

Stewardship in Giving and Receiving

Introduction

Biblical research begins with questions and moves towards the answers. The author has had the privilege of growing up in an environment conducive to Biblical research. The Biblical researcher is to let the Word speak and allow the Word to define its own terms. In this paper, familiar phrases such as “tithe,” “offering,” “sacrifice,” and “sharing” will be addressed. It is of paramount importance for the Word to define these and other terms in the category of giving and receiving. Also, this paper will focus on the changes in time periods and how that affects these ideas of offerings and sacrifices. God wants His believers to have His best in every category, and the physical category is foundational to the other two, mental and spiritual. Thus, the benefit of rightly dividing the Word in the financial category is Biblical prosperity and actualizing God’s plan in our lives. Born-again believers have been given so much through grace; how can they best steward their finances and lives in the category of giving and receiving?

Sacrifices in the Old Testament

In order to understand the category of giving and receiving in the New Testament, the sacrificial system of the Old Testament must be examined carefully. According to the Old Testament Law, there were at least fourteen separate sacrifices and offerings. Each applied to different people in varied situations and involved various types of sacrificial victims (see the table in appendix A). In the majority of cases, there were several main aspects to the sacrifice: the death of the sacrificial offering in order to obtain the blood, the burning of the sacrifice upon the altar, and the eating of a portion of the sacrifice.

One of the strong arguments for tithing in the modern church is that the practice was done before the Mosaic Law began. The tithe was a part of the sacrificial system of the ancient Israelites. As can be seen by a thorough study of the word “tithe,” the majority of usages of the word “tithe” occur in the context of the Mosaic sacrifices. Strictly speaking, the rules about tithing were part of the Mosaic Law. However, tithing did occur before the Mosaic Law was instituted. What about the pre-Mosaic usages of “tithing”? Specifically, what about Abraham and tithing?

Genesis 14:20 indicates that Abraham offered tithes to Melchizedek. Melchizedek received the tithes and gave Abraham a blessing in return. Hebrews 7:4 indicates that Abraham tithed off of the spoils he gained retrieving Lot from the foreign kings. This example would seem to show that the pre-Mosaic standard for tithing amounts to tithing ten percent off of the increase. However, the Word does not indicate whether Abraham ever tithed again. It is quite possible that this was the only time that he ever tithed. Also, Biblical students cannot be sure whether this was mandated by God or was a custom of the time. Later, the Mosaic Law stipulated a 1% spoils of war tithe (Numbers 31:30-41). Arab custom dictated a 10% spoils of war tithe. This was a “spoils of war” tithe situation,¹ and Abraham gave a tenth to Melchizedek. At least one scholar believes that this incongruity between the Mosaic Law and what Abraham practiced limits the way that Christians can apply this section to their daily lives.² This author furthers this line of questioning by asking: what else did Abraham do? Did Abraham just tithe? Not at all! Abraham also offered burnt offerings to God (Genesis 22:13). Burnt offerings, like the tithe, were offered by Abraham and were a part of the Mosaic sacrificial system. One could argue that burnt offerings played a bigger role in the sacrificial system than did the tithe; the tithe is mentioned approximately forty times versus over 100 for burnt offerings. Why should Christians tithe and not offer burnt offerings?

In addition, many of the Mosaic offerings were practiced before Moses wrote down the law. Lansdell noted that many pagan cultures had a system of offerings and sacrifices, some called tithes.³ In the Old Testament, there are many examples of pre-Mosaic offerings that later made their way into the Mosaic sacrificial system. Cain and Abel offered unnamed offerings to God (Genesis 4:3-5). Abraham offered burnt offerings (Genesis 22:13). Job offered sin/burnt offerings (Job 1). Jacob offered a tithe

¹ H. C. Leupold notes that “it was not identical with *the* tenth part or tithe which the Mosaic law required.” H. C. Leupold, *Exposition of Genesis One, Volume One*, (1942, repr., Grand Rapids, MI: Baker Book House, 1982), 466. See also: James Murphy, *Barnes’ Notes: The Bible Commentary, Volume 1 Genesis*. (1873, repr. Grand Rapids, MI: Baker Book House, 1983), 292.

² Russell Kelly, *Should the Church Teach Tithing? A Theologian’s Conclusions about a Taboo Doctrine*.

³ Henry Lansdell, *The Sacred Tenth Or Studies in Tithing: Ancient and Modern (Volume 1)*, (London: Society for Promoting Christian Knowledge, 1906), 8ff.

(Genesis 28:22), but it was different from the Mosaic tithe, because it was conditional and Jacob set the conditions, not God. Jacob offered unnamed sacrifices (Genesis 31:54 and Genesis 46:1). The children of Israel wanted to leave Egypt to offer sacrifices (Exodus 3:18). Noah offered a burnt offering to God after the animals left the ark, and this offering was a “sweet savour” to God (Genesis 8:20-22); later, Moses instituted the burnt offering for the same purpose, to provide a “sweet savour” to God (Leviticus 1:9). The Mosaic Law thus did not invent the sacrifices themselves but rather the proper way of offering them to God. If these offerings were offered before the Mosaic Law, why shouldn’t Christians do the same? Jesus Christ was our sacrifice for once and all—he fulfilled the Law and legal observance (Hebrews 10:10; Colossians 2:14-23; Ephesians 2:14-22; Galatians 2:16). Since the tithe is part of legal observance, it has been fulfilled and has no relevance for the modern church.

Additional details about the tithe help develop an understanding of why it cannot apply to the modern church. What was to be tithed according to the Law? In Leviticus 27:30-32, the list of tithed items is the “seed of the land,” the “fruit of the tree,” and “the herd” or “flock.” These are the only specific items to be tithed. There is no indication that other forms of financial gain from other trades such as carpentry or masonry, much less agricultural workers or shepherds, was considered “tithable income.” Thus, only farmers, herders, and Levites tithed according to the specific standards set by the Mosaic Law.

