cavrisma* (Rom 1:11; 5:15, 16; 6:23; 11:29; 12:6; 1 Cor 1:7; 7:7; 12:4, 9, 28, 30, 31; 2 Cor 1:11; 1 Tim 4:14; 2 Tim 1:6; 1 Pet 4:10). Regarding *dwreavn*, 2 Thess 3:8 may contain a slight reference to money.

⁴⁶Matt 2:11; 5:23, 24; 8:4; 15:5; 23:18, 19; Mark 7:11; Luke 21:1, 4; Eph 2:8; Heb 5:1; 8:3, 4; 9:9; 11:4; Rev 11:10.

occurrences of *cavris*, only the use in 1 Corinthians 16:3 has money as a referent. This text will be examined below. *Dovma* occurs four times (Matt 7:11 par. Luke 11:13; Eph 4:8; Phil 4:17), and three of the four passages may involve a reference to money. Philippians 4:15–17 will be discussed below. The word *evlehmosu, nhn*, glossed “donation,” “almsgiving,” or “charitable giving,” occurs thirteen times.⁴⁷ None of the uses are particularly helpful for giving in the new covenant period. *Metadivdwm* occurs five times,⁴⁸ and two uses are significant for our study: Rom 12:8 discusses the spiritual gift of giving and Eph 4:28 refers to giving to the needy. The approximate 417 occurrences of *divdwm* make an even cursory survey here impossible. A few occurrences do stand out, however. One group of verses involving *divdwm* discusses giving to the poor.⁴⁹ From this group, we will focus on 2 Cor 9:9 below. In another verse (Acts 20:35) Paul is quoting Jesus: “It is more blessed to give than to receive.”

The four main passages in which Paul discusses giving are 1 Cor 9:1–23; 16:1–4; 2 Cor 8–9; and Phil 4:15–17.⁵⁰

Does Paul Discuss Tithing?

Paul does not explicitly refer to tithing anywhere in his writings. Nevertheless, some have argued that Paul’s lack of mentioning the tithe does not equal his rejection of the practice.⁵¹ Yet it is unclear why the apostle would discuss giving monetarily to the church and not mention tithing if this in fact is what he had in mind. It is entirely possible for someone to discuss a subject such as tithing without mentioning the word. We will therefore examine the four just-mentioned Pauline passages on giving to see if the subject is tithing even though the word “tithing” is not used.

First, 1 Cor 9:13–14 may be the most difficult passage in one’s determination of whether or not Paul ever refers to the concept of tithing. If at any point Paul were to appeal to Mal 3 or to tithes and offerings, this would be the most likely place for him to do so. In fact, the language of these verses is very intriguing. The main point of the passage is found in verse 4: Do not Paul and the other apostles have the *right* to have their needs supplied by those to whom they minister? This question is still part of the larger discussion from chapter 8 regarding food sacrificed to idols. The overall context is that of *foregoing rights*. This is supported by all of the

⁴⁷Matt 6:2, 3, 4; Luke 11:41; 12:33; Acts 3:2, 3, 10; 9:36; 10:2, 4, 31; 24:17.

⁴⁸Luke 3:11; Rom 1:11; 12:8; Eph 4:28; 1 Thess 2:8.

⁴⁹Matt 19:21; 26:9; Mark 14:5; Luke 12:33; 2 Cor 9:9.

⁵⁰Paul does discuss giving in other passages, like Gal 2. However, for our purposes the three main passages will suffice.

⁵¹See George B. Davis, “Are Christians Supposed to Tithe,” *CTR* 2 (1987): 89. For instance, it is typical for modern preachers to say that the tithe needs to be given and any special offering (like the one in 1 Cor 16) should not detract from the duty to tithe. However, Paul never mentions this to a church such as the Corinthian one that was in a Hellenistic context and had shown itself to be disobedient in several areas, which would seem to indicate the need for clear teaching on a fundamental subject such as this.

illustrations provided by Paul.⁵² The concept of his needs being supplied by others is supported by his question about working in verse 6: are Barnabas and Paul the only two who have to *work* while the others are supported? Collins summarizes it this way: “As an apostle Paul had a right to receive financial support from the community to which he was sent.”⁵³ The setting is similar to a courtroom and Paul is providing his own defense.⁵⁴

In verse 7, Paul accumulates as many as three illustrations regarding receiving support:⁵⁵

(1) soldiers do not serve in the military at their own expense; the government provides for them;

(2) when a farmer plants a vineyard he, naturally, will eat some of the fruit; and

(3) a shepherd partakes of the milk of his flock.⁵⁶

Collins and Garland say that these three examples (and the ones to follow) are “secular.”⁵⁷ However, the difference between the first three examples and the last two (discussed below) is one of authority: the first three are illustrations and/or examples from human reasoning, the last two are proofs based upon the Old Testament.⁵⁸ Paul’s final proof is a quote from Jesus.

Verse 8 begins Paul’s defense of this principle of support through an appeal to the Old Testament, specifically Deut 25:4: “Do not prevent an ox from eating while it is treading out the

⁵²Four of the first five specifically mention eating or food. Only the first is not as explicit, but part of providing for soldiers would include food (cf. Archibald Robertson and Alfred Plummer, *First Epistle of St Paul to the Corinthians* [ICC; New York: Charles Scribner’s Sons, 1911], 182, who say it primarily refers to the soldiers’ food, but also pay and outfit). However, Gordon D. Fee, *The First Epistle to the Corinthians* (NICNT; Grand Rapids: Eerdmans, 1987), 405 n. 44, convincingly demonstrates that “provisions,” and not money, is in mind (so David E. Garland, *1 Corinthians* [BECNT; Grand Rapids: Baker, 2003], 408). Raymond F. Collins, *1 Corinthians* (Sacra Pagina Series; vol. 7; Collegeville: Liturgical Press, 1999), 333, is judicious when he says that “[o]n one level Paul wishes to establish that apostolic labors merit due recompense. That pragmatic goal is subordinate to Paul’s ultimate purpose, to exhort the Corinthians to forego, as he did, the exercise of their rights (*exousia*) and an otherwise legitimate use of their freedom (*eleutheria*) for the sake of others within the community.”

⁵³Collins, *1 Corinthians*, 330.

