

# ***Reconstructing a Biblical Model for Giving: A Discussion of Relevant Systematic Issues and New Testament Principles***

ANDREAS J. KÖSTENBERGER AND DAVID A. CROTEAU

SOUTHEASTERN BAPTIST THEOLOGICAL SEMINARY

*In a previous article the authors discussed all relevant references to tithing in Scripture and concluded that the continuation of a tithing requirement cannot be adequately supported by the exegesis of individual texts. In the present article, we assess the applicability of tithing in light of pertinent systematic issues. Following a discussion of the relationship between the Mosaic Law and the new covenant, larger systematic issues that have been used to argue for the continuation of tithing are analyzed and criticized. The article concludes with a survey of NT principles for giving.*

*Key Words: tithing, tithe, Mosaic Law, new covenant, Law and gospel, giving, stewardship, Paul, 1 Cor 9, 1 Cor 16, 2 Cor 8–9, Phil 4*

In our previous discussion of the OT and NT passages regarding tithing,<sup>1</sup> we concluded that the view that Christians are required to give at least ten percent of their income lacks adequate support from the biblical data. This is not to say that Christians are not required to give but that no Scripture commands a certain percentage as the minimum giving requirement. The issue of whether or not Christians are required to tithe involves more than an exegetical discussion; larger systematic issues need to be considered as well. Therefore, we will now discuss the relationship between the Mosaic Law and the new covenant. Space prohibits an in-depth discussion and analysis of views such as the Reformed, Dispensationalist, or Catholic views on Law and gospel. After presenting the eschatological continuity view, which is that the relationship between the Mosaic Law and the new covenant does not support a mandated tithe for Christians, we will analyze several arguments for the continuation of tithing as flowing from larger systematic considerations. This will be followed by a presentation of the NT teaching on giving.

1. Andreas J. Köstenberger and David A. Croteau, "Will a Man Rob God? (Malachi 3:8): A Study of Tithing in the Old and New Testaments," *BBR* 16 (2006): 53–77.

SYSTEMATIC ISSUES RELATED TO  
TITHING AND GIVING

*“Not to Abolish but to Fulfill”:  
The Eschatological Continuity View*

The discussion on the continuity or discontinuity of any law within the Mosaic code should include, at some point, a proposal for the relationship between the old and new covenants. The issue of whether or not a Christian is required to give at least ten percent of his income is no exception. One of the key passages for the Law and gospel issue is Matt 5:17–20.

The “eschatological continuity view” of Matt 5:17–20 considers the Law of Christ to be a qualitative advancement over the Mosaic Law. It affirms a certain degree of discontinuity between the OT and the NT similar to the Anabaptist and Dispensationalist traditions while at the same time acknowledging the element of continuity between Moses’ and Jesus’ teaching that is stressed in Reformed theology. Wells and Zaspel have noted that “Moses is not so much abolished as he is ‘fulfilled’ and so reinterpreted in light of the epochal events associated with Christ’s first coming.”<sup>2</sup> If the infinitives in Matt 5:17 are viewed as infinitives of purpose, it is possible to say that the “purpose of Jesus’ ‘coming’ entailed doing something with/to the Law of Moses.”<sup>3</sup> But what effect does Jesus’ coming have on the Law?

First, the phrase “the Law or the prophets” (Matt 5:17) should be understood as referring to the entire OT.<sup>4</sup> The contrast is between “abolishing” and “fulfilling,” but the exact meaning of the word πληρώω (‘fulfill’) is debated. Some proposed meanings, such as ‘keep’, ‘confirm’, or ‘validate’, can be rejected outright, based on Matthew’s use of πληρώω. Matthew uses πληρώω 16 times and with 2 different senses (excluding Matt 5:17): (1) literally, to fill up (like a container);<sup>5</sup> and (2) figuratively, in relationship to prophecy, usually in an introductory formula to an OT citation.<sup>6</sup> Banks’s descriptions of the effect Jesus’ coming had on the Mosaic Law include

2. Tom Wells and Fred G. Zaspel, *New Covenant Theology: Description, Definition, Defense* (Frederick, MD: New Covenant Media, 2002), 86.

3. *Ibid.*, 111.

4. Donald A. Carson, “Matthew,” in *The Expositor’s Bible Commentary* (vol. 8; ed. Frank E. Gaebelin; Grand Rapids: Zondervan, 1984), 142. Contra William Hendriksen, *New Testament Commentary: Exposition of the Gospel according to Matthew* (Grand Rapids: Baker, 1973), 288 (“the Pentateuch or the rest of the Old Testament”); David Wenham, “Jesus and the Law: An Exegesis of Matthew 5:17–20,” *Them* 4 (1979): 92–96.

5. The two references are Matt 13:48 and 23:32. See Johannes P. Louw and Eugene A. Nida, eds., *Greek-English Lexicon of the New Testament Based on Semantic Domains* (2 vols.; New York: United Bible Societies, 1988–89), 598, for the definition in Matt 13:48.

6. See Matt 1:22; 2:15, 17, 23; 3:15; 4:14; 8:17; 12:17; 13:14, 35; 21:4; 26:54, 56; 27:9. For Matt 3:15 fitting into this category, see BAGD<sup>3</sup>, 829, who include Matt 3:15 under this semantic range but with a different object.

“new,” “new norm,” “goes far beyond,”<sup>7</sup> and “transcend”<sup>8</sup> but not abrogation.<sup>9</sup> When deciding on the meaning of this passage, we should note that the word used as a converse to “abolish” is not the Greek equivalent to “confirm,” “enforce,” or “obey” but the word πληρώω.<sup>10</sup> Banks, adducing Matt 11:13, notes that both the Prophets and the Law point forward, principally and in the same way, to Jesus.<sup>11</sup> He concludes that “[t]he word ‘fulfill’ in 5:17, then, included not only an element of discontinuity (that which has now been realized *transcends* the Law) but an element of continuity as well (that which transcends the Law is nevertheless something to which the Law itself *pointed forward*).”<sup>12</sup> Hence “fulfill” conveys the notion of being complete, “by giving the final revelation of God’s will to which the OT pointed forward, and which now transcends it.”<sup>13</sup>

Jesus goes on to say that the Law will not “pass away” and modifies this statement with two “until”-clauses. The first “until” (“until heaven and earth disappear”) refers to the end of the age, and the second (“until everything takes place”) applies to all that has been prophesied,<sup>14</sup> not Jesus’ ministry or work on the cross.<sup>15</sup> “These commandments” does not pertain to Jesus’ teaching but to the OT.<sup>16</sup> Banks, citing the parallel between Matt 5:19 and 28:20, contends that ἐντολή does not always refer to the OT, but one verse contains the noun form (Matt 5:19) and the other the verb form (Matt 28:20). Therefore, while every law must continue to be practiced, “the nature of the practicing has already been affected by

7. Robert J. Banks, *Jesus and the Law in the Synoptic Tradition* (SNTSMS 28; Cambridge: Cambridge University Press, 1975), 187, 191, 199, 201.

8. *Ibid.*, 191, 193, 199; R. T. France, *The Gospel according to Matthew* (Grand Rapids: Eerdmans, 1987), 114.

9. See Banks, *Jesus and the Law in the Synoptic Tradition*, 189, 193. See also France, *Matthew*, 193.

10. See France, *ibid.*, 194.

11. See Banks, *Jesus and the Law in the Synoptic Tradition*, 210. See also Carson, “Matthew,” 39; France, *Matthew*, 194; *idem*, *Gospel according to Matthew*, 114.

12. Banks, *Jesus and the Law in the Synoptic Tradition*, 210. The term “transcend” may be problematic as well in that it may suggest that what Jesus did to the Law and Prophets was to go beyond them, while, as Carson contends, the thrust of the passage has Jesus as actually pointing back to the underlying principles that were foundational to the laws.

13. France, *Gospel according to Matthew*, 114. Compare Carson, “Matthew,” 143: “points to.” Louw and Nida (*Greek-English Lexicon of the New Testament Based on Semantic Domains*, 405) provide these definitions: “to give the true meaning to, to provide the real significance of”; “real intent”; or “real purpose.” BDAG<sup>3</sup> (828–29) provides the option of “to bring to a designed end.” The work continues to state that in Matt 5:17 the term means either “fulfill = do, carry out, or as *bring to full expression* = show it forth in its true mng., or as *fill up* = complete” (italics in original). This idea of showing the true meaning is tantalizing in view of how we interpret the antitheses (see below).

14. See Carson, “Matthew,” 145.

15. See Thomas R. Schreiner, *The Law and Its Fulfillment: A Pauline Theology of Law* (Grand Rapids: Baker, 1993), 234.

16. Contra Banks, *Jesus and the Law in the Synoptic Tradition*, 240. See Schreiner, *The Law and Its Fulfillment*, 235; Carson, “Matthew,” 146.

vv. 17–18.”<sup>17</sup> So is there a difference in practice? And, if so, how can this substantiated? Jesus clarifies and gives five examples (antitheses) in Matt 5:21–48.

These antitheses in Matt 5:21–48 demonstrate Jesus’ point. He is not annulling or abrogating any of the OT laws. Rather, he is correcting the misunderstanding and misinterpretation of the Pharisees concerning the laws,<sup>18</sup> pointing back to the *true meaning* of the Law and the *underlying principles* from which they developed, which constitute the abiding *moral norms*. While Banks is technically correct that *πληρώω* *by itself* may not be capable of conveying the notion of “setting out the true meaning,”<sup>19</sup> *contextually* this gloss comes close to capturing the sense in which Jesus seems to understand his fulfillment of the OT Law.