How much was to be tithed? Farmers tithed 10% of their crop, which was 10% of their yearly increase. Farmers who did not have the resources to bring the goods to the Temple or Levitical city could sell their goods and bring the money to the location, but they had to add an additional fifth to make a 12% tithe offering (Leviticus 27:31,33). In either case, the tithe was performed *after* the harvest. The firstfruits would already have been offered. Thus, the tithe and the firstfruits were *completely separate offerings*. The herders or ranchers tithed the “tenth animal that passed under the rod” (Leviticus 27:32). They did not choose which animal was the best and did not tithe the “first animal.” As with farming, the firstfruits and tithe were *completely separate sacrifices*. Levites gave the best tenth of the tithe to the priests (Numbers 18:26,29).

If an ancient Israelite was not a Levite, rancher/herder, or a farmer, then the tithe did not apply to him. Thus, he did not tithe at all but would offer the other sacrifices in accordance with the conditions set forth in the Mosaic Law.⁴ Specifically, the priests and the poor would never have been expected to tithe. In fact, the poor received the benefit of the tithe every third year (Deuteronomy 14:28-29 and 26:12-14).

Yet another detail that indicates that tithing cannot be brought into the modern church is that there was probably more than one tithe. There are various accounts of the tithe in the Mosaic Law, and each appears to apply in a different context, allowing for up to three tithes. Here are the records that have led scholars and historians to believe that there was more than one tithe. In Leviticus chapter twenty-seven, the Word indicates that the tithes went to the Levites directly. In Deuteronomy chapter twelve, the Word indicates that the tithes were to be eaten with the Levites in the holy place. In Deuteronomy chapter fourteen, the Word indicates that the tithes were to be kept in the home communities for the poor and Levites in the community. These three actions cannot be reconciled. There are five major theories about how these tithes fit together. The author has, for the convenience of the reader, named the five theories as such: one/documentary, one/wilderness, two, three/deduction, and three/cumulative.

The theory that there was one tithe using the documentary hypothesis (one/documentary) does not work because it does not account for the integrity of the Word. The documentary hypothesis states that Moses did not write the first five books of the Bible but perhaps only wrote a portion of them (if any at all). The other portions were written by various sources and compiled by a “redactor,” which most assume was Ezra. Thus, the different tithe accounts occur because of the different stages of Hebrew history in which the writer lived. This explanation of the apparent discrepancy does not work, because it makes the Word of God the product of man’s device and not God’s wisdom.

The theory that there was one tithe using the wilderness explanation (one/wilderness) does not work either. In this case, the argument is made that there was a certain law before the Israelites made it to the Promised Land and another law once they made it to the Promised Land. However, this explanation

⁴ Alfred Edersheim, *The Temple: Its Ministry and Services*, (n.d., repr., Grand Rapids, MI: William B. Eerdmans Publishing Company, 1975), 379.

does not work because no crops were grown before they got into the Promised Land; all they had was the manna. Thus, there was nothing to tithe from a crop perspective during the forty years in the wilderness, although flocks could have been tithed during that period. The change in location cannot account for the change in the legal observance.

Biblically and historically speaking, any of the three remaining theories are possible. It is notable that every modern Jewish source says that there were three tithes. Further, these sources indicate that the calculation of the second tithe was made after the first tithe was deducted from the total crop (three/deduction). This means that, each year, farmers and ranchers would have given at least 19% (10% for the first tithe and 9% for the second tithe, since 9% is a tenth of the remaining 90% of the increase). Every third and sixth year in the seven-year rotation,⁵ there would have been a third tithe, which would have added 8.1% to the total (since 8.1% is a tenth of the remaining 81%). Every seventh year, the land was left fallow. Thus, the average yearly tithe, according to this calculation, is 21.7% for the six years out of seven that would have included tithing. If there were three tithes, 21.7% is the smallest amount it could have been. It could have been upwards of an average of 23.3% if the tithes are calculated differently (three/cumulative). This would amount to two 10% tithes off of the total amount in the majority of years. Every third and sixth year, it would amount to 30% total. For the purpose of this paper, the safest assumption is that there were two or three tithes. Thus, the average yearly tithe for the purpose of this paper is 20% of the annual income of the Israelites whose form of income demanded that they tithe (farmers, ranchers, etc.). Lansdell noted that a “liberal Israelite” would have given between a fourth and a third of his income away, depending on how they calculated the various offerings.⁶ Edersheim noted that the combined offerings would have amounted to at least a fourth of the agricultural return.⁷ Levites would have given 10% of *only the first tithe* to the priests.

⁵ Singer, ed., *The Jewish Encyclopedia, Volume XII*, (New York: Funk & Wagnalls Company, 1905), 151.

⁶ Lansdell, *The Sacred Tenth*, 80-81.

⁷ Alfred Edersheim, *The Temple: Its Ministry and Services*, 379.

Here are the three tithes: the first tithe was given directly to the Levites, either in the closest Levitical city or Jerusalem (depending on which scholar is asked). The second tithe was called the “festival tithe” and was eaten with the Levites and priests in the Temple in Jerusalem along with the family of the offerer (Deuteronomy 12:7,12,17,18). If a farmer (not a rancher) could not transport his goods, he could sell them, “add a fifth” to make 12%, come to Jerusalem, buy whatever his heart desired to eat or drink, and eat or drink that with the Levites in the Temple (Deuteronomy 14:22-26). The third tithe was kept in the home community for the poor and the Levites. Most of the scholarly debate centers around the following question: did the third tithe replace the second tithe during the third and sixth years of the seven-year rotation? Most scholars suggest that the answer is no. Please see the table in appendix B for more information on the scholars and their opinions on the three tithes.