⁵⁴So *ibid.*, 328.

⁵⁵See *ibid.*, who mentions the staccato effect of the illustrations and Paul’s use of alliteration and paronomasia. Robertson and Plummer, *First Epistle to the Corinthians*, 182 summarize this well: “labour may claim some kind of return.”

⁵⁶Leon Morris, *The First Epistle of Paul to the Corinthians: An Introduction and Commentary* (rev. ed.; Tyndale New Testament Commentaries; Grand Rapids: Eerdmans, 1985), 132, makes an interesting comment differentiating between these three workers: the soldier was paid wages (see above), the farmer might be the owner, and the shepherd was like a slave.

⁵⁷See Collins, *1 Corinthians*, 333 and Garland, *1 Corinthians*, 414.

⁵⁸See Richard C. H. Lenski, *The Interpretation of St. Paul’s First and Second Epistle to the Corinthians* (Columbus: Wartburg Press, 1946), 358; Robert G. Bratcher, *A Translator’s Guide to Paul’s First Letter to the Corinthians* (Helps For Translators; New York: United Bible Societies, 1982), 82. Cf. Charles K. Barrett, *The First Epistle to the Corinthians* (Black’s New Testament Commentary; London: A. & C. Black, 1968), 205 and Fee, *The First Epistle to the Corinthians*, 405. F. F. Bruce, *1 and 2 Corinthians* (New Century Bible; London: Oliphants, 1971), 84, says it clearly: the first set is “human analogy” and the final two are “divine law.”

grain.” Paul’s application is that, since he sows⁵⁹ spiritual things, he should reap material things (v. 11).⁶⁰

He then explains (v. 12) that he and the other apostles voluntarily chose to forego this right for the sake of the gospel. Of the four illustrations Paul has given thus far, three are “common sense” and one is a proof from Deuteronomy. Now illustration number 5 follows: “Do you not know that those who minister in the Temple get their meals from the Temple, and those who serve at the altar partake in what is offered on the altar?” This is a reference to the priests who served in the Temple as prescribed in the Mosaic Covenant.⁶¹ Ministers of God should be supported for their spiritual service. However, the next verse says that, “in the same way,” preachers in the new covenant should receive support for their ministry. Does “in the same way”⁶² refer to tithes and offerings?⁶³ There are a few ways in which this argument could be made.

⁵⁹The word for sow is *speivrw*, a word meaning literally to sow seed and metaphorically to spread the word of God (e.g., Matt 13:18–39; Mark 4:14; Luke 8:5; John 4:36–37). It is used with a different sense in 1 Cor 15.

⁶⁰For a satisfactory explanation of Paul’s use of this verse, see Lenski, *First and Second Epistle to the Corinthians*, 360–61. Morris, *1 Corinthians*, 132 (so also Garland, *1 Corinthians*, 410) notes that the original verse in Deut was in a context dealing with people, not animals. Therefore it may originally have held a figurative meaning.

⁶¹A question that needs to be asked of v. 13 is what *iJerovs* refers to: the temple in Jerusalem, pagan temples, or both. That this could be referring solely to a pagan temple must be rejected on the basis of the word Paul used in 1 Cor 8:10, *eijdwlei/on*, which refers to a pagan temple. Also, Garland, *1 Corinthians*, 414, notes that *quasiasthvrion*, in the NT, “almost exclusively [refers to] the Jewish cult.” While this concept of priests living off of sacrifices applies to the service of any temple (so Garland, *1 Corinthians*, 414; Bruce, *1 and 2 Corinthians*, 85; Robertson and Plummer, *First Epistle to the Corinthians*, 187; Barrett, *The First Epistle to the Corinthians*, 208), Paul probably has in mind the temple in Jerusalem (so Garland, *1 Corinthians*, 414, Bruce, *1 and 2 Corinthians*, 85; Lenski, *First and Second Epistle to the Corinthians*, 366; Bratcher, *First Letter to the Corinthians*, 84; Richard L. Pratt, Jr., *I & II Corinthians* [Holman New Testament Commentary; Nashville: Broadman & Holman, 2000], 148). Fee, *The First Epistle to the Corinthians*, 412, thinks the question does not matter and concludes that Paul would probably be thinking of Jerusalem and the Corinthians of temples in their context.

⁶²W. Harold Mare, “1 Corinthians,” in *Expositor’s Bible Commentary* (vol. 10; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1976), 244, notes that the “adverb ‘thus’ shows that the principle of giving material support for those who serve in the temple is to be applied also to ministers of the gospel.” Garland, *1 Corinthians*, 415, says it “means that the Lord’s command accords with reason, common practice in secular and religious occupations, and OT law.” The phrase *ou{tw{s kaiv* occurs ten times in 1 Cor (2:11; 9:14; 11:12; 12:12; 14:9, 12; 15:22, 42, 45; 16:1) and it means that there is a correspondence, a relationship, between the two things. Usually the relationship is specifically one point of correspondence between the two things being discussed. It may be best translated with a gloss like “similarly” or “which is like.”

⁶³William F. Orr and James Arthur Walther, *1 Corinthians: Introduction with a Study of the Life of Paul, Notes, and Commentary* (AB 32; Garden City: Doubleday, 1976), 239, say that Paul is referring to Deut 18:1–4 and Num 18:20–24. They go on to say that his “function is analogous to that of the Levitical temple servants so far as support is concerned” (ibid., 242). Raymond Bryan Brown, “1 Corinthians,” in *The Broadman Bible Commentary* (vol. 10; ed. Clifton J. Allen; Nashville: Broadman, 1970), 342, says that “[p]riests in both Jewish and pagan temples receive material support in return for their services (Num. 18:9–32; Deut. 18:1–8).” Hans Conzelmann, *1 Corinthians* (Hermenia; trans. James W. Leitch; ed. George W. MacRae; Philadelphia: Fortress, 1981), 157, says that Paul is

One argument holds that while the priests were to live off of the sacrificial system by means of the tithes and offerings given to them, preachers⁶⁴ are “to live from the gospel” (εἰς τὸ εὐαγγελισθῆναι). If the priests lived off the sacrificial system, and the sacrificial system provided them with tithes and offerings, two questions then arise: What is the relationship between the gospel and tithes and offerings? And can tithes and offerings be separated from the rest of the sacrificial system and be applied to the gospel ministry?

