

The background of the entire page is a close-up, vertical view of a wood grain. The colors range from light tan and yellow to deep orange and dark brown, with the grain lines running vertically. The text is overlaid on this background.

***The Importance of
New Testament
Tithing***

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“The Importance of Christian Giving” or “New Testament Tithing”

(2 Corinthians 9:1-14)

The following treatise takes a different approach to the subject of *tithing*. But, while *tithing* is not prominently mentioned in the New Testament, there is strong evidence of and logic for its practice in the Apostolic Church and, therefore, in the entire church age.

The practice already existed among Jews as a pattern of systematic giving for the support of God's work. *Tithing* was the pattern of giving which was of divine origin, revealed to Moses as God's will for His people, not only as a means of supporting the priesthood, but also as a recognition of God as the giver of their harvests (Lev. 27:30-32; Num. 18:24-26; Deut. 14:22,23,28; 2 Chron. 31:5,6,12; Neh. 10:37,38). In fact, God appealing through the Prophet Malachi, spoke of the withholding of the *tithe* as “robbing God,” and gave a promise to those who were faithful in *tithing* of special blessing poured out from the open windows of heaven (Mal. 3:6-12).

Jesus urged His followers to give generously, (Mat. 19:21; Luke 6:38; 11:41,42; 12:33,34). He used as an illustration the widow who gave her two mites and praised her because she gave her all (Luke 21:2). Jesus reproached the Pharisees who were meticulous in paying *tithes* while neglecting justice and mercy, but He added that they were right in paying *tithe*, but that they should have been even more zealous in showing mercy (Luke 11:42). Paul taught that every Christian believer

should be gainfully employed so as to have something to give to the needy (Eph. 4:28).

Those in the apostolic church sold all and laid the proceeds at the apostles' feet (Acts 2:44,45; 4:32-37). While the above mentioned practice did not appear to spread beyond the early Judean church, giving to the needy and to impoverished areas did persist all through the Apostolic age (Acts 6:1-8; 11:28-30; Rom. 15:25-28; 1 Cor. 16:1,2; 2 Cor. 8,9). Paul admonished all the churches **“Upon the first day of the week, let every one of you lay by him in store, as God hath prospered him.”** It should be noted that the giving was A) Systematic “*Each first day of the week,*” B) Proportionate “*As God has prospered him.*”

The apostolic churches paid salaries to their ministers (elders), and provided relief for the poor and the widows (1 Tim. 5:16-18). Such needs of the church required systematic giving which would be proportionate to each member's income. No system of giving can fulfill such a pattern better than *tithing*. Paul gives at least a dozen principles of Christian giving in Second Corinthians, chapters eight and nine; yet, no pattern of giving fits these principles (as a minimum) better than *tithing*. Furthermore, if the worshipper in Israel gave a tenth of his increase to God, the Christian believer under the New Covenant, and blessed by the indwelling of the Holy Spirit, certainly should give a *tithe* to the church as a **minimum** of support. Let us examine the principles for Christian giving set forth by the Apostle Paul in Second Corinthians, chapters eight and nine. While these chapters have reference to a project to supply the needs of the impoverished saints in

Jerusalem, the principles contained in them apply to all Christian giving.

1. The Principle of Consecration

(2 Cor. 8:1-5)

“They first gave themselves to the Lord” (8:5).

The Apostle points to the Macedonian Christians as role models of giving. He had high hopes for their response to his giving project. They, however, exceeded his hopes, for they had already consecrated themselves to the Lord, which consecration included all their possessions which they recognized as having come from the Lord in the first place. They did not give grudging response to Paul's offering appeal; they requested of him the privilege of giving, which gift far exceeded their normal ability, for they were poor themselves and were going through afflictions. God does not require of us to give more than we are reasonably able to give, but a tenth of our income, which really comes from God, is not unreasonable. The consecrated believer does not question this, he is happy to consider himself a steward of God who invests what the Lord graciously provides. We are not surprised to learn that the Macedonian believers were a principal source of Paul's support during much of his ministry (Phil. 4:15-19).

