

# New Testament Giving

by  
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Giving is a subject that should be of interest to all Christians because how one gives can be an indicator of their attitude toward God - and material possessions in general. Quite often how a person gives also reveals whether or not they are trusting in their money or material possessions to give them a sense of well being, the sense of which should grow out of their relationship with Jesus Christ!

## The need for Proper Orientation

A good deal of the difficulty that exists in the Church today regarding the matter of giving can be attributed to the tremendous lack of teaching on the subject. If giving is taught at all, it is usually done by selecting several verses from the Bible that have something to do with giving (usually from the Old Testament), and then applying them as if everything that the Bible has to say about giving applies equally to Believers of every period of time within the plan of God.

When we study the Word of God, it does not take long to recognize that God has not administered His program in the same way during every period of human history. At different times, God has instituted certain rules and regulations by which those living at that time were to live. These rules and regulations were and are designed to govern our relationship with God and each other. The times in which God changed the rules and regulations are what we are referring to as *administrations*.

Administrations are instituted and brought to their purposeful conclusion by God. Certain features of different administrations might be the same or similar, yet they are distinguishably different. God introduces the distinguishing features; God retains the similar features; and the overall combined purpose of the whole program is the glory of God.

Eric Sauer writes, “. . . a new period always begins only when *from the side of God* a change is introduced in the composition of the principles valid up to that time; that is, when from the side of God three things concur:

1. a continuance of certain ordinances valid until then;
2. an annulment of other regulations until then valid;
3. a fresh introduction of new principles not before valid.”<sup>1</sup>

Let's consider an example during the time when Adam and Eve were in the garden. There were certain rules and regulations, including prohibitions, that governed their

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<sup>1</sup> *The Dawn of World Redemption*, p. 194

relationship with God. God told them: *“Be fruitful and multiply; fill the earth and subdue it; have dominion over the fish of the sea, over the birds of the air, and over every living thing that moves on the earth, . . . I have given you every herb . . . and every tree. . . it shall be for food . . . but of the tree of the knowledge of good and evil you shall not eat. . .”* (Genesis 1:29-30; 2:17).

However, after their sin and subsequent expulsion from the garden, God made some administrative changes: *“In pain you shall bring forth children; cursed is the ground for your sake; in toil you shall eat of it . . . In the sweat of your face you shall eat bread”* (Genesis 3:16-19).

We can observe similar changes during the times of Noah, Abraham, and Moses. And at the time of Moses, we know that God instituted the Law (we generally refer to it as the Old Covenant, or The Law of Moses) as the means by which He would administer His program through the nation of Israel. We also know that the death of Christ ended the Law of Moses as a regulatory instrument over God’s people (cf. Rom. 10:4; 2 Cor. 3:1-11; Gal. 3:15-25), and we now live under a New Covenant, which was ratified and set in motion by the death of Christ (see Luke 22:20). Those of God’s people who have lived their lives after the death of Christ - even until now, are living in a *new administration* which in Ephesians 1:10 is referred to as the *“administration of the fullness of time,”* and in Ephesians 3:2 is called *“the administration of the grace of God.”*

It is very important that we keep in mind that all Scripture is profitable and inspired by God (2 Tim. 3:16). It reveals something about God to us and instructs us how to conduct our lives to His glory. Nevertheless, not all Scripture is written to us directly!

An obvious example of this can be seen in the laws of sacrifice in the Law of Moses. Those laws applied only to those individuals who lived under the Law of Moses, not to those now living under the New Covenant, in the Administration of Grace.

If we want to know how God wants us to live, or how we should handle a specific problem, we need to turn to Covenant under which we live. To be more specific, if I want to know what my responsibility is with regard to my material possessions - including my giving, I must go to the New Covenant, not to a previous one!

Of course if I am facing a problem which the New Covenant does not directly address, I should turn to previous administrations to see if and how God legislated that particular issue, and then apply the principles to my own situation - as principles of wisdom.

### **Giving under Previous Administrations**

Given the understanding that God's people have lived under different administrations with differing rules and directives, it will be helpful for us to consider briefly the matter of giving under the previous administrations.

During the time of Abraham we find the first mention of the term *tithe* as an amount given. In Genesis 14:20, Abraham paid tithes to Melchizedek (as a representative of

God). There is no indication in the Scriptures at all that God had instructed Abraham to give a portion of the spoils of war to Melchizedek, much less how much to give.