The gospel is the fulfillment of that to which the ceremonial law pointed. Lenski, commenting on this verse, states it well: “Christianity has superseded the old Temple ritual. Paul does not need to explain this change.”⁶⁵ While the sacrificial system was a shadow of the substitutionary death of Christ, the gospel brings that shadow into completion: no longer are sacrifices necessary, because Christ has become our sacrifice. Therefore, because of the relationship between the gospel and the sacrificial system, to import “tithes and offerings” into the new covenant appears wholly inappropriate.⁶⁶ Lenski provides the proper conclusion to this verse: “The Old and New Testaments combine in assuring full support to God’s workers.”⁶⁷

From the present passage, then, the following argument could be made. Paul, in verses 13–14, was saying that the apostolic/preaching ministry in this age has replaced the ministry of the priests and Levites. Therefore, since the priests and Levites are no longer active, apostles and preachers should receive the tithes that formerly went to the priests and Levites. What is wrong with this kind of reasoning?

To be consistent, one would have to see Paul saying that, in some way, he is a soldier, a farmer, a shepherd, and an ox. While some of these may be understood both literally (i.e., flock = flock of animals) or metaphorically (flock = followers of Christ), it does not work for all of them: Paul used the analogy of being a soldier of both himself and Timothy in 2 Tim 2:4,⁶⁸ the verb

referring to Num 18:8, 31. Collins, *1 Corinthians*, 342, also sees a *possible* reference to priests and Levites and refers the reader to numerous verses in Leviticus. Bratcher, *First Corinthians*, 84, cites Num 18:8–9 [*sic*: 19]:31 and Deut 18:1–4. Bruce, *1 and 2 Corinthians*, 85, refers to Num 18:8ff. Robertson and Plummer, *First Epistle to the Corinthians*, 187 cite Num 18:8–20, 21–24 (“the Levite’s tithe”), and Deut 14:23. Interestingly, Barrett, *The First Epistle to the Corinthians*, 207–208, makes no mention of tithing, priests, Levites, or the Mosaic Law.

⁶⁴Notice that here in v. 14 he is not just referring to apostles, but to those “who preach the gospel.”

⁶⁵Lenski, *First and Second Epistle to the Corinthians*, 367.

⁶⁶However, if one were to take 1 Cor 9:13–14 as the New Testament mandate for tithing, then changes to current teaching on tithing would still need to be made. Rather than this support being a requirement of the people *no matter what*, Paul says that it would be his *right* to receive support. The analogy, if tithing is the referent, would be that people in a church would not be obligated to tithe if the pastor decided he did not want to be paid. This, then, is a change of the presentation of the tithe in the Old Testament as being “the Lord’s” to now belonging to the pastor if he so chooses.

⁶⁷Lenski, *First and Second Epistle to the Corinthians*, 368.

⁶⁸For other instances of this theme, see Eph 6:10–17 and 1 Tim 1:18. Only two commentators come close to this possible analysis: Robertson and Plummer, *First Epistle to the Corinthians*, 182: “who wages war upon evil, plants churches, and is a shepherd to congregations”; and Garland, *1 Corinthians*, 409: “Those who are soldiers in the army

used for “planting” (futeuvw) is used previously in 1 Cor three times (3:6, 7, 8) and always with the metaphorical meaning of introducing the gospel message to a new community; the verb for shepherding (poimaivnw) is used metaphorically in Acts 20:28 by Paul (cf. Acts 20:16–18) to refer to the role of elders.⁶⁹

Yet nowhere does Paul refer to himself analogously as an ox or any animal similar to it. This argument would also be based upon the idea that Paul is deliberately using a double entendre, which is not altogether clear in this passage. Therefore, unless one can apply the illustrations or proofs consistently, their purpose should be kept in mind: the worker has the right to be supported by his work. Again, this is all subsumed under the argument that Paul chose to forego his right, as the Corinthians were urged to do in the case of meat sacrificed to idols.

For these reasons this alternative explanation of verses 13–14 is found wanting. More likely, Paul referred to the temple because of the context of this discussion: food sacrificed to idols. This illustration or proof is extremely pertinent because of the context of chapters 8–9.⁷⁰ Hence, Paul provided three illustrations from everyday life, two proofs from the Old Testament, and a final proof from Jesus. In verse 14, Paul says that Jesus “directed” (die, taxen) those who preached the gospel to live from the gospel, which is most closely paralleled in the Gospels to Matt 10:10b: the worker is worthy of his provision.⁷¹ Each type of proof given by Paul is gradually more persuasive. While examples from everyday life might open the Corinthians’ eyes to what Paul was saying, and while his proofs from the OT should have been satisfactory evidence, the argument is conclusive by citing Jesus.

While Paul therefore provides six arguments to demonstrate that a worker deserves his wages, he has nonetheless chosen to forego those rights. Consequently, the Corinthians, for the sake of the gospel, should likewise be prepared to forego their right of eating meat sacrificed to idols. As Barrett concludes, “Reason and common experience; the Old Testament; universal religious practice; the teaching of Jesus himself: all these support the custom by which apostles (and other ministers) are maintained at the expense of the church which is built up by their ministry.”⁷²

The second potentially relevant passage in Paul’s writings is the offering mentioned in 1 Cor 16. However, as noted, this passage is not directly relevant for a discussion of tithing for at least two reasons. First, the reference is not to people’s regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no

of Christ, working in God’s vineyard, and shepherding God’s sheep also can expect to receive upkeep from their service.”

⁶⁹That verb in 1 Cor 9:7 is followed by the noun poiVmnhn (“flock”), which is closely related to the word in Acts 20:28: poiVmnion.

⁷⁰See Fee, *The First Epistle to the Corinthians*, 412; Garland, *1 Corinthians*, 414.

⁷¹Note the parallel verse in Luke 10:7b. The only difference is that Matthew uses trofh/j while Luke uses misqou.