In the antitheses, Jesus is explaining the direction in which these OT commandments point. This may for all practical purposes appear as intensifying or annulling, but the route to the conclusion is different.<sup>20</sup> The way in which one comes to a conclusion on how a Mosaic Law applies to a Christian is extremely important. If one held to abrogation for all Mosaic laws, one would, in practice, be correct as far as the sacrificial system is concerned. Yet one would be wrong with regard to laws prohibiting murdering or coveting.

All of the OT is binding on Christians in some sense.<sup>21</sup> This needs to be balanced with the fact that “the Old Testament’s real and abiding authority must be understood through the *person and teaching* of him to whom it points and who so richly fulfills it.”<sup>22</sup> Therefore, Banks is correct when he says that “it is in the Law’s transformation and ‘fulfillment’ in the teaching of Jesus that its validity continues.”<sup>23</sup> How does Jesus fulfill the Law? Jesus is the eschatological *goal* or *end* of the Law (Rom 10:4); he is the fulfillment toward which the Law had been pointing.

Therefore, this view on the Law does not necessitate the abrogation or continuation of tithing; one would need to look at what the tithe was, how it functioned in the Mosaic Law, and if any fulfillment occurred that changed how tithing was to be practiced. The above discussion has shown that the tithe’s function in the Mosaic Law was connected to the temple and sacrifices. The once-for-all sacrifice of Jesus on the cross should therefore, among other things, be viewed as constituting the fulfillment of this specific Mosaic law.<sup>24</sup>

17. Carson, “Matthew,” 146. Cf. Schreiner, *The Law and Its Fulfillment*, 235.

18. See Vern S. Poythress, *The Shadow of Christ in the Law of Moses* (Phillipsburg, NJ: Presbyterian & Reformed, 1995), 257; Schreiner, *The Law and Its Fulfillment*, 240.

19. Banks, *Jesus and the Law in the Synoptic Tradition*, 229.

20. Carson, “Matthew,” 144.

21. See Poythress, *The Shadow of Christ in the Law of Moses*, 268.

22. Carson, “Matthew,” 144 (emphasis added).

23. Banks, *Jesus and the Law in the Synoptic Tradition*, 237.

24. We would be remiss not to mention Robert T. Kendall (*Tithing: A Call to Serious, Biblical Giving* [Grand Rapids: Zondervan, 1982], 24), who lists the relationship between Law and gospel as the second reason why Christians do not tithe. As a rebuttal, he proceeds to question

While the idea that the Mosaic Law should (or even could) be divided into three categories (civil, ceremonial, moral) is untenable, all views on the Mosaic Law must take into account the crucifixion. All prescriptions of the Mosaic Law that are tied to sacrifices will undergo heavy reconsideration as far as external practices are concerned. It is not that believers refuse to take part in the “sacrificial system,” for by placing one’s faith in Christ, one has trusted that his sacrifice is able to accomplish more than what the Mosaic prescriptions could: eternal forgiveness of sins; a once-for-all sacrifice. This “once-for-all” nature demonstrates the superiority of Christ’s sacrifice over the Mosaic prescriptions. The Levites’ main functions were to take care of the temple and to stand between Israel and God to offer daily sacrifices for sin; our sacrifice is complete. Therefore, there is no longer any need for Levites; no one stands between God and people but the “man Christ Jesus” (1 Tim 2:5).<sup>25</sup> Tithes (and offerings) are inextricably tied to the Mosaic sacrifices.<sup>26</sup>

This does not eliminate the principles set forth in the tithing passages. Brandenburg says that “[t]he entire Old Testament Law is but a shadow of that which is realized in Christ (Col 2:16–17). The Law is always at one and the same time indication and promise of the new order of life.”<sup>27</sup> Therefore, we propose that the NT can be mined to discover principles for giving that are concrete and that are not at odds with the principles of the tithing laws. However, the concept of ten percent has no place in the new covenant. Verhoef provides a fitting conclusion:

In connection with “tithing” it must be clear that it belonged, in conjunction with the whole system of giving and offering, to the dispensation of shadows, and that it therefore has lost its significance as an obligation of giving under the new dispensation. The continuity consists in the principle of giving, in the continued obligation to be worthy stewards of our possessions, but the discontinuity in the manner in which we fulfill our obligations.<sup>28</sup>

*Arguments for the Continuation of Tithing That Flow from Larger Systematic Considerations: A Brief Analysis and Critique*

In light of these observations, evidence for the continuation of tithing is found wanting even on a larger theological scale. Not only does none of

---

motives and assumes that these people are not giving ten percent owing to greed, stinginess, or materialism. His chapter on “The Gospel and the Law” (pp. 57–69) continues this line of reasoning but does address the problem somewhat more straightforwardly.

25. Note also that pastors (for example, elders or overseers) do not stand between God and believers. All believers are able to approach God themselves; we are all “priests.”

26. See Raymond Calkins, *The Modern Message of the Minor Prophets* (New York: Harper, 1947), 137.

27. Hans Brandenburg, *Die Kleinen Propheten II: Haggai, Sacharja, Maleachi (mit Esra und Nehemia)* (Basel: Brunnen, 1963), 153 (translation is by the present authors).

28. Pieter A. Verhoef, *The Books of Haggai and Malachi* (NICOT; Grand Rapids: Eerdmans, 1987), 311.

the biblical passages provide an adequate exegetical basis from which to argue for a continuation of the tithing requirement for NT believers, a proper way of construing the importance of Jesus' comments in Matt 5:17–20 along the lines of the eschatological continuity view presented above, likewise, does not warrant the conclusion that the tithing requirement continues into the NT period. The only ground of appeal left is therefore a variety of other arguments that flow from larger systematic considerations. We will briefly analyze and criticize three of the most common arguments below.<sup>29</sup>

*Arguments.* First, many among those who hold to a system known as *covenant theology* view tithing as part of the moral law. This group divides the law into three parts: moral, civil, and ceremonial. Proponents of this view say that the ceremonial law was fulfilled or completed by Christ and the civil law no longer applies because we have separated church and state. The civil law is helpful guidance to governments, but not binding. However, the moral law continues on, since it is a reflection of the character of God.<sup>30</sup> This group typically contends that laws do not have to be repeated in the NT in order to continue: the continued relevance of a law is assumed, its abrogation needs to be stated.

Second, some Christians hold to the obligation of tithing because of *traditionalism*. The argument is usually stated in terms of the way things have always been done in their church.<sup>31</sup> Some in this category believe that the word "tithe" means "a religious monetary gift," with no specific amount attached to the word. While one group asserts that ten percent is the minimum one should give, others (while still using "tithing terminology") do

29. Space does not permit a discussion of dispensational or new covenant theology. As far as dispensational theology is concerned, many of its proponents do not believe that tithing is obligatory for Christians (for example, Louis Sperry Chafer, John Walvoord, Charles Ryrie, and John MacArthur). New covenant theology is a fairly new system. Therefore, (1) we have yet to find proponents addressing the issue of tithing in print (usually they discuss the Sabbath); and (2) the system is not centralized and is still developing. Others who do not view tithing as obligatory for Christians include: Merrill Unger, Gerald F. Hawthorne, and Ron Rhodes (see also the Church Father Irenaeus).

30. By way of suggestion, it may be more appropriate to view the civil and sacrificial laws as *coming from* the moral law, not as parallel to it.

31. Not to categorize all the following as falling within the traditionalism category (as some most assuredly do not), we list here those who do regard Christians as obliged to tithe: Larry Burkett, Charles Stanley, W. A. Criswell, Herschel Hobbs, D. James Kennedy, John Stott, Stephen Olford, Jerry Falwell, A. W. Pink, R. T. Kendall, Marvin Tate, Mark Rooker, Ron Sider ("graduated-tithing"), Pat Robertson, Jack Hayford, Gary North, and O. S. Hawkins. Some others are more difficult to classify: D. A. Carson and Walter Kaiser. Gordon Fee and Douglas Stuart apparently do not hold to the obligation of tithing (see Gordon D. Fee and Douglas Stuart, *How to Read the Bible for All Its Worth: A Guide to Understanding the Bible* [Grand Rapids: Zondervan, 1982], 137). Neither does Craig L. Blomberg (William W. Klein, Craig L. Blomberg, and Robert L. Hubbard Jr., *Introduction to Biblical Interpretation* [Dallas: Word, 1993], 279, 415; Craig L. Blomberg, *1 Corinthians* [NIV Application Commentary; Grand Rapids: Zondervan, 1994], 326; Craig L. Blomberg, *Heart, Soul, and Money: A Christian View of Possessions* [Joplin, MO: College Press, 2000], 31, 85–87).

not conceive of tithing in terms of giving a certain percentage of one's income. Some ministers in this category are fearful of what would happen should they tell their members that they are not obligated to tithe. They claim that their church may suffer financially. They fear that monetary giving would severely decrease. They are also concerned regarding what should be the message to their congregation on how, and how much, to give. Since they do not see a viable alternative, they continue to teach tithing (and in many cases, tithing as a ten-percent-minimum requirement). What could be the harm, they argue, of teaching what is, after all, a biblical requirement?

