

**New Testament Giving**  
by  
G. Harry Leafe, Th.M., D.Min.

Giving is a subject that should be of interest to all Christians, because how one gives is an indicator of one's attitude toward God and material possessions in general. Quite often how one gives also reveals whether or not they are trusting in their money or material possessions to give them a sense of well being, the sense of which should grow out of their relationship with Jesus Christ!

**The need for Proper Orientation**

A good deal of the difficulty that exists in the Church today regarding the matter of giving can be attributed to the tremendous lack of teaching on the subject. If giving is taught at all, it is usually done by selecting several verses from the Bible that have something to do with giving (usually from the Old Testament), and then applying them as if everything that the Bible has to say about giving applies equally to Believers of every period of time within the plan of God.

Very often in this paper we will use the term *administration*. We are using it in a technical sense and some explanation of its meaning will be helpful. When we study the Word of God, it does not take long to recognize that God has not administered His program in the same way during every period of human history. At different times, God has instituted certain rules and regulations by which those living at that time were to live. These rules and regulations were and are designed to govern our relationship with God and each other. The different periods in which God changed the rules and regulations are what we are referring to as *administrations*. Some would call them dispensations or economies – the terms mean the same thing.

Administrations are instituted and brought to their purposeful conclusion by God. Certain features of different administrations might be the same or similar, yet they are distinguishably different. God introduces the distinguishing features; God retains the similar features; and the overall combined purpose of the whole program is the glory of God.

Eric Sauer writes, “. . . a new period always begins only when *from the side of God* a change is introduced in the composition of the principles valid up to that time; that is, when from the side of God three things concur:

1. a continuance of certain ordinances valid until then;
2. an annulment of other regulations until then valid;
3. a fresh introduction of new principles not before valid.”

(The Dawn of World Redemption, p. 194).

Ryrie offers a clear summary when he writes, “Dispensationalism views the world as a household run by God. In this household-world God is dispensing or administering its affairs according to His own will and in various stages of revelation in the process of time. These various stages mark off the distinguishably different economies in the outworking of His total purpose, and these economies are the dispensations. The understanding of God's differing economies is essential to a proper interpretation of His revelation within those various economies.” (*Dispensationalism Today*, p. 31).

Let's consider an example. Think about the time when Adam and Eve were in the garden. There were certain rules and regulations and prohibitions that governed their relationship with God. God told them: “Be fruitful and multiply; fill the earth and subdue it; have dominion over the fish of the sea, over the birds of the air, and over every living thing that moves on the earth,. . . I have given you every herb...and every tree. . . it shall be for food. . . but of the tree of the knowledge of good and evil you shall not eat. . .” (Genesis 1:29-30; 2:17). However, after their sin and subsequent expulsion from the garden, God made some administrative changes: “In pain you shall bring forth children; cursed is the ground for your sake; in toil you shall eat of it...In the sweat of your face you shall eat bread” (Genesis 3:16-19).

We can observe similar changes during the times of Noah, Abraham, and Moses. And at the time of Moses, we know that God instituted the Law as the means by which He would administer His program

through the Nation of Israel. We also know that the death of Christ ended the Law of Moses as a regulatory system (cf. Rom. 10:4; 2 Cor. 3:1-11; Gal. 3:15-25), and we now live under a new administration -- the Administration of Grace, which is called by some the Administration/Dispensation of the Church. (cf. Eph. 1:10; 3:2).

We must keep in mind that all Scripture is profitable (2 Tim. 3:16). We learn from it and it reveals something about God to us. Nevertheless, not all Scripture is written to us directly. An obvious example of this can be seen in the laws of sacrifice in the Administration of Moses. They applied only to those individuals who lived under the Law of Moses, not to those now living in the Administration of Grace. If I want to know how God wants me to live, or how I should deal with a specific problem, I need to turn to the administration under which I live. To be more specific, if I want to know what my responsibility is with regard to my material possessions (including my giving), I go to the Administration of Grace, not to a previous administration. Of course if I am facing a problem that the Administration of Grace does not deal with directly, I can turn to previous administrations to see if and how they dealt with that particular problem, and then apply the principles to my own situation - - as principles of wisdom.

### **Giving under Previous Administrations**

Given the understanding that God's people have lived under different administrations with differing rules and directives, it will be helpful for us to consider briefly the matter of giving under the previous administrations.

1. In the garden. As we see the sacrifices brought to God in Genesis 4, we do not observe that God gave instructions regarding how much or what to bring. But we do see that Abel's acceptable sacrifice was of the "firstlings" of his flock.

A note supplied by the writer to the Hebrews tells us that the "God first" example of Abel was not a legal point, but rather reflected a heart of faith which desired to put God first and please Him (Heb. 11:4).

