

# New Testament Giving

## Tithing or ??

by Leon King

*"Will a man rob God?" the preacher declared as he went into his discourse on tithing. He continued, "Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings."*

Why should this preacher be moved to write such an article? Isn't it a good thing when people are "motivated" to give a tithe of their income to the church even if it were not commanded in the New Testament? This preacher believes it is wrong to put the saints under an obligation which God has not put him under by a commandment or precept of the Holy Scriptures. This is why this preacher cannot be silent on this subject. Will it stir controversy? He has no doubt that it will do exactly that. No matter! The truth shall set us free.

Several years ago, the writer heard a preacher expounding his ideas on this subject. He had accumulated a series of witty sayings on the matter. He said, "Abraham started it; Jacob promised it; the law commanded it; Jesus commended it; and Paul said, 'Even so, do ye.'" That's catchy and motivating, but it's hardly the whole truth.

In his latter teen years, the writer began to hear such statements from the pulpit. These were strange sounds. As the years passed, he has heard it more and more. Perhaps in moving from an agrarian society to one that is more cash oriented, the emphasis has switched. The older preachers told this writer that Baptists did not preach tithing for New Testament believers until about the beginning of the twentieth century! Taking this as a cue, he has looked extensively at old sermons, practices, and procedures. Tithing was scarcely mentioned except by Catholics and some protestants until the

1900's. J. C. Philpot preached no sermon on this subject that is left to us that the writer has found so far. John Gill did not believe tithing was a command to New Testament believers. Charles Spurgeon never preached a sermon on tithing that this writer can find. He did mention it in passing three or four times in the volumes of his sermons over a forty-year period. Many Baptist preachers mention it forty times in one sermon in our day!

Here are some thoughts the writer wishes to share with you on this subject.

## **I. Tithing is of the Law.**

**Matthew 23:23** *Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithes of mint and anise and cummin, and have omitted the weightier matters **of the law**, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.*

**Hebrews 7:5** *And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take [tithes] of the people **according to the law**, that is, of their brethren, though they come out of the loins of Abraham:*

In Matthew 23:23, Jesus is speaking a scathing condemnation to the scribes and Pharisees regarding matters **of the law**. To say that He doesn't include tithing as being part of the law is not the truth. It is true that Jesus says that they should pay their tithes - and, of course they should, because these were unbelieving Jews, still under the Law Covenant.

It is an interesting fact that the word "tithe" appears exactly ten times in the New Testament. This preacher believes that you will agree that the number ten stands for the law. In those ten times the word "tithe" appears, there is not one commandment for New Testament church members to tithe.

Many folks argue that the tithing issue which is first mentioned with Abraham provides a precept and example for us. Let us see.

## **II. Abraham Did Not Tithe of His Increase.**

**Genesis 14.18-23** *And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. **And he gave him tithes of all.** And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself. And Abram said to the king of Sodom, I have lift up mine hand unto the LORD, the most high God, the possessor of heaven and earth, That I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich:*

If this were the only Scripture we had on the matter, the argument for tithing for everyone would have some validity. We are not left there. Notice:

**Hebrews 7:4** *Now consider how great this man was, unto whom even the patriarch Abraham gave the **tenth of the spoils.***

It is abundantly clear from this verse in Hebrews that Abraham gave nothing of his increase. He gained nothing in terms of material wealth from the spoils of war. Indeed, he refused to take anything, not even a shoelatchet! He did give a **tenth (tithe) of the spoils** to Melchizedek. The pattern people try to present about Abraham doesn't fit the modern idea of compulsory New Testament tithing. Abraham didn't tithe his increase, but tithed the spoils. Will you advocate people do that?

What about Jacob's promise? Let's look at it.

**Genesis 28.20-22** *And Jacob **vowed a vow**, saying, **If** God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; **then** shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and **of all that thou shalt give me I will surely give the tenth unto thee.***

Jacob's statement is an "if - then" vow. Why did he promise to give a tenth? I do not know any more than you do. There may be some truth in the thinking that Jacob knew before that He "should give a tithe." The problem is, that we have no statement from the scripture to substantiate this thinking. One man's opinion is as good as another man's opinion. Jacob's name was later changed to Israel. He was the natural father of God's covenant nation which received the law. We have already shown that tithing is of the law. I suggest to you that God held Jacob and his descendants, the Israelites, to the vow.

### **III. Believers are not under the law.**

**Romans 6:14** *For sin shall not have dominion over you: for ye are **not under the law**, but under grace.*

**Romans 8:3** *For **what the law could not do**, in that it was weak through the flesh, God sending his own Son in the likeness of sinful flesh, and for sin, condemned sin in the flesh:*

**Galatians 3:24-25** *Wherefore then serveth the law? It was added because of transgressions, till the seed should come to whom the promise was made; and it was ordained by angels in the hand of a mediator..*

**Galatians 3:24-25** *Wherefore **the law was our schoolmaster** <to bring us> unto Christ, that we might be justified by faith. But **after that faith is come, we are no longer under a schoolmaster.***

**Galatians 5:18** *But if ye be led of the Spirit, ye are not under the law.*

When Christ, the seed, came and died on the cross, we were set free from the law. Indeed, we are now dead to the law through the body of Christ.