⁷²Barrett, *The First Epistle to the Corinthians*, 208.

mention of giving ten percent of one's income by way of a regular tithe.⁷³ When Paul discusses the amount ("as he may prosper"), he uses a phrase that probably refers to "that in accordance with 'whatever success or prosperity may have come their way that week.'"⁷⁴ Fee concludes: "There is no hint of a tithe or proportionate giving; the gift is simply to be related to their ability from week to week as they have been prospered by God."⁷⁵

Third, in 2 Cor 8:8, Paul is instructing the Corinthians that their giving was to be done freely, as purposed in their hearts. Nothing is said about giving a specific amount or percentage of their income.⁷⁶

Fourth, in 2 Cor 9:7, Paul informs his readers that their giving should not be done out of *ajnavgkh* ("compulsion"). This word is linked with *λυπῆς* ("grudgingly")⁷⁷ and is set in contrast to the clause before it: *εἰκαστος κατω;ς προη, | ρηται τη / | καρδια |* ["as each one has purposed in his heart"]. The use of *καρδια* does not reflect an appeal to an emotional response, but one of "moral resolution."⁷⁸ Paul is describing to the Corinthians a type of giving that is different from tithing. The Corinthians are not obligated to give to this offering; their participation is voluntary. And they are not to give a prescribed amount but rather should give according to their own determination. In fact, the words "should give"⁷⁹ or "must do"⁸⁰ have to be provided in translation. The absence of these words in the Greek softens Paul's pronouncement.⁸¹ If a prescribed amount were predetermined, this would negate the teaching that one can determine or "purpose" an amount in one's heart.

Paul had every opportunity to discuss tithing in these passages. His audience was not specifically a Jewish one, which is why one might expect him to clarify or distinguish between free will offerings and involuntary tithing.⁸² An argument from silence can be precarious, but is

⁷³For further discussion of 1 Cor 16:1–4 see the comments below.

⁷⁴Fee, *The First Epistle to the Corinthians*, 814.

⁷⁵Ibid. See also Garland, *1 Corinthians*, 754, who explicitly states that this passage does not discuss tithing. He concludes, "It might be less than a tithe; it might be far more than a tithe."

⁷⁶See Lewis Sperry Chafer, *Major Bible Themes* (revised ed.; ed. John Walvoord; Grand Rapids: Academie Books, 1974), 254.

⁷⁷These are virtually synonymous. So Ralph P. Martin, *2 Corinthians* (WBC 40; Waco: Word, 1986), 290.

⁷⁸Ibid., 289.

⁷⁹See the NIV and NLT.

⁸⁰See the NASB (1995), RSV, NRSV. Note that the KJV and NKJV have "let each one give."

⁸¹So David E. Garland, *2 Corinthians* (NAC 29; Nashville: Broadman, 1999), 406.

⁸²Contra Greg Long, "Give Offerings to God: Malachi 3:6–18," *Theological Educator* 36 (1987): 121: "It is quite possible that tithing was not mentioned frequently because the practice was quite well established and practiced." However, no evidence is offered in support of this claim.

not always without weight.⁸³ If it can be shown that a reference should have been made but was not, an argument from silence may have merit.

On Paying Teachers

Three verses in the Pastoral Epistles warn about leaders who “love money” (1 Tim 3:3; 6:10; 2 Tim 3:2). While this is truly a danger, another danger that Paul warns the Corinthians about is that of “muzzling the ox while he is threshing” (1 Cor 9:9).⁸⁴ A similar verse is Gal 6:6. A distinction is made between “the one who is taught” and “the one who teaches.”⁸⁵ This passage calls for financial support for those who teach.⁸⁶ While the phrase “all good things” may refer to more than money, it does have to do with financial support.⁸⁷ Another understanding would be that this refers to the Jerusalem collection, but this hypothesis has been satisfactorily refuted.⁸⁸ Therefore, we have an early teaching⁸⁹ that refers to paying teachers for their service. How was this supposed to happen?

This is where the “argument from silence” appears. Since Paul’s discussion of giving in 1 Cor 16 refers to a special collection taken up among the Gentile churches for the Jerusalem

⁸³Contra Mizell, “The Standard of Giving,” 22, who asserts that “the argument from silence is always a weak one.” Note also Koester, *Hebrews*, 348, and Guthrie, “Hebrews,” 44, who discuss how the author of Hebrews uses this type of argumentation.

⁸⁴The use of Deut 25:4 here by Paul is an example of *qal wa homer* (from lesser to greater). See Orr and Walther, *1 Corinthians*, 241.

⁸⁵The substantival participles οἱ καθκούμενοι and τῶν | καθκούντων reflect this distinction.

⁸⁶See Ernest De Witt Burton, *A Critical and Exegetical Commentary on the Epistle to the Galatians* (ICC; Edinburgh: T. & T. Clark, 1921), 335; F. F. Bruce, *The Epistle to the Galatians: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1982), 263; George S. Duncan, *The Epistle of Paul to the Galatians* (MNTC; New York: Harper, 1934), 183–85; William Hendriksen, *New Testament Commentary: Exposition of Galatians, Ephesians, Philippians, Colossians, and Philemon* (Grand Rapids: Baker, 1995), 235–36; contra Richard C. H. Lenski, *Interpretation of St. Paul’s Epistles to the Galatians, to the Ephesians, and to the Philippians* (Columbus: Wartburg Press, 1937), 299–300; Archibald T. Robertson, *Word Pictures in the New Testament* (New York: Richard R. Smith, 1931), 5.316 (who also remarks on how early this practice took hold).

⁸⁷See Duncan, *The Epistle of Paul to the Galatians*, 183–85. While most translations retain the phrase “all good things,” two translations attempt to clarify it: “all his possessions” (NJB); “by paying them” (NLT).

⁸⁸See J. Louis Martyn, *Galatians: A New Translation with Introduction and Commentary* (AB 33A; New York: Doubleday, 1997), 551–52.