A third approach is that of *pragmatism*. Those in this group fall under several different categories. Some claim that it is simply easier to tell Christians that they should give at least ten percent rather than to try to explain another, more complicated, method. Related to this, some are fearful that the alternative (presented below) will lead to a decrease in giving.<sup>32</sup> Admittedly, it is simple to tell church members, students, and pastors that all they need to require people to do is to start with ten percent. Such a requirement has the advantage of requiring believers to give a clear-cut figure of their income that removes all ambiguities. Simply asking people to take their paycheck and to multiply it by 0.10 and then write a check based on that total is less complex than the principles we will present below. Overall, those who teach tithing for pragmatic reasons have an easy-to-do and easy-to-understand doctrine on giving for Christians (especially new believers).

*Brief Analysis and Critique.* Are any of the above arguments compelling? First, regarding *covenant theology*, arguing from within this system, the major problem with this view is that tithing is in no way tied to the moral law. Assuming for a moment that the distinction between moral, ceremonial, and civil law is unproblematic (which it is not), tithing is part of the ceremonial law, and possibly part of the civil law. But nowhere in the OT is tithing connected to the moral law. Second, the problem with *traditionalism* is that, in keeping with a principle that evangelicals have held dear at least since the Reformation, unless a requirement can be established from Scripture, it should not be imposed upon believers. Another misunderstanding is that, as we will attempt to demonstrate below, unless tithing were taught, believers would be left in a vacuum as far as giving is concerned, and the church's financial standing would therefore suffer. To the contrary, there are in fact many principles on giving that Christians can be taught to observe apart from a tithing requirement. Finally, with regard to *pragmatism*—these adherents have given up attempting to prove that tithing is a scriptural obligation for those in the new covenant period.

32. We have actually had someone say to us that, even if we were right, he could not teach it because his church members would stop giving. This was followed by the argument that God did not want this man's church to die, so he had to continue teaching tithing, regardless.

It does not matter how simple or complex the teaching may be: if it is biblical, it must be taught and obeyed. If the evangelical church decides to base its teaching on what is pragmatic, then doctrine is relegated to second place. Any church that decides to do this will cease at that point to be evangelical. Doctrine must remain central to our teaching and faith.

There are other problems with the concept that tithing is still obligatory for Christians. Nowhere are Christians commanded to tithe in the NT. This fact alone should raise concerns for those who believe the issue is black and white, and believers ought to tithe today. The issue of multiple tithes (that the Israelites actually gave at least 20 percent per year) likewise has yet to meet a satisfactory answer. To call for the cessation of two of the three tithes while leaving one intact would seem to require some major theological nuancing. Though the NT discusses giving at many junctures, no passage ever cites a specific percentage.<sup>33</sup> The references to giving in passages such as Gal 6:6, 1 Tim 5:17, and 2 Cor 8–9 lead one to believe that the issue of giving was a vital one in many churches. Paul could have simply addressed this issue by appealing to the OT teaching of tithing. However, he never resorted to this type of approach.

Tithing proponents typically fail to recognize that tithing is an integral part of the OT sacrificial system that has been once and for all fulfilled in Christ. The Epistle to the Hebrews, Rom 10:4, and Matt 5 all point to this reality. This may be the best reason why tithing is not commanded in the new covenant era: it was fulfilled in Christ. Some tithing supporters view the OT teaching on tithing as an act one must perform to show honor and respect to God, regardless of its possible fulfillment in Christ. Yet, in the OT tithing is commanded for the support of the priests and Levites who are in charge of the temple. It is also linked with offerings that, despite how this may be taught today, do not refer to the amount above ten percent. An offering in the OT did not refer to adding a “tip for God,” as it were, after one had fulfilled the tithe but to “the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14).”<sup>34</sup>

*Conclusion.* The case for tithing ultimately rests not on the exegesis of biblical passages on tithing but on arguments from a theological system or tradition. We have attempted to show that the text of Scripture contains no exegetical basis for tithing. What is more, arguments from theological systems or traditions have been shown to be unpersuasive as well. As Verhoef concludes,

An important consideration in connection with this pericope [Mal 3] is whether the demands and the promises are also applicable in the NT dispensation, as they were under the OT dispensation. Our answer must be “Yes” and “No.” Yes, because there is continuity in con-

33. This argument from silence will be developed further below.

34. Verhoef, *Haggai and Malachi*, 305.

nection with both our obligation to fulfill our stewardship and the promises of God's blessing in our lives. This cannot be denied. At the same time our answer must be "No," because we also have a discontinuity pertaining to the specific relationship between the OT and the NT and the relative dispensations. The discontinuity consists especially in the outward scheme of things, regarding both the obligations and the promises.<sup>35</sup>

For this reason we conclude that NT believers should not be required to give ten percent or more, but not less, of their income. This does not mean that we are left with nothing. Those who do not hold to the position that tithing is obligatory for Christians have been charged with teaching that believers need not give to the church. But this charge is similar to charging Paul with encouraging believers to sin when he teaches salvation by faith through grace apart from the Law (Rom 3:23). As will be seen, the NT provides more than sufficient guidance for giving. In fact, it sets a considerably higher (albeit more complex) standard than merely giving ten percent of one's income. The following presentation is not intended to be exhaustive but attempts to delineate the major principles for giving contained in the NT.

## THE NEW TESTAMENT TEACHING ON GIVING

### *Paul and Giving*

While Paul never discusses tithing,<sup>36</sup> and Jesus did so only incidentally, both address giving and stewardship.<sup>37</sup> There are many words used in the NT that refer to a gift or giving. Χαρίζομαι (glossed 'freely give', 'deliver', or 'forgive') is not once used in the NT with reference to money.<sup>38</sup> The subject is usually, but not always, God. Δόσις occurs twice in the NT, in Phil 4:15 and Jas 1:17. In the former passage, the expression most likely refers to money<sup>39</sup> and Paul's praise of the Philippians for their support. The latter passage does not specifically refer to money, though a reference to money could be involved.<sup>40</sup> Δότης occurs only once in the NT (1 Cor 9:7) where it refers to one who gives monetarily. This passage will be discussed further

35. *Ibid.*, 311.

36. For more development on giving in the new covenant period, see David A. Croteau, *A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era* (Ph.D. diss., Southeastern Baptist Theological Seminary, 2005), 240–59.

37. That is, unless one holds to the Pauline authorship of Hebrews: but see Donald A. Carson, Douglas Moo, and Leon Morris, *An Introduction to the New Testament* (Grand Rapids: Zondervan, 1992), 395; and Donald Guthrie, *New Testament Introduction* (rev. ed.; Downers Grove, IL: InterVarsity Press, 1990), 682.

38. The only possible exception is Rom 8:32.

39. See discussion below.

40. Neither James B. Adamson (*The Epistle of James* [NICNT; Grand Rapids: Eerdmans, 1976], 74–75) nor Peter H. Davids (*The Epistle of James: A Commentary on the Greek Text* [NIGTC; Grand Rapids: Eerdmans, 1982], 86–88) mentions money when discussing "gift" in Jas 1:17.

below. Δωρέομαι, δωρεάν, δόρημα, δωρεά, and χάρισμα involve no direct references to money.<sup>41</sup> Δῶρον occurs 19 times in the NT.<sup>42</sup> The only references related to money are in Matt 2:11; 15:5 (// Mark 7:11); and Luke 21:1, 4. The first (Matt 2:11) describes the wise men's gifts to Jesus. Matt 15:5 (// Mark 7:11) discusses Corban and honoring one's father and mother. The final references are to the widow's mite in Luke 21:1–4 and the deep sacrifice of her gift. Of the 155 occurrences of χάρις, only the use in 1 Cor 16:3 has money as a referent. This text will be examined below. Δόμα occurs 4 times (Matt 7:11 // Luke 11:13, Eph 4:8, Phil 4:17), and 3 of the 4 passages may involve a reference to money. Philippians 4:15–17 will be discussed below. The word ἐλεημοσύνην, glossed 'donation', 'almsgiving', or 'charitable giving', occurs 13 times.<sup>43</sup> None of the uses is particularly helpful for giving in the new covenant period. Μεταδίδωμι occurs 5 times,<sup>44</sup> and 2 uses are significant for our study: Rom 12:8 discusses the spiritual gift of giving, and Eph 4:28 refers to giving to the needy. The approximately 417 occurrences of δίδωμι make even a cursory survey here impossible. A few occurrences do stand out, however. One group of verses involving δίδωμι discusses giving to the poor.<sup>45</sup> From this group, we will focus on 2 Cor 9:9 below. In another verse (Acts 20:35) Paul is quoting Jesus: "It is more blessed to give than to receive."

The four main passages in which Paul discusses giving are 1 Cor 9:1–23, 16:1–4; 2 Cor 8–9; and Phil 4:15–17.<sup>46</sup>

### *Does Paul Discuss Tithing?*

Paul does not explicitly refer to tithing anywhere in his writings. Nevertheless, some have argued that Paul's lack of mentioning the tithe does not equal his rejection of the practice.<sup>47</sup> Yet it is unclear why the apostle would discuss giving monetarily to the church and not mention tithing if this in fact is what he had in mind. It is entirely possible for someone to discuss a subject such as tithing without mentioning the word. We will therefore

41. Δωρέομαι (Mark 15:45; 2 Pet 1:3, 4); δωρεάν (Matt 10:8; John 15:25; Rom 3:24; 2 Cor 11:7; Gal 2:21; 2 Thess 3:8; Rev 21:6, 22:17); δόρημα (Rom 5:16, Jas 1:17); δωρεά (John 4:10; Act 2:38; 8:20; 10:45; 11:17; Rom 5:15, 17; 2 Cor 9:15; Eph 3:7; 4:7; Heb 6:4); χάρισμα (Rom 1:11; 5:15, 16; 6:23; 11:29; 12:6; 1 Cor 1:7; 7:7; 12:4, 9, 28, 30, 31; 2 Cor 1:11; 1 Tim 4:14; 2 Tim 1:6; 1 Pet 4:10). Regarding δωρεάν, 2 Thess 3:8 may contain a slight reference to money.