2. At the time of Abraham. This is the first mention of the tithe as an amount given. In Genesis 14:20, Abraham paid tithes to Melchizedek (as a representative of God). There is no indication in the Scriptures that God instructed Abraham to give this amount. Tithing was an ancient and general practice among other religions and cultures. C. L. Feinberg writes, "Giving a portion of one's labor or of the spoils of war was known among a number of nations in antiquity. Tithes were both political (tribute and taxation) and religious (connected with offerings)." (*Zondervan Pictorial Bible Encyclopedia*, Vol. 5, p. 756). Therefore, Abraham was doing nothing more than what others in his culture would have done in similar circumstances.

3. At the time of Moses. When God gave the Law to Moses, he took that which was familiar in their culture to formulate the Law. For example, the very form of the Law itself -- the way it was drafted, was the same as that which was used by the other nations in forming their constitutions (covenant between the king and the people). The Law of Moses was a covenant between God and the children of Israel.

Because of their unique relationship with God, the provisions of the Law reflected the uniqueness of that relationship. For example, the prohibitions against certain foods were given not for health reasons (they could be eaten before and after the Law), but to separate them from the surrounding heathen nations who were using those foods in the worship of pagan gods.

Since tithing was a part of the culture of that day, God also used it to regulate the giving practices of the children of Israel. There were actually three tithes that were directed: a Levitical tithe (Num. 18:24); a festival tithe (Deut. 14:22-26), a tithe for the needy (Deut. 14:28, 29). This means that the children of Israel were required to pay 23 1/3% of their income (gross) annually in tithes.

It should be noted that offerings were in addition to the required tithes (Deut. 12:17; Mal. 3:8-12). Also, when the Nation demanded and got a king like the other nations, the kings extracted additional tithes (which would be similar to our income tax system), in order to support the government.

In all of the administrations a general principle is observed: giving to God comes first. Although the principle of “first fruits” is seen as early as Genesis 4:4, when Abel brought a sacrifice to God from the firstlings of this flock, it is not until Exodus 13:11 ff., that it became a legislative principle. That is, God made it a part of the legal requirement of the Administration of Moses. The instruction involved the first of everything - fruit from the trees, offspring of animals, etc. There was no stipulation as to specific amount, but rather that God (represented by the priests), was to be given the “first fruits” of everything.

4. At the time of Christ. Since our Lord was living under the Administration of Moses, it is quite natural to find references to the tithe system during His earthly ministry. In fact, there are two references in the gospels to the tithe, and both occasions refer to a person who was living under the Administration of Moses. The only other reference in the New Testament to the tithe is in Hebrews 7, where the tithes paid by Abraham to Melchizedek are used to illustrate a doctrinal point. After the death of the Lord Jesus Christ, (when the change was made from the Administration of Moses to the Administration of Grace), we find no mention of tithing. The principle that we learn is this: tithing, as it was practiced in the Administration of Moses, is not the determining factor in giving in the Administration of Grace.

But does this mean that giving is any less important in the Administration of Grace than it was in the Administration of Moses? Does this mean that Christians today are not responsible to give? Does this mean that the principle of first fruits is no longer a valid principle? The answer, of course, is NO!

### **Giving under the Administration of Grace**

In the Administration of Grace, giving is viewed as a *voluntary sacrifice of worship*. If a Believer's heart is right before God - - that is, he is walking by faith and desires to please God, that delight in God will evidence itself in sacrifices. The sacrifices of the Administration of Grace are mentioned in Hebrews 13:15 as: “praise to God, that is the fruit of lips that give thanks to His name...doing good and sharing.” The writer adds in verse 16, “. . . for with such sacrifices God is pleased.” It is the sacrifice of *sharing* that incorporates the notion of giving.

There are several examples given in the New Testament that illustrate this sacrifice. In the Book of Acts, for example, we see its outworking in the life of the Church when it states “. . .and abundant grace was upon them all. For there was not a needy person among them, for all who were owners of lands or houses would sell them and bring the proceeds of the sales, and lay them at the apostle's feet; and they would be distributed to each, as any had need.” (Acts 4:33-35). To the child of God living in the Administration of Grace Paul states, “Let him who stole steal no longer; but rather let him labor, working with his own hands what is good.” Notice the purpose: “That he may have something to give him who has need” (Eph. 4:28).

When Paul was traveling on his missionary journeys, other Christians supported him financially and materially, primarily those in Macedonia. The record of their giving is recorded in Philippians 4 and II Corinthians 8 and 9. Paul wrote a “thank you” letter to the church at Philippi that we know as the book of Philippians. In II Corinthians 8, he explains the manner of their giving. It is helpful to pull out from these passages the key points:

1. Their relationship with God and their desire to please Him was seen in their giving to the Saints (Paul and the Saints at Jerusalem). (Phil. 4:10-16; II Cor. 8:4-5).
2. They gave not because of command, but “of their own accord.” (II Cor. 8:3).
3. They sacrificed personal wants and needs to help meet the needs of others. (II Cor. 8:2, 3).
4. Their giving is called A...a fragrant aroma, an acceptable sacrifice, well pleasing to God.” (Phil. 4:18).
5. Their sacrifices would be rewarded by their needs being met and by increased rewards in Heaven. (Phil. 4:17b, 19).