⁸⁹Galatians could be dated either prior to the Jerusalem Council of Acts 15 (A.D. 48–50) or after it (A.D. 53–57). We favor a date between A.D. 48–50. See Carson et al., *An Introduction to the New Testament*, 294 (who date it A.D. 48), Ronald Y. K. Fung, *Epistle of Paul to the Churches of Galatia* (NICNT; Grand Rapids: Eerdmans, 1988), 28 (A.D. 48); Thomas D. Lea, *The New Testament: Its Background and Message* (Nashville: Broadman, 1996), 371 (A.D. 49–50); Ralph P. Martin and Julie L. Wu, “Galatians,” in *Zondervan Illustrated Bible Background Commentary* (vol. 3; ed. Clinton E. Arnold; Grand Rapids: Zondervan, 2002), 265 (A.D. 48–49); and G. Walter Hansen, “Galatians, Letter to the,” in *The Dictionary of Paul and his Letters* (eds. Gerald F. Hawthorne and Ralph P. Martin; Downers Grove: InterVarsity, 1993), 328 (most likely A.D. 49).

church, his teaching on the support of ministers is limited to 1 Cor 9; 2 Cor 8–9; and Gal 6:6. No set amount or percentage is provided in these passages. In light of the fact that Paul is not writing exclusively to Jewish congregations, one would expect some explanation of tithing if the apostle intended for this practice to continue. An explanation would also be needed if the common understanding of three tithes were to be corrected.⁹⁰ Paul's discussion of supporting teachers in the above-mentioned passages shows that this was a concern for Paul. If this was an important issue, why is there no teaching on tithing? To be sure, many religions and countries surrounding Israel practiced some form of tithing,⁹¹ but the rules in the Mosaic Law are very specific and fairly complex, and matters are not quite as simple as giving ten percent of one's entire income. No Christian reformulation of this doctrine is presented, even though supporting ministers seems to have been an important issue.

First Corinthians 9, 2 Cor 8–9, and Gal 6:6 would seem to be the ideal place for Paul to mention of tithing if he in fact held to such a requirement. Yet since Paul makes no reference to tithing, and since neither Jesus nor any other passage in the New Testament compels Christians to tithe, the requirement for believers to give at least ten percent of their income should be replaced with teaching on the New Testament principles of giving sketched out below.

New Testament Principles for Giving

The New Testament discusses money frequently, especially Jesus, who consistently taught on the subject of stewardship.⁹² For this reason we may expect that the New Testament authors provide instructions on giving. As will be seen below, this is in fact the case.

1 Corinthians 9:1–23. As discussed above, Paul is attempting to communicate to the Corinthians that a preacher of the gospel has a right to live by the gospel. By this Paul means that preachers deserve to get financial support for their work (1 Cor 9:14). However, Paul accepted no such gift from the Corinthians. While he could have asked for it, he was not *required* to be rewarded financially for his work. He is not saying this so that he will get paid (1 Cor 9:15), but so that the Corinthians will realize that others have the right to be paid for their service.

From this we can extract the principle that as a community the church must make sure that those who are over it spiritually have their needs met. When church members give financially to the church, they should take this into consideration. If God has provided the money, and the pastor of a church has a legitimate need, the need should be met.

⁹⁰See above; Josephus, *Ant.* 4.8.22; Tob 1:6–9; *m. Ma'as'* and *m. Ma'as' Š'*.

⁹¹It is not necessary to address here whether or not Israel was the first nation to tithe or whether other nations practiced tithing prior to Israel's incorporation of it into the Mosaic Law or even prior to Abraham. This is a debated issue, but it is not pertinent to our discussion. Even though Church history is fairly one-sided, certain groups and individuals had differing opinions about tithing and its applicability. See Thomas J. Powers, "An Historical Study of the Tithe in the Christian Church to 1648" (Ph.D. diss., Southern Baptist Theological Seminary, 1948).

⁹²See Blomberg, *Neither Poverty Nor Riches*, for a detailed analysis on Jesus' teaching on stewardship. O. S. Hawkins, *Money Talks: But What is it Really Saying?* (United States: Annuity Board of the Southern Baptist Convention, 1999), 9, says that Jesus spoke about money or stewardship in about one-third of his parables.

1 Corinthians 16:1–4. This brief section contains several principles for giving. As stated above, there are several problems with linking the present passage to a tithing requirement. First, as noted, the reference is not to people’s regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one’s income by way of a regular tithe. What is more, third, the phrase “as he may prosper” also excludes the conclusion that a specific amount was in mind.⁹³ For this reason Fee is surely correct when he concludes that “[t]here is no hint of a tithe or proportionate giving” in the present passage.⁹⁴

While 1 Cor 16:1–4 can therefore not be legitimately used to support a tithing requirement in the New Testament period, it is still possible to glean helpful principles for giving from this passage. First, giving should be done *regularly*. Paul tells the believers to give on the first day of the week (1 Cor 16:1). The practical reasons for this may be that (1) it is easier to give small amounts frequently than large sums on a monthly or even annual basis; and (2) the church has ongoing needs and financial obligations which requires regular weekly giving.⁹⁵

Second, giving should be *proportionate* in keeping with a household’s income. In Paul’s terms, the amount to be set aside (qhsaurivzwn) depends on the degree to which the giver has been prospered (eujodw/tai). No percentage is given. This would have been an ideal place for tithing to enter into the discussion. Yet tithing is not mentioned. According to Paul, if anyone has been prospered greatly, he should give a large amount. If one has prospered only a little, a smaller gift is completely acceptable.

2 Corinthians 8–9. This passage provides a few additional principles for new covenant giving. In commenting on these two chapters, Blomberg says that “grace is the entire theme of this entire two-chapter section.”⁹⁶ In 2 Cor 8:2–3 Paul praises the Macedonians for their giving which was (1) *according to (and, in fact, beyond) their ability*; and (2) *voluntary*. The Macedonians were not required to give a prescribed amount or percentage.⁹⁷ Rather, they gave as they had been prospered, according to their ability (kata; duvnamin). Their giving was

⁹³Fee, *The First Epistle to the Corinthians*, 814.

⁹⁴Ibid. See also, Garland, *1 Corinthians*, 754, who explicitly says this passage is not discussing tithing. He concludes by saying, “It might be less than a tithe; it might be far more than a tithe.”

⁹⁵See Davis, “Are Christians Supposed to Tithe,” 97. Note however, that Orr and Walther, *1 Corinthians*, 356, say that the gift was kept in one’s house, not given to some treasury. Fee, *The First Epistle to the Corinthians*, 813, states it “almost certainly” means “at home.” Contra Morris, *1 Corinthians*, 233.