42. Matthew 2:11; 5:23, 24; 8:4; 15:5; 23:18, 19; Mark 7:11; Luke 21:1, 4; Eph 2:8; Heb 5:1; 8:3, 4; 9:9; 11:4; Rev 11:10.

43. Matt 6:2, 3, 4; Luke 11:41; 12:33; Acts 3:2, 3, 10; 9:36; 10:2, 4, 31; 24:17.

44. Luke 3:11; Rom 1:11, 12:8; Eph 4:28; 1 Thess 2:8.

45. Matt 19:21, 26:9; Mark 14:5; Luke 12:33; 2 Cor 9:9.

46. Paul does discuss giving in other passages, such as Gal 2. However, for our purposes the three main passages will suffice.

47. See George B. Davis, "Are Christians Supposed to Tithe?" *CTR* 2 (1987): 89. For instance, it is typical for modern preachers to say that the tithe needs to be given, and any special offering (like the one in 1 Cor 16) should not detract from the duty to tithe. However, Paul never mentions this to a church such as the Corinthian one that was in a Hellenistic context and had shown itself to be disobedient in several areas, which would seem to indicate the need for clear teaching on a fundamental subject such as this.

examine these four Pauline passages on giving to see if the subject is tithing even though the word *tithing* is not used.

First, 1 Cor 9:13–14 may be the most difficult passage in one's determination of whether or not Paul ever refers to the concept of tithing. If at any point Paul were to appeal to Mal 3 or to tithes and offerings, this would be the most likely place for him to do so. In fact, the language of these verses is very intriguing. The main point of the passage is found in v. 4: do not Paul and the other apostles have the *right* to have their needs supplied by those to whom they minister? This question is still part of the larger discussion from ch. 8 regarding food sacrificed to idols. The overall context is that of *foregoing rights*. This is supported by all of the illustrations provided by Paul.<sup>48</sup> The concept of his needs' being supplied by others is supported by his question about working in v. 6: are Barnabas and Paul the only two who have to *work* while the others are supported? Collins summarizes it this way: "As an apostle Paul had a right to receive financial support from the community to which he was sent."<sup>49</sup> The setting is similar to a courtroom, and Paul is providing his own defense.<sup>50</sup>

In v. 7, Paul accumulates as many as 3 illustrations regarding support:<sup>51</sup>

1. soldiers do not serve in the military at their own expense; the government provides for them;
2. when a farmer plants a vineyard he, naturally, will eat some of the fruit; and
3. a shepherd partakes of the milk of his flock.<sup>52</sup>

Collins and Garland say that these 3 examples (and the ones to follow) are "secular."<sup>53</sup> However, the difference between the first 3 examples and the last 2 (discussed below) is one of authority: the first 3 are illustrations

48. Four of the first 5 specifically mention eating or food. Only the first is not as explicit, but part of providing for soldiers would include food (see Archibald Robertson and Alfred Plummer, *First Epistle of St. Paul to the Corinthians* [ICC; New York: Scribner, 1911], 182, who say it primarily refers to the soldiers' food, but also pay and outfit). However, Gordon D. Fee (*The First Epistle to the Corinthians* [NICNT; Grand Rapids: Eerdmans, 1987], 405 n. 44) convincingly demonstrates that "provisions," not money is in mind (so David E. Garland, *1 Corinthians* [Baker Exegetical Commentary on the New Testament; Grand Rapids: Baker, 2003], 408). Raymond F. Collins (*1 Corinthians* [SP 7; Collegeville, MN: Liturgical Press, 1999], 333) is judicious when he says that "[o]n one level Paul wishes to establish that apostolic labors merit due recompense. That pragmatic goal is subordinate to Paul's ultimate purpose, to exhort the Corinthians to forego, as he did, the exercise of their rights (*exousia*) and an otherwise legitimate use of their freedom (*eleutheria*) for the sake of others within the community."

49. Collins, *ibid.*, 330.

50. So *ibid.*, 328.

51. See Collins (*ibid.*), who mentions the staccato effect of the illustrations and Paul's use of alliteration and paronomasia. Robertson and Plummer (*First Epistle to the Corinthians*, 182) summarize this well: "labour may claim some kind of return."

52. Leon Morris (*The First Epistle of Paul to the Corinthians: An Introduction and Commentary* [rev. ed.; TNTC; Grand Rapids: Eerdmans, 1985], 132) makes an interesting comment differentiating between these three workers: the soldier was paid wages (see above), the farmer might have been the owner, and the shepherd was like a slave.

53. See Collins, *1 Corinthians*, 333; and Garland, *1 Corinthians*, 414.

and/or examples from human reasoning; the last 2 are proofs based upon the OT.<sup>54</sup> Paul's final proof is a quotation from Jesus.

Verse 8 begins Paul's defense of this principle of support through an appeal to the OT, specifically Deut 25:4: "Do not prevent an ox from eating while it is treading out the grain." Paul's application is that, since he sows<sup>55</sup> spiritual things, he should reap material things (v. 11).<sup>56</sup>

He then explains (v. 12) that he and the other apostles voluntarily chose to forego this right for the sake of the gospel. Of the 4 illustrations Paul has given thus far, 3 are "common sense" and one is a proof from Deuteronomy. Now illustration number 5 follows: "Do you not know that those who minister in the temple get their meals from the temple, and those who serve at the altar partake in what is offered on the altar?" This is a reference to the priests who served in the temple as prescribed in the Mosaic Covenant.<sup>57</sup> Ministers of God should be supported for their spiritual service. However, the next verse says that, "in the same way," preachers in the new covenant should receive support for their ministry. Does "in the same way"<sup>58</sup> refer to tithes and offerings?<sup>59</sup> There are a few ways in which this argument could be made.

54. See Richard C. H. Lenski, *The Interpretation of St. Paul's First and Second Epistle to the Corinthians* (Columbus, OH: Wartburg, 1946), 358; Robert G. Bratcher, *A Translator's Guide to Paul's First Letter to the Corinthians* (Helps for Translators; New York: United Bible Societies, 1982), 82. Compare Charles K. Barrett, *The First Epistle to the Corinthians* (BNTC; London: Black, 1968), 205; and Fee, *The First Epistle to the Corinthians*, 405. F. F. Bruce (*1 and 2 Corinthians* [NCB; London: Oliphants, 1971], 84) says it clearly: the first set is "human analogy" and the final two are "divine law."

55. The word for 'sow' is σπείρω, a word meaning literally 'to sow seed' and metaphorically to spread the word of God (e.g., Matt 13:18–39, Mark 4:14, Luke 8:5, John 4:36–37). It is used with a different sense in 1 Cor 15.

56. For a satisfactory explanation of Paul's use of this verse, see Lenski, *First and Second Epistle to the Corinthians*, 360–61. Morris, *1 Corinthians*, 132 (so also Garland, *1 Corinthians*, 410) notes that the original verse in Deuteronomy was in a context dealing with people, not animals. Therefore, it may originally have held a figurative meaning.

57. A question that needs to be asked of v. 13 is what ἱερός refers to: the temple in Jerusalem, pagan temples, or both? That this could be referring solely to a pagan temple must be rejected on the basis of the word Paul used in 1 Cor 8:10, εἰδωλεῖον, which refers to a pagan temple. Also, Garland (*1 Corinthians*, 414) notes that θουσιαστήριον, in the NT, "almost exclusively [refers to] the Jewish cult." While this concept of priests living off sacrifices applies to the service of any temple (so Garland, *1 Corinthians*, 414; Bruce, *1 and 2 Corinthians*, 85; Robertson and Plummer, *First Epistle to the Corinthians*, 187; Barrett, *The First Epistle to the Corinthians*, 208), Paul probably has in mind the temple in Jerusalem (so Garland, *1 Corinthians*, 414; Bruce, *1 and 2 Corinthians*, 85; Lenski, *First and Second Epistle to the Corinthians*, 366; Bratcher, *First Letter to the Corinthians*, 84; Richard L. Pratt Jr., *I & II Corinthians* [Holman New Testament Commentary; Nashville: Broadman & Holman, 2000], 148). Fee (*The First Epistle to the Corinthians*, 412) thinks the question does not matter and concludes that Paul would probably be thinking of Jerusalem and the Corinthians of temples in their context.

58. W. Harold Mare ("1 Corinthians," *Expositor's Bible Commentary* [ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1976], 244) notes that the "adverb 'thus' shows that the principle of giving material support for those who serve in the temple is to be applied also to ministers of the gospel." Garland (*1 Corinthians*, 415) says it "means that the Lord's command

One argument holds that while the priests were to live off the sacrificial system by means of the tithes and offerings given to them, preachers<sup>60</sup> are 'to live from the gospel' (ἐκ τοῦ εὐαγγελίου ζῆν). If the priests lived off the sacrificial system, and the sacrificial system provided them with tithes and offerings, two questions then arise: What is the relationship between the gospel and tithes and offerings? And can tithes and offerings be separated from the rest of the sacrificial system and be applied to the gospel ministry?