**Romans 7:2-4** *For the woman which hath an husband is bound by the law to her husband so long as he liveth; but if the husband be dead, she is loosed from the law of her husband. So then if, while her husband liveth, she be married to another man, she shall be called an adulteress: but if her husband be dead, she is free from that law; so that she is no adulteress, though she be married to another man. Wherefore, my brethren, **ye also are become dead to the law by the body of Christ;** that ye should be married to another, even to him who is raised from the dead, that we should bring forth fruit unto God.*

Christ freed us from the curse of the law being made a curse for us. We are made the righteousness of God in him.

**2 Corinthians 5:21** *For he hath made him to be sin for us, who knew no sin; **that we might be made the righteousness of God in him.***

We know the law was not made for a righteous man. The purpose of the law was that sin might appear exceeding sinful. The law points out our utter depravity and points us to the cross where He who fulfilled every jot and tittle of the law died to set His people free.

#### **IV. New Testament giving is not compulsory tithing; but a man is to give as he purposes in his heart.**

**2 Corinthians 9:6-7** *But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. **Every man according as he purposeth in his heart,** so*

*let him give; **not grudgingly, or of necessity: for God loveth a cheerful giver.***

Instances of New Testament giving are mainly to help poor saints. Today, we have bound ourselves to the tithing program for things and programs that God never intended. Because of that, preachers want (knowingly or unknowingly) to keep people under a mandate or law to give of their wealth. It's not right! Set them free! We, as believers, are free to grow in the Spirit. Notice the passage from 2 Corinthians.

It says "*Every man as he purposeth in his heart - not grudgingly, or of necessity.*" Now, will you say the command to tithe is not a necessity? You won't say it - because when you say a person must tithe, it is a necessity! Therefore, you are putting the saints under an obligation in requiring them to tithe of their income. Indeed, most preachers say a person is robbing God when they do not tithe! Applying Scripture to the people to whom it is written is a very important concept in Bible teaching. Wrong application of Scripture leads to false doctrine. Commanding people in the New Testament Church to tithe is false doctrine. **There is no passage in the New Testament where the Lord commanded believers to tithe.**

This preacher believes in giving. He believes in giving sacrificially. He believes in giving of his living when there is a need. But, all that is his own decision – as he purposes in his own heart, right? When we as New Testament saints commit ourselves to a project in the church, then we ought to support it. We ought to help one another when there are needs. We ought to do it joyfully, without grudging, and in complete liberty like everything else we do. Believers are free to serve the Lord as His servants. He is Lord and we are bound to keep his commandments. **The Lord Jesus Christ never commanded his church to tithe!**

We are free from the law to grow spiritually. That includes giving of our means. Let us now show what the New Testament teaches church members about giving of their means. This passage serves to illustrate that God intends for his people to give as they purpose in their heart:

**2 Corinthians 9:6-7** *But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. **Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.***

Now, let us put these two verses in their proper context. This preacher's teachers told him there are three very important points to Bible study. They are (1) context, (2) context, and (3) context! Baptists may have coined the saying "A text without a context is a pretext." The context of 2 Corinthians 9:6-7 begins in chapter 8, verse 1. As the Apostle Paul writes to the Corinthians, he is pointing out the need for them to help provide for the needs of the poor saints in Jerusalem. 2 Corinthians 8:1-5 tells us the churches in Macedonia had given toward this need even in their deep poverty. The instructions and encouragement to the Corinthians continue to the end of chapter 9. The context points out an important truth about New Testament giving.

## **V. New Testament Giving was Mainly to Help Other Saints.**

**2 Corinthians 8:3-4** *For to their power, I bear record, yea, and beyond their power they were willing of themselves; Praying us with much entreaty that we would receive the gift, **and take upon us the fellowship of the ministering to the saints.***

In its context, this scripture speaks of what the churches of Macedonia gave to help the saints in Jerusalem.

**2 Corinthians 8:13-15** *For I mean not that other men be eased, and ye burdened: But by an equality, that now at this time your abundance may be a supply for their want, that their abundance also may be a supply for your want: that there may be equality: As it is written, He that had gathered much had nothing over; and he that had gathered little had no lack*

**2 Corinthians 9:1** *For as touching the ministering to the saints, it is superfluous for me to write to you:*

**2 Corinthians 9:12-14** *For the administration of this service not only supplieth the want of the saints, but is abundant also by many thanksgivings unto God; Whiles by the experiment of this ministration they glorify God for your professed subjection unto the gospel of Christ, and for your liberal distribution unto them, and unto all men; And by their prayer for you, which long after you for the exceeding grace of God in you.*

All three of the preceding passages explain the reason for taking the offerings at Corinth. It was for the expressed purpose of ministering or serving other saints of God. Let us now turn to the other New Testament books beginning with the book of Acts to learn what the Scriptures show about giving of material wealth. First mention of this subject is in Acts 2:43-44.