In addition to this, there are many questions about the Biblical tithe that cannot be reasonably resolved through the Scripture. Here is a partial list: did the Hebrews other than the farmers and ranchers tithe? Were there two or three tithes? Did the Hebrews tithe off of animals bought as well as animals born? Did the Hebrews tithe if they had less than ten cattle? Was there ever a list of seeds, fruits, or animals that were to be tithed? How was the tithe calculated? Did the second tithe apply only to farmers or to both farmers and ranchers? Did the Hebrews tithe off of the increased value of the land as well? According to Harrell, “The Hebrews did not tithe their fields and flocks nor their increased value, but only the increase.”⁸ This would indicate that New Testament believers would calculate their “tithe” after tax and re-investment (if the believers invest their money).

The tithing system was complicated, and God does not answer every question in the Bible. We have been given all things that pertain to life and godliness (II Peter 1:3). God has told us what we need to know to do the Word. The Old Testament believers probably had an oral tradition that supported the Torah in relationship to many aspects of the Law, including the tithe. They needed to know the exactness of what God expected because it was required of them. Believers in the modern church do not need to know all of the details of the tithe to live their lives in a godly manner.

⁸Colsten J. Harrell, *Stewardship and the Tithe*, (New York: Abingdon-Cokesbury Press, 1953), 60.

As a result of all of the above information, it is clear that tithing does not apply to the believers in the modern church. In summary, there are too many questions about tithing to reasonably duplicate the tithe in New Testament times and conditions, even if the legality of the tithe still applied. Not everyone in the Old Testament times tithed; only farmers, ranchers, and Levites tithed. Specifically, poor people never tithed—they actually received from the tithe every third year. Priests also never tithed. Not everyone tithed 10%. When dealing in money, the tithe was not 10% but 12%, and this provision only applied to farmers who could not bring their goods from afar. The tithe probably amounted (on average) to more than 20% of the annual income of Israelites whose income source demanded that they tithed. In every instance, tithing and firstfruits were two separate offerings.

At this point, there are some other loose ends to tie up. First, Jesus is never said to have tithed. The omission of this in the Scripture must ring loudly. This does not mean that he did or that he did not tithe. We do know that he gave to the poor and advocated giving to the poor (Matthew 19:21; Mark 10:21; John 13:29). Jesus is our greatest example, and God does not tell us in a straightforward manner that he tithed. In addition, he and his disciples gleaned from the corners of the fields (Mark 2:23). This was something reserved for people in society who were unable to provide for their own living. Such people *received* the tithe every third year according to the Law. It is almost impossible to think that he was not reproved for gleaning if he was in a position to tithe.⁹

It is also startling to consider that the Church Epistles never mention the tithe. In fact, the only New Testament reference to tithing after the Gospel Administration is in the book of Hebrews, where it references Abraham tithing to Melchizedek *before the giving of the Law of Moses*. Jesus Christ was the final offering, for once and all (Hebrews 10:10). Although the word “tithe” is sometimes utilized to refer to freewill offerings in modern times, the more appropriate term for such offerings is “freewill offering” or “abundant sharing.” As the *Wycliffe Bible Encyclopedia* states: “Though the NT does not prescribe the

⁹ Russell Kelly, *Should the Church Teach Tithing?*

tithe is a legal sense for the follower of Christ, yet he is taught to give systematically, bountifully, and cheerfully (I Cor. 16:2; II Cor. 9:6-7)....”¹⁰

¹⁰ Charles Pfeiffer, Howard Vos, & John Rea, eds., *Wycliffe Bible Encyclopedia, Volume 2*, (Chicago, Moody Press, 1975), 1719.

Elements of the tithe that transfer to the context of the modern church

Since the tithe cannot be strictly transferred into the New Testament context, here are some elements of the tithe that may transfer into the New Testament context. First, tithing, with other offerings, is linked with God's abundance.

Deuteronomy 14:22, 29b:

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. that the LORD thy God may bless thee in all the work of thine hand which thou doest.

Deuteronomy 26:15:

Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.

Malachi 3:10-11:

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts.

However, tithing, like other offerings, does not guarantee God's abundance or protection. Otherwise, tithing becomes a payment for "protection," and God becomes the mob boss offering the protection!

Conversely, you may receive from God without giving because of His mercy and grace. The woman with little oil about to die was given an opportunity to give (I Kings 17:10-16), but the woman whose two sons were to be taken into slavery was not necessarily given such an opportunity (II Kings 4:1-7). Naaman came with a gift for the man of God, but Elisha refused the gift (II Kings 5:5, 16). The Scribes and Pharisees tithed but omitted the weightier elements of the Law (Luke 11:42; Matthew 23:23). In a parable, the publican is justified by his humility but the Pharisee tithes and is not justified (Luke 18:12). These examples show that the mere act of tithing does not indicate godliness or righteousness. Heart, even in the Old Testament context, is much more important than strict religious observance.

Tithing, throughout the Bible, is a sign of spiritual maturity and commitment to God. Jacob tithed to seal a vow he made with God (Genesis 28:22). Nehemiah and the people saw great advances in their lives and stands on the Word, and one major aspect of this was tithing and other offerings (Nehemiah 10:37,38; 12:44; 13:5,12). But perhaps the greatest example of this is found in II Chronicles

in the record of Hezekiah. In II Chronicles 29:3, the Bible states that Hezekiah opened the Temple and reorganized the priesthood. Then, he offered sacrifices to God (29:21). Then, he led the people in a worship service (29:28-29). Then, he encouraged the people to offer sacrifices (29:31). Next, he called a Passover (30:1). At this Passover, there were sacrifices, singing, and the Word was taught. The result was much joy! By chapter thirty-one, the people cut down the idols (31:1) and brought in more sacrifices (31:5), including tithes (31:6,12). Sacrifices, including the tithe, were a big part in the transformation of the Judean people. The sacrifices gave the people a chance to prove God and give back to Him, affirming their commitment to Him only as their God. Tithing and sacrifices are indicative of spiritual maturity.