2. The Principle of Example

(2 Cor. 8:1,2,9; 9:15)

**“Though He was rich, yet for your sakes
He became poor” (8:9).**

Like the Macedonian Christians, consecrated believers give willingly and spontaneously to the Lord and to the Lord's

people, because they remember that the Lord humbled Himself and gave His life on the cross for our deliverance. Jesus, who was infinitely rich in glory, became poor for our salvation and enrichment; He is our example in giving; “*God so loved the world that He gave . . .*” What did God give? He gave heaven's richest gift, His only **son!** What gift was Christ Jesus asked to give? The Word says, “*He became obedient unto death, even the death of the cross*” (Phil. 2:8). We have, as an example in giving, the Macedonian believers, and of course many others, but the greatest example and the most compelling one of all is our Lord and Savior; He gave his life, can we give less than a *tithe*? In all our giving we are repeating what the Apostle said in 2 Cor. 9:15, “*Thanks be unto God for His unspeakable gift.*”

3. The Principle of Love (2 Cor. 8:8,24)

“To prove the sincerity of your love” (8:8).

One of the ways that we prove to others and to ourselves the sincerity of our love, is by giving to the support of those less fortunate than ourselves and to the extension of God's work. It was difficult for the Jerusalem Christians to believe in the genuineness of gentile conversions (they thought that gentiles needed to convert to Judaism first, Acts 11:1-3; 17,18); but generous support by the Greek Christians for the poor Christians in Jerusalem would demonstrate that God had transformed the Greek believers by shedding abroad His love in their hearts. John wrote, “*We know that we have passed from death unto life, because we love the brethren*” (1 John 3:14). Our God-given love is especially clear when our giving

is generous and systematic. It is common to see a bumper sticker that says, "Honk if you love Jesus." A more meaningful sticker says, "Tithe if you love Jesus, anybody can honk."

It needs to be pointed out that the support for the impoverished Christians in Jerusalem and in other places was the result of organized fund raising throughout all the churches. Had there been no churches composed of divinely transformed believers, there would have been no such support, and no demonstration of God's love poured out into the hearts of His people. Those organized churches had to be supported first of all by the tithe of the members. Support for missions and charity today depends upon strong local churches working together.

4. The Principle of Generosity

2 Cor. 8:2; 9:5,11)

"In everything being enriched to all liberality" (8:2).

The Apostle makes reference to the Macedonian churches as examples of generous giving. These were not rich churches; Paul speaks of them as people who gave out of "the depth of their poverty." Not a word is found in the context about the amount of their gifts. Generosity is not measured by quantity, but by sacrifice. The widow who gave her two mites was Jesus' favorite example of generous giving. The logical merit of *tithing* as a system of giving is that it is proportionate to one's income. God does not expect the poor person to equal the wealthy person in quantity or number of gifts. Strangely, however, churches often depend greatly upon the giving of the members of small or average income. Philip Hughes says,

"Christian giving is the outward expression of a heart **already rich in generosity.**" The generous giver may be rich or poor, the gift large or small, but such a giver is rich spiritually; to be generous is a proof of spiritual wealth.

5. The Principle of Cheerfulness

(2 Cor. 8:19; 9:1,2,5,7)

"God loveth a cheerful giver" (9:7)

This is one of the best known and most important principles of Christian giving. We know of course that God loves all His children; He must then have a special kind of love for **cheerful givers**. There are four things about giving which the Apostle mentions in 2 Cor. 9:7, two that are positive, two that are negative: 1) giving from the heart; 2) giving cheerfully; 3) giving grudgingly; 4) giving of necessity. Let's look at these beginning with the negative ones. There is no doubt that some people give grudgingly in order to conform to a law, but feel that they have been deprived. There are others who feel that they must of necessity give because of peer pressure or competition, but they do not enjoy their giving. What we do for God should bring blessing to us. Most mature believers who walk in the Spirit have discovered the joy of giving, the pleasure of *tithing*. Their giving is not just from the intellect, they **give from the heart**. We probably know that the word "*cheerful*" comes from the Greek word from which we get our word "*hilarious*." Once we have caught a glimpse of the Love of God revealed on Calvary, giving to God's people and God's church not only makes us joyful it **exhilarates**.