⁹⁶Blomberg, *Neither Poverty Nor Riches*, 191. Also, Garland, *2 Corinthians*, 365, mentions that the expression appears ten out of eighteen times in 2 Corinthians and has various glosses, including “grace,” “act of grace,” “grace of giving,” “offering,” “privilege,” and “thanks.”

⁹⁷See Garland, *2 Corinthians*, 368.

sacrificial and generous⁹⁸ in that they actually gave beyond what Paul thought they were able to do. In fact, the Macedonians were considered poor, yet they still gave.⁹⁹ Davis states the principle this way: “Sacrificial giving is measured, not by what is given, but by what remains.”¹⁰⁰

Their giving was also “of their own accord” (*aujqaivretoi*), a word that refers to the Macedonians’ free or spontaneous giving.¹⁰¹ They did not need to be asked to give. Giving should not have to be requested. Rather, the believer should seek to find a need that he is able to meet and thus help out a fellow believer. Notice that the Macedonians were pleading with Paul to allow them to be involved in this offering (2 Cor 8:4). Christians should be alert to find opportunities where they can use the resources God has given them.¹⁰²

In verse 9 Paul provides a reason for giving in the way he is prescribing: Jesus gave of himself. The mention of love in verse 8 prompts this thought. Our giving should be compelled by love. The ultimate demonstration of love was Jesus’ death on the cross (see 1 John 4:9–10). Generous and willing giving occurs when the motive is love. In 2 Cor 8:12–14 Paul unfolds the principle that, within the Christian community, there should be some level of equality. This is not an argument for communism or thoroughgoing egalitarianism. Paul’s point is rather that no one should go without his or her needs being met.¹⁰³ God has apparently provided the Corinthians (and others) with enough resources so that the Jerusalem believers might have their needs met.

The meaning of 2 Cor 8:13 is captured well by the New Living Translation: “Of course, I don’t mean you should give so much that you suffer from having too little. I only mean that there should be some equality.”¹⁰⁴ Paul does not want the Corinthians to give so much to the Jerusalem church that they end up needing an offering for themselves. To give so much that one ends up in debt is foolish.¹⁰⁵ Paul’s main point in 2 Cor 8:12–14 is not that he desires the Corinthians and

⁹⁸See D. A. Carson, “Are Christians Required to Tithe?” *Christianity Today* 43 (November 15, 1999): 94, who says that “at the very least, we must insist that believers under both covenants are expected to give generously.”

⁹⁹See Garland, *2 Corinthians*, 366–67. This author also notes that the Macedonians may have been able to be so sacrificial because they could relate to the Jerusalem saints (*ibid.*, 367). See also Paul Barnett, *The Second Epistle to the Corinthians* (Grand Rapids: Eerdmans, 1997), 393.

¹⁰⁰Davis, “Are Christians Supposed to Tithe,” 96.

¹⁰¹See Martin, *2 Corinthians*, 254.

¹⁰²This verse (2 Cor 8:4) could be viewed in one of two ways: (1) those believers may have wanted to contribute to the collection; or (2) they may have wanted to experience the fellowship produced by being involved with the collection (Blomberg, *Neither Poverty Nor Riches*, 192). Martin is probably correct in his analysis that the Macedonians, who were by no means wealthy, were “begging” Paul to be involved with the collection (Martin, *2 Corinthians*, 254).

¹⁰³See Blomberg, *Neither Poverty Nor Riches*, 194.

¹⁰⁴Barnett, *The Second Epistle to the Corinthians*, 412–14, provides an exegetical backing for this translation.

¹⁰⁵See Garland, *2 Corinthians*, 382.

the Jerusalem church to switch places. He rather urges the Corinthians to give as they said they would, and to do so out of love.

Another principle that can be derived from 2 Cor 9 is found in verse 6. Paul illustrates this principle by saying that no farmer would ever consider his seeds wasted when he sowed. Therefore, “plentiful giving will result in a plentiful harvest.”¹⁰⁶ This does not mean that we should give so we can get more for ourselves, but that one motivation for giving is that God will bless us so we can continue to be generous.

The principle derived from 2 Cor 9:7 concerning the amount of giving was discussed above. However, this verse concludes by saying that the giver should be *iJlarovn* (“cheerful”) in his giving. The Old Testament background for this is Prov 22:8 (LXX):¹⁰⁷ “God loves [or blesses] a cheerful and generous man.”¹⁰⁸ Barnett summarizes this principle succinctly: “only a real appreciation of God’s grace to us can prompt us to give ‘cheerfully.’”¹⁰⁹

Philippians 4:15–20. *Philippians 4:15–20* functions as an indirect “thank you” from Paul to the Philippians, which was in keeping with Greco-Roman societal norms.¹¹⁰ A few details of this passage will now be examined to see if and how the Philippians’ giving was synchronized with the principles Paul set forth more prescriptively in other passages.

First, the Philippians’ giving was closely related to the relationship they had with Paul.¹¹¹ Second, their giving was related to the gospel. Third, they were the only church to participate in this sort of relationship with Paul. Fee points out that the language is of a business transaction:

“in the matter” = opened an account;

“giving” = credit;

“receiving” = debit;

“profit which increases to your account” = interest.¹¹²

¹⁰⁶See *ibid.*, 405.

¹⁰⁷So C. K. Barrett, *The Second Epistle to the Corinthians* (Black’s New Testament Commentary; London: Hendrickson, 1973), 236.

¹⁰⁸We will abstain from correlating *iJlarovn* with “hilarious” (as many do), since doing so constitutes an etymological fallacy. Though the English word may possibly have been derived from a form of the Greek word, the English word “hilarious” does not impact the meaning of the Greek word *iJlarovn*. See D. A. Carson, *Exegetical Fallacies* (2d ed.; Grand Rapids: Baker, 1996), 34, who calls this reasoning “sheer semantic anachronism” and says, tongue firmly in cheek, “[p]erhaps we should play a laugh-track record while the offering plate is being circulated.” Barnett, *The Second Epistle to the Corinthians*, 438 n. 14, mentions that our English word “exhilarating” is a derivative of this Greek word. This seems more appropriate, but the same caution applies.