The gospel is the fulfillment of that to which the ceremonial law pointed. Lenski, commenting on this verse, states it well: "Christianity has superseded the old Temple ritual. Paul does not need to explain this change."<sup>61</sup> While the sacrificial system was a shadow of the substitutionary death of Christ, the gospel brings that shadow into completion: no longer are sacrifices necessary, because Christ has become our sacrifice. Therefore, because of the relationship between the gospel and the sacrificial system, to import "tithes and offerings" into the new covenant appears wholly inappropriate.<sup>62</sup> Lenski provides the proper conclusion to this verse: "The Old and New Testaments combine in assuring full support to God's workers."<sup>63</sup>

---

accords with reason, common practice in secular and religious occupations, and OT law." The phrase οὕτως καὶ occurs 10 times in 1 Corinthians (2:11; 9:14; 11:12; 12:12; 14:9, 12; 15:22, 42, 45; 16:1), and it means that there is a correspondence, a relationship, between the two things. Usually the relationship is specifically one point of correspondence between the two things being discussed. It may be best translated with a gloss such as 'similarly' or 'which is like'.

59. William F. Orr and James Arthur Walther (*1 Corinthians: Introduction with a Study of the Life of Paul, Notes, and Commentary* [AB 32; Garden City, NY: Doubleday, 1976], 239) say that Paul is referring to Deut 18:1–4 and Num 18:20–24. They go on to say that his "function is analogous to that of the Levitical temple servants so far as support is concerned" (p. 242). Raymond Bryan Brown ("1 Corinthians," *The Broadman Bible Commentary* [ed. Clifton J. Allen; Nashville: Broadman, 1970], 10:342) says that "[p]riests in both Jewish and pagan temples receive material support in return for their services (Num. 18:9–32; Deut. 18:1–8)." Hans Conzelmann (*1 Corinthians* [Hermeneia; trans. James W. Leitch; ed. George W. MacRae; Philadelphia: Fortress, 1981], 157) says that Paul is referring to Num 18:8, 31. Collins (*1 Corinthians*, 342) also sees a possible reference to priests and Levites and refers the reader to numerous verses in Leviticus. Bratcher (*First Corinthians*, 84) cites Num 18:8–9 [sic: 19] and Deut 18:1–4. Bruce (*1 and 2 Corinthians*, 85) refers to Num 18:8ff. Robertson and Plummer (*First Epistle to the Corinthians*, 187) cite Num 18:8–20, 21–24 ("the Levite's tithe"), and Deut 14:23. Interestingly, Barrett (*The First Epistle to the Corinthians*, 207–8) makes no mention of tithing, priests, Levites, or the Mosaic Law.

60. Notice that here in v. 14 he is not just referring to apostles but to those "who preach the gospel."

61. Lenski, *First and Second Epistle to the Corinthians*, 367.

62. However, if one were to take 1 Cor 9:13–14 as the NT mandate for tithing, then changes to current teaching on tithing would still need to be made. Rather than this support being a requirement of the people *no matter what*, Paul says that it would be his *right* to receive support. The analogy, if tithing is the referent, would be that people in a church would not be obligated to tithe if the pastor decided he did not want to be paid. This, then, is a change of the presentation of the tithe in the OT as being "the Lord's" to now belonging to the pastor if he so chooses.

63. Lenski, *First and Second Epistle to the Corinthians*, 368.

From the present passage, then, the following argument could be made. Paul, in vv. 13–14, was saying that the apostolic/preaching ministry in this age has replaced the ministry of the priests and Levites. Therefore, since the priests and Levites are no longer active, apostles and preachers should receive the tithes that formerly went to the priests and Levites. What is wrong with this kind of reasoning?

To be consistent, one would have to see Paul as saying that, in some way, he is a soldier, a farmer, a shepherd, and an ox. While some of these may be understood both literally (that is, flock = flock of animals) and metaphorically (flock = followers of Christ), it does not work for all of them: Paul used the analogy of being a soldier for both himself and Timothy in 2 Tim 2:4;<sup>64</sup> the verb used for ‘planting’ (φύτεύω) is used previously in 1 Corinthians 3 times (3:6, 7, 8) and always with the metaphorical meaning of introducing the gospel message to a new community; the verb for shepherding (ποιμαίνω) is used metaphorically in Acts 20:28 by Paul (compare with Acts 20:16–18) to refer to the role of elders.<sup>65</sup>

Yet nowhere does Paul refer to himself analogously as an ox or any animal similar to it. This argument would also be based upon the idea that Paul is deliberately using a double entendre, which is not altogether clear in this passage. Therefore, unless one can apply the illustrations or proofs consistently, their purpose should be kept in mind: the worker has the right to be supported by his work. Again, this is all subsumed under the argument that Paul chose to forego his right, as the Corinthians were urged to do in the case of meat sacrificed to idols.

For these reasons this alternative explanation of vv. 13–14 is found wanting. More likely, Paul referred to the temple because of the context of this discussion: food sacrificed to idols. This illustration or proof is extremely pertinent because of the context of chs. 8–9.<sup>66</sup> Hence, Paul provided 3 illustrations from everyday life, 2 proofs from the OT, and a final proof from Jesus. In v. 14, Paul says that Jesus ‘directed’ (διέταξεν) those who preached the gospel to live from the gospel, which is most closely paralleled in the Gospels to Matt 10:10b: the worker is worthy of his provision.<sup>67</sup> Each type of proof given by Paul is gradually more persuasive. While examples from everyday life might open the Corinthians’ eyes to what Paul was saying, and while his proofs from the OT should have been satisfactory evidence, the argument is made conclusive by citing Jesus.

64. For other instances of this theme, see Eph 6:10–17 and 1 Tim 1:18. Only two commentators come close to this possible analysis: Robertson and Plummer, *First Epistle to the Corinthians*, 182: “who wages war upon evil, plants churches, and is a shepherd to congregations”; and Garland, *1 Corinthians*, 409: “Those who are soldiers in the army of Christ, working in God’s vineyard, and shepherding God’s sheep also can expect to receive upkeep from their service.”

65. That verb in 1 Cor 9:7 is followed by the noun ποίμνην (‘flock’), which is closely related to the word in Acts 20:28: ποίμνιον.

66. See Fee, *The First Epistle to the Corinthians*, 412; Garland, *1 Corinthians*, 414.

67. Note the parallel verse in Luke 10:7b. The only difference is that Matthew uses τροφῆς while Luke uses μισθοῦ.

While Paul therefore provides 6 arguments to demonstrate that a worker deserves his wages, he has nonetheless chosen to forego those rights. Consequently, the Corinthians, for the sake of the gospel, should likewise be prepared to forego their right of eating meat sacrificed to idols. As Barrett concludes, "Reason and common experience; the OT; universal religious practice; the teaching of Jesus himself: all these support the custom by which apostles (and other ministers) are maintained at the expense of the church which is built up by their ministry."<sup>68</sup>

The second potentially relevant passage in Paul's writings is the offering mentioned in 1 Cor 16. However, as noted, this passage is not directly relevant for a discussion of tithing for at least two reasons. First, the reference is not to people's regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one's income by way of a regular tithe.<sup>69</sup> When Paul discusses the amount ("as he may prosper"), he uses a phrase that probably refers to "that in accordance with 'whatever success or prosperity may have come their way that week.'"<sup>70</sup> Fee concludes: "There is no hint of a tithe or proportionate giving; the gift is simply to be related to their ability from week to week as they have been prospered by God."<sup>71</sup>

Third, in 2 Cor 8:8, Paul is instructing the Corinthians that their giving was to be done freely, as purposed in their hearts. Nothing is said about giving a specific amount or percentage of their income.<sup>72</sup>

Fourth, in 2 Cor 9:7, Paul informs his readers that their giving should not be done out of ἀνάγκη ('compulsion'). This word is linked with λωπής ('grudgingly')<sup>73</sup> and is set in contrast to the clause before it: ἕκαστος καθὼς προήρηται τῇ καρδίᾳ ('as each one has purposed in his heart'). The use of καρδιά does not reflect an appeal to an emotional response but one of "moral resolution."<sup>74</sup> Paul is describing to the Corinthians a type of giving that is different from tithing. The Corinthians are not obligated to give to this offering; their participation is voluntary. And they are not to give a prescribed amount but rather should give according to their own determination. In fact, the words "should give" or "must do"<sup>75</sup> have to be provided in translation. The absence of these words in the Greek softens Paul's

68. Barrett, *The First Epistle to the Corinthians*, 208.

69. For further discussion of 1 Cor 16:1-4 see the comments below.

70. Fee, *The First Epistle to the Corinthians*, 814.

71. *Ibid.* See also Garland (*1 Corinthians*, 754), who explicitly states that this passage does not discuss tithing. He concludes, "It might be less than a tithe; it might be far more than a tithe."

72. See Lewis Sperry Chafer, *Major Bible Themes* (rev. ed.; ed. John Walvoord; Grand Rapids: Zondervan, 1974), 254.

73. These are virtually synonymous. So Ralph P. Martin, *2 Corinthians* (WBC 40; Waco: Word, 1986), 290.

74. *Ibid.*, 289.

75. For "should give," see the NIV and NLT; for "must do," see the NASB (1995), RSV, and NRSV. Note that the KJV and NKJV have "let each one give."

pronouncement.<sup>76</sup> If a prescribed amount were predetermined, this would negate the teaching that one can determine or “purpose” an amount in one’s heart.

