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Semitic speaker for whom Greek was a second language. Much work remains in developing syntax criticism as a methodology that can enlighten critical issues on the origin and relationship of books in the Greek Bible.

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The eminent German biblical scholar Ferdinand Hitzig is said to have begun his class in Septuagint with the remark, “Gentlemen, have you a Septuagint? If not, sell all you have, and buy a Septuagint.” Recognizing the treasure that God has preserved in the Septuagint can only enrich evangelical scholarship devoted to the true pearl of great price—the gospel of Jesus Christ.


In our previous discussion of the OT and NT passages regarding tithing, we concluded 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; 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 is that the relationship between the Mosaic Law and the new covenant does not support a mandated tithe for Christians, we will analyze several arguments for the continuation of tithing as flowing from larger systematic considerations. This will be followed by a presentation of the NT 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 issue of whether or not a Christian is required to give at least ten percent of his income is an 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 OT and the NT similar to the Anabaptist and Dispensationalist traditions while at the same time acknowledging the element of continuity between Moses' and Jesus' teaching that 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." 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. 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 OT. The contrast is between "abolishing" and "fulfilling," but the exact meaning of the word πληρω ("fulfill") is debated. Some proposed meanings, such as 'keep', 'confirm', or 'validate', can be rejected outright, based on Matthew's use of πληρω. Matthew uses πληρω 16 times and with 2 different senses (excluding Matt 5:17): (1) literally, to fill up (like a container); and (2) figuratively, in relationship to prophecy, usually in an introductory formula to an OT citation. Bank's descriptions of the effect Jesus' coming had on the Mosaic Law include

2. Tom Wells and Fred G. Zaspel, New Covenant Theology: Description, Definition, Defense (Frederick, MD: New Covenant Media, 2002), 86.
3. Ibid., 111.

9. See Banks, Jesus and the Law in the Synoptic Tradition, 189, 193. See also France, Matthew, 193.
10. See France, ibid., 194.
11. See Banks, Jesus and the Law in the Synoptic Tradition, 190. See also Carson, "Matthew," 39; France, Matthew, 194; idem, Gospel according to Matthew, 114.
13. France, Gospel according to Matthew, 114. Compare Carson, "Matthew," 145; "points to": Louw and Nida (Greek-English Lexicon of the New Testament Based on Semitic Dominants, 405) provide these definitions: "to give the true meaning to, to provide the real significance of": "real purpose", or "real sense." BDAG2 (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 meaning, or as fill up = complete (italics in original). This idea of showing the true meaning is tantamount in view of how we interpret the antitheses (see below).
vv. 17–18."17 So is there a difference in practice? And, if so, how can this be balanced with the fact that the Law had been pointing. 5:21-48.

These antitheses in Matt 5:21–48 demonstrate Jesus’ point. He is not annulling or abrogating any of the OT laws. Rather, he is correcting the misunderstanding and misinterpretation of the Pharisees concerning the laws,18 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 πληροφορία by itself may not be capable of conveying the notion of “setting out the true meaning,”19 contextually this gloss comes close to capturing the sense in which Jesus seems to understand his fulfillment of the OT Law.

In the antitheses, Jesus is explaining the direction in which these OT commandments point. This may for all practical purposes appear as intensifying or annulling, but the route to the conclusion is different.20 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 OT is binding on Christians in some sense.21 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.”22 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.”23 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.24

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).25 Tithes (and offerings) are inextricably tied to the Mosaic sacrifices.26

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.”27 Therefore, we propose that the NT can be mined to discover principles for giving that are concrete and that are not at odds with the principles of the tithing laws. However, the concept of ten percent has no place in the new covenant. Verhoeven 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.28

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 does none of 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” (pp. 57–69) continues this line of reasoning but does address the problem somewhat more straightforwardly.

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


27. Hans Brandenburg, Die Kleinen Propheten II: Haggai, Sacharjah, Malachi (uit Ens en Neelenia) (Basel: Brunnen, 1963), 153 (translation is by the present authors).

the biblical passages provide an adequate exegetical basis from which to argue for a continuation of the tithing requirement for NT believers, 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 NT period. The only ground of appeal left is therefore a variety of other arguments that flow from larger systematic considerations. We will briefly analyze and criticize three of the most common arguments below.29

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.30 This group typically contends that laws do not have to be repeated in the NT 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.31 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 “tithe 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, titthing as a ten-percent-minimum requirement). What could be the harm, they argue, of teaching what is, after all, a biblical requirement?

