

Each According To His Ability

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Such ideas were then viewed as radical, for the body of Christ in that era was conceived of as co-extensive with the boundaries of the state. Consequently, the Anabaptists were persecuted for opposing the support of religion by the state through the means of mandatory tithes (cf. Eberhard Arnold, “**Excerpts From The History of the Baptizers’ Movement**,” Autumn, 1978, *Baptist Reformation Review*, p. 19; James M. Shantz, “**Conrad Grebel: The Founder of the Swiss Brethren**,” Autumn, 1918, *Baptist Reformation Review*, pp.33-34).

Each According to His Ability

by Jon Zens

Anything that touches our pocketbook immediately becomes a **very** practical issue. The subject of tithing in particular is an emotionally charged issue for many people, and perhaps especially with pastors. However, I believe an examination of this topic can be fruitful and edifying in several ways.

First, it will afford us the opportunity to unfold the principles of Christian giving under the New Covenant. Secondly, it will allow us to specifically apply certain crucial principles of interpreting Scripture. This application, in turn, will call into question some inconsistent methods, and again reveal the importance of identifying law (that which is binding upon the conscience) with the New Covenant revelation given to us through Christ’s apostles and prophets.

It will become clear in this study that the issue of whether or not Christians must tithe is ultimately a question of hermeneutics, that is, how are we to properly interpret Scripture in order to identify what is required of us by Christ? Thus, Dr. Pieter Verhoef observes that tithing “is primarily a hermeneutical question”

(“**Tithing — A Hermeneutical Consideration**,” *The Law and the Prophets*, ed. John H. Skilton [Pres. & Ref., 1914], p. 121).

The Tithing Position Briefly Stated

Dr. Pieter Verhoet summarizes the issue of tithing by saying:

“In the Old Testament the giving of a tenth part of one’s possessions was enforced by the Mosaic law. The question arises whether this injunction is still valid in the same obligatory manner as it was under the old covenant” (p. 115).

There are also two examples of tithing prior to the Mosaic era (Genesis 14:20; 28:22). Those who feel tithing yet remains as a matter of conscience for the Christian believe that since tithing was done **before** the Mosaic code, it is still in force **after** the Mosaic system passed away. Often it is asserted that if one-tenth was required under law, then surely this must be a minimum starting point for giving under grace.

Tithing As An Issue In Church History

The essential history of Christianity from 300 to 1700 A.D. is also, unfortunately, the history of church-state unions. Thus, even though non-ecclesiastical tithing was enforced in past societies,

“. . . down to the seventeenth century it was generally held that all tithes, without exception, had been introduced by the Church, on the basis of the Mosaic law, and had only been confirmed and extended by the State” (H.F. Jacobson, “**Tithes**,” *Schaff-Herzog Encyclopedia of Religious Knowledge* [New York, 1893], Vol.IV, p. 2364).

Although tithing was obviously not practiced in the early church, it was later introduced in countries where church and state were joined together. Usually in these circumstances the tithe was paid to the state, and then used to support the established religion of the territory. Jacobson summarizes the history of ecclesiastical tithing as follows:

“When the epistles of the apostles never mention tithes, the reason is simply, that in their time the voluntary offerings of the members still sufficed for the wants of the Church . . . [Later] In the East, all soon agreed in demanding the introduction of tithes in accordance with the prescripts of the Old Testament, and in the West, Jerome and Augustine spoke in favor of the same idea. It was recommended by the Second Council of Tours, 567 . . . and commanded, under penalty of excommunication, by the Second Council of Macon, 585 . . . With the Reformation the tithing-system was not immediately abolished: on the contrary, in most places it was retained for the support of the evangelical [State-] Church (p. 2365). In the Reformation era, therefore, tithing became an increasingly important issue to those generally designated as “Anabaptists,” for they could not in good conscience give monies to support a state-church which used the sword to enforce religion. They felt that taxes should be paid to support the magistrates who manage the state, and that offerings should be voluntarily and directly given to support the body of Christ.

