

# The Grace Giving of the New Testament Christian

A New Testament Study by G. H. Shinn

## Introduction

- The topic of giving is sometimes misunderstood in the modern church. Rather than following the New Testament model, church leaders often promote giving by appealing to the Old Testament system of tithing, which places Christian believers under the Mosaic Law. It is an attempt to maintain an inflated local church structure that has no New Testament grounds. According to one author,  
Despite the evident prominence of money and giving in the Scriptures, and the existence of most detailed instructions on giving for believers of every dispensation, it is at this very point that Christians have gone farthest astray from Biblical principles.<sup>1</sup>
- In this important area of practice it is vital that household distinctions<sup>2</sup> be maintained. The distinctions between the church, Israel and the gentile nations must be observed. Each group is related to God in a different way, with different observances and practices. Law and grace as principles for daily living must be distinguished. Specifically, one must distinguish between tithing and giving. We begin, therefore, by distinguishing grace giving, the New Testament doctrine applicable to believers today, from tithing, the Old Testament requirement for Israel.

## What is Grace Giving?

### *Grace Giving is not Tithing*

#### Tithing Under the Law

- Under the Mosaic law the tithe was a specialized tax that was used to support certain unique aspects of God's program for Israel. It was never commanded that believers outside Israel tithe. Tithing was restricted to the household of Israel.
- The tithe was a tax to support the Levites, who received no land inheritance. The tithe also acted as payment for the Levites, who alone were allowed to approach the tabernacle according to Numbers 18:21-32.<sup>3</sup>
- Tithing was not optional but a command of God. Passages such Leviticus 27:30-34 make it clear that tithing was required.

30 And all the tithe of the land, either of the seed of the land or of the fruit of the tree, is Yahweh's.<sup>4</sup> It is holy to Yahweh. <sup>31</sup> If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. <sup>32</sup> And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to Yahweh. <sup>33</sup> He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one

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<sup>1</sup> Ray Stedman, "Giving under Grace", *Bibliotheca Sacra*, Vol 107, #427, July, 1950.

<sup>2</sup> For a discussion of the term *household*, see my paper on *Biblical Households* under the doctrine of the Church at [garlandshinn.com](http://garlandshinn.com).

<sup>3</sup> The heave offering was given to the officiating Levite as his portion of the sacrifice, and it consisted of the best portion of the offering. (The Hebrew root of the word translated "heave" means "to be exalted" referring to this fact.) It was apparently designed to maintain the Levite and his family. A specific portion was laid out for the family of Aaron, as that family produced the priesthood. See also Leviticus 10:14ff, and Deuteronomy 12:6, 11.

<sup>4</sup> *Yahweh* is a modern expression of the tetragrammaton, the four letters representing the personal name of God. Previously, the spurious word *Jehovah* indicated the tetragrammaton. While *Yahweh* is probably not the original pronunciation of God's name, it is certainly closer to the original grammar than *Jehovah*, which took its vowels from another Hebrew, *adonai*, meaning *lord*. Hence, in many versions the tetragrammaton is translated LORD (all capitals). However, the word should never be translated Lord, as the tetragrammaton is probably a form of the state-of-being verb indicating God's self-existence, not His lordship.

exchanged for it shall be holy; it shall not be redeemed.<sup>34</sup> These are the commandments which Yahweh commanded Moses for the sons of Israel on Mount Sinai.

- Israel was required to give ten percent of all product from the land. It could be a tithe of seed, or of the product of the land (*fruit*, meaning anything grown). The land owner could buy back (*redeem*) the seed or produce at the rate of 120 percent of the valuation (verse 31). But animals tithed could not be redeemed, though they could be exchanged for other animals.
- According to verse 34 above, the tithe was commanded by God, making it a legal debt owed to God. God blessed the land of the Israelites who faithfully tithed (Malachi 3:10-12). No such physical promise is given to the church, local or universal, for grace giving. Indeed, as we shall see, the benefits of grace giving are spiritual rather than physical. The “storehouse” in Malachi refers to the storage rooms in the temple, not to the local assembly. “Storehouse tithing” is clearly not applicable to the church as it was given exclusively to “the sons of Israel” (Leviticus 27:34). See also Deuteronomy 12:17-20; 26:12-16.

