

1. Definition and Concept:

1.1 Giving is a concept in both the Old and New Testament. Giving was never tithing. Giving is today part of worship and must be motivated by doctrine; the same was true in the Old Testament. Tithing was a demand of the state both when Israel was a theocracy and a monarchy.

1.2 Tithing and giving are taught in the Old Testament but only giving is taught in the New Testament. There are detailed teachings in the New Testament regarding giving as part of the believer's worship.

2. Giving Summary:

2.1 Giving today in the church age is complete in the mind, i.e., when you "want to give" it is done; the offering may or may not occur. Clearly it can only take place if the Lord has provided.

2Co 8:12 For if there be first a willing mind, it is accepted according to what a man has, and not according to what he has not.

2.2 When the Lord blesses you then you give and you alone must answer the question, "has the Lord blessed me?" If He has blessed you, then you give back a portion of that blessing. The amount if any is solely determined by the believer-priest.

2.3 Giving is to be done on the first day of the week. 1Co 16:2

1Co 16:2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.

2.4 Giving is never to be done under pressure.

2Co 9:7 Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.

3. Giving is therefore not: a tithe, a bribe for God's blessing, a payment for a place to worship, a payment to the preacher, a payment for Bible doctrine or a means for gaining the approbation of either God or man.

4. The Concept of Old Testament Tithing:

4.1 Tithing was an integral part of the Mosaic Law.

4.2 Tithing was a ten percent income tax paid to the treasury of the nation Israel. The nation supported the national church with its priests who first served in the Tabernacle and later in the Temple and Synagogues.

4.3 In Malachi 3:10 the word translated storehouse is **Owtsar**; it is better rendered treasury. We will see more about this verse later.

4.4 Strong has the following to say of the word in his Dictionary of Theological Terms, "Hebrew: **Owtsar** - Definition: a depository and traced further the word comes from **Atsar**, meaning to store up (lay up in) store ...

4.5 Since there is no indication in the Scripture that only believers paid the tithe, we must assume it was a tax and that both the unbeliever and the believer paid into the treasury.

4.6 There was a tithe of ten percent of one's income which originally was a percentage of the agricultural production. Later, as money became a common medium of exchange, the percentage was applied to income.

4.7 There were several types of tithes: an annual tithe, a tithe every third year, a tithe every seventh year, a tithe every fiftieth year, and there was a tax to take care of the Levites, a tax to pay for the national feasts and sacrifices and a tax every third year for the poor. I want to provide several Scriptures to illustrate.

Lev 27:30 "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.

Lev 27:31 If a man redeems any of his tithe, he must add a fifth of the value to it.

Lev 27:32 The entire tithe of the herd and flock--every tenth animal that passes under the shepherd's rod--will be holy to the LORD.

Lev 27:33 He must not pick out the good from the bad or make any substitution. If he does make a substitution, both the animal and its substitute become holy and cannot be redeemed."

Num 18:21 "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting.

Num 18:22 From now on the Israelites must not go near the Tent of Meeting, or they will bear the consequences of their sin and will die.

Num 18:23 It is the Levites who are to do the work at the Tent of Meeting and bear the responsibility for offenses against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites.

Num 18:24 Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the LORD. That is why I said concerning them: "They will have no inheritance among the Israelites."

Deu 14:22 Be sure to set aside a tenth of all that your fields produce each year.

Deu 14:23 Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always.

Deu 14:24 But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away),

Deu 14:25 then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose.

Deu 14:26 Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the LORD your God and rejoice.

Deu 14:27 And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own.

Deu 14:28 At the end of every three years, bring all the tithes of that year's produce and store it in your towns,

Deu 14:29 so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands.

4.8 The priests were required to tithe their "tithes" to the high priest.

Num 18:25 The LORD said to Moses,

Num 18:26 "Speak to the Levites and say to them: 'When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the LORD'S offering.

Num 18:27 Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress.

Num 18:28 In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD'S portion to Aaron the priest.

5. The concept of Old Testament Giving

5.1 The tithe and the Old Testament gift were different.

Mal 3:8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes (obligatory) and offerings (a matter of choice).

5.1.1 The word for "offering," in verse eight, is **Teruma**; it is used for freewill gifts, for gifts of the fruits, for the half-shekel sanctuary tax and for portions of sacrifices that were reserved for the priests. The priests were required to tithe their "tithe" to the high priest. (Exo 30:13-14)

Exo 30:13 This they shall give, every one that passeth among them that are numbered, half a shekel after the shekel of the sanctuary: (about forty cents) an half shekel shall be the offering of the LORD.

Exo 30:14 Every one that passeth among them that are numbered, from twenty years old and above, shall give an offering unto the LORD.

5.2 Old Testament givers were promised a blessing for giving:

Pro 11:24 There is he that scattereth, and yet increaseth; and there is he that withholdeth more than is meet, but it tendeth to poverty.

Pro 11:25 The liberal soul shall be made fat: and he that watereth shall be watered also himself.