Such ideas were then viewed as radical, for the body of Christ in that era was conceived of as co-extensive with the boundaries of the state. Consequently, the Anabaptists were persecuted for opposing the support of religion by the state through the means of mandatory tithes (cf. Eberhard Arnold, **“Excerpts From The History of the Baptizers’ Movement,”** Autumn, 1978, *Baptist Reformation Review*, p. 19; James M. Shantz, **“Conrad Grebel: The Founder of the Swiss Brethren,”** Autumn, 1918, *Baptist Reformation Review*, pp.33-34).

It is important, therefore, to underscore the obvious fact that the history of tithing cannot be separated from its setting in church-state contexts where the state used the compulsory tithes to support the clergy.

The Tithing Position Examined

Those who enforce tithing as binding for Christians do so on the basis of very inconsistent argumentation. On the one hand, they admit that the New Testament nowhere enjoins tithing. On the other hand, they posit that the ten percent principle is binding because this was the Old Covenant standard, and therefore continues in the new age.

As I see it, their basic mistake is that they will not allow the New Covenant revelation concerning giving to be **definitive** for determining Christian duty. This same kind of reasoning becomes the essential rationale for enforcing infant baptism and Sabbath-keeping: “The New Testament is obviously silent on these matters, but . .

I submit that only by beginning with a commitment to the New Covenant documents as the revelation of Christian duty will we ever see the dust settle on the theological problematics created by the traditional Reformed hermeneutic of dipping into the Old Covenant for binding law. John Bright puts his finger on the problems and tensions created by a position which does not allow the New Testament to be normative and sufficient in defining Christian duty:

“The Old Testament offers us large blocks of material having to do with ceremonial matters . . . Now it is clearly stated that these regulations were commanded of God; it is equally clear that they had binding authority over the life of old Israel. Yet we take our stand with Paul and the mainstream of the New Testament church: however binding these laws may have been in the life of Israel, they have no authority over the Christian . . . The church has always had its answer ready, the answer of the New Testament itself — namely, that the ceremonial law has been set aside through the perfect sacrifice of Christ and is no longer binding on the Christian.

“Quite so. Agreed! But let us face the consequences of what we have just said. We have said, in effect, that the Scriptures of the Old and New Testaments are the supreme authority in all matters of doctrine and practice, but that parts of the Old Testament, having been set aside, are no longer authoritative at all.

“But in that case, which parts, and how does one distinguish them? Most of us, I fear, are not altogether clear on the point. The ceremonial law, we say, is set

aside for the Christian; but the moral law is not. The Ten Commandments, one supposes, retain their validity! But how does one tell which laws are “moral” and therefore valid, and which “ceremonial” and, therefore superseded? The Old Testament itself draws no such distinction, but presents all laws as equally commanded of God.

“For example, in Lev.19:18 we read the well-known commandment, “You shall love your neighbor as yourself,” and in the very next verse — and in identical form — the strange injunction, “You shall not sow your field with two kinds of seed.” The one we instinctively accept as valid and normative (and we frequently preach upon it); the other we leave aside (for I have never heard anyone attempt to preach upon it) as of no concern to us. But what canon have we, other than our common sense, for making such a judgment? Who picks and chooses in this regard?

“But even as regards laws that are obviously ceremonial in character we are not always clear. No Christian, to be sure, would suggest that we return to animal sacrifice or to the dietary laws of Judaism. But what about tithing? Church boards recommend it. And many Christians have adopted the tithe as an ideal by which to measure their giving. Indeed, there are those who look upon the tithe not as a goal or ideal, but as a binding obligation, and confidently expect — for so their pastor may have assured them (basing himself, no doubt, on Mal. 3:6-12) — that if only they are faithful in this regard their financial affairs will prosper. (I once knew such a man well and shall never forget his agonized perplexity when he lost everything he had.)

“This is to say that there are Christians who regard the law of the tithe . . . as in some way normative — a thing they would never dream of doing in the case, say, of the laws regarding clean and unclean [etc.] . . . also found in Leviticus. No criticism of tithers is intended, but rather praise of their good stewardship. But why is one ritual obligation to be regarded as having normative authority, and not others? (**The Authority of the Old Testament** [Baker, 1975], pp. 53-54).

“Tithing, Yes!”