¹⁰⁹Paul Barnett, *The Message of 2 Corinthians: Power in Weakness* (Downers Grove: InterVarsity Press, 1988), 153.

¹¹⁰Gordon D. Fee, *Paul’s Letter to the Philippians* (NICNT; Grand Rapids: Eerdmans, 1995), 446–47. For another view, see Karl Barth, *The Epistle to the Philippians* (trans. James W. Leitch; London: SCM Press, 1947), 126–27, who says that rather than saying thanks, Paul treats their offering “not as a matter of obligation between man and man but as a thing that is great and gratifying because it represents an offering well pleasing to God.”

¹¹¹Fee, *Paul’s Letter to the Philippians*, 440–42.

Therefore, the gift that Paul has in mind is not limited to, but includes, money. The phrase in 4:18 (“paid in full”) adds to this theme as well. Therefore, we should understand the phrase “shared with me” to refer to the “partnership entered into.”¹¹³ The uniqueness of this partnership was that it was three-way: Paul, the Philippians, and the gospel.

Finally, it must be noted that Paul refers to the gift(s) as meeting his “needs.”¹¹⁴ As the Philippians supplied Paul’s need, so God would supply their needs (Phil 4:19).

Three aspects of this passage stand out.¹¹⁵ First, as Paul mentions the need (uJstevrhma) of those in Jerusalem in 2 Cor 8:14, here he discusses his own need (creivan) (Phil 4:16). When Christians see a need on the part of a fellow believer—especially a minister of the gospel—they should attempt to meet it if they are able. Second, Paul’s use of “paid in full” (ajpevcw pavnta) indicates that the Philippians had no obligation to him. His motive in this passage is not to raise more funds, but to express thankfulness. The Philippians’ giving was an example of voluntary giving: they gave what they had purposed in their hearts, not a set, required amount. Finally, they gave generously. Verse 18 contains two words (perisseuvw, “abound”; pephvrwmai, “filled up”) which communicate the exceeding generosity of the Philippians’ gift to Paul.

Summary

Chart 1: Principles of New Testament Giving

	Principle	Description	Location
1	Systematic	Give on a regular basis, that is, weekly, bi-monthly, monthly, etc.	1 Cor 16:1
2	Proportional	Give as you have been prospered; according to your ability	1 Cor 16:2; 2 Cor 8:2–3

¹¹²Ibid., 443. See also Marvin R. Vincent, *A Critical and Exegetical Commentary on The Epistles to the Philippians and to Philemon* (ICC; Edinburgh: T. & T. Clark, 1897), 148–49; F. F. Bruce, *Philippians* (NIBC; Peabody: Hendrickson, 1983), 152, 154; H. C. G. Moule, *Philippian Studies: Lessons in Faith and Love from St. Paul’s Epistle to the Philippians* (New York: A. C. Armstrong & Son, 1897), 249 n. 1; I-Jin Loh and Eugene A. Nida, *A Handbook on Paul’s Letter to the Philippians* (Helps for Translators; New York: United Bible Societies, 1977), 145–47.

¹¹³Fee, *Paul’s Letter to the Philippians*, 444.

¹¹⁴Ibid., 446 n. 30, successfully defends the position that creivan refers to “need,” not “request.”

¹¹⁵Elements of discontinuity with other passages may be that their giving may not have been systematic (cf. 1 Cor 16:1–4). Cf. Lightfoot, *St. Paul’s Epistle to the Philippians*, 166.

3	Sacrificial, Generous	Give generously, even sacrificially, but not to the point of personal affliction	2 Cor 8:2–3; Phil 4:17–18
4	Intentional	Give deliberately in order to meet a genuine need, not out of guilt merely to soothe a pressing request	2 Cor 8:4; Phil 4:16
5	Motivation	Our motivation for giving should be love for others, a desire for reciprocity, and an eye to the reward from God	
	a. Love	As Jesus died for the sins of others, believers should give of themselves out of love	2 Cor 8:9
	b. Equality	Believers are to give so that all needs are met	1 Cor 9:14–15; 2 Cor 8:12–14; cf. Gal 6:6
	c. Blessing	Give in order to receive more from God so that you can continue to bless others generously	2 Cor 9:6
6	Cheerful	God loves a cheerful giver	2 Cor 9:7
7	Voluntary	Giving ought to be done out of one's free volition	2 Cor 8:2–3, 8; 9:7; Phil 4:18

CONCLUSION

The principles of giving stated above all require one key element: a relationship with God. In the end, obedience in giving comes down to our relationship with the Father. Christians need to be

willing to give whatever the Lord may ask, whether it be one percent, five percent, ten percent, twenty percent, or one hundred percent.¹¹⁶ Radical obedience to his guidance is required.

Each one of the principles above is associated with our relationship with God. Far from being “emotional and mystical theology,”¹¹⁷ these sound principles from the teaching of Paul will greatly test and grow our faith and dependence upon him. Carson demonstrates wisdom in saying that, rather than quibble over some of the questions concerning tithing, we should ask, “How can I manage my affairs so that I can give more?”¹¹⁸

Giving our resources to aid the ministry of God should not be viewed as burdensome. According to Blomberg, “Christian giving is a gift from the grace of God, which he enables Christians to exercise.”¹¹⁹ With the proper perspective, the more one gives, the more joy one can find in giving.

While some have argued that Christians should no longer use the word “tithe” because of the inherent Old Testament connotations, Blomberg supports the notion of a “graduated tithe.”¹²⁰ This is defined as the “more money one makes, the higher percentage he or she gives.”¹²¹ The context of these comments by Blomberg is the overarching topic of poor Christians having their *needs met*.

Blomberg’s testimony regarding how he has been led to give is inspiring. However, Blomberg is not altogether clear in *Neither Poverty Nor Riches* on whether or not Christians are required to give a minimum of ten percent.¹²² Many tithe supporters seem to assume that those arguing against tithing are simply trying to find a way to keep more of their money. For example, “[n]on-tithing Christians quite often seek to exonerate themselves by saying that tithing is legalistic and that Christians are no longer ‘under the Law,’”¹²³ or “[t]his writer cannot see how a

¹¹⁶Note Brandenburg, *Die Kleinen Propheten II*, 153, who says, “The Law demands that we give ten percent—but the Spirit of God makes us one hundred percent God’s possession, with all that we own. All is his! And we are his stewards, who must give an account to him for every penny we spend.” The translation is that of the present authors.