What about giving and receiving in the modern church?

In the New Testament, there are two aspects for the words “poor” and “rich.” Both words have a literal context, in which the words indicate financial lack and abundance, respectively. However, both words have a deeper spiritual meaning. The word “poor” may be used at times to indicate someone who is humble but lacks knowledge of the Word. As Thayer defines one usage of “poor:” “*lacking in anything...men of this class most readily gave themselves up to Christ’s teaching...*”¹¹ “Rich” sometimes indicates someone who has a spiritual wealth to share with others. Thayer defined one usage of the verb form *ploutizō* to include spiritual riches and mentioned several examples of spiritual riches when discussing the noun form *ploutos*.¹² These two aspects of “poor” and “rich” must be kept in mind during the rest of this study.

In the modern church, the most important aspect of giving is to have the right heart and motivation for giving. I Corinthians 13:3 indicates that giving in multiple categories does not profit the giver at all without love as the motivation. The following example illustrates this: suppose Ned gave \$20 to a church with the right heart and love. Ned would benefit and so would the church. Suppose Ted gave the same \$20 to the same church, but he did it by compulsion or guilt. The church would benefit again,

¹¹ Joseph Thayer, *Greek-English Lexicon of the New Testament*, (1901; repr., Grand Rapids, MI: Baker Book House, 1977), page 557. He cited Luke 4:18 as one example of poor indicating humility.

¹² Joseph Thayer, *Greek-English Lexicon of the New Testament*, page 519.

but Ted would not receive the benefit. In the context of I Corinthians 13:3, Paul (by revelation) equated the action to “bestow all my goods to feed the poor” with speaking in tongues, prophecy, knowledge, moving mountains miraculously, and giving his body to be burned. Paul thus defined giving physical food to physical people as a good work to be admired but profiting the giver only when the motivation is correct. II Corinthians 9:6-8 indicates that the giver is to “give bountifully,” which literally means “give with praise.”¹³ God desires for us to have abundance so that we have to give to others with the right heart. This is exemplified by contrasting the records of early believers like Barnabas with Ananias and Sapphira in Acts chapters four and five. The problem with Ananias and Sapphira was not that they gave too little but that they lied to believers about the percentage of the sale that they gave. They did not have the right heart. Barnabas, on the other hand, sold his property and later helped in the movement of the Word. He had the correct heart and made the correct decisions to act on the Word.

Another important aspect of giving and receiving in the modern church is that the recipients of most of the giving were needy believers, those who were literally poor. Acts 2:45 indicates that the distribution was according “as every man had need.” This does not mention that the apostles received a portion of this necessarily. These goods, food, and money went to those believers that had need in a physical category. Acts 4:35 indicates that the goods and money were laid at the apostles’ feet and that “distribution was made unto every man according as he had need.” Acts 11:27-30 is an example of believers in one part of the world (Antioch) giving to believers in another part of the world (Jerusalem). God sent Agabus to tell the believers in Antioch about the famine in Judea that was going to affect the church in Jerusalem. The people of Antioch gave “according to his ability,” but every person gave something. They sent the relief to the elders to distribute to the brethren. Romans 15:25-28 is an account of believers in Corinth giving to “poor saints” in Jerusalem. This must be referring to believers with needs in the financial category. In this context, Paul likened this financial assistance to the spiritual foundation that the believers in Jerusalem laid for the Roman believers and others. The same gift is called

¹³ Harold K. Moulton, ed., *The Analytical Greek Lexicon Revised*, (1977; repr., Grand Rapids, MI: Zondervan Corporation, 1978), 153-154, 174.

“alms” and “offerings” in Acts 24:17, but never “tithes.” The same instance is referred to in I Corinthians 16:1-3, where Paul gave instructions on how to manage the collection. Every believer was to give according to how God “hath prospered him.” In Galatians 2:10, Paul recounted how he was admonished to “remember the poor.” Paul was eager to help the needy believers. In I Thessalonians 5:14, Paul exhorted the believers to “support the weak.” This would have included supporting those who were weak in various categories with help in various categories. The weak financially could have been bolstered by the Word and potentially by financial assistance as well. James 1:27 defines pure religion as “to visit the fatherless and widows in their affliction.” Based on the context, this would have included financial support.

There are two records that stand above the rest in the clarity with which they handle this idea of giving and receiving in the financial category. Many of the uses of “rich” and “poor” could be taken to include the physical category, the spiritual category, or both simultaneously. However, these next two records are remarkable in their specificity that this is the Word pertaining to the financial realm.

James 2:6,15-18:

But ye have despised the poor. Do not rich men oppress you, and draw you before the judgment seats?

If a brother or sister be naked, and destitute of daily food,

And one of you say unto them, Depart in peace, be ye warmed and filled; notwithstanding ye give them not those things which are needful to the body; what doth it profit?

Even so faith, if it hath not works, is dead, being alone.

Yea, a man may say, Thou hast faith, and I have works: shew me thy faith without thy works, and I will shew thee my faith by my works.

The context here in James chapter two is the physical realm. A believer in this record was lacking his or her daily food or raiment (clothing and shelter). The response of the mature believer to this issue is not simply to give the needy believer the Word and send them home. The mature believer is to give the needy believer what that person needs to survive. This is the great context of the famous section “faith without works is dead.” If a brother or a sister is in need, how can anyone say that he loves him or her if he does not help to supply his or her need?

I John 3:17,18:

But whoso hath this world's good, and seeth his brother have need, and shutteth up his bowels of compassion from him, how dwelleth the love of God in him?

My little children, let us not love in word, neither in tongue; but in deed and in truth.

This verse is specifically discussing “this world’s good.” In the context of loving truly, the mandate is for the mature believer to help the needy believer not only with the Word but with the basics of the world as well. As a result, it is absolutely clear that the New Testament Scripture strongly supports the idea of giving in the financial category to support the needy believers.