John J. Mitchell's article, "Tithing, Yes!" (*Presbyterian Guardian*, Oct., 1978, pp. 6-7) provides an example of the utter inconsistency of the tithing position. He confidently asserts that tithing "is really the key that unlocks our full enjoyment of God's bounty" (p.6). The crux of his argument is that there are two examples of tithing in the Old Testament before the Mosaic tithing-system was instituted. Abraham gave a tithe to Melchizedek (Gen.14:20). From this account in Gen.14 he concludes:

"If Abraham, the father of the faithful, readily gave a tenth of all he had gained to Melchizedek, how much more should we give tithes to our great high priest, Jesus Christ, 'a high priest forever of the order of Melchizedek'"? (p. 6).

In reply to this argument, several things must be noted. **First**, tithing was commonly practiced, both politically and religiously, in the Ancient Near East (Verhoef, p.116). Thus, we must ask, did Abraham tithe out of contemporary custom or revealed commandment (cf. Jack J. Peterson, "Tithing, No!" *Presbyterian Guardian*, Oct. 1978, pp.8-9 Verhoef, p.122).

Secondly, Abraham tithed only of the booty taken in the conflict to rescue Lot, and "we do not have any evidence whatsoever that he ever repeated this contribution, or even that he gave his tithe as a general practice" (Verhoef, p.122).

Thirdly, it is precarious to enforce Christian duty based on the actions of Abraham and Jacob, for "the tithing of patriarchs does not have normative significance" (Verhoef, p.122).

Fourthly, Heb.7:1 -10, which alludes to Abraham's tithe to Melchizedek,

"... reveals that the author's point is not to the requirement of paying a tithe, but the superiority of the priesthood of Melchizedek, because the Levites (who later received tithes) paid tithes to Melchizedek through their forefather Abraham" (Peterson, p. 9).

Peterson concludes that:

“ . . . if a command for tithing for new covenant Christians is to be based on the example of Abraham and Jacob, it rests on questionable ground” (p.9).

But the futility of Mitchell’s position is revealed even more in the concessions he makes when dealing with the New Testament data. On the one hand, he tries to link 1 Cor.16:2 with tithing by saying:

“Paul seems clearly to be assuming that his readers already know about regular proportionate giving — tithing, in other words” (p.7).

But then he turns around and admits the following two points which destroy the doctrine of tithing:

1. “But Paul does not require any fixed percentage. It is to be proportioned in accord with the degree of prosperity God has given” (p.7).

2. “For the person on fixed income in this time of raging inflation, it is extra hard to be too dogmatic. Let him give as he is able, but he should **feel no guilt** if he cannot manage a full tithe — the Lord has not seen fit to prosper him as much as others” (p. 7. emphasis mine).

Thus, in the final analysis, Mitchell concedes that ten percent tithing is not a binding law upon the Christian conscience. No fixed percentage is required in the New Testament, and no guilt is to be incurred if one is not able to tithe. In light of these concessions, his opening remark that ten percent tithing is “the key that unlocks our full enjoyment of God’s bounty” is void of real cogency.

“What About Tithing?”

Dr. R.C. Sproul, probably one of the most respected contemporary Reformed theologians, also tries to defend tithing with little success (“What About Tithing?,” *Tabletalk*, Vol. 3, No.5, p.10). His explicit admission that the New Testament is silent about tithing nullifies his assertion that the ten percent principle is the binding starting point for believers. How can men with such keen minds impose tithing as law” when they openly concede the following points?

“Nowhere does the New Testament specifically require tithing for Christians . . . The New Testament does not give us a specific instruction about tithing . . . we have no specific guideline in the New Testament of percentages” (p. 10).

After seeing the futility of trying to find tithing in the New Testament. they will with equal dogmatism turn around and impose this as something God requires:

“So the least the Christian should be doing with respect to financing the kingdom of God is offering his ten percent to God . . . ninety-five percent of professing Christians are stealing from the kingdom of God [by not tithing] . . . I used to be of the opinion that it was a waste of time to talk about tithing . . . I have found countless individuals who, after having become aware, have taken steps immediately to put their financial houses in order and to begin to **pay their dues** to the Kingdom of God” (Sproul, p. 10; emphasis mine).

What About Malachi 3:5-12?