The Macedonian Christians did not give in answer to a

request from the Apostle, although that would have been commendable. They begged him for the privilege of giving to fellow Christians of another race in a distant place. The Macedonians were themselves poor and suffering persecution, but they had learned the utter joy of giving; they were *hilarious* givers, the kind God **loves** in a special way.

6 . The Principle of Grace

(2 Cor. 8:1,6,7; 9:8,14)

“We make known to you the grace of God bestowed on the churches of Macedonia.”

“See that ye abound in this grace also” (8:1,7).

The principle of **grace** is a very important principle of Christian giving. When Paul seems to heap such high praise upon the churches of Macedonia for their generous giving, he is not lauding a merely human virtue. In 2 Cor. 8:1 he is making known the great gift of grace which God had bestowed upon them. They were able to give generously and cheerfully because of a special outpouring from God of His **grace**. Human flesh is basically selfish. To become cheerfully generous givers we need help from God, we need to experience a strong presence of the Holy Spirit which is readily available to all believers. In Romans 12:8, Paul mentions two gifts of the Spirit that relate to Christian giving: the gift of giving or sharing, and the gift of showing mercy; they were to exercise the first with sincerity and the second with cheerfulness or (lit. “*hilarity*”, the same word used in 2 Cor. 9:7). Writing to the Corinthians who possessed many spiritual gifts, Paul

reminded them that they had gifts of utterance, knowledge and love, but they needed also to abound in the grace or gift of giving (8:7). If we want to be generous, but find *tithing* difficult, we can pray that God will bestow upon us the grace of giving. However, one must first take a step of faith.

We learn an important fact from 2 Cor. 9:8 which reads, “*God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work.*” Here it is stated that God, by His grace, is not only able to make our giving joyous and exhilarating, but He also with that grace provides the sufficient means to give generously to all good works. You say, “but what about the *poor* Macedonians?” Yes, but they did not stay poor, they contributed to Paul’s work more than any other church (Phil. 4:15,19). It has become a cliché to say “you can’t outgive God,” it is trite but true.

7. The Principle of Obedience

2 Cor. 8:8,9; 9:5,6,7,13; 10:5)

“Your subjection to the gospel of Christ” (9:13)

To tithe and to give to the poor were mandatory under the law of Moses, (Lev. 27:30-34; Deut. 15:7-11). Of course we are not under the law, but under grace, but what does that mean? It means that we do not keep the law in order to merit our salvation, which is a free gift purchased for us by the blood of Jesus shed on Calvary’s cross. On the other hand, the moral and practical provisions of the law we do have as a pattern of Christian good works. Works do not precede salvation, but they do follow salvation as the fruit of faith. Paul in Eph. 2:9

tells us that salvation is *not of works*, but in the very next verse he says, “*We are His workmanship, created in Christ Jesus unto good works, which God has before ordained that we should walk in them.*” God has always ordained that His people should do good works. Tithing and giving are good works in any age. Long before there was a law of Moses, Abraham paid tithes to Melchizedek who was a type of Christ. He was obedient to the **principle** of tithing which is as old as humanity. The Greeks and Romans from antiquity tithed to their gods and goddesses.

Paul urged the Corinthians to give to the headquarters church in Jerusalem to demonstrate that the gentiles were being obedient to the gospel of Christ, and were truly born again. Tithing is also obedience to the pattern of Christ who became poor that we might be made rich (2 Cor. 8:9). Generous systematic giving, which includes tithing as a minimum for the Christian, is obedience to the New Testament pattern of good works. We do not give and tithe in order to be saved, we do it because we are saved.