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.32 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 that removes all ambiguities. Simply asking people to take their paycheck and to multiply it by 0.10 and then write a check based on 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 OT 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 that Christians can be taught to observe apart from a tithing requirement. Finally, with regard to pragmatism—these adherents have given up attempting to prove that tithing is a scriptural obligation for those in the new covenant period.

29. Space 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 (for example, 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 proponents 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).

30. By 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.


32. We have actually had someone say to us that, even if we were right, he could not teach it because his 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.
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 on 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 NT. 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 20 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 NT discusses giving at many junctures, no passage ever cites a specific percentage. 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.

Tithing proponents typically fail to recognize that tithing is an integral part of the OT 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. This is why the teaching today is that, despite how 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 NT provides more than 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 NT.

**The New Testament Teaching on Giving**

*Paul and Giving*

While Paul never discusses tithing, and Jesus did so only incidentally, both address giving and stewardship. There are many words used in the NT that refer to a gift or giving. *Χρυσός* (glossed ‘freely give, ‘deliver,’ or ‘forgive’) is not once used in the NT with reference to money. The subject is usually, but not always, God. *Δωρίς* occurs twice in the NT, in Phil 4:15 and Jas 1:17. In the former passage, the expression most likely refers to money 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. *Δωρίς* occurs only once in the NT (1 Cor 9:7) where it refers to one who gives monetarily. This passage will be discussed further.

33. This argument from silence will be developed further below.
34. Verhoef, Haggai and Malachi. 305.
below. Δωρέματα, δορικά, δώρημα, δορίκα, and χάρίσμα involve no direct references to money; 41 Δοχαίνω occurs 19 times in the NT. 42 The only references related to money are in Matt 2:21; 15:5 (Mark 7:11); and Luke 21:1-4. The first (Matt 2:21) describes the wise men's gifts to Jesus. Matt 15:5 (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 money as a referent. This text will be examined below.

The word δίσωμα occurs 5 times, and 2 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 approximately 417 occurrences of δίσωμα make even a cursory survey here impossible. A few occurrences do stand out, however. One group of verses involving δίσωμα discusses giving to the poor. 43 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. 44

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. 45 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

41. Δωρέματα (Mark 15:45; 2 Pet 1:3, 4); δορικά (Matt 10:6; John 15:35; Rom 3:24; 2 Cor 11:7; Gal 2:2); 2 Thess 3:8; Rev 21:6, 22:17); δώρημα (Rom 5:16; Jas 1:17); δορίκα (John 4:10; Act 2:8; 8:20; 10:45; 11:17; Rom 5:15, 17; 2 Cor 9:15; Eph 3:7; 4:7; Heb 6:4); χάρισμα (Rom 11:1; 5:15, 16; 6:23; 11:29; 12:1; 1 Cor 1:7; 7:7; 12:4, 9, 28, 30, 31; 1 Cor 1:11; 1 Tim 4:14; 2 Tim 1:6; 1 Pet 4:10). Regarding δωράκαι, 2 Thess 3:8 may contain a slight reference to money.

42. Matthew 2:11; 5:23, 24; 8:4; 15:3; 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.


44. Luke 3:11; Rom 1:11, 12; Eph 4:38; 1 Thess 2:8.


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

47. See 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.

48. Four of the first 5 specifically mention eating or food. Only the first is not as explicit, but part of providing for soldiers would include food (see Archibald Robertson and Alfred Plummer, First Epistle of St. Paul to the Corinthians [ICC; New York: Scribner, 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," not money is in mind (so David E. Garland, 1 Corinthians [Baker Exegetical Commentary on the New Testament; Grand Rapids: Baker, 2003], 408). Raymond F. Collins (1 Corinthians [SP 7; Collegeville, MN: Liturgical Press, 1999], 333) is judicious when he says that "[C]on level Paul wishes to establish that apostolic laborers merit due compensation. That pragmatic goal is subordinate to Paul's ultimate purpose, to exhort the Corinthians to forego, as he did, the exercise of their rights (eleutheria) and an otherwise legitimate use of their freedom (douleia) for the sake of others within the community." 49. Collins, ibid., 330.