6. Several Uses of Old Testament Tithes and Gifts

- to repair the Temple

2Ki 12:5 Let the priests take it to them, every man of his acquaintance: and let them repair the breaches of the house, wheresoever any breach shall be found.

- to provide for the needs of Levite priests and their families

Deu 10:9 Wherefore Levi hath no part nor inheritance with his brethren; the Lord is his inheritance, according as the Lord thy God promised him this day.

Deu 14:27 And the Levite who is within thy gates, thou shalt not forsake him; for he hath no part nor inheritance with thee ...

Deu 14:29 And the Levite (because he hath no part nor inheritance with thee) ... shall come and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

- to pay for the various festivals or feast days, such as Passover, Feast of the Unleavened Bread, First Fruits, Pentecost, Trumpets, Atonement, Tabernacles and Purim

Neh 10:33 For the shewbread, and for the continual meat offering, and for the continual burnt offering, of the sabbaths, of the new moons, for the set feasts, and for the holy things, and for the sin offerings to make an atonement for Israel, and for all the work of the house of our God.

- to help feed the poor of the land and the Levite priests

Deu 14:28 At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:

Deu 14:29 And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

7. Mal 3:10 is often used in error to authorize tithing in the Church Age.

7.1 Malachi is an Old Testament book, with primary application to Israel. As part of the Old Testament, it is a law book.

7.2 The Mosaic Law was a conditional covenant applicable to the nation Israel as a priest nation.

7.3 Malachi is significantly the last book of the Old Testament. In this last book, God asks the Jews to conform to the conditional Mosaic covenant or suffer national discipline.

7.4 This is a recurring theme of the Old Testament, certainly to include Malachi.

Mal 2:11 Judah hath dealt treacherously, and an abomination is committed in Israel and in Jerusalem; for Judah hath profaned the Holiness of the Lord which He loved, and hath married the daughter of a foreign god.

Mal 2:12 As for the man who does this, whoever he may be, may the LORD cut him off from the tents of Jacob--even though he brings offerings to the LORD Almighty.

Mal 2:13 Another thing you do: You flood the LORD'S altar with tears. You weep and wail because he no longer pays attention to your offerings or accepts them with pleasure from your hands.

Mal 2:14 You ask, "Why?" It is because the LORD is acting as the witness between you and the wife of your youth, because you have broken faith with her, though she is your partner, the wife of your marriage covenant.

Mal 4:5 See, I will send you the prophet Elijah before that great and dreadful day of the LORD comes.

Mal 4:6 He will turn the hearts of the fathers to their children, and the hearts of the children to their fathers; or else I will come and strike the land with a curse."

7.5 Israel had rejected the claims of God and was like a people who strove with the priests, rejecting the counsel of God's ordained messenger. Israel was thus destined for discipline.

7.5.1 Priests became greedy, and the mercenary spirit which prevailed among them is exposed by Malachi. They eat up the sin of my people. Malachi complains that the priests grew wealthy as they greedily seized the tithes and offerings which the people brought to the Lord.

7.6 Since this is the Doctrine of Giving and not tithing, be aware (as earlier listed) there were other special tithes related to the seventh year and the jubilee year which, in most cases, the nation of Israel failed to keep.

8. Now let's establish the relationship of the tithe to us. Are we to tithe and give or simply give?

- Since the tithe was part of the Mosaic Law and we are exhorted in Scripture not to keep this law because Christ fulfilled the law, the Law in the Church Age therefore becomes self-deleting with respect to its spiritual application.

Gal 3:10 For as many as are of the works of the law are under the curse: for it is written, Cursed is every one that continueth not in all things which are written in the book of the law to do them.

Gal 3:11 But that no man is justified by the law in the sight of God, it is evident: for, The just shall live by faith.

Gal 3:12 And the law is not of faith: but, The man that doeth them shall live in them.

Gal 3:13 Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed is every one that hangeth on a tree:

Gal 4:4 But when the fullness of the time was come, God sent forth his Son, made of a woman, made under the law,

Gal 4:5 To redeem them that were under the law, that we might receive the adoption of sons.

Gal 2:20 I am crucified with Christ: nevertheless, I live; yet not I, but Christ liveth in me: and the life which I now live in the flesh I live by the faith of the Son of God, who loved me, and gave himself for me.

Gal 2:21 I do not frustrate the grace of God: for if righteousness come by the law, then Christ is dead in vain.

9. New Testament Giving:

9.1 Giving must never be done to impress others.

Mat 6:1 Take heed that ye do not your alms before men, to be seen of them: otherwise ye have no reward of your Father which is in heaven.

Mat 6:2 Therefore when thou doest thine alms, do not sound a trumpet before thee, as the hypocrites do in the synagogues and in the streets, that they may have glory of men. Verily I say unto you, They have their reward.
Mat 6:3 But when thou doest alms, let not thy left hand know what thy right hand doeth:

Mat 6:4 That thine alms may be in secret: and thy Father which seeth in secret himself shall reward thee openly.

9.2 The gift is complete when the believer decides to give, even if the believer has nothing to give.

2Co 8:12 For if there be first a willing mind, it is accepted according to what a man has, and not according to what he has not.