#### **Tithing Before the Law**

- It is sometimes maintained that tithing as a principle predates the law and therefore is of universal application. Such a conclusion is in error on two accounts. 1) Because an event took place before the law does not automatically make it of universal application. For instance, the sacrifices that Abraham made in the land of promise are not of universal application just because they were made before the law. 2) The relationship to God of individual believers before the law was not grace based. Each household has its own “rule of life” which cannot be confused with the rule of life for other households.
- Jacob is said to have tithed in Genesis 27-28. A careful reading of this section presents the following facts: 1) Jacob was not commanded to tithe, 2) Jacob used the tithe as a bargaining tool with God (Genesis 28:29-22), 3) There is no statement that he actually tithed anything (Genesis 28:20ff), and 4) He had no place to tithe regularly if he had wanted to!
- Since Abraham (actually, still Abram) tithed to Melchizedek in Genesis 14, tithing is sometimes said to be of universal application. However, note the following facts from Genesis 14:17-20: 1) Abraham was not commanded by God to tithe, 2) Abraham tithed only once in his life as far as the biblical record is concerned, 3) Abraham did not tithe his own possessions, but the spoils of war, 4) Abraham was still an unjustified unbeliever at this time (See Genesis 15:1-6 and Romans 4:3). This event is clearly a special case where the word “tithe” simply means “tenth” and has nothing to do either with Mosaic tithing nor with grace giving. It appears to be a cultural function. Abraham was traveling through the land area controlled by Melchizedek, and wanted to make sure that the King of Salem received no credit for what Abraham had accumulated. So he paid the king a tenth of the spoils to emphasize the fact that those spoils did indeed belong to Abram, and he could do as he wished with them.

#### **What is the Basis for Grace Giving?**

- Chapters eight and nine of 2 Corinthians contain the core of New Testament teaching for grace giving. “While Paul is giving these instructions to the Corinthians with the express purpose of meeting a commitment for the “poor saints in Jerusalem,” the teaching is generic to grace giving.”<sup>5</sup>

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<sup>5</sup> Harold Venable, “Grace Giving.” Mr. Venable is an elder of Grace Bible Fellowship, and presented the doctrine of grace giving in one of the assembly sessions.

- Grace giving is based on a correct attitude toward God. This core truth is presented in 2 Corinthians 8:5, “And not only as we had hoped, but they first gave themselves to the Lord...”
- The believer “gives himself” by developing that positive spiritual attitude of subordination to God. Paul must be referring here to the spiritual problem of carnality that some of the Corinthians had (1 Corinthians 3:1ff). Paul is encouraging them to first enter into a spiritual relationship with God. Some perhaps had the idea that they were going to prove their spirituality by giving to the needs of the saints in Jerusalem. However, if he has first given himself to God, the believer sees himself as belonging to God. Therefore all that he is and has belongs to God, and nothing can be held back.
- Those who would participate in grace giving should first determine to live the Christian life according to the doctrine Paul has already presented to the Corinthians, both in person, and in his previous epistle. If a believer has not given himself to God, giving is only so much dead work, with no ultimate value in the life of the giver.

### What is the Method of Grace Giving?

- 2 Corinthians 8:1-5 reads:
 

1 Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: <sup>2</sup> that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality. <sup>3</sup> For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing, <sup>4</sup> imploring us with much urgency that we would receive the gift and the fellowship of the ministering to the saints. <sup>5</sup> And not only as we had hoped, but they first gave themselves to the Lord, and then to us by the will of God.
- This passage provides the historical background that God used to teach grace giving through Paul to the Corinthians. The churches in Macedonia had exhibited God’s grace in providing a gift for the believers in Judea. 2 Corinthians 8:7 indicates, “But as you abound in everything—in faith, in speech, in knowledge, in all diligence, and in your love for us—*see* that you abound in this grace also.” The phrase “this grace also” refers to financial giving. Paul means that God supplied through grace the spiritual motivation for the Macedonians to give. “The believer should be abounding (in giving), along with faith, speaking forth the word...diligence in living the Christian life, and in love.”<sup>6</sup> Paul expected believers to give in the same way as they abounded in these other virtues. In Greek the word “abound” comes from a word family which means, according to Vine, “an exceeding measure, something above the ordinary.”<sup>7</sup>
- 2 Corinthians 8:12 states,
 

For if there is first a willing mind, *it is* accepted according to what one has, *and* not according to what he does not have.
- The believer gives above his own needs. The gift is not a tax owed, where the Christian is required to provide money that he does not have. Some have even expressed the idea that Christians should go in debt to meet the requirements of funding the ministry of the local assembly. Such is *not* the teaching of the New Testament. “The amount (given) comes from what the believer has above and beyond his own needs.”<sup>8</sup>

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<sup>6</sup> Venable, *ibid.*

<sup>7</sup> *Vine’s Expository Dictionary of Old and New Testament Words*, electronic edition, in the article, ABUNDANCE, ABUNDANT, ABUNDANTLY, ABOUND.