8. The Principle of Sowing and Reaping

(2 Cor. 9:6,9,10; Mat. 10:42; Deut. 15:7-11;

Prov. 19:17)

“He who soweth bountifully shall reap also bountifully” (9:6).

Those who tithe and give to others do not give anything away; they rather sow seed that will, in God’s time, bring a harvest. Giving to God is making an investment. The man who

buried his talent in the ground did not save it, he lost everything; but the men who invested their talents received them back doubled. If we withhold our God-given means, we will lose the blessing of a harvest. All farmers know that if they want to reap abundantly, they must sow abundantly. Jesus promised, “*Give and it shall be given unto you, good measure, pressed down and shaken together, and running over, shall men give unto your bosom, for with the same measure that you measure it shall be measured to you again,* (Luke 6:38). When a believer is prompted of the Spirit to give, in all likelihood Satan will tempt with the question, “Can you afford to give that money away?” According to God’s Word, a cheerful giver is not giving anything away, he is sowing seed for a bountiful harvest.

That God prospers *tithing* is demonstrated by the testimonies of such people as Chas. Page, J.C. Penney, A.H. Hyde, John D. Rockefeller, Colgate and many others, most of whom began to tithe when they had very little or were in debt. However, when we think of God’s great gift of salvation, of His constant care and presence, or our hope of eternal life, of our God-given health and intelligence that enable us to earn a living, and of countless spiritual blessings, we can be cheerful givers without any hope of future material return on our investment. We ought to give without any expectation of material blessing. Nevertheless, the Bible including the New Testament, contains many promises of such material blessing for cheerful givers. The following quotation is from the magazine **Modern Maturity**, “The world is full of two kinds of people, the givers and the takers. The takers eat well, but the givers sleep well.”

However, the givers also eat well, for the Bible says, "I have not seen the righteous forsaken, nor his seed begging bread" (Psa. 37:25). The Word also says, "My God shall supply all your need according to His riches in glory by Christ Jesus" (Phil. 4:19). And this promise was made to one of the Macedonian churches famous for generous giving.

9. The Principle of Thanksgiving

(2 Cor. 9:11-14)

**"Bountifulness which causeth . . .
thanksgiving to God" (9:11)**

Tithing as well as giving to charity and missions are ways of offering thanksgiving to God for His immeasurable blessing to us. However, the principle of Thanksgiving set forth by Paul in Second Corinthians, Chapters 8 and 9 is based on a different consideration. When the impoverished Christians in Jerusalem are supplied relief from the believers in Greece, they will thank and worship God for the evangelization of the gentiles, for their loving generosity, and for proof of their subjection unto the gospel of Christ (9:13). By giving, we express thanksgiving, but also our giving causes others to give praise to God. When we give for the poor, we give them cause to glorify God; when we give to missions, we cause newly reached believers to give thanks to the true God; when we tithe and support our local church, we perpetuate the continual worship of God; when we give toward church planting, we increase the number of churches where God is worshipped and praised. If we withhold our giving, we are limiting the scope of thanksgiving. Someone has said, "We make a living by what we get, but we

make a **life** by what we give." We are indeed living when, by our giving, we are causing the increase of praise and thanksgiving to God.

10. The Principle of Equality (2 Cor. 8:14)

**"I mean not that other men be eased and ye
burdened, but . . . that there may be equality."**

By this principle, the Apostle means that the faithful giving of God's people will eventually benefit everyone. Macedonia and Achaia help Jerusalem today, tomorrow it may be the other way around. There are countries that once were senders of missionaries that today are receiving missionaries from the very countries they at one time evangelized. Many lands that formerly were unreached with the gospel are today prime senders of missionaries. When Jesus said, "Give and it shall be given unto you," He added, "shall men give into your bosom." In the long run, the givers become receivers and the receivers become givers; eventually the principle of equality will even out our giving and receiving. The point is that generous, systematic giving benefits the whole body of Christ, both materially and spiritually. At any given time there may appear to be inequality in God's distribution, but if we are patient we will see God make things equitable. If our expectations do not appear to work out in time, we need to remember that God has eternity in which to balance the books.