9.3 The amount is not important but rather the mental attitude is the issue.

Mar 12:41 And Jesus sat over against the treasury, and beheld how the people cast money into the treasury: and many that were rich cast in much.

Mar 12:42 And there came a certain poor widow, and she threw in two mites, which make a farthing.

Mar 12:43 And he called unto him his disciples, and saith unto them, Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury:

Mar 12:44 For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living.

9.3.1 Located in the temple area known as the Court of the Women, the treasury contained thirteen trumpet-shaped chests for the deposit of gifts and the temple tax.

9.3.2 It appears that Jesus continued watching the giving for some time and that he observed a number of wealthy persons making gifts. Of the Greek synonyms for poverty, Mark chose a word descriptive of the beggarly condition of a pauper in order to characterize this poor widow.

Mar 12:42 And there came a certain poor (**Ptochos**-a pauper) widow, and she threw in two mites, which make a farthing.

Mar 12:43 And he called unto him his disciples, and saith unto them, Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury:

Mar 12:44 For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living.

9.3.3 She gave an amount equal to two mites or a farthing. A mite (Lepton) was the smallest of the copper coins, normally equal to one-eighth of a cent. The farthing was a Roman coin valued at one-quarter of a cent.

9.3.4 The principle enunciated by our Lord on this occasion was that a gift is to be evaluated not by its size but by a comparison of the gift with the total amount possessed by the giver. A large donation out of abundance may be less significant than a small donation out of poverty.

9.3.5 This woman gave the smallest possible gift, but it was more significant than the others, because God owns the cattle on a thousand hills; it is the mental attitude of the giver that is important. She gave out of what she had.

9.4 Whether or not God has prospered a believer is God's business and a matter between Him and the believer. Remember, only the believer can decide if they have been prospered.

1Co 16:2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.

9.5 The above verse also tells us the gift is to be made on Sunday if God has prospered us.

9.6 There should never be pressure to give; it must always be a matter of free will. Compare 2Co 8:11 and 8:12 with 2Co 9:7.

2Co 8:11 Now therefore perform the doing of it; that as there was a readiness to will, so there may be a performance also out of that which ye have.

2Co 8:12 For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not.

2Co 9:7 Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.

9.7 Giving must be motivated by Bible doctrine and must be an expression toward God before it can be properly given.

10. The passages in 2nd Corinthians eight and nine deal with an offering that had been partially taken but not fully completed:

10.1 Background Information About the Corinthian Offering:

NIV

2Co 8:1 And now, brothers, we want you to know about the grace that God has given the Macedonian churches.

2Co 8:2 Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity.

2Co 8:3 For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own,

2Co 8:4 they urgently pleaded with us for the privilege of sharing in this service to the saints.

2Co 8:5 And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will.

2Co 8:6 So we urged Titus, since he had earlier made a beginning, to bring also to completion this act of grace on your part.

2Co 8:7 But just as you excel in everything -- in faith, in speech, in knowledge, in complete earnestness and in your love for us -- see that you also excel in this grace of giving.

2Co 8:8 I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others.

2Co 8:9 For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich.

2Co 8:10 And here is my advice about what is best for you in this matter: Last year you were the first not only to give but also to have the desire to do so.

2Co 8:11 Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means.

2Co 8:12 For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have.

2Co 8:13 Our desire is not that others might be relieved while you are hard pressed, but that there might be equality.

2Co 8:14 At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality,

2Co 8:15 as it is written: "He who gathered much did not have too much, and he who gathered little did not have too little."

2Co 8:16 I thank God, who put into the heart of Titus the same concern I have for you.

2Co 8:17 For Titus not only welcomed our appeal, but he is coming to you with much enthusiasm and on his own initiative.

2Co 8:18 And we are sending along with him the brother (probably Luke) who is praised by all the churches for his service to the gospel.

2Co 8:19 What is more, he was chosen by the churches to accompany us as we carry the offering, which we administer in order to honor the Lord himself and to show our eagerness to help.

2Co 8:20 We want to avoid any criticism of the way we administer this liberal gift.

11. Giving is closely related to grace. In the middle of Paul's dissertation there is a reminder you must give without attachments just as God did.

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2Co 8:8 I speak not by commandment, but by occasion of the forwardness of others, and to prove the sincerity of your love.

2Co 8:9 For ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich.

12. The Corinthians had agreed to take up an offering for the saints at Jerusalem but then neglected to do it. The amount is not an issue here but rather the chance to give, i.e., the taking of the offering. The leaders of the church are being asked to give the people the opportunity to give.

2Co 9:3 But I am sending the brothers in order that our boasting about you in this matter should not prove hollow, but that you may be ready, as I said you would be.

2Co 9:4 For if any Macedonians come with me and find you unprepared, we-- not to say anything about you--would be ashamed of having been so confident.

2Co 9:5 So I thought it necessary to urge the brothers to visit you in advance and finish the arrangements for the generous gift you had promised. Then it will be ready as a generous gift, not as one grudgingly given.

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