<sup>8</sup> Venable, *op. cit.*

- 1 Corinthians 16:2 says,  
On the first *day* of the week<sup>9</sup> let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come.”
- Giving should not be haphazard. It should be planned as part of a person’s regular financial activity. Paul did not want the Corinthians scrambling to come up with funds to give to the needs in Jerusalem, but wanted them to plan ahead. But to plan is not to obligate oneself. It indicates that the individual believer is responsible to determine how much and when he should give according to how he has prospered. It is not to be mechanical, nor obligatory.

### What is the Attitude of Grace Giving?

- 2 Corinthians 8:3 states.  
For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing....”<sup>10</sup>
- The Macedonians gave willingly beyond their ability. While this was not required, it is an example of believers responding to need “above and beyond the call of duty.”
- 2 Corinthians 9:6 says,  
But this *I say*: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully.
- While the sowing is clearly in the area of giving, the reaping is not to be understood as physical blessing. Paul is teaching that spiritual benefit comes from the act of giving based on the correct attitude. “Giving to get” in a physical sense is contrary to grace principles. This is confirmed by the statement that follows in vs. 8, “And God *is* able to make all grace abound toward you, that you, always having all sufficiency in all *things*, may have an abundance for every good work.” The emphasis is on *provision for ministry*, rather than physical riches. God provides through his grace the ability for believers to minister through giving.
- In 2 Corinthians 9:7 Paul provides the basic truth of grace giving,  
So let each one *give* as he decides in his heart, not grudgingly or of necessity; for God loves a cheerful giver.<sup>11</sup>
- Accordingly, giving is consists of three aspects:
  1. Paul teaches that the individual believer is to decide *in his own heart* (mind) how much to give. No set amount or percentage is predetermined, as was the case with the Old Testament tithe. The implication of this statement is that the amount is under the control of the individual believer. In other words, giving is self-determined. Paul is not saying that the believer has the right to avoid giving, but that the amount of giving is not externally and arbitrarily decided, but internally determined.

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<sup>9</sup> The first day of the week is mentioned by Paul not because it is “the Lord’s day,” but because it was the day when the church assembled at the time for cultural reasons. No passage can be found that the church must meet on Sunday as a substitute for the Saturday sabbath of the Jews. This writer does not teach “Sunday Sabbatarianism,” the false doctrine that God has sanctified Sunday as a sabbath in the Mosaic legal sense, and therefore believers are required to apply to it the Mosaic requirements of not working on the sabbath.

<sup>10</sup> Some may be able to give above ten percent (a tithe), and others less.

<sup>11</sup> It is up to the individual to determine in his own heart what to give. To teach tithing for today is clearly contrary to Scripture.

2. Giving is not to be out of grief (grudgingly). The meaning seems to be that if giving causes the giver to grieve, he needs an attitude adjustment. Selfishness has no part of the Christian life, and is contrary to the grace principles of Christian living.
  3. Giving is not to be out of necessity. The meaning is that a giver should be under *no compulsion* to give. There should be no pressure applied to produce guilt in the giver. No inducement to giving should be presented. Typical worldly methods of fund raising should not be employed. God's method for financing the ministry is grace giving.
- Paul states that “God loves a cheerful giver.” According to Vine, the word *cheerful* means “propitious, signifies that readiness of mind, that joyousness, which is prompt to do anything; hence, cheerful.” Cheerful giving produces a positive mental attitude in God, love toward the giver, which in this context produces positive spiritual benefit.
  - “Of course the ‘KEY’ is the intake and practice of grace, which improves all aspects of the Christian life.”<sup>12</sup> The above teaching of 2 Corinthians 9:7 is a single application of the grace program which God has provided for the household of the church, the body of Christ. Only through the consistent application of God's grace methods for Christian living can the beneficent work of giving be in obedience to God's grace requirements.<sup>13</sup>

### What are the Benefits of Grace Giving?

- Read carefully 2 Corinthians 9:6-15,
 

6 But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. <sup>7</sup> So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. <sup>8</sup> And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work. <sup>9</sup> As it is written: He has dispersed abroad, He has given to the poor; His righteousness endures forever. <sup>10</sup> Now may He who supplies seed to the sower, and bread for food, supply and multiply the seed you have sown and increase the fruits of your righteousness, <sup>11</sup> while you are enriched in everything for all liberality, which causes thanksgiving through us to God. <sup>12</sup> For the administration of this service not only supplies the needs of the saints, but also is abounding through many thanksgivings to God, <sup>13</sup> while, through the proof of this ministry, they glorify God for the obedience of your confession to the gospel of Christ, and for your liberal sharing with them and all men, <sup>14</sup> and by their prayer for you, who long for you because of the exceeding grace of God in you. <sup>15</sup> Thanks be to God for His indescribable gift!
- The following benefits are gleaned from the above passage:
  1. A generous reaping of spiritual benefit by the believer (9:6).