Yet another aspect of giving and receiving in the modern church is that God wants us to work heartily so that we have to give; He also wants to supply us bountifully so that we have to give. In Matthew 10:8, Jesus said to his disciples, “Freely ye have received, freely give.” The context is freely giving in the spiritual category but it applies to other categories as well. Romans 12:13 says that believers are to “distribute to the necessity of saints.” Again, this includes many categories, including the physical. Romans 12:20 can likewise apply to physical or spiritual food and drink. Ephesians 4:28 discusses how the believer is to work and labor so that he “may have to give to him that needeth.” I Thessalonians 4:11 and 12 suggests for the believer to work so that he can have lack of nothing and walk honestly towards those who are “without,” or outside, of the Church. II Thessalonians 3:10-13 illustrates that each believer should work. The mature believer is to work with quietness and eat his own bread. The mature believers were not to be “weary in well doing” in every category, but continue to perform the work of the Lord as they had been taught. Finally, I Timothy chapter six has a fascinating section that applies to this category:

I 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;

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

“Rich” here may have two layers of meaning: physical and spiritual. However, the predominant meaning here appears to be the physical category, given the use of the phrase “nor trust in uncertain riches,” which is only a physical reality. Thus, verses eighteen and nineteen specifically apply to those with abundance in the financial realm. Those financially abundant are charged to be ready to distribute and willing to communicate. These phrases indicate liberal giving to needy believers. Those with physical abundance

who give of their abundance to those in need in the Church will be blessed back abundantly by God in the third heaven and earth.

Abundant sharing in the financial realm is indicative of spiritual maturity, but it does not lead to spirituality directly, nor does it lead to increased instances of receiving revelation. Acts 8:18-23 proves that a believer cannot buy the spirit or any specific set of spiritual abilities. It is God's prerogative to know when a believer needs revelation or to know when to energize a specific spiritual ability. There is a section in II Corinthians chapter eight that must be explained in this context.

II Corinthians 8:1-4:

Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia;

How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality.

For to their power, I bear record, yea, and beyond their power they were willing of themselves; Praying us with much intreaty that we would receive the gift, and take upon us the fellowship of the ministering to the saints.

“Poverty” is related to the word “poor,” which has two layers of meaning potentially. The question here is, “Is poverty physical or spiritual?” The whole context defines spiritual terms in a financial context; for example, “this grace” in verse seven of the same chapter refers to freewill financial offerings. Thus, this “poverty” must be reckoned literally. The Macedonians were humble spiritually but they were also humble financially. However, despite the pressure to not give coming from financial lack, they still gave abundantly to the saints in other locations, especially Jerusalem. These believers decided to prove God as their sufficiency, and Paul commended them for their efforts. Verse two is not indicating that abundant sharing leads to receiving spiritual abundance. Verse two is indicating that despite the deep financial poverty that they found themselves in, they abounded in grace to trust in God to be liberal to those who needed the financial and physical resources more than they did. Did this lead eventually to increased trust in God and increased proof of the solidity of their relationship with Him? Most probably! However, as Acts chapter eight proves, these two steps cannot be completely causal; otherwise, a believer could simply offer more money to receive increased spiritual abilities. There is no causal link between giving money and receiving revelation. However, when a believer is living the Word with believing and seeing

results from living the Word, his relationship with God deepens. This allows him to learn more about God and His Will for his life. The Word will make more sense to him, because he would have proven it in his life, and he will be in a position to receive from God anything that he needs to receive.

However, abundant sharing does lead to fruit abounding to our account. When abundant sharing is given with the correct attitude, our trust of God will continually grow. Philippians 4:19 is a tremendous promise that God will always supply our need. However, this verse comes in the context of giving and receiving in the financial realm. A believer is sure to see increased abundance in their lives when he is in a habit of giving to God liberally. It is interesting to note that Paul, by revelation, called the abundant sharing “communicating” (*sunkoinōneō* and *koinōneō*), “gift” (*doma*), and “sacrifice” (*thusia*). He did not call it a tithe. I Timothy 6:17-19 indicates the abundance that follows those who give to needy believers in every category of life, primarily the financial category. Acts 10:2 shows the giving heart of Cornelius before he was born again. His closeness to God and his desire to learn the Word is what opened the door for God to work mightily in his life. Cornelius giving alms did not directly procure the visit from the angel, but the alms were a manifestation of the spiritual depth that Cornelius had before he was born again. II Corinthians 8:7 defines abundant sharing as “this grace,” an aspect of grace. In II Corinthians 9:8, the believer receives “all grace” or “every grace” from God. In the context, the requirement is giving to God liberally with a cheerful heart. As a believer gives liberally with cheer and love in our hearts, God makes every grace abound to him.

What are the practical keys to living the Word in this category?

First, it is important to understand the benefit of calling free gifts to God “abundant sharing.” Why call this freewill giving “abundant sharing?” “Abundant” comes from the word family related to the Greek word *perisseuō*. Here are some sections that indicate giving with abundance (whether the word family of *perisseuō* is used or not). II Corinthians 9:6 says that the believer is to “sow bountifully.” The word “bountifully” literally means “with praise.” This section indicates that the believer is to give cheerfully, with a bounty in his heart towards God. I Corinthians chapter thirteen indicates that the believer is to give with love in his heart. Acts 11:27-30 gives the account of the believers from Antioch

who gave to the believers in Jerusalem. Every person was to give “according to his ability.” Berry’s Interlinear renders this as “according as any man was prospered.” These individuals were not to give of their need but of their abundance. I Corinthians 16:1-3 indicates the same idea—believers were to give as God “hath prospered him.” I Timothy 6:17-19 states the same idea—those with abundance were the ones most responsible to give abundantly. Thus, the idea of “abundant” thus includes abundance in heart and amount, but never indicates giving beyond our need or giving a specific proportion.