Tithing was an ancient and general practice among other religions and cultures. C. L. Feinberg writes, "Giving a portion of one's labor or of the spoils of war was known among a number of nations in antiquity. Tithes were both political (tribute and taxation) and religious (connected with offerings)." <sup>2</sup> Therefore, Abraham was doing nothing more than what others in his culture would have done in similar circumstances.

When God gave the Law to Moses, he took that which was familiar in their culture to formulate the Law. For example, the very form of the Law itself - the way it was drafted, was the same as that which was used by other nations in forming their constitutions (called a Suzerain-Vassal treaty, a covenant between the king and the people). The Law of Moses was a covenant between God and the children of Israel.

Because of their unique relationship with God, the provisions of the covenant reflected the uniqueness of that relationship. For example, the prohibitions against certain foods were given not for health reasons (they could be eaten before and after the Law), but to separate them from the surrounding heathen nations who were using those foods in the worship of pagan gods.

Since tithing was a part of the culture of that day, God also used it to regulate the economy of the Nation. There were actually three tithes that were prescribed: a Levitical tithe (Numbers 18:24); a festival tithe (Deuteronomy 14:22-26), a tithe for the needy (Deuteronomy 14:28, 29). This means that the children of Israel were required to pay on average 23 1/3% of their income (gross income, I might add!) annually in tithes.

It should also be noted that offerings were in addition to the required tithes (Deuteronomy 12:17; Malachi 3:8-12). Furthermore, when the Nation demanded and got a king like the other nations, the kings extracted additional tithes from them (which would be similar to our income tax system), in order to support the new government! ( See 1 Samuel 8:6-22).

In the time of our Lord, since He was living under the Law, it is quite natural to find references to the tithe system during His earthly ministry. In fact, there is a reference in the Gospels to the tithe (both Matthew and Luke record the occasion), and it refers to a person who was living under the Law, the Administration of Moses.

The only other reference in the New Testament to the tithe is in Hebrews 7, where the tithes paid by Abraham to Melchizedek are used to illustrate a doctrinal point.

After the death of the Lord Jesus Christ, (when the change was made from the Old Covenant to the New Covenant), we find no mention of tithing at all!

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<sup>2</sup> *Zondervan Pictorial Bible Encyclopedia*, Vol. 5, p. 756.

But does this mean that giving is any less important in the New Covenant than it was in Law of Moses? Does this mean that Christians today are not responsible to give? The answer, of course, is NO!

## **Giving under the New Covenant**

In the Administration of Grace, giving is viewed as a *voluntary sacrifice of worship*. If a Believer's heart is right before God - that is, if he is walking by faith and desires to please God, that delight in God will evidence itself in sacrifices. The sacrifices for God's people today are mentioned in Hebrews 13:15 as: *"praise to God, that is the fruit of lips that give thanks to His name . . . doing good and sharing."* The writer adds in verse 16, *". . . for with such sacrifices God is pleased."* It is the sacrifice of *sharing* that incorporates the notion of giving.

There are several examples given in the New Testament that illustrate this sacrifice. In the Book of Acts, we see its outworking in the life of the Church when it states *". . .and abundant grace was upon them all. For there was not a needy person among them, for all who were owners of lands or houses would sell them and bring the proceeds of the sales, and lay them at the apostle's feet; and they would be distributed to each, as any had need."* (Acts 4:33-35).

On another occasion, the apostle Paul directed those in the Church thus: *"Let him who stole steal no longer; but rather let him labor, working with his own hands what is good . . ."* Notice the purpose: *". . . that he may have something to give him who has need"* (Ephesians 4:28).

When Paul was traveling on his missionary journeys, other Christians supported him financially and materially, primarily those in Macedonia. The record of their giving is recorded in Philippians 4 and 2 Corinthians 8 and 9. Paul wrote a "thank you" letter to the church at Philippi that we know as the Book of Philippians. In 2 Corinthians 8, he explains the manner of their giving. It is helpful to pull out from these passages the key points:

Their relationship with God and their desire to please Him was displayed in their giving to the Saints (Paul and the Saints at Jerusalem) (Philippians 4:10-16; 2 Corinthians 8:4-5).

They gave not because of command, but *"of their own accord"* (2 Corinthians 8:3).

They sacrificed personal wants and needs to help meet the needs of others (2 Corinthians 8:2, 3).