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<sup>12</sup> Ibid.

<sup>13</sup> *Grace requirements* is not an oxymoron. The idea that grace is without requirements is fallacious. The difference between grace requirements and legal requirements is the means by which the requirements are met. Grace requirements are accompanied by a means by which performs the requirements through the believer without self-effort. This means must be learned through a thorough study of the New Testament epistles.

Law requirements are met by the self-effort of the individual, and if the person fails, punishment always follows. Under Mosaic law, that punishment could be personal in more serious cases, such as murder, and the death penalty applied. Other less serious violations of the Mosaic code required also required death, but it was the death of a substitute, an animal sacrificed as a symbol of the righteous requirement of God.

2. Grace abounds to the generous sower (9:8). Again, the word “abounds” means an abundance of something. With reference to grace giving, the believer has more provision for ministry as a result of giving. Thus the believer has sufficient ability to perform “every good work.”
3. The giver is enriched in “all liberality” which produces thanksgiving to God (9:11, 12). When the giver gives, the thanksgiving goes to God rather than to the giver. The giver is enriched by the act of liberality itself, not by the praise that he receives from others for giving.
4. The recipients will glorify God because of the giver’s obedience to grace teaching (9:13). Glorifying God is the practice of accurately presenting truth concerning His character. Recipients of giving will have an example of God’s gracious character in action through the spiritual giver.
- 5: By prayer on the giver’s behalf, the recipients of giving will long greatly for the giver because of God’s surpassing grace in him (9:14).

### **Who Should Receive the Benefit of Grace Giving?**

#### ***Widows of the Assembly – 1 Timothy 5:3-16***

- In order for a widow to be eligible to receive the giving of the saints the following facts must obtain:
  1. She must be a “widow indeed” (5:3-8). This evidently means that she must not have any other means of support, or that she does not have sufficient support.
  2. She must be a certain age (5:9, 11-15). The specific age is not given, but this requirement is designed to keep the younger widows from taking advantage of the generosity of the saints. Younger widows are enjoined to re-marry.
  3. She must not have had more than one husband, and therefore have accumulated goods (5:9). If a widow has had more than one husband and is still destitute, she may not be placed on the widow’s list, but would come under the following category, poor saints.

#### ***Poor Saints – Romans 15:25-27; Acts 11:28-30***

- The conditions in Judea were extreme. At one time, there was a famine situation over the whole “inhabited earth” (Acts 11:28). Evidently the result in Judea was particularly harsh.
- Because of the harsh conditions in and around Jerusalem, some disciples decided to send relief to the Jerusalem church (Acts 11:29). It is clear that the condition of poverty and need was not the result of wrong-doing on the part of the Jerusalem believers, but was because of conditions outside their control. They were not refusing to work, but rather could not supply their own needs no matter how hard they worked. They were truly destitute.
- No constraint was placed on those who gave. Each believer gave according to his own prosperity (Acts 11:29).
- Barnabas and Saul (Paul) took the collected gift to the elders in Judea (Acts 11:30). It was the Judean elders responsibility to see that the needs of the saints in Jerusalem were met.
- This incident clearly teaches two truths:
  1. It is a legitimate function to help poor believers under certain circumstances. If a believer, or a set of believers, is in a particular condition where they cannot meet their own financial needs, other believers, through generosity of spirit because of their understanding of grace responsibility, should take it upon themselves, to the best of their ability, to relieve the poverty of the saints.

2. It is not the business of the church to enter into social relief for unbelievers or society at large. There is no indication in the New Testament that the church, nor individual believers, have a wide-spread obligation to the relief of bad social conditions among the general population.

However, this is not to say that believers cannot on an individual basis “help out” an unbeliever in need. Nevertheless, the primary responsibility of the believer is to other believers. “Do good to all men, especially to the household of the faith” (Galatians 6:10). Meet the needs of the believers first, and, if at all possible, help unbelievers.