The word “sharing” comes from the word family related to the Greek word *koinōneō*. Here are some verses that indicate sharing (whether the word family of *koinōneō* is used or not). Acts 2:44 and 45 discusses how the goods were parted, or distributed, to the believers according to the need. Galatians 6:7 indicates that the believer is to “communicate” (*koinōneō*) with the one who taught him the Word of God accurately. The believer in the modern church has the responsibility to share in every category with the ministry that taught him the Word. Romans 12:13 states that the believer should focus on “distributing (*koinōneō*) to the necessity of the saints.” I Timothy 6:17-19 says that the rich are to be “willing to communicate (*koinōnikos*).” Those with abundance should be willing to share with others. Believers in the modern church are to give abundantly in every category where they have to give. This is the true meaning of abundant sharing, and while it includes the financial category, it extends into all categories of life.

Next, people in the modern church should trust in God to work in them to send the proper amount of money, time and ability to the church and share of their abundance in the same categories as fitting with the saints. As has already been mentioned, there is never an indication in the New Testament that the believer must give a certain proportion. In fact, the majority of the verses specifically relate the amount of giving to the proportion of financial abundance that the individual has. The proportion of giving for one person may need to be higher than the proportion of another person, because someone may have more to give in one category than another person. And this idea fits with the change of the time periods. In the Old Testament times, many people did not have the spirit upon them. Thus, God had to specify by revelation to Moses what He expected from the people of Israel. In the post-Pentecost Church,

God has placed spirit inside each of the believers. He thus has a way to communicate with each of the believers about what they should give to the church and to individual saints. However, there is no distinction between the two types of giving (to the church or to other believers) from a Biblical perspective. Each should be done in accordance with the individual's ability and desire to give as energized by God.

Another important practical key is that people in the modern church should expect for God to continue to work in them mightily as they cultivate the attitude of unreserved commitment and joyful giving in service to God. This is the heart of true service.

Luke 16:10-12:

He that is faithful in that which is least is faithful also in much: and he that is unjust in the least is unjust also in much.

If therefore ye have not been faithful in the unrighteous mammon, how will ye commit to your trust the true riches?

And if ye have not been faithful in that which is another man's, how shall ye give to him that which is your own?

This famous account is in the financial context. There are two parables in the context of this section. The first parable is the parable of the unjust steward. The point of this parable is that the steward did not do right by his master. As a result, he was about to be put out of his master's house. His reaction to this was to further cheat his master so that his master's debtors would take him in. Jesus clearly was not justifying this behavior. He was encouraging people to be faithful. The second parable is the parable of the rich man and Lazarus. The point of this parable is that the rich man ignored the suffering of Lazarus outside of his gate. Lazarus is a "type" of believer—he is the type that suffers in this world in the physical categories. The rich man is a "type" of unbeliever—one who puts his faith in his money over his faith in God. Both parables fit the context of covetousness and proper stewardship, which is the main theme of the passage (see verses 10-14 and 18). Jesus Christ, through these sayings and parables, is emphasizing the proper use of life, beginning with the financial category. He who is "faithful in that which is least" is faithful in "that which is another man's." This is a reference to worldly possessions and goods. The ancient Hebrews believed that God owned the whole world and everything contained in it (Psalms 24:1). He who is "faithful...in much" is he who is faithful in "that which is your own." This is a reference to

spiritual realities conferred upon the individual through God’s grace. The “true riches” are only conferred upon those who single-mindedly are faithful to God in every category. Thus, the whole point of this passage on stewardship is to highlight the facts that the believer is to steward his life for God’s glory in every category of life, starting with the financial category. The believer must not strive for worldly goods or riches—he must be faithful to give of his abundance in the financial category to those who are less fortunate than him. In addition, he must continue building that godly attitude of service through freewill giving, and he must give of his abundance in every category of life. The point of the whole passage is that if the believer is not “faithful in least” (willing to give abundantly in the financial category), then he will not be “faithful in much” (willing to give abundantly in the spiritual category). The believer thus must grow in his capacity and desire to give as he progresses through the stages of Christian development.

There are other sections in the New Testament that highlight the importance of avoiding covetousness. For example, I Timothy 6:6-10 discusses the fact that covetousness is the first step to unrighteous living. Covetousness is the reaching for worldly goods. We do not pursue worldly goods—we pursue the things of God and His Word. God wants us to have our needs abundantly met so we can help Him meet the needs of others. As the believer cultivates a giving attitude in the financial realm, this opens the door for him to develop even more to give in other categories of life. He does not give financially to God in order to receive revelation or something spiritual. The spiritual things are not bought—God freely gives them to the individual or to the Body. However, giving in the financial realm builds the attitude of giving in least. As the believer develops in the financial category, the benefits of giving become more and more apparent. The believer begins to see more of how he could give more, and in more categories. This leads to receiving the benefits of giving in more categories. As the believer grows in understanding and application of the Word of God in the category of giving and receiving, he develops more and more the principle of a giving heart. The principle of having a giving heart or mindset is helpful when the time comes to minister to someone spiritually. Thus, giving in the financial realm starts the believer on a route to ever increasing power as he sees the benefits and privileges of giving at

every stage. Financial giving with joyfulness is an indicator of God being able to work in the believer—an indicator of trust in Him as the Source of supply.

The reason that the dictate of the tithe is not brought forward is simple. The change in time periods means that, now, all believers have holy spirit. God can work within them to inspire them to give to God in the right proportion. In the Old Testament, the people did not have the spirit upon them generally, so God told them how much to give, where to give it, and so on. In the post-Pentecost Church, it is up to the believer to decide how much to give, when to give, and to whom to give. The duty, then, of Christian leadership is to help cultivate an attitude of giving and service in the hearts and minds of the people. The people in the modern church are never free from the duty to serve God with their whole selves, and this must include their finances.