**Acts 2:44-45** *And all that believed were together, and had all things common; And sold their possessions and goods, and parted them to all men, as every man had need."*

This passage points out that giving in the first church was for the needs of one another. Let us hasten to mention that the early church was not practicing communism, for they all had private property. The teaching is



that they shared when there was a need. The next mention of giving is in the fourth chapter.

**Acts 4:32-37** *And the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but they had all things common. And with great power gave the apostles witness of the resurrection of the Lord Jesus: and great grace was upon them all. Neither was there any among them 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 down at the apostles' feet: **and distribution was made unto every man according as he had need.** And Joses, who by the apostles was surnamed Barnabas, (which is, being interpreted, The son of consolation,) a Levite, and of the country of Cyprus, Having land, sold it, and brought the money, and laid it at the apostles' feet.*

In the fifth chapter of Acts, we see the episode about Ananias and Sapphira who sold a possession and gave part of the price of it. They lied about what they had done. The purpose already established remains true here - helping other saints. We are certain that nobody commanded them to give it. Neither necessity, nor compelling command was upon them. Their problem was that they lied about what they had done.

**Acts 5:1-4** *But a certain man named Ananias, with Sapphira his wife, sold a possession, And kept back part of the price, his wife also being privy to it, and brought a certain part, and laid it, at the apostles' feet. But Peter said, Ananias, why hath Satan filled thine heart to lie to the Holy Ghost, and to keep back part of the price of the land? **Whiles it remained, was it not thine own? and after it was sold, was it not in thine own power?** why hast thou conceived this thing in thine heart? thou hast not lied unto men, but unto God.*

As far as this preacher can discern, the next time we learn about giving in Acts, Paul speaks to the Ephesian elders expressing his attitude toward finances this way:

**Acts 20:33-35** *I have coveted no man's silver, or gold, or apparel. Yea, ye yourselves know, that **these hands have ministered unto my necessities, and to them that were with me.** I have showed you all things, how that so labouring ye ought to support the weak, and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive.*

Thus, ends the topic in the book of Acts.

The Roman letter gives us a little more insight into the topic.

**Romans 12:3-5** *For I say, through the grace given unto me, to every man that is among you, not to think of himself more highly than he ought to think; but to think soberly, according as God hath dealt to every man the measure of faith. For as we have many members in one body, and all members have not the same office: **So we, being many, are one body in Christ, and every one members one of another.***

**Romans 12:8** *Or he that exhorteth, on exhortation: **he that giveth, let him do it with simplicity;** he that ruleth, with diligence; he that showeth mercy, with cheerfulness.*

This passage teaches that one gift the Lord placed in the church was the gift of giving. That means there are people whom God places in the body who possess special ability to give. It is a gift to the body. The Lord sets some folks in the church who are there for the special grace of giving in simplicity. At this point, we might ask ourselves the question that Paul asks

concerning spiritual gifts in 1 Corinthians 12. We believe as we transpose the terms, it will do no damage to the meaning of the scripture, but will make the point clear. Are all prophets? Are all ministers? Are all teachers? Do all exhort? Do all give? Do all rule? Do all have the gift of showing mercy? The answer demanded by each of these questions is: No.

In the fifteenth chapter of Romans, we find insight into the offerings from Macedonia and Corinth which were taken for the saints in Jerusalem. Notice:

**Romans 15:25-27** *But now I go unto Jerusalem to minister unto the saints. **For it hath pleased them of Macedonia and Achaia to make a certain contribution for the poor saints which are at Jerusalem.** It hath pleased them verily; and their debtors they are. For if the Gentiles have been made partakers of their spiritual things, their duty is also to minister unto them in carnal things.*

This passage tells us that the recipients of spiritual things have a duty to minister their carnal things unto those from whom they receive the spiritual things. In other words, when we receive benefit from preaching of the word of God, we ought to aid those who preach it by giving our material wealth. This is the second point. New Testament giving was to further the gospel. We will venture a few notes on this topic a bit farther on.

First Corinthians touches lightly on the topic of giving. Again, the instructions address the ministering to the saints. Observe:

**1 Corinthians 16:1-2** ***Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye.** Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.*

This preacher has no objection to people laying by in store as God has prospered them upon the first day of the week. Offering aid to the saints is the subject of this passage. It goes no further. Now, let's turn to the next point.