### ***Certain Elders – 1 Timothy 5:17-18; Galatians 6:6-9***

- The third group who may receive the benefits of grace giving are elders, though only a specific group of elders. In this passage Paul identifies three groups of elders (vs. 17):
  1. Elders in general, including those too old or ill to function.
  2. Elders who rule well (the Greek word “rule” means actually “to stand before” and refers to leading rather than the traditional idea of governance). The local church is not governed, but led.
  3. Elders who not only lead well, but who also labor in the word and teaching.
- The term “elder” here does not simply refer to “old people” but to those who have been recognized to have met the spiritual requirements for elders presented in the New Testament. It is the elder’s responsibility to “lead well,” which in this context refers to the leadership of the assembly, not leadership in general. The function of the elders collectively is to direct the affairs of the assembly with the deacons and deaconesses providing supporting ministry wherever appropriate. For their oversight elders are eligible to receive financial support. The elders who not only “lead well” but also labor in the word and teaching are eligible to receive twice the compensation as the rest.<sup>14</sup> Nevertheless, this does not relieve such elders from otherwise supporting themselves. If the assembly cannot give sufficiently to support an elder, he must not pressure the saints for more giving, but work to meet the insufficiency.
- The teaching elder’s labor is metaphorically likened to that of a threshing ox (vs. 18).<sup>15</sup> He labors and, therefore, to continue laboring he must be fed. The teaching elder is considered in the same class as a laborer who works for wages, not a professional who expects to be paid whether he labors or not.
- Paul presents the truth that the Bible teacher is eligible to receive the gifts of the saints in Galatians 6:6-9:

Let him who is taught the word share in all good things with him who teaches. Do not be deceived, God is not mocked; for whatever a man sows, that he will also reap. For he who sows to his flesh will of the flesh reap corruption, but he who sows to the Spirit will of the Spirit reap eternal life. And let us not grow weary while doing good, for in due season we shall reap if we do not lose heart.”

- Sowing through sharing results in the positive reaping of “eternal life.”<sup>16</sup>

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<sup>14</sup> Obviously, not all elders are expected to “labor” in teaching. While it is a requirement that each elder be “able to teach” this does not mean that they are restricted to the gift of pastor-teacher in order to function as an elder. Indeed, an elder may be gifted in any area, and still be an elder as long as he is able to teach.

<sup>15</sup> See my note on 1 Corinthians 9:8-10 for a discussion of Deuteronomy 25, from which the idea of not muzzling an ox.

<sup>16</sup> Eternal life does not refer here to the *fact* of having it, as this is true of all believers. Rather it refers to the benefits derived from having it. As we modify our character to be in line with God’s eternal nature, we receive the benefits of eternal life. If not, even though a Christian possesses eternal life, he will not receive the temporal benefits of doing so.

## Giving and Grace Bible Fellowship

- Grace giving is the *responsibility* of each individual Christian. No coercion to give is needed for those believers who have the correct biblical attitude toward giving. For those who do not have such an attitude, the solution is not pressure to give, but teaching and encouragement to live the grace life.
- Every Christian should be associated with and support a biblically-based local church. The elders of Grace Bible Fellowship encourage each believer associated with any ministry to give as generously as possible in the support of the teaching of the word of God.
- We also encourage the leaders of those churches to consider carefully which approach that they take to financing the ministry. The teaching of tithing is not acceptable to the leader who holds to the grace teaching of the New Testament. It is the leader's responsibility to see to his own welfare, and that of his family. If it is possible to do so solely based on the grace giving of the saints, give thanks to God, while maintaining the biblical standards of grace.
- If any Christian believer receives spiritual benefit from the ministry, either directly in the assembly, or indirectly through various extension ministries through such things as the websites or recorded lessons, he is invited to sow the seed of support, as he is able, to maintain the activity of Grace Bible Fellowship. However, *no requirement or coercion to support this ministry will occur.*
- Since the elders will never coerce giving for any reason, if necessary, they will work to support themselves in their ministry rather than enter into legalistic practices.<sup>17</sup> It is their view that grace for daily living is the teaching of Scripture for Christians living during the present evil age (Galatians 1:4), and that the practice of forensic law, with its punishment for wrong-doing, is not to be taught or practiced for believers today. Rather, God's requirements for righteous living must be attained through the grace provision for living the Christian life.
- For more information on "grace requirements," and how they are to be met, see this author's work entitled *Grace and the Enemies of the Believer*, which can be accessed on the website [garlandshinn.com](http://garlandshinn.com), under the heading of Bible Doctrine / The Christian Life.

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<sup>17</sup> The following passage contain the bulk of teaching concerning giving in the New Testament: Romans 15:25; I Corinthians 16:1-6; II Corinthians 8:1-24; II Corinthians 9:1-15; Galatians 6:2-6; Philipians 4:16-18; I Thessalonians 2:9; I Thessalonians 4:9-12; I Timothy 5:3-18; Hebrews 13:15-16.