



What the Bible Teaches on Giving

Discovery Baptist Church

Every believer can give of their time, talent and treasure. This study specifically looks at what Scripture says about material giving.

I. GIVING IN THE OLD TESTAMENT

A. Before Moses (Before the Law)

1. Freewill giving: It is sometimes said a “tithe” requirement was instituted before Moses and the Law, therefore it is valid today after the Law. However, the “tithe” (lit. “tenth”) was never commanded or required giving as is seen in these “freewill” passages. Not all the passages contain the word but all speak of men giving to God on a freewill basis. There is no mention of a commanded tithe in these texts.

- *Gen 4:3 “So it came about in the course of time that Cain brought an offering to the LORD of the fruit of the ground.*
- *Gen 8:20 Then Noah built an altar to the LORD, and took of every clean animal and of every clean bird and offered burnt offerings on the altar.”*
- *Gen 12:1 “Now the LORD said to Abram, ... 2 And I will make you a great nation, And I will bless you, ...7 The LORD appeared to Abram and said, “To your descendants I will give this land.” So he built an altar there to the LORD who had appeared to him.”*
- *Gen 13:18 “Then Abram moved his tent and came and dwelt by the oaks of Mamre, which are in Hebron, and there he built an altar to the LORD.”*
- *Gen 14:20 “...He gave him a tenth of all.” (Note this is after Abram rescues Lot from the warring kings and brings back the spoil to Jerusalem and give a tenth to Melchizedek the priest. There is no command given.)*
- *Gen 28:22 “This stone, which I have set up as a pillar, will be God's house, and of all that You give me I will surely give a tenth to You.” (This is Jacob making a free will vow because of God’s blessing.)*

2. Required Giving: This is taxation for the operation of government. Taxes in general amounted to about 20% when added up.

- *Gen 41:34 “Let Pharaoh take action to appoint overseers in charge of the land, and let him exact a fifth of the produce of the land of Egypt in the seven years of abundance”*
- *Gen 47:24 “At the harvest you shall give a fifth to Pharaoh, and four-fifths shall be your own for seed of the field and for your food and for those of your households and as food for your little ones.”*

B. From Moses to Jesus (The Time of the Law)

1. Required Giving: This was like taxation today. The Levites ran the country so it was paid to them and amounted to 23-1/3% at a minimum with the Levite Tithe, the Festival Tithe and the Poor Tithe. These added up to over 23% but there was also profit sharing, third shekel tax and the Sabbath rest. This drove required giving well above the 23% a year. Those who hold to a strict tithe for today should follow this percentage rule.

- **The Levites Tithe:** *Lev 27:30 “Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; it is holy to the LORD.”*
- **The Festival Tithe:** *Deu 12:11 “then it shall come about that the place in which the LORD your God will choose for His name to dwell, there you shall bring all that I command you: your burnt offerings and your sacrifices, your tithes and the contribution of your hand, and all your choice votive offerings which you will vow to the LORD.”*
- **The Poor Tithe:** *Deu 14:28 “At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. 29 “The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.”*
- **Profit Sharing:** *Lev 19:9 “Now when you reap the harvest of your land, you shall not reap to the very corners of your field, nor shall you gather the gleanings of your harvest. 10 ‘Nor shall you glean your vineyard, nor shall you gather the fallen fruit of your vineyard; you shall leave them for the needy and for the stranger. I am the LORD your God.”*
- **Third Shekel Tax for upkeep of the House of the Lord:** *Neh 10:32 “We also placed ourselves under obligation to contribute yearly one third of a shekel for the service of the house of our God: 33 for the showbread, for the continual grain offering, for the continual burnt offering, the sabbaths, the new moon, for the appointed times, for the holy things and for the sin offerings to make atonement for Israel, and all the work of the house of our God.”*
- **Sabbath Rest:** *Exo 23:10 “You shall sow your land for six years and gather in its yield, 11 but on the seventh year you shall let it rest and lie fallow, so that the needy of your people may eat; and whatever they leave the beast of the field may eat. You are to do the same with your vineyard and your olive grove.”*

2. Freewill Giving: The amount is never specified here but the emphasis is on the heart attitude as is seen in giving for the tabernacle and the temple. Notice also the first fruits offering was undetermined in amount but brought blessing. Therefore, in the Old Testament there was required taxation plus freewill giving.