Paul had every opportunity to discuss tithing in these passages. His audience was not specifically a Jewish one, which is why one might expect him to clarify or distinguish between freewill offerings and involuntary tithing.<sup>77</sup> An argument from silence can be precarious but is not always without weight.<sup>78</sup> If it can be shown that a reference should have been made but was not, an argument from silence may have merit.

### *On Paying Teachers*

Three verses in the Pastoral Epistles warn about leaders who “love money” (1 Tim 3:3, 6:10; 2 Tim 3:2). While this is truly a danger, another danger that Paul warns the Corinthians about is that of “muzzling the ox while he is threshing” (1 Cor 9:9).<sup>79</sup> A similar verse is Gal 6:6. A distinction is made between “the one who is taught” and “the one who teaches.”<sup>80</sup> This passage calls for financial support for those who teach.<sup>81</sup> While the phrase “all good things” may refer to more than money, it does have to do with financial support.<sup>82</sup> Another understanding would be that this refers to the Jerusalem collection, but this hypothesis has been satisfactorily refuted.<sup>83</sup> Therefore, we have an early teaching<sup>84</sup> that refers to paying teachers for their service. How was this supposed to happen?

76. So David E. Garland, *2 Corinthians* (NAC 29; Nashville: Broadman, 1999), 406.

77. Contra Greg Long, “Give Offerings to God: Malachi 3:6–18,” *Theological Educator* 36 (1987): 121: “It is quite possible that tithing was not mentioned frequently because the practice was quite well established and practiced.” However, no evidence is offered in support of this claim.

78. Contra Stephen Mizell (“The Standard of Giving,” *Faith & Mission* 18/3 [2001]: 22), who asserts that “the argument from silence is always a weak one.” Note also Koester (*Hebrews*, 348) and Guthrie (“Hebrews,” 44), who discuss how the author of Hebrews uses this type of argumentation.

79. The use of Deut 25:4 here by Paul is an example of *qal wa homer* (from lesser to greater). See Orr and Walther, *1 Corinthians*, 241.

80. The substantial participles ὁ κατηχούμενος and τῷ κατηχουῖντι reflect this distinction.

81. See Ernest De Witt Burton, *A Critical and Exegetical Commentary on the Epistle to the Galatians* (ICC; Edinburgh: T. & T. Clark, 1921), 335; F. F. Bruce, *The Epistle to the Galatians: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1982), 263; George S. Duncan, *The Epistle of Paul to the Galatians* (MNIC; New York: Harper, 1934), 183–85; William Hendriksen, *New Testament Commentary: Exposition of Galatians, Ephesians, Philippians, Colossians, and Philemon* (Grand Rapids: Baker, 1995), 235–36; contra Richard C. H. Lenski, *Interpretation of St. Paul’s Epistles to the Galatians, to the Ephesians, and to the Philippians* (Columbus, OH: Wartburg, 1937), 299–300; Archibald T. Robertson, *Word Pictures in the New Testament* (New York: Richard R. Smith, 1931), 5:316 (who also remarks on how early this practice took hold).

82. See Duncan, *The Epistle of Paul to the Galatians*, 183–85. While most translations retain the phrase “all good things,” two translations attempt to clarify it: “all his possessions” (NJB); “by paying them” (NLT).

83. See J. Louis Martyn, *Galatians: A New Translation with Introduction and Commentary* (AB 33A; New York: Doubleday, 1997), 551–2.

84. Galatians could be dated either prior to the Jerusalem Council of Acts 15 (A.D. 48–50) or after it (A.D. 53–57). We favor a date between A.D. 48 and 50. See Carson et al., *An Introduction*

This is where the “argument from silence” appears. Since Paul’s discussion of giving in 1 Cor 16 refers to a special collection taken up among the Gentile churches for the Jerusalem church, his teaching on the support of ministers is limited to 1 Cor 9, 2 Cor 8–9, and Gal 6:6. No set amount or percentage is provided in these passages. In light of the fact that Paul is not writing exclusively to Jewish congregations, one would expect some explanation of tithing if the apostle intended for this practice to continue. An explanation would also be needed if the common understanding of three tithes were to be corrected.<sup>85</sup> Paul’s discussion of supporting teachers in the above-mentioned passages shows that this was a concern for Paul. If this was an important issue, why is there no teaching on tithing? To be sure, many religions and countries surrounding Israel practiced some form of tithing,<sup>86</sup> but the rules in the Mosaic Law are very specific and fairly complex, and matters are not quite as simple as giving ten percent of one’s entire income. No Christian reformulation of this doctrine is presented, even though supporting ministers seems to have been an important issue.

1 Corinthians 9, 2 Cor 8–9, and Gal 6:6 would seem to be the ideal place for Paul to mention tithing if he in fact held to such a requirement. Yet since Paul makes no reference to tithing, and since neither Jesus nor any other passage in the NT compels Christians to tithe, the requirement for believers to give at least ten percent of their income should be replaced with teaching on the NT principles of giving sketched out below.

### *New Testament Principles for Giving*

The NT discusses money frequently, and especially Jesus, who consistently taught on the subject of stewardship.<sup>87</sup> For this reason we may expect that the NT authors provide instructions on giving. As will be seen below, this is in fact the case.

---

to the New Testament, 294 (who date it A.D. 48); Ronald Y. K. Fung, *Epistle of Paul to the Churches of Galatia* (NICNT; Grand Rapids: Eerdmans, 1988), 28 (A.D. 48); Thomas D. Lea, *The New Testament: Its Background and Message* (Nashville: Broadman, 1996), 371 (A.D. 49–50); Ralph P. Martin and Julie L. Wu, “Galatians,” *Zondervan Illustrated Bible Background Commentary* (ed. Clinton E. Arnold; Grand Rapids: Zondervan, 2002), 3:265 (A.D. 48–49); and G. Walter Hansen, “Galatians, Letter to the,” in *The Dictionary of Paul and His Letters* (ed. Gerald F. Hawthorne and Ralph P. Martin; Downers Grove, IL: InterVarsity, 1993), 328 (most likely A.D. 49).

85. See above; Josephus, *Ant.* 4.8.22; Tob 1:6–9; *m. Ma’aserot* and *m. Ma’asér Šeni*.

86. It is not necessary to address here whether or not Israel was the first nation to tithe or whether other nations practiced tithing prior to Israel’s incorporation of it into the Mosaic Law or even prior to Abraham. This is a debated issue, but it is not pertinent to our discussion. Even though church history is fairly one-sided, certain groups and individuals had differing opinions about tithing and its applicability. See Thomas J. Powers, *An Historical Study of the Tithe in the Christian Church to 1648* (Ph.D. diss., Southern Baptist Theological Seminary, 1948).

87. See Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Material Possessions* (Grand Rapids: Eerdmans, 1999), for a detailed analysis on Jesus’ teaching on stewardship. O. S. Hawkins (*Money Talks: But What Is It Really Saying?* [Nashville: Annuity Board of the Southern Baptist Convention, 1999], 9) says that Jesus spoke about money or stewardship in about one-third of his parables.

1 *Corinthians* 9:1–23. As discussed above, Paul is attempting to communicate to the Corinthians that a preacher of the gospel has a right to live by the gospel. By this Paul means that preachers deserve to get financial support for their work (1 Cor 9:14). However, Paul accepted no such gift from the Corinthians. While he could have asked for it, he was not *required* to be rewarded financially for his work. He is not saying this so that he will get paid (1 Cor 9:15) but so that the Corinthians will realize that others have the right to be paid for their service.

From this we can extract the principle that as a community the church must make sure that those who are over it spiritually have their needs met. When church members give financially to the church, they should take this into consideration. If God has provided the money, and the pastor of a church has a legitimate need, the need should be met.

1 *Corinthians* 16:1–4. This brief section contains several principles for giving. As stated above, there are several problems with linking the present passage to a tithing requirement. First, as noted, the reference is not to people's regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one's income by way of a regular tithe. Third, the phrase "as he may prosper" also excludes the conclusion that a specific amount was in mind.<sup>88</sup> For this reason Fee is surely correct when he concludes that "[t]here is no hint of a tithe or proportionate giving" in the present passage.<sup>89</sup>

While 1 Cor 16:1–4 can therefore not be legitimately used to support a tithing requirement in the NT period, it is still possible to glean helpful principles for giving from this passage. First, giving should be done *regularly*. Paul tells the believers to give on the first day of the week (1 Cor 16:1). The practical reasons for this may be that (1) it is easier to give small amounts frequently than large sums on a monthly or even annual basis; and (2) the church has ongoing needs and financial obligations that require regular weekly giving.<sup>90</sup>

Second, giving should be *proportionate* in keeping with a household's income. In Paul's terms, the amount to be set aside (θησαυρίζων) depends on the degree to which the giver has been prospered (εὐδοῶται). No percentage is given. This would have been an ideal place for tithing to enter into the discussion. Yet tithing is not mentioned. According to Paul, if anyone has been prospered greatly, he should give a large amount. If one has prospered only a little, a smaller gift is completely acceptable.

88. Fee, *The First Epistle to the Corinthians*, 814.

89. *Ibid.* See also, Garland (*1 Corinthians*, 754), who explicitly says this passage is not discussing tithing. He concludes by saying, "It might be less than a tithe; it might be far more than a tithe."

90. See Davis, "Are Christians Supposed to Tithe?" 97. Note however, that Orr and Walther (*1 Corinthians*, 356) say that the gift was kept in one's house, not given to some treasury. Fee (*The First Epistle to the Corinthians*, 813) states that it "almost certainly" means "at home." Contra Morris, *1 Corinthians*, 233.