50. So ibid., 328.

51. See Collins (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."

52. Leon Morris (The First Epistle of Paul to the Corinthians: An Introduction and Commentary [rev. ed.; TNTC; Grand Rapids: Eerdmans, 1988], 122) makes an interesting comment differentiating between those three workers: the soldier was paid wages (see above), the farmer never mentions this to a church such as the Corinthian, and the shepherd was like a slave.

53. See Collins, 1 Corinthians, 333; and Garland, 1 Corinthians, 414.
and/or examples from human reasoning; the last 2 are proofs based upon the OT. Paul's final proof is a quotation from Jesus.

Verse 8 begins Paul's defense of this principle of support through an appeal to the OT, specifically Deut 25:4: "Do not prevent an ox from eating while it is treading out the grain." Paul's application is that, since he sows spiritual things, he should reap material things (v. 11).56

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 4 illustrations Paul has given thus far, 3 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.57 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"58 refer to tithes and offerings?59 There are a few ways in which this argument could be made.


55. The word for 'sow' is σπέρνω, a word meaning literally 'to sow seed' and metaphorically to spread the word of God (e.g., Matt 13:18-19, Mark 4:14, Luke 8:5, John 4:36-37). It is used with a different sense in 1 Cor 15.

56. For 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 Deuteronomy was in a context dealing with people, not animals. Therefore, it may originally have held a figurative meaning.

57. A question that needs to be asked of v. 13 is what topic 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, εἴδωλα, which refers to a pagan temple. Also, Garland (1 Corinthians, 414) notes that in Deuteronomy, in the NT, "almost exclusively (refers to) the Jewish cult." While this concept of priests living off 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., 1 & 2 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.

58. W. Harold Mare ("1 Corinthians," Expositor's Bible Commentary [ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1976], 244) notes that the "advise '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

59. Accord with reason, common practice in secular and religious occupations, and OT law. The phrase ἐκ τοῦ πατρικίου τούτου occurs 10 times in 1 Corinthians (2:1; 9:14; 11:12; 12:12; 14:9, 12; 15:22, 42, 45, 161), 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 such as 'similarly' or 'which is like.'

60. However, if one were to take 1 Cor 9:13-14 as the NT 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 OT as being "the Lord's" to now belonging to the pastor if he so chooses.

61. Lenski, First and Second Epistle to the Corinthians, 367.
From the present passage, then, the following argument could be made. Paul, in vv. 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 as 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 (that is, flock = flock of animals) and metaphorically (flock = followers of Christ), it does not work for all of them: Paul used the analogy of being a soldier for both himself and Timothy in 2 Tim 2:4; the verb used for 'planting' (φυτεύω) is used previously in 1 Corinthians 3 times (3:6, 7, 8) and always with the metaphorical meaning of introducing the gospel message to a new community; the verb for shepherd (ποιμάνω) is used metaphorically in Acts 20:28 by Paul (compare with Acts 20:16–18) to refer to the role of elders.

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 vv. 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 chs. 8–9. Hence, Paul provided 3 illustrations from everyday life, 2 proofs from the OT, and a final proof from Jesus. In v. 14, Paul says that Jesus 'directed' (δέιξεν) 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. 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 made conclusive by citing Jesus.

64. For 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 of Christ, working in God's vineyard, and shepherding God's sheep also are expected to receive upkeep from their service."

65. That verb in 1 Cor 9:7 is followed by the noun ποιμάνω (flock), which is closely related to the word in Acts 20:28: ποιμάνω.

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

67. Note the parallel verse in Luke 10:27. The only difference is that Matthew uses σπόρος, while Luke uses μάριν.

68. Barrett, The First Epistle to the Corinthians, 208.

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

70. Fee, The First Epistle to the Corinthians, 814.

71. Ibid. 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."


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

74. Ibid., 289.

75. For "should give," see the KJV and NLT; for "must do," see the NASB (1995), RSV, and NIV. Note that the KJV and NKJV have "let each one give."
pronouncement. 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 freewill offerings and involuntary tithing. An argument from silence can be precarious but is not always without weight. 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 “snuggling the ox while he is threshing” (1 Cor 9:9). A similar verse is Gal 6:6. A distinction is made between “the one who is taught” and “the one who teaches.” This passage calls for financial support for those who teach. While the phrase “all good things” may refer to more than money, it does have to do with financial support. Another understanding would be that this refers to the Jerusalem collection, but this hypothesis has been satisfactorily refuted. Therefore, we have an early teaching that refers to paying teachers for their service. How was this supposed to happen?