- **Giving for the Tabernacle:** *Exo 25:1 “Then the LORD spoke to Moses, saying, ‘Tell the sons of Israel to raise a contribution for Me; from every man whose heart moves him you shall raise My contribution.’” Exo 35:4 “Moses spoke to all the congregation of the sons of Israel, saying, ‘This is the thing which the LORD has commanded,’ saying, 5 ‘Take from among you a contribution to the LORD; whoever is of a willing heart, let him bring it as the LORD’S contribution: gold, silver, and bronze.’” Exo 36:2 “Then Moses called Bezalel and Oholiab and every skillful person in whom the LORD had put skill, everyone whose heart stirred him, to come to the work to perform it. 3 They received from Moses all the contributions which the sons of Israel had brought to perform the work in the construction of the sanctuary. And they still continued bringing to him freewill offerings every morning. 4 And all the skillful men who were performing all the work of the sanctuary came, each from the work which he was performing, 5 and they said to Moses, ‘The people are bringing much more than enough for the construction work which the LORD commanded us to perform.’”*
- **Giving for the Temple:** *1Ch 29:6 “Then the rulers of the fathers’ households, and the princes of the tribes of Israel, and the commanders of thousands and of hundreds, with the overseers over the king’s work, offered willingly; ...9 Then the people rejoiced because they had offered so willingly, for they made their offering to the LORD with a whole heart, and King David also rejoiced greatly.”*
- **First Fruits:** *Num 18:12 “All the best of the fresh oil and all the best of the fresh wine and of the grain, the first fruits of those which they give to the LORD, I give them to you.” Pro 3:9 “Honor the LORD from your wealth And from the first of all your produce;” (cf. 11:24-25)*

II. GIVING IN THE NEW TESTAMENT (Note no mention of church “tithe” in the NT.)

A. Required Giving: Christ taught us to pay our taxes by His example as He paid the ½ shekel tax (Mat. 17:24). He instructed the Pharisees to “render unto Caesar” the required tax (Mat. 22:21). Christ taught required giving as is also seen other places (Mat. 23:23; Lu. 18:12). The Apostles Paul also specifically taught we should pay our taxes to support secular government (Rom. 13:1,6,7).

- *Mat 17:24 “When they came to Capernaum, those who collected the two-drachma tax came to Peter and said, “Does your teacher not pay the two-drachma tax?”*
- *Mat 22:21 “They *said to Him, ‘Caesar’s.’ Then He *said to them, ‘Then render to Caesar the things that are Caesar’s; and to God the things that are God’s.’”*
- *Mat 23:23 “Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.”*
- *Luk 18:12 “(Jesus said...) I fast twice a week; I pay tithes of all that I get.”*
- *Rom 13:1 “Every person is to be in subjection to the governing authorities. For there is no authority except from God, and those which exist are established by God. 6 For because of this you also pay taxes, for rulers are servants of God, devoting themselves to this very thing. 7 Render to all what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor.”*

B. Freewill Giving: There is no mention of the tithe in the New Testament regarding Christian giving. However, the New Testament has much to say on freewill giving. Here are some basic principles of freewill giving.

1. Giving is investing with God:

- *Luk 6:38 “Give, and it will be given to you. They will pour into your lap a good measure--pressed down, shaken together, and running over. For by your standard of measure it will be measured to you in return.”*
- *Mat 6:19 “Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal.”*
- *2Co 9:6 “Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. 7 Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver. 8 And God is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed;”*

2. Giving is to be sacrificial: Giving is not to be a matter of equal giving but equal sacrifice.

- *Mar 12:41 “And He sat down opposite the treasury, and began observing how the people were putting money into the treasury; and many rich people were putting in large sums. 42 A poor widow came and put in two small copper coins, which amount to a cent. 43 Calling His disciples to Him, He said to them, “Truly I say to you, this poor widow put in more than all the contributors to the treasury; 44 for they all put in out of their surplus, but she, out of her poverty, put in all she owned, all she had to live on.”*
- *Phil 4:18 “But I have received everything in full and have an abundance; I am amply supplied, having received from Epaphroditus what you have sent, a fragrant aroma, an acceptable sacrifice, well-pleasing to God.”*

3. Giving is not a matter of how much you have:

- *Luk 16:10 “He who is faithful in a very little thing is faithful also in much; and he who is unrighteous in a very little thing is unrighteous also in much.”*
- *2Co 8:2 “That in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality.”*

4. Giving affects spiritual riches:

- *Luk 16:11 “Therefore if you have not been faithful in the use of unrighteous wealth, who will entrust the true riches to you?”* God gives spiritual responsibility to those who can handle their material wealth.