The three roles of the believer in the modern church in the context of giving and receiving

There are three major roles of believers in the modern church with respect to giving and receiving: son, servant, and steward. Saints should view themselves as sons with the rights and privileges associated with that title. They have the right to have God's abundance in their lives. People in the modern church should view themselves as servants of the Most High God with an important duty—to serve as living sacrifices in every category of life. The attitude of heart should be, "What can I do for you today, God?" They should be ready and willing to fully share with believers in the Body of Christ in every category. People in the modern church should view themselves as stewards of all that God has given them.

Just as the believers in the Old Testament, believers in the modern church recognize that God is the owner of all things (I Chronicles 29:14; Psalms 24:1). Since God is the Owner and Christian believers are the stewards, the responsibility of the Christian is to believe to dedicate his whole life in service to God. This includes abundant sharing of time, money, resources, and abilities. How should the believers steward their money? As Lockyer stated, these are the categories of giving in the New Testament: for the support of the ministry (I Corinthians 9:4-14; Galatians 6:6; I Timothy 5:18; Philippians 4:15,16); for missionary purposes (Acts 24:17; I Corinthians 16:1); for the poor among

believers (Acts 20:35; 11:29; 6:1; 4:35; 2:45; Romans 15:25,26; Galatians 2:10); for other expenses of maintaining the church organization, and gifts for special objects.¹⁴ In light of Lockyer's assessment, it is interesting to consider the main aspects of the three Old Testament tithes. The Levitical tithe was for the support of the ministry. The festival tithe was a celebration of the family in relationship with God and with his ministers. The emphasis was on sharing on one's life and abundance with family, God, and the ministers. The poor's tithe was for the support of the local poor and ministers. These three tithes are all found in the heart of giving in the New Testament. The Levitical tithe is related to abundant sharing given directly to the church for the work of the ministry and for missionary purposes. The purpose of each act of giving is the same. The festival tithe is related to giving in every category of life in terms of sharing of abilities and of time. The purpose of this tithe was to support the worship of God as a community. Such acts as providing food for a barbeque (which is a specific sharing of money, time, and ability) corresponds to this in the modern church. Finally, the poor's tithe relates to a believer giving to individual needy believers out of abundance in the financial realm. It is important for each believer to contribute abundantly as God has prospered him in every category of abundance. This is the essence of true stewardship.

The believer's economy has always been about the individual or group and God. God fed the children of Israel with manna and quail. God fed Elijah by ravens. In the modern church, believers provide assistance for other believers in need. In the Old Testament, the offerings and sacrifices went to the Temple. In the Age of Grace, what is the Temple? The Temple is the collective Body of believers worldwide (Ephesians 2:21). Thus, abundant sharing and freewill giving for the collective outreach of God's Word is appropriate as well as individual giving to other believers in every category of life.

¹⁴ Herbert Lockyer, *All the Doctrines of the Bible*, (Grand Rapids, MI: Zondervan Publishing House, 1964), 253-254.

Conclusion

The post-Pentecost church is able to do more than the Old Testament believers. Just like many aspects of the Law, tithing, which was perfect in that time period, has been replaced by something even better in the modern church, freewill giving or abundant sharing. How can born again believers best steward their finances and lives in the category of giving and receiving? Born again believers best steward their lives by abundantly sharing in every category out of love and appreciation for all that God has done for them. Abundant sharing in the financial category begins the disciple on the path to self-sufficiency in Christ, which is sufficiency in all categories. Seeing the benefits in the financial realm lead to increased giving in every category of life. True stewardship is realizing that God is the Source of everything, from our lives to the smallest possession. Out of love and admiration for God, believers can give in every category to further His causes and lead others to the truth. Building this attitude of true giving and stewardship leads the disciple to God's abundance in every category of their lives.

Appendix One: Categories of Sacrifices

Name	Scripture	Characteristics
Burnt sacrifice	Leviticus 1:3,10	Male without blemish (bullock, sheep, goats) Sprinkle the blood The flesh was flayed and cut The priests ate the skins
Meat offering	Leviticus 2:1-11	Burnt on the altar Covered with fine flour, oil, and frankincense The remnant kept for the priesthood to eat (Lev. 6:6) No leaven or honey allowed in the offering
Firstfruits	Leviticus 2:12-16	Not burnt Meat seasoned with salt First of the firstfruits offered to God Typically the best of the first items harvested was selected Firstborn clean animals were sacrificed Firstborn human children were redeemed along with unclean beasts (Numbers 18:15)
Peace offering	Leviticus 3	Without blemish Blood and flesh Fat and blood reserved for God
Offering for sins of ignorance	Leviticus 4	For when you did not know the right doctrine and broke the Law Animal without blemish (type of animal varied by who broke the Law)
Trespass offerings	Leviticus 5	2 animals were sacrificed: 1 animal for a sin offering and the other for a burnt offering The remnant was for the priests to eat
Wave offerings	Leviticus 7:30	Burn the fat and the breast was for the priests to eat
Heave offerings	Leviticus 7:32	Burn the fat and the right shoulder was for the priests to eat
Purification of women	Leviticus 12:6ff	Burnt offering or sin offering
Purification of lepers	Leviticus 14	Two birds-one killed in water and the other dipped in the blood Sprinkle blood seven times, pronounce the leper clean, and loose the living bird Wash clothes, shave, wait seven days, shave head, and wash clothes again Offer a variety of offerings
Yearly atonement		Two goats: one for the LORD (sin offering) and one for the people (scapegoat) A bullock was offered as the high priest's sin offering to atone for his sin
Freewill offerings	Leviticus 22:18ff	Male without blemish (sheep, goats, beeves)
Passover	Exodus 12	"Male lamb of the first year" Put the blood on the posts and eat the meat
Tithe	Leviticus 27	See paper for description