## **VI. New Testament Giving was for the Furtherance of the Gospel.**

We have already mentioned Second Corinthians 8 and 9. Let us glean the other remarks concerning giving as they relate to the furtherance of the gospel.

**2 Corinthians 11:7-9** *Have I committed an offence in abasing myself that ye might be exalted, because I have preached to you the gospel of God freely? I robbed other churches, taking wages of them, to do you service. And when I was present with you, and wanted, I was chargeable to no man: for that which was lacking to me the brethren which came from Macedonia supplied: and in all things I have kept myself from being burdensome unto you, and so will I keep myself.*

**2 Corinthians 12:13-15** *For what is it wherein ye were inferior to other churches, except it be that I myself was not burdensome to you? forgive me this wrong. Behold, the third time I am ready to come to you; and I will not be burdensome to you: for I seek not yours, but you: for the children ought not to lay up for the parents, but the parents for the children. And I will very gladly spend and be spent for you; though the more abundantly I love you, the less I be loved.*

Can anyone doubt these remarks are rebukes to the Corinthian Church for not having financially supported Paul in the ministry? It was their duty to do so and he made it quite plain.

Galatians and Ephesians do not address the issue of giving. The final chapter of Philippians clearly speaks about support of Paul's ministry. Notice:

**Philippians 4:10-18** *But I rejoiced in the Lord greatly, that now at the last **your care of me hath flourished again**; wherein ye were also careful, but ye lacked opportunity. Not that I speak in respect of want: for I have learned, in whatsoever state I am, therewith to be content. I know both how to be abased, and I know how to abound: every where and in all things I am instructed both to be full and to be hungry, both to abound and to suffer need. I can do all things through Christ which strengtheneth me. Notwithstanding ye have well done, **that ye did communicate with my affliction**. Now ye Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, **no church communicated with me as concerning giving and receiving, but ye only. For even in Thessalonica ye sent once and again unto my necessity**. Not because I desire a gift: but I desire fruit that may abound to your account. But I have all, and abound: I am full, having received of Epaphroditus the things which were sent from you, an odour of a sweet smell, **a sacrifice acceptable, wellpleasing to God**.*

The interesting word "communicate" is set forth here concerning the use of wealth. Communicate denotes sharing with others who need, while communicated in verse 15 expresses using in common.

First and Second Thessalonians are silent about giving, but the idea of communication resumes in First Timothy.

**1 Timothy 6:17-19** *Charge them that are rich in this world, that they be not highminded, nor trust in uncertain riches, but in the living God, who giveth us richly all things to enjoy; **18** That they do good, that*

*they be rich in good works, **ready to distribute, willing to communicate; 19** Laying up in store for themselves a good foundation against the time to come, that they may lay hold on eternal life.*

Since this preacher has already said a word or two about the tithing issue in Matthew 23, this is about all that remains in the gospels

**Luke 21.1-4** *And he looked up, and saw the rich men casting their gifts into the treasury. And he saw also a certain poor widow casting in thither two mites. And he said, Of a truth I say unto you, that this poor widow hath cast in more than they all: For all these have of their abundance cast in unto the offerings of God: but **she of her penury hath cast in all the living that she had.***

Two points are left with us. Reaping is directly proportional to sowing. New Testament giving relates to what is left (or maybe what is not left), not what we give. Giving of a person's living is the widow's mite. She gave it freely. It was not a tithe. That brings us to the final point.

## **VII. If Tithing is not Commanded to the New Testament Church; Why do Preachers say it is?**

In this article, the writer has tried to show that the New Testament does not contain a single command to church members to tithe. To preach tithing as a commandment to God's people today is to apply the Scriptures where tithing is mentioned wrongfully to New Testament Saints. God commanded Israel to tithe under the law. He said Israel was cursed for not bringing tithes and offerings. He never said that to his New Testament Church.

The writer has written this article to encourage God's people to give freely. His contention is that our service to the Lord ought to be prompted by spiritual obedience and freedom instead of law. We are free from the law by the body of Christ that we might bring forth fruit unto him. We ought to observe everything the Lord commanded. He did not command us to tithe, nor did the New Testament writers. This writer's objects to being told (by mis-application of the Scripture) that if he didn't tithe, he was cursed with a curse. It simply is not true! He refuses to preach it to God's people as one of the commandments of the Lord in the church. Through the years, he has seen the Lord's people take care of financial obligations without this unscriptural coercion. Love does what law could not!

If a church member purposes to give ten-percent of his increase, that is his privilege. If that is what he purposes in his heart to give, then let him do it willingly and not out of necessity. And as he sows, so shall he reap. One who sows abundantly shall reap abundantly. One who sows sparingly shall reap sparingly.

**Proverbs 3:9-10** *Honour the LORD with thy substance, and with the firstfruits of all thine increase: So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.*

**Luke 6:38** *Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again.*