Their giving is called *". . . a fragrant aroma, an acceptable sacrifice, well pleasing to God"* (Philippians 4:18).

Their sacrifices would be rewarded by their needs being met and by increased rewards in Heaven (Philippians 4:17b, 19).

The attitudes and actions of the Saints in Macedonia are held out in the New Testament as *the example* of godly, mature giving for those living in the Administration of Grace.

In contrast and as an example of those who are less mature and/or do not understand the nature of the sacrifice of giving, the Corinthian church is offered.

In the early years of the new administration, the Jewish brethren in Jerusalem were in dire straits. They were experiencing great affliction, loss of jobs, loss of community standing, and in general were in great need (cf. Hebrews 10:32-34).

As Paul traveled, he let the Gentile churches know of the need. And when he was in Corinth, the church responded to the need with great enthusiasm, and apparently made a very generous pledge to help meet the need. But when Paul wrote his first letter to them, (knowing their spiritual condition), he felt it necessary to give them some specific instructions about the pledge (See 1 Corinthians 16:1-3). They were to set an amount aside each week - in proportion to what each one made, *“as he may prosper”* (v.2b). They were to do this so that *“no collections be made when I come”* (v.2c).

Paul was hopeful that they would follow his instructions, but the church was very self-serving and he was not real sure that they would follow through with their promise. We see this in 2 Corinthians, chapters 8 and 9. In 8:8, he emphasizes that giving is not to be in response to a command. That is legalism. He tells them, *“I am not speaking this as a command, but as proving through the earnestness of others the sincerity of your love also”* (8:8). He also adds that it is one's heart attitude that makes the sacrifice acceptable, not the size of the gift. Notice: *“For if the readiness is present, it is acceptable according to what a man has, not according to what he does not have”* (8:12).

But being unsure as to whether or not they would come through on their pledge of support, and because he did not want to bring embarrassment to them or himself, he sent a group of the brethren ahead to *“arrange before hand your previously promised bountiful gift, that the same might be ready as a bountiful gift, and not affected by covetousness”* (9:5).

Following his remarks of exhortation and encouragement, Paul then set forth some basic principles for their consideration (see 2 Corinthians 9:6-15). Here are the key points:

Eternal rewards that result from giving will be in proportion to the giving. That is, sow little, reap little; sow much, reap much (9:6).

Give because you want to, not because you have to (9:7).

If you desire to give, God will make it possible for you to give (9:8-10).

God uses us to meet each other's needs (9:12-15).

It is not difficult to understand that giving is an important part of faithful, mature, godly living. But how are we to understand the principle of proportion?

Remember, we have seen that the Scriptures indicate, "*as he may prosper*" (1Corinthians 16:2). That means that I must prayerfully search my own heart and mind to determine what is appropriate for me. The percentages may vary from person to person - there is no one percentage that is right for everyone. But I have learned that under the Law, God's people - albeit required, gave an average of 23 1/3 percent. That undoubtedly can be a helpful guide for everyone who wishes to be generous and faithful in their giving.

### **Developing a Plan of Action**

Understanding what the Bible says about giving is obviously important. But that is not the end. That only lets us know how and what to offer before God as an acceptable sacrifice. We must now do it! And for many people, drawing up a specific plan is helpful.

Listed below are some principles to help in formulating a plan of giving:

Why should I give?

- Response to God's grace (2 Corinthians 8:9; 9:15)
- Response to man's needs (Acts 4; 2 Corinthians 8; Galatians 6:10; Philippians 4)
- To reap rewards (2 Corinthians 9:6, 8)

To whom should I give?

- The local church (Acts 4:32-37)
- Aged parents and grandparents (1 Timothy 5:4)
- Temporal needs of the Saints (2 Corinthians 8:9; Ephesians 4:28)
- Missionaries (Philippians 4:10-20)
- Teaching Elders (church staff) (1 Corinthians 9:14; 1 Timothy 5:17, 18)
- Our neighbors in society (Luke 10:25-37; Galatians 6:10)

What should my attitude be?

- It is to be done willingly/eagerly (2 Corinthians 8:4-12)
- It is to be marked by cheerfulness (2 Corinthians 9:7)

A final note: the Philippians gave out of their deep poverty because of their love for the Lord Jesus Christ. They did not give because they received a tax deduction, or to impress people, but because of their love for the Lord. May God the Holy Spirit enable each of us to give according to our ability - and beyond our ability, that Jesus Christ might be glorified!