11. The Principle of Accountability

(2 Cor. 8:20-23)

“Providing for honest things . . . in the sight of the Lord, but also in the sight of men (8:21)

In the project of raising funds from the churches for the relief of the poor in Jerusalem, Paul was very careful to handle the funds through a committee of chosen men selected by the churches to accompany him. He handled the funds on a principle of full accountability. It is important to carry on church business in a manner that is not only honest in God's sight, but also in the sight of men. Not only should handlers of church and charitable funds be ready to give an account, but givers should channel their gifts through organizations that are accountable. Christians are compassionate and sometimes naive. A great amount of donated money is largely wasted. Herein is one great advantage of tithing and giving through the local church where account is given of tithes and donations. In the Old Testament, the tithe was brought into the storehouse. The New Testament equivalent would be the local church or organized agency. Give, but give where it counts most. This, of course, does not mean that we should close our hearts to real needs that surround us. We learn early to look where we walk; as God's generous children, let's look where we give, especially where we give substantially. Jesus had much to say about good and bad stewardship (Luke 16:1,2,10-12).

12. The Principle of Unity of the Body

(2 Cor. 8:4,23,24; 9:11-14 (12); 1 Cor. 16-1-4;

Rom. 15:25-27).

**“The fellowship of the ministering to the saints”
(8:4).**

This is a principle that is involved in all giving in the body of Christ, that is, the body of Christ is one. There were many believers, but they all belonged to one body. There were many local churches, but they were all a part of one body. If one member or church suffered, the whole body suffered, and if some prospered whether materially or spiritually, the whole body prospered. Paul says in Romans 15:26,27, *“It has pleased them of Macedonia and Achaia to make a certain contribution for the poor saints at Jerusalem . . . and their debtors they are. For if the gentiles have been made partakers of their spiritual things, their duty is also to minister unto them in carnal (material) things.”*

This principle of unity in the body applies to all our tithing, giving for missions, and giving for relief. The church blesses us spiritually, we tithe to support the church materially. From our systematic giving, new churches are planted, church leadership is undergirded giving oversight to the whole body, and where suffering arises, all are alerted. When there is dynamic life in the church, powerful spiritual ministry flows outward, and generous material ministrations flow inward.

In the early chapters of Acts, we read about people selling their surplus lands to lay the proceeds at the Apostles' feet.

We also read of apostles who, unwilling to neglect prayer and the Word, chose men full of the Holy Spirit, wisdom and power to minister to the poor, which men, like Stephen and Philip, also ministered powerfully both in charity and in evangelistic outreach. Where there was powerful spiritual revival, there was dynamic ministry of the Word, there was generous material giving, and there was miraculous growth of the body.

There are two things that everyone can do to make the church more effective. We can **pray** faithfully for the local church and for its goals; we can **give** generously and systematically for the support of the church and organization.

When we were missionaries, there came a time in the growth of our first church that we felt we needed to teach giving and *tithing*. So at one Sunday evening service, we announced that we were going to receive an offering for the extension of the work. When ushers that we had appointed came forward with the newly made offering plates, an elderly woman who was very poor, whom we loved very much, arose and left the building. We had been fearful that some might be offended by offerings, so we were certain that we had offended the lady. When the offering had been taken the ushers left the plates on the altar. Just as I was beginning my sermon, the woman who had left returned, walked to the front and placed her dime in the offering plate. She then returned to her seat and sat with a wide smile during the whole sermon. Everyone knew that the dime was perhaps her whole substance. From that day on all the people were cheerful givers. Later, boxes of good things came from the churches and we were able to supply many needs of the poor woman and many others. But her example was more effective than any sermon could have been.