Appendix Two: Theories on how many tithes the ancient Israelites performed

Author/Editor	Book	How many tithes?
Lansdell	<i>The Sacred Tenth</i>	Three/cumulative
Edersheim	<i>The Temple</i>	Three/cumulative
Keil and Delitzsch	<i>Commentary on the Old Testament</i>	Three/deduction
No author	<i>Scripture Manners and Customs</i>	Three/deduction
Fleury	<i>The Manners of the Ancient Israelites</i>	Three/cumulative
Jeremias	<i>Jerusalem in the Time of Jesus</i>	Two
Jahn	<i>Biblical Archaeology</i>	Two
Rice	<i>People's Dictionary of the Bible</i>	Two
No author	<i>A Dictionary of the Holy Bible</i>	Two or three
Jamieson	<i>A Commentary: Critical, Experimental, and Practical</i>	Three/deduction
Driver	<i>The International Critical Commentary: Deuteronomy</i>	One/documentary hypothesis
Exell	<i>The Biblical Illustrator</i>	Two or three
Drummelow	<i>A Commentary on the Holy Bible</i>	One but later tradition turned it into two (documentary)
Ford and Deasley	<i>Beacon Bible Commentary</i>	One/wilderness
Cook	<i>Barnes' Notes</i>	Three/deduction
Hanke	<i>The Wesleyan Bible Commentary</i>	Three/deduction
Singer	<i>The Jewish Encyclopedia</i>	Three/deduction
Hertz	<i>The Pentateuch and the Haftorahs</i>	Three/deduction
Average percentage of income tithed: 19.74%		
Average percentage discarding "one tithe" options: 21.68%		

Bibliography

- Cook, F. C., ed. *Barnes' Notes: The Bible Commentary, Volume 2 Exodus to Ruth*. 1873. Reprint. Grand Rapids, MI: Baker Book House, 1983.
- A Dictionary of the Holy Bible*. New York: American Tract Society, 1859.
- Driver, S. R. *The International Critical Commentary: Deuteronomy*. 3rd ed. Edinburgh: T & T Clark, 1978.
- Drummelow, J. R. *A Commentary on the Holy Bible*. New York: The Macmillan Company, 1927.
- Edersheim, Alfred. *The Temple: Its Ministry and Services*. n.d. Grand Rapids, MI: William B. Eerdmans Publishing Company, 1975.
- Exell, Joseph. *The Biblical Illustrator, Volume 2*. Grand Rapids, MI: Baker Book House, n.d.
- Fallows, Samuel, ed. *The Popular and Critical Bible Encyclopedia, Illustrated, Volume III*. Chicago: The Howard-Severance Company, 1908.
- Fausset, Andrew. *The Critical and Expository Bible Cyclopaedia*. London: Hodder and Stoughton, 1899.
- Fleury, Claude. *The Manners of the Ancient Israelites*. 4th ed. Edited by Adam Clarke. London: W. Baynes and Son, 1820.
- Ford, Jack & A. R. G. Deasley. *Beacon Bible Commentary: Volume 1, Genesis through Deuteronomy*. Kansas City, MO: Beacon Hill Press, 1969.
- Hanke, Howard A. *The Wesleyan Bible Commentary*. 1967. Reprint. Grand Rapids, MI: Baker Book House, 1979.
- Harrell, Colsten J. *Stewardship and the Tithe*. New York: Abingdon-Cokesbury Press, 1953.
- Hertz, J. H., ed. *The Pentateuch and the Haftorahs*. 2nd ed. London: Soncino Press, 1960.
- Jahn. *Biblical Archaeology*. Edited by Thomas C. Upham. New York: Mark H. Newman & Co., 1849.
- Jamieson, Robert, A. R. Fausset, & David Brown. *A Commentary: Critical, Experimental, and Practical*. n.d. Reprint. Grand Rapids, MI: William B. Eerdmans Publishing Company, 1976.
- Jeremias, Joachim. *Jerusalem in the Time of Jesus*. 3rd ed. Philadelphia: Fortress Press, 1969.

- Keil & Delitzsch. *Commentary on the Old Testament, Volume One*. n.d. Reprint. Grand Rapids, MI: William B. Eerdmans Publishing Company, 1983.
- Kellogg, S. H. *The Book of Leviticus*. New York: A. C. Armstrong and Son, 1891.
- Kelly, Russell E. *Should the Church Teach Tithing? A Theologian's Conclusions about a Taboo Doctrine*.
- Lansdell, Henry. *The Sacred Tenth Or Studies in Tithing: Ancient and Modern (Volumes 1 & 2)*. London: Society for Promoting Christian Knowledge, 1906.
- Leupold, H. C. *Exposition of Genesis, Volume One*. 1942. Reprint. Grand Rapids, MI: Baker Book House, 1982.
- Lockyer, Herbert. *All the Doctrines of the Bible*. Grand Rapids, MI: Zondervan Publishing House, 1964.
- Moulton, Harold K., ed. *The Analytical Greek Lexicon Revised*. 1977. Reprint. Grand Rapids, MI: Zondervan Corporation, 1978.
- Murphy, James, ed. *Barnes' Notes: The Bible Commentary, Volume 1 Genesis*. 1873. Reprint. Grand Rapids, MI: Baker Book House, 1983.
- Pfeiffer, Charles, Howard Vos, and John Rea, eds. *Wycliffe Bible Encyclopedia, Volume 2*. Chicago: Moody Press, 1975.
- Rice, Edwin A., ed. *People's Dictionary of the Bible*. London: Simpkin, Marshall, Hamilton, Kent, & Co., n.d.
- Scripture Manners and Customs*. 16th ed. London: Society for Promoting Christian Knowledge, n.d.
- Singer, ed. *The Jewish Encyclopedia, Volume XII*. New York: Funk & Wagnalls Company, 1905.
- Unger, Merrill F. *Unger's Bible Dictionary*. 3rd ed. Chicago: Moody Press, 1966.