76. So David E. Garland, 2 Corinthians (NAC 29; Nashville: Broadman, 1999), 406.
77. Contra 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.
79. See above; Josephus, Ant. 4.8.22; Tob 1:6–9; m. Ma‘aserot and m. Ma‘aser Seni.
80. It 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 Tithes in the Christian Church to 1648 (Ph.D. diss., Southern Baptist Theological Seminary, 1948).
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.

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. Third, the phrase “as he may prosper” also excludes the conclusion that a specific amount was in mind. For this reason Fee is he concludes that “[t]here is no hint of a tithe or proportionate giving” in the present passage.

While 1 Cor 16:1–4 can therefore not be legitimately used to support a tithing requirement in the NT 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 that require regular weekly giving.

Second, giving should be proportionate in keeping with a household’s income. In Paul’s terms, the amount to be set aside (πηγευμάτων) depends on the degree to which the giver has been prospered (κατακεκομημένος). 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 prospered greatly, he should give a large amount. If one has prospered only a little, a smaller gift is completely acceptable.

88. Fee, The First Epistle to the Corinthians, 814.
89. Ibid. 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.”
90. See Davis, “Are Christians Supposed to Tithe?” 97. Note however, that Orr and Walton (1 Corinthians, 356) say that the gift was kept in a house, not given to some treasury. See also Paul Barnett, The Second Epistle to the Corinthians (Grand Rapids: Eerdmans, 1997), 393.
92. See Martin, 2 Corinthians, 254.
93. This 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).
94. Fee, The First Epistle to the Corinthians, 813 states that it “almost certainly” means “at home.”

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.” 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. Rather, they gave as they had been prospered, according to their ability (κατά δόματος). Their giving was sacrificial and generous 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. Davis states the principle this way: “Sacrificial giving is measured, not by what is given, but by what remains.”

Their giving was also “of their own accord” (εὐθανασία) a word that refers to the Macedonians’ free or spontaneous giving. 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.

In v. 9 Paul provides a reason for giving in the way he is prescribing: Jesus gave of himself. The mention of love in v. 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 throughgoing egalitarianism. Paul’s point is rather that no one should go without his or her needs being met. 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 NLT: “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.”99 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.100 Paul’s main point in 2 Cor 8:12–14 is not that he desires the Corinthians and the Jerusalem church to switch places. Rather, he 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 v. 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.”101 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 ianpoV (cheerful) in his giving. The OT background for this is Prov 22:8 (LXX).102 “God loves [or blesses] a cheerful and generous man.”103 Barnett summarizes this principle succinctly: “only a real appreciation of God’s grace to us can prompt us to give ‘cheerfully.’”104

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.105 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.106 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.107

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.”108 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.”109 As the Philippians supplied Paul’s need, so God would supply their needs (Phil 4:19).

Three aspects of this passage stand out.110 First, as Paul mentions the need (συνεργεία) of those in Jerusalem in 2 Cor 8:14, here he discusses his own need (χρῄσις; 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” (διακόπη πάντως) 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 (περισσεύοντες 'abound'; περιλήφθησαν 'filled up') that communicate the exceeding generosity of the Philippians’ gift to Paul.

99. Barnett (The Second Epistle to the Corinthians, 412–14) provides exegetical support for this translation.
100. See Garland, 2 Corinthians, 382.
101. See ibid., 405.
103. We will abstain from correlating ianpioV 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 ianpioV. See D. A. Carson (Exegetical Fallacies [2nd ed.; Grand Rapids: Baker, 1996], 34), who calls this reasoning “sheer semantic anachronism” and says, tongue firmly in cheek, “[l]et’s hope we should play a laugh-track record while the offering plate is being circulated.”
105. Gordon 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, 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.”
106. Fee, Paul’s Letter to the Philippians, 440–42.
108. Fee, Paul’s Letter to the Philippians, 444.
109. Ibid., 446 n. 30; Fee successfully defends the position that χρῄσις refers to ‘need’, not ‘request’.
110. One difference between this and other passages on giving in Paul may be that the Philippians’ giving may not have been systematic (cf. 1 Cor 16:1–4). Compare with J. B. Lightfoot, St. Paul’s Epistle to the Philippians (London: Macmillan, 1875), 166.
Summary