¹¹⁷See Mizell, “The Standard of Giving,” 36. It is difficult to understand how this criticism is attached to “grace giving.” Mizell himself says that, after the tithe is rendered, the believer is free to give whatever God lays upon his heart. Therefore, he apparently only utilizes “emotional and mystical theology” for himself after ten percent has been paid.

¹¹⁸Carson, “Are Christians Required to Tithe,” 94. Of course, we find this subject important enough to justify a certain amount of “quibbling.”

¹¹⁹Blomberg, *Neither Poverty Nor Riches*, 191.

¹²⁰*Ibid.*, 194–95. The phrase “graduated-tithe” is, in one sense, “nonsensical.” If one understands “tithe” to mean ten percent, then the phrase “graduated-ten percent” does not make much sense. If one understands “tithe” to mean a set percentage of religious giving, then “graduated-percentage giving” makes sense.

¹²¹*Ibid.*, 194.

¹²²However, it appears that he would deny the requirement of tithing as defined in the present essay. For example, Blomberg, *Neither Poverty Nor Riches*, 198, says that a ten percent tax on all Christians would “lead to great inequality between the very rich and the very poor.”

¹²³Davis, “Are Christians Supposed to Tithe,” 86.

born-again Christian, who has been saved by the grace of God, snatched out of hell, and promised eternity with Jesus in heaven, can expect to negate what God ordained in the Old Covenant and give less than a tithe.”¹²⁴ Many assume that those who do not believe in the tithe need exoneration and are giving less than ten percent. This assumption is patently false.

Blomberg correctly observes that “[t]he standard Paul exhorts us to follow is actually a more stringent one than the traditional tithe. If most affluent Western Christians were to be honest about the extent of their surplus, they would give considerably higher than 10% to Christian causes.”¹²⁵ Kaiser states that “if a tenth was the minimal amount under the Law, how can Christians do any less? Perhaps we should consider not how little but how much we can give, seeing how richly blessed we are in Christ.”¹²⁶ Research has shown that even in churches where tithing is taught the members are giving less than ten percent.¹²⁷ It may be possible that

¹²⁴Mizell, “The Standard of Giving,” 31. This quote is especially troubling owing to its inflammatory rhetoric. Also, Mr. Mizell and one of the authors of the present article have discussed this issue many times. He was fully aware before, during, and after writing his article that Christians who support “grace giving” are not doing so in an effort to justify giving less than a tithe. Blomberg’s testimony appears to be an excellent example of one who freely gives and does so not out of necessity to meet the standard of the tithe.

¹²⁵Blomberg, *Neither Poverty Nor Riches*, 198–99. See also Mark F. Rooker, *Leviticus* (NAC 3A; Nashville: Broadman and Holman, 2000), 329, who says that the “Christian is called to a higher ethical plane.”

¹²⁶Walter C. Kaiser, “Leviticus,” in *The New Interpreter’s Bible* (vol. 1; Nashville: Abingdon, 1994), 1191. While we agree with the spirit of this statement, a few additional comments should be made. First, we have argued that a tenth was not the minimal amount. Second, while it is true that the redirected question is appropriate, the statement neglects to answer the question of whether or not a Christian, due to financial hardships, and so on, could give less than a tenth and not be disobedient to Scripture. Kaiser hints at an answer when he says that while a tenth was the Old Testament standard, “the NT answers with another formula.” His argument is against “impulsive or capricious giving” and in favor of orderly, regular giving.

¹²⁷It has been argued (not in writing) that if teaching on tithing were replaced with “grace giving,” then churches could not survive financially. This pragmatic argument does not hold for many reasons. But the following data suggest that even where tithing is taught, it is not practiced. Barna’s research has shown the following: “More Americans claim to tithe than actually do: 17% of adults claim to tithe while 6% actually do so (2000).” “12% of born again Christians (compared to 3% of non-born-again) tithed their income to churches in 2000.” See George Barna, “Stewardship,” www.barna.org/FlexPage.aspx?Page=Topic&TopicID=36 (accessed October 21, 2005). Another study, released April 5, 2000, showed the following: “One of the central teachings of many Protestant churches is that the Bible commands people to donate 10 percent of the annual income to the church. The survey confirmed that the admonition is rarely followed. One out of every six born again Christians (16%) gave no money to his/her church during 1999. The proportion who tithed to their church was just 8%.” Also, “In general, the more money a person makes the less likely he/she is to tithe. While 8% of those making \$20,000 or less gave at least 10% of their income to churches, that proportion dropped to 5% among those in the \$20,000–\$29,999 and \$30,000–\$39,999 categories; to 4% among those in the \$40,000–\$59,999 range, down to 2% for those in the \$60,000–\$74,999 niche; and to 1% for those making \$75,000–\$99,999. The level jumped a bit for those making \$100,000 or more, as 5% of the most affluent group tithed in 1999.” But do these churches teach tithing or “grace giving?” Barna said: “At the same time, however, the vast majority of those individuals attend churches that teach a biblical responsibility to tithe.” See George Barna, “Evangelicals Are the Most Generous Givers, but Fewer than 10% of Born Again Christians Give 10% to Their Church” (April 5, 2000), www.barna.org/FlexPage.aspx?Page=BarnaUpdate&BarnaUpdateID=52 (accessed October 21, 2005). Another study demonstrates the weakness of giving in American churches: in 1916 Protestants gave 2.9% of their income; in 1933 (during the Great Depression) they gave

the teaching of tithing actually causes at least some people to give less. Many do not take into consideration that the motivation for not teaching tithing is one of faithfulness to Scripture, not greed. Our giving is not optional, and it should not “depend on our whim or personal feeling. . . . [T]he basis of our giving should be our love and devotion to God, in gratitude for His inestimable gift to us.”¹²⁸

3.2%; in 1955 they gave 3.2%; in 2000 (“when Americans were over 450% richer”) they gave 2.6% (see “Giving Research,” www.emptytomb.org/research.org/research.html [accessed May 10, 2005]).

¹²⁸MacArthur, *Hebrews*, 179.