2 *Corinthians* 8–9. This passage provides a few additional principles for new covenant giving. In commenting on these two chapters, Blomberg says that “grace is the entire theme of this entire two-chapter section.”<sup>91</sup> In 2 Cor 8:2–3 Paul praises the Macedonians for their giving, which was (1) *according to (and, in fact, beyond) their ability*; and (2) *voluntary*. The Macedonians were not required to give a prescribed amount or percentage.<sup>92</sup> Rather, they gave as they had been prospered, according to their ability (κατὰ δύναμιν). Their giving was sacrificial and generous<sup>93</sup> in that they actually gave beyond what Paul thought they were able to do. In fact, the Macedonians were considered poor, yet they still gave.<sup>94</sup> Davis states the principle this way: “Sacrificial giving is measured, not by what is given, but by what remains.”<sup>95</sup>

Their giving was also ‘of their own accord’ (αὐθαίρετοι), a word that refers to the Macedonians’ free or spontaneous giving.<sup>96</sup> They did not need to be asked to give. Giving should not have to be requested. Rather, the believer should seek to find a need that he is able to meet and thus help out a fellow believer. Notice that the Macedonians were pleading with Paul to allow them to be involved in this offering (2 Cor 8:4). Christians should be alert to find opportunities where they can use the resources God has given them.<sup>97</sup>

In v. 9 Paul provides a reason for giving in the way he is prescribing: Jesus gave of himself. The mention of love in v. 8 prompts this thought. Our giving should be compelled by love. The ultimate demonstration of love was Jesus’ death on the cross (see 1 John 4:9–10). Generous and willing giving occurs when the motive is love. In 2 Cor 8:12–14 Paul unfolds the principle that, within the Christian community, there should be some level of equality. This is not an argument for communism or thoroughgoing egalitarianism. Paul’s point is rather that no one should go without his or her needs being met.<sup>98</sup> God has apparently provided the Corinthians (and

91. Blomberg, *Neither Poverty nor Riches*, 191. Also, Garland (2 *Corinthians*, 365) mentions that the expression appears 10 out of 18 times in 2 *Corinthians* and has various glosses, including ‘grace’, ‘act of grace’, ‘grace of giving’, ‘offering’, ‘privilege’, and ‘thanks’.

92. See Garland, 2 *Corinthians*, 368.

93. See D. A. Carson (“Are Christians Required to Tithe?” *Christianity Today* 43 [November 1999]: 94), who says that “at the very least, we must insist that believers under both covenants are expected to give generously.”

94. See Garland (2 *Corinthians*, 366–67), who also notes that the Macedonians may have been able to be so sacrificial because they could relate to the Jerusalem saints (*ibid.*, 367). See also Paul Barnett, *The Second Epistle to the Corinthians* (Grand Rapids: Eerdmans, 1997), 393.

95. Davis, “Are Christians Supposed to Tithe?” 96.

96. See Martin, 2 *Corinthians*, 254.

97. This verse (2 Cor 8:4) could be viewed in one of two ways: (1) those believers may have wanted to contribute to the collection; or (2) they may have wanted to experience the fellowship produced by being involved with the collection (Blomberg, *Neither Poverty nor Riches*, 192). Martin is probably correct in his analysis that the Macedonians, who were by no means wealthy, were “begging” Paul to be involved with the collection (Martin, 2 *Corinthians*, 254).

98. See Blomberg, *Neither Poverty nor Riches*, 194.

others) with enough resources so that the Jerusalem believers might have their needs met.

The meaning of 2 Cor 8:13 is captured well by the NLT: "Of course, I don't mean you should give so much that you suffer from having too little. I only mean that there should be some equality."<sup>99</sup> Paul does not want the Corinthians to give so much to the Jerusalem church that they end up needing an offering for themselves. To give so much that one ends up in debt is foolish.<sup>100</sup> Paul's main point in 2 Cor 8:12–14 is not that he desires the Corinthians and the Jerusalem church to switch places. Rather, he urges the Corinthians to give as they said they would and to do so out of love.

Another principle that can be derived from 2 Cor 9 is found in v. 6. Paul illustrates this principle by saying that no farmer would ever consider his seeds wasted when he sowed. Therefore, "plentiful giving will result in a plentiful harvest."<sup>101</sup> This does not mean that we should give so we can get more for ourselves but that one motivation for giving is that God will bless us so we can continue to be generous.

The principle derived from 2 Cor 9:7 concerning the amount of giving was discussed above. However, this verse concludes by saying that the giver should be ἡλαρόν ('cheerful') in his giving. The OT background for this is Prov 22:8 (LXX):<sup>102</sup> "God loves [or blesses] a cheerful and generous man."<sup>103</sup> Barnett summarizes this principle succinctly: "only a real appreciation of God's grace to us can prompt us to give 'cheerfully.'"<sup>104</sup>

*Philippians 4:15–20.* Philippians 4:15–20 functions as an indirect "thank you" from Paul to the Philippians, which was in keeping with Greco-Roman societal norms.<sup>105</sup> A few details of this passage will now be

99. Barnett (*The Second Epistle to the Corinthians*, 412–14) provides exegetical support for this translation.

100. See Garland, *2 Corinthians*, 382.

101. See *ibid.*, 405.

102. So C. K. Barrett, *The Second Epistle to the Corinthians* (BNTC; London: Hendrickson, 1973), 236.

103. We will abstain from correlating ἡλαρόν with 'hilarious' (as many do), since doing so constitutes an etymological fallacy. Though the English word may possibly have been derived from a form of the Greek word, the English word *hilarious* does not impact the meaning of the Greek word ἡλαρόν. See D. A. Carson (*Exegetical Fallacies* [2nd ed.; Grand Rapids: Baker, 1996], 34), who calls this reasoning "sheer semantic anachronism" and says, tongue firmly in cheek, "[p]erhaps we should play a laugh-track record while the offering plate is being circulated." Barnett (*The Second Epistle to the Corinthians*, 438 n. 14) mentions that our English word *exhilarating* is a derivative of this Greek word. This seems more appropriate, but the same caution applies.

104. Paul Barnett, *The Message of 2 Corinthians: Power in Weakness* (Downers Grove, IL: InterVarsity Press, 1988), 153.

105. Gordon D. Fee, *Paul's Letter to the Philippians* (NICNT; Grand Rapids: Eerdmans, 1995), 446–47. For another view, see Karl Barth (*The Epistle to the Philippians* [trans. James W. Leitch; London: SCM, 1947], 126–27), who says that, rather than saying thanks, Paul treats their offering "not as a matter of obligation between man and man but as a thing that is great and gratifying because it represents an offering well pleasing to God."

examined to see if and how the Philippians' giving was synchronized with the principles Paul set forth more prescriptively in other passages.

First, the Philippians' giving was closely related to the relationship they had with Paul.<sup>106</sup> Second, their giving was related to the gospel. Third, they were the only church to participate in this sort of relationship with Paul. Fee points out that the language is of a business transaction:

"in the matter" = opened an account;  
 "giving" = credit;  
 "receiving" = debit;  
 "profit which increases to your account" = interest.<sup>107</sup>

Therefore, the gift that Paul has in mind is not limited to but includes money. The phrase in 4:18 ("paid in full") adds to this theme as well. Therefore, we should understand the phrase "shared with me" to refer to the "partnership entered into."<sup>108</sup> The uniqueness of this partnership was that it was three-way: Paul, the Philippians, and the gospel.

Finally, it must be noted that Paul refers to the gift(s) as meeting his "needs."<sup>109</sup> As the Philippians supplied Paul's need, so God would supply their needs (Phil 4:19).

Three aspects of this passage stand out.<sup>110</sup> First, as Paul mentions the need (ὀστέρημα) of those in Jerusalem in 2 Cor 8:14, here he discusses his own need (χρεία; Phil 4:16). When Christians see a need on the part of a fellow believer—especially a minister of the gospel—they should attempt to meet it if they are able. Second, Paul's use of 'paid in full' (ἀπέχω πάντα) indicates that the Philippians had no obligation to him. His motive in this passage is not to raise more funds but to express thankfulness. The Philippians' giving was an example of voluntary giving; they gave what they had purposed in their hearts, not a set, required amount. Finally, they gave generously. Verse 18 contains two words (περισσεύω 'abound'; πεπλήρωμαι 'filled up') that communicate the exceeding generosity of the Philippians' gift to Paul.

106. Fee, *Paul's Letter to the Philippians*, 440–42.

107. Ibid., 443. See also Marvin R. Vincent, *A Critical and Exegetical Commentary on the Epistles to the Philippians and to Philemon* (ICC; Edinburgh: T. & T. Clark, 1897), 148–49; F. F. Bruce, *Philippians* (NIBCNT; Peabody, MA: Hendrickson, 1983), 152, 154; H. C. G. Moule, *Philippian Studies: Lessons in Faith and Love from St. Paul's Epistle to the Philippians* (New York: Armstrong, 1897), 249 n. 1; I-Jin Loh and Eugene A. Nida, *A Handbook on Paul's Letter to the Philippians* (Helps for Translators; New York: United Bible Societies, 1977), 145–47.