The attitudes and actions of the Saints in Macedonia are held out in the New Testament as *the example* of godly, mature giving for those living in the Administration of Grace. In contrast and as an

example of those who are less mature and/or do not understand the nature of the sacrifice of giving, the Corinthian church is offered.

In the early years of the new administration, the Jewish brethren in Jerusalem were in dire straits. They were experiencing great affliction, loss of jobs, loss of community standing, and in general were in great need. As Paul traveled, he let the churches know of the need. And when he was in Corinth, the church responded to the need with great enthusiasm, and apparently made a very generous pledge to help meet the need. But when Paul wrote his first letter to them, (knowing their spiritual condition), he felt it necessary to give them some specific instructions about the pledge (16:1-3). They were to set an amount aside each week - - in proportion to what each one made. They were to do this so that “no collections be made when I come.”

Paul was hopeful that they would follow his instructions, but the church was very self-serving and he was not real sure that they would follow through with their promise. We see this in II Corinthians, chapters 8 and 9. In 8:8, he emphasizes that giving is not to be in response to a command. That is legalism. He tells them, “I am not speaking this as a command, but as proving through the earnestness of others the sincerity of your love also.” He also adds that it is one's heart attitude that makes the sacrifice acceptable, not the size of the gift. Notice 8:12: “for if the readiness is present, it is acceptable according to what a man has, not according to what he does not have.” But being unsure as to whether or not they would come through on their pledge of support, and because he did not want to bring embarrassment to them or himself, he sent a group of the brethren ahead to “arrange before hand your previously promised bountiful gift, that the same might be ready as a bountiful gift, and not affected by covetousness” (9:5).

Following his remarks of exhortation and encouragement, Paul then set forth some basic principles for their consideration (see II Cor. 9:6-15).

1. Eternal rewards that result from giving will be in proportion to the giving. That is, sow little, reap little; sow much, reap much. (9:6).
2. Give because you want to, not because you have to. (9:7).
3. If you desire to give, God will make it possible for you to give. (9:8-10).
4. God uses us to meet each other's needs. (9:12-15).

It is easy to understand that giving is an important part of faithful, mature, godly living. But how are we to understand the principle of proportion? To understand this principle, it is helpful to discuss briefly the purpose of the Administration of Moses as it is presented in Galatians 3:19-26. As it is described in this passage, the Administration of Moses served as a tutor for the children of God in “infancy.” That is, it told the child of God what behavior was acceptable and what was not acceptable. Like training a child it said, “Do this, don't do that, etc.” The Administration of Moses served this purpose until Christ came. But now, the children of God, those who are in Christ, are viewed as “adults.” We serve Him in righteousness because we know that this is the behavior that God deserves and expects from His children. When we govern our lives and behavior by an “adult” attitude, it brings blessing. A childish attitude (“I give because I have to!”) results in lack of growth, lack of blessing, and lack of rewards. The basic difference between giving under the Administration of Moses and giving under the Administration of Grace is that God is now treating us as adults. He expects us to do spontaneously what He had to *require* the children to do. Each person, using his adult mentality, must decide what is appropriate and proportionate for himself.

### **Developing a Plan of Action**

Understanding what the Bible says about giving is obviously important. But that is not the end. That only lets us know how and what to offer before God as an acceptable sacrifice. We must now do it! And for many people, drawing up a specific plan is helpful.

Listed below are some principles to help you in formulating a plan of giving:

Why should I give?

- Response to God's grace. (II Cor. 8:9; 9:15).
- Response to man's needs. (Acts 4; II Cor. 8; Gal. 6:10; Phil. 4).
- To reap rewards. (II Cor. 9:6,8).

To whom should I give?

- The local church. (Acts 4:32-37).
- Aged parents and grandparents. (I Tim. 5:4).
- Temporal needs of the Saints. (II Cor. 8:9; Eph. 4:28).
- Missionaries. (Phil. 4:10-20).
- Teaching Elders (Pastor/Teacher). (I Cor. 9:14; I Tim. 5:17, 18).
- Our neighbors in society. (Luke 10:25-37; Gal. 6:10)

How much should I give? (Two Primary Principles)

- Give the first fruits – giving should be first in our budget.
- Giving should be generous and sacrificial. Note that the Administration of Moses was our *tutor*. What have we learned? (Rom. 12:8; II Cor. 8:2; 9:11, 13).

What should my attitude be?

- It is to be done willingly/eagerly. (II Cor. 8:4-12).
- It is to be marked by cheerfulness. (II Cor. 9:7).

What can we conclude? Only this: the Philippians gave out of their deep poverty because of their love for the Lord Jesus Christ. They did not give because they received a tax deduction, or to impress people, but because of their love for the Lord.

May God the Holy Spirit enable each of us to give according to our ability - - and beyond our ability, that Jesus Christ might be glorified!