TABLE 1. Principles of New Testament Giving

<table>
<thead>
<tr>
<th>Principle</th>
<th>Description</th>
<th>Reference</th>
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<tbody>
<tr>
<td>1. Systematic</td>
<td>Give on a regular basis, that is, weekly, biweekly, monthly, etc.</td>
<td>1 Cor 16:1</td>
</tr>
<tr>
<td>2. Proportional</td>
<td>Give as you have been prospered; according to your ability</td>
<td>1 Cor 16:2, 2 Cor 8:2-3</td>
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<tr>
<td>3. Sacrificial, Generous</td>
<td>Give generously, even sacrificially, but not to the point of personal affliction</td>
<td>2 Cor 8:2-3, Phil 4:17-18</td>
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<td>4. Intentional</td>
<td>Give deliberately in order to meet a genuine need, not out of guilt merely to sooth a pressing request</td>
<td>2 Cor 8:4, Phil 4:16</td>
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<tr>
<td>5. Motivation</td>
<td>Our motivation for giving should be love for others, a desire for reciprocity, and an eye to the reward from God</td>
<td></td>
</tr>
<tr>
<td>a. Love</td>
<td>As Jesus died for the sins of others, believers should give of themselves out of love</td>
<td>2 Cor 8:9</td>
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<td>b. Equality</td>
<td>Believers are to give so that all needs are met</td>
<td>1 Cor 9:14-15, 2 Cor 8:12-14; cf. Gal 6:6</td>
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<tr>
<td>c. Blessing</td>
<td>Give in order to receive more from God so that you can continue to bless others generously</td>
<td>2 Cor 9:6</td>
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<td>6. Cheerful</td>
<td>God loves a cheerful giver</td>
<td>2 Cor 9:7</td>
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<tr>
<td>7. Voluntary</td>
<td>Giving ought to be done out of one’s free volition</td>
<td>2 Cor 8:2-3, 8:9-7; Phil 4:18</td>
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</tbody>
</table>

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 1 percent, 5 percent, 10 percent, 20 percent, or 100 percent. 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,” 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?”

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.” 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 OT connotations, Blomberg supports the notion of a “graduated tithe.” This is defined as the “more money one makes, the higher percentage he or she gives.” 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. 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’,” or “[t]his writer cannot see how a 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.” Many assume that those who do not believe in the tithe need exonation 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 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.

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


115. Ibid., 194-95. The phrase “graduated-tithe” is, in one sense, “nonsensical.” If one understands tithe to mean ten percent, than 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.

116. Ibid., 194.

117. However, 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.”

118. Davis, “Are Christians Supposed to Tithe?” 86.

119. Mizell, “The Standard of Giving,” 31. This quotation is especially troubling owing to its inflammatory rhetoric. Also, Mr. Mizell and one the authors of the present article have discussed this issue many times. Mizell 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.
affluent Western Christians were to be honest about the extent of their surplus, they would give considerably higher than 10% to Christian causes." 120 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.” 121 Research has shown that even in churches where tithing is taught the members are giving less than ten percent. 122 It may be possible that 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.” 123

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

121. Walter C. Kaiser, “Leviticus,” in NIB, 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 redefined 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 OT standard, “the NT answers with another formula.” His argument is against “impulsive or capricious giving” and in favor of orderly, regular giving.

122. It 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 actually done: 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,” http://www.barna.org/FlexPage.aspx?PageID=52 (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 9%. 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–$49,999 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? Barna said: “At the same time, however, the vast majority of these 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,” http://www.barna.org/FlexPage.aspx?PageID=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 3.2%; in 1955, they gave 3.2%; in 2000 (“when Americans were over 450% richer”), they gave 2.6% (see anonymous, “Giving Research,” http://www.emptytomb.org/research.html (accessed May 1, 2006). 123. MacArthur, Hebrews, 179.

Mark 2:1–12 tells a story about the healing of a man who cannot walk. The man is carried by four friends to the roof of a house in which Jesus is staying, and there they dig through the roof and lower the man to Jesus. This is followed by a long discussion among the crowd, some of whom question Jesus’ right to forgive sins. As part of the ensuing argument with the scribes, Jesus tells the man who cannot walk to get up, pick up his mat, and go home. The man, who now can walk, complies and leaves the house, to the amazement of all who witnessed the event.

This passage has attracted the attention of commentators, who have used it as an opportunity to discuss a variety of subjects, from the relationship between sin and illness, Jesus’ conflict with Jewish leaders, and...