108. Fee, *Paul's Letter to the Philippians*, 444.

109. Ibid., 446 n. 30; Fee successfully defends the position that χρεία refers to 'need', not 'request'.

110. One difference between this and other passages on giving in Paul may be that the Philippians' giving may not have been systematic (cf. 1 Cor 16:1–4). Compare with J. B. Lightfoot, *St. Paul's Epistle to the Philippians* (London: Macmillan, 1873), 166.

## Summary

TABLE 1. Principles of New Testament Giving

	<i>Principle</i>	<i>Description</i>	<i>Reference</i>
1	Systematic	Give on a regular basis, that is, weekly, biweekly, monthly, etc.	1 Cor 16:1
2	Proportional	Give as you have been prospered; according to your ability	1 Cor 16:2, 2 Cor 8:2–3
3	Sacrificial, Generous	Give generously, even sacrificially, but not to the point of personal affliction	2 Cor 8:2–3, Phil 4:17–18
4	Intentional	Give deliberately in order to meet a genuine need, not out of guilt merely to soothe a pressing request	2 Cor 8:4, Phil 4:16
5	Motivation	Our motivation for giving should be love for others, a desire for reciprocity, and an eye to the reward from God	
a	Love	As Jesus died for the sins of others, believers should give of themselves out of love	2 Cor 8:9
b	Equality	Believers are to give so that all needs are met	1 Cor 9:14–15, 2 Cor 8:12–14; cf. Gal 6:6
c	Blessing	Give in order to receive more from God so that you can continue to bless others generously	2 Cor 9:6
6	Cheerful	God loves a cheerful giver	2 Cor 9:7
7	Voluntary	Giving ought to be done out of one's free volition	2 Cor 8:2–3, 8; 9:7; Phil 4:18

## CONCLUSION

The principles of giving stated above all require one key element: a relationship with God. In the end, obedience in giving comes down to our relationship with the Father. Christians need to be willing to give whatever the Lord may ask, whether it be 1 percent, 5 percent, 10 percent, 20 percent, or 100 percent.<sup>111</sup> Radical obedience to his guidance is required.

Each one of the principles above is associated with our relationship with God. Far from being “emotional and mystical theology,”<sup>112</sup> these

111. Note Brandenburg (*Die Kleinen Propheten II*, 153), who says, “The Law demands that we give ten percent—but the Spirit of God makes us one hundred percent God’s possession, with all that we own. All is his! And we are his stewards, who must give an account to him for every penny we spend” (authors’ translation).

112. See Mizell, “The Standard of Giving,” 36. It is difficult to understand how this criticism is attached to “grace giving.” Mizell himself says that, after the tithe is rendered, the

sound principles from the teaching of Paul will greatly test and grow our faith and dependence upon him. Carson demonstrates wisdom in saying that, rather than quibble over some of the questions concerning tithing, we should ask, "How can I manage my affairs so that I can give more?"<sup>113</sup>

Giving our resources to aid the ministry of God should not be viewed as burdensome. According to Blomberg, "Christian giving is a gift from the grace of God, which he enables Christians to exercise."<sup>114</sup> With the proper perspective, the more one gives, the more joy one can find in giving.

While some have argued that Christians should no longer use the word *tithe* because of the inherent OT connotations, Blomberg supports the notion of a "graduated tithe."<sup>115</sup> This is defined as the "more money one makes, the higher percentage he or she gives."<sup>116</sup> The context of these comments by Blomberg is the overarching topic of poor Christians having their *needs* met.

Blomberg's testimony regarding how he has been led to give is inspiring. However, Blomberg is not altogether clear in *Neither Poverty nor Riches* on whether or not Christians are required to give a minimum of ten percent.<sup>117</sup> Many tithe supporters seem to assume that those arguing against tithing are simply trying to find a way to keep more of their money. For example, "[n]on-tithing Christians quite often seek to exonerate themselves by saying that tithing is legalistic and that Christians are no longer 'under the Law,'"<sup>118</sup> or "[t]his writer cannot see how a born-again Christian, who has been saved by the grace of God, snatched out of hell, and promised eternity with Jesus in heaven, can expect to negate what God ordained in the Old Covenant and give less than a tithe."<sup>119</sup> Many assume that those who do not believe in the tithe need exoneration and are giving less than ten percent. This assumption is patently false.

Blomberg correctly observes that "[t]he standard Paul exhorts us to follow is actually a more stringent one than the traditional tithe. If most

---

believer is free to give whatever God lays upon his heart. Therefore, he apparently only utilizes "emotional and mystical theology" for himself after ten percent has been paid.

113. Carson, "Are Christians Required to Tithe?" 94. Of course, we find this subject important enough to justify a certain amount of "quibbling."

114. Blomberg, *Neither Poverty nor Riches*, 191.

115. *Ibid.*, 194–95. The phrase "graduated-tithe" is, in one sense, "nonsensical." If one understands *tithe* to mean ten percent, then the phrase "graduated-ten percent" does not make much sense. If one understands *tithe* to mean a set percentage of religious giving, then "graduated-percentage giving" makes sense.

116. *Ibid.*, 194.

117. However, it appears that he would deny the requirement of tithing as defined in the present essay. For example, Blomberg (*Neither Poverty nor Riches*, 198) says that a ten percent tax on all Christians would "lead to great inequality between the very rich and the very poor."

118. Davis, "Are Christians Supposed to Tithe?" 86.

119. Mizell, "The Standard of Giving," 31. This quotation is especially troubling owing to its inflammatory rhetoric. Also, Mr. Mizell and one of the authors of the present article have discussed this issue many times. Mizell was fully aware before, during, and after writing his article that Christians who support "grace giving" are not doing so in an effort to justify giving less than a tithe. Blomberg's testimony appears to be an excellent example of one who freely gives and does so not out of necessity to meet the standard of the tithe.

affluent Western Christians were to be honest about the extent of their surplus, they would give considerably higher than 10% to Christian causes."<sup>120</sup> Kaiser states that, "if a tenth was the minimal amount under the Law, how can Christians do any less? Perhaps we should consider not how little but how much we can give, seeing how richly blessed we are in Christ."<sup>121</sup> Research has shown that even in churches where tithing is taught the members are giving less than ten percent.<sup>122</sup> It may be possible that the teaching of tithing actually causes at least some people to give less. Many do not take into consideration that the motivation for not teaching tithing is one of faithfulness to Scripture, not greed. Our giving is not optional, and it should not "depend on our whim or personal feeling. . . . [T]he basis of our giving should be our love and devotion to God, in gratitude for His inestimable gift to us."<sup>123</sup>

120. Blomberg, *Neither Poverty nor Riches*, 198–99. See also Mark F. Rooker (*Leviticus* [NAC 3A; Nashville: Broadman and Holman, 2000], 329), who says that the "Christian is called to a higher ethical plane."

121. Walter C. Kaiser, "Leviticus," in *NIB*, 1191. While we agree with the spirit of this statement, a few additional comments should be made. First, we have argued that a tenth was not the minimal amount. Second, while it is true that the redirected question is appropriate, the statement neglects to answer the question of whether or not a Christian, due to financial hardships, and so on, could give less than a tenth and not be disobedient to Scripture. Kaiser hints at an answer when he says that, while a tenth was the OT standard, "the NT answers with another formula." His argument is against "impulsive or capricious giving" and in favor of orderly, regular giving.

122. It has been argued (not in writing) that if teaching on tithing were replaced with "grace giving," then churches could not survive financially. This pragmatic argument does not hold for many reasons. But the following data suggest that even where tithing is taught, it is not practiced. Barna's research has shown the following: "More Americans claim to tithe than actually do: 17% of adults claim to tithe while 6% actually do so (2000)." "12% of born again Christians (compared to 3% of non-born-again) tithed their income to churches in 2000." See George Barna, "Stewardship," <http://www.barna.org/FlexPage.aspx?Page=Topic&TopicID=36> (accessed October 21, 2005). Another study, released April 5, 2000, showed the following: "One of the central teachings of many Protestant churches is that the Bible commands people to donate 10 percent of the annual income to the church. The survey confirmed that the admonition is rarely followed. One out of every six born again Christians (16%) gave no money to his/her church during 1999. The proportion who tithed to their church was just 8%." Also, "In general, the more money a person makes the less likely he/she is to tithe. While 8% of those making \$20,000 or less gave at least 10% of their income to churches, that proportion dropped to 5% among those in the \$20,000–\$29,999 and \$30,000–\$39,999 categories; to 4% among those in the \$40,000–\$59,999 range, down to 2% for those in the \$60,000–\$74,999 niche; and to 1% for those making \$75,000–\$99,999. The level jumped a bit for those making \$100,000 or more, as 5% of the most affluent group tithed in 1999." But do these churches teach tithing or "grace giving"? Barna said: "At the same time, however, the vast majority of those individuals attend churches that teach a biblical responsibility to tithe." See George Barna, "Evangelicals Are the Most Generous Givers, but Fewer than 10% of Born Again Christians Give 10% to Their Church," [http://www.barna.org/FlexPage.aspx?Page=Barna\\_Update&BarnaUpdateID=52](http://www.barna.org/FlexPage.aspx?Page=Barna_Update&BarnaUpdateID=52) (accessed October 21, 2005). Another study demonstrates the weakness of giving in American churches: in 1916, Protestants gave 2.9% of their income; in 1933 (during the Great Depression), they gave 3.2%; in 1955, they gave 3.2%; in 2000 ("when Americans were over 450% richer"), they gave 2.6% (see anonymous, "Giving Research," <http://www.emptytomb.org/research.html> (accessed May 1, 2006).

123. MacArthur, *Hebrews*, 179.