5. Giving amounts are personally determined:

- *2Co 8:1 “Now, brethren, we wish to make known to you the grace of God which has been given in the churches of Macedonia, 2 that in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality. 3 For I testify that according to their ability, and beyond their ability, they gave of their own accord,”*
- *2Co 9:7 “Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.”*
- *Luk 19:8 “Zaccheus stopped and said to the Lord, ‘Behold, Lord, half of my possessions I will give to the poor, and if I have defrauded anyone of anything, I will give back four times as much.’”*

6. Giving is in response to need:

- *Act 2:43 “Everyone kept feeling a sense of awe; and many wonders and signs were taking place through the apostles. 44 And all those who had believed were together and had all things in common; 45 and they began selling their property and possessions and were sharing them with all, as anyone might have need. 46 Day by day continuing with one mind in the temple, and breaking bread from house to house, they were taking their meals together with gladness and sincerity of heart, 47 praising God and having favor with all the people. And the Lord was adding to their number day by day those who were being saved.”*
- *Act 11:29 “And in the proportion that any of the disciples had means, each of them determined to send a contribution for the relief of the brethren living in Judea. 30 And this they did, sending it in charge of Barnabas and Saul to the elders.”* (Note it seems the Acts 5 discipline of Ananias and Sapphira was in such a context of selling property to meet needs of the early church.)
- *Rom 15:26 “For Macedonia and Achaia have been pleased to make a contribution for the poor among the saints in Jerusalem.”*

7. Giving demonstrates love not Law:

- *2Co 8:8 “I am not speaking this as a command, but as proving through the earnestness of others the sincerity of your love also. 9 For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, so that you through His poverty might become rich.”*
- *2Co 9:7 “Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver. 8 And God is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed;”*

8. Giving is to be planned:

- *1Co 16:1 “Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. 2 On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come.”* (Giving was weekly here and proportionate “as he may prosper”. The 10% is a good place to start but is not a required percentage. That is up to the individual.)

9. Giving is to be generous:

- *2Co 8:2 “That in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality. 3 For I testify that according to their ability, and beyond their ability, they gave of their own accord, 4 begging us with much urging for the favor of participation in the support of the saints, 5 and this, not as we had expected, but they first gave themselves to the Lord and to us by the will of God. 6 So we urged Titus that as he had previously made a beginning, so he would also complete in you this gracious work as well. But just as you abound in everything, in faith and utterance and knowledge and in all earnestness and in the love we inspired in you, see that you abound in this gracious work also. 8 I am not speaking this as a command, but as proving through the earnestness of others the sincerity of your love also. 9 For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, so that you through His poverty might become rich.”*
- *Act 20:35 “In everything I showed you that by working hard in this manner you must help the weak and remember the words of the Lord Jesus, that He Himself said, ‘It is more blessed to give than to receive.’”*

III. A few important closing thoughts:

- A.** We are stewards in that our material resources (time, talent and treasure) come from God and belong ultimately to Him and He gives us the responsibility of administering them for His glory.
- B.** We do so, and in the process we store up treasure in heaven by employing these possessions to 1) generously build up the kingdom of Heaven, 2) responsibly sustain our families and 3) compassionately minister to the needs of the poor and hurting
- C.** A wise and obedient steward presents his offerings from his first fruits. This means that we don’t work from the perspective of God gets what is left but that we determine our giving as the first item on our budget and then fit the rest of our needs around that.
- D.** In all of this a spirit of joy and contentment to live within our means and employ what God blesses us with for His glory will assist us in becoming a cheerful giver and our stewardship being pleasing to God.

The above was presented with the desire that we understand the whole counsel of God and that the work of the Lord may go forward without hindrance. Thanks to teaching of John MacArthur, Gary Friesen and David Jeremiah for portions of the above.