This text is probably quoted the most as a proof text for the obligation of tithing. Usually only verse 10 is quoted:

Bring the full tithes into the storehouse., that there may be food in my house; and thereby put me to the test, says the Lord of Hosts, if I will not open the windows of heaven for you and pour down on you an overflowing blessing.

However, Dr. Verhoef says in regard to this context:

“[The] idea of tithing as a compulsory contribution is, generally, segregated from the many other aspects of Israel’s system of giving . . . In verse 8 Israel is remonstrated with because they are robbing God in connection with “tithes and offerings,” These two concepts must not be segregated, for in conjunction they comprise the main substance of Israel’s material obligation towards the maintenance of the temple staff of priests and Levites It is especially in connection with this “offering” . . . that our hermeneutical consideration of tithing, as a compulsory contribution in the Christian Church, should be concerned. If the one is deemed to be an obligation, then the same must apply to the other one.

“It is therefore clear that the [‘offering’] with its specific elements such as the breast of the wave offering and the thigh of the ram of ordination, would not be very appropriate as an obligatory contribution in the New Testament dispensation The question now arises whether it would be feasible to isolate the tithing as one form of contribution within the context of the whole system and apply that to the Christian Church, with deliberate exclusion of other elements, such as the [‘offering’]? Would this be a valid and justified hermeneutical approach to Scripture?” (pp.123-125).

If we are honest with this text in Malachi; we must certainly admit that the two elements of “tithes and offerings,” which Israel withheld and thereby “robbed” God, “are part and parcel of the ceremonial law” which was set aside by Christ (Peterson, p.8; of. Verhoef, pp.122-123).

Sad to say, many preachers have used Mal. 3:10 as a springboard to scold their flocks for not tithing, to bring about guilt-feelings for not “putting God to the test,” and to promise untold blessings to those who faithfully tithe. But this approach misses entirely the motivation for giving found in the New Testament — a love to Christ which is not measured in terms of percentage points, but in terms of sacrificial giving (1 John 3:16; 4:19).

If tithing, then, is not the reference point for giving under the New Covenant, what is? Let us turn to the New Testament for our answer.

The New Covenant Revelation Examined

Dr. Verhoef believes that “the testimony of the New Testament” is “the ultimate and final test” (p.125). Confusion is sure to abound if we do not allow the law of Christ to inform our consciences concerning our duties. This is where those who advocate tithing have gone astray: they are not satisfied to let the New Testament statements regarding giving settle the question.

I submit that the New Testament clearly reveals that (1) consistent, proportionate, and sacrificial giving out of love for Christ is required under the New Covenant; and (2) ten percent tithing is not given as a reference point, or as a basic minimum, for the brethren. Indeed, we shall see that, although the New Testament is indeed silent about tithing, it is loud and clear concerning principles of giving.

Liberty To Serve Others

Gal.5:13 — **“For you, brethren, have been called to liberty; only do not use liberty as an opportunity for the flesh, but by love serve one another”** (The New King James Bible, New Testament [Thomas Nelson, 1979]).

Beginning with a most basic perspective, we learn from this text that Christians, who have been freed from the elements of the world (Gal. 4:9-10, 5:1; Col. 2:20-22), possess a liberty which they are to use in **servicing others**, not in fulfilling their own lusts. The whole of the Christian life is portrayed as **servanthood**, which parallels the earthly ministry of Christ (Matt. 20:22-28; John 13:14-17). Thus, those in union with Christ are to “no longer live for themselves, but for Him who died and rose again on their behalf” (2 Cor. 5:15). This service is to be extended to all men as we have opportunity, but especially to those in the household of faith (Gal. 6:10).

When we approach the topic of Christian giving, then, we must keep in mind that our sacrificial service must arise in thankful response to the facts that “God so loved the world that He **gave** His only Son” (John 3:16), and that Christ loved us and **gave** Himself for us (Gal. 2:20). Therefore, we must first **give ourselves** to the Lord and then to our neighbors (2 Cor. 8:5; Gal.5:14).

I think you will agree with me that our churches today are in need of fresh supplies of self-denying love among the brethren, which will then be a means of demonstrating to the world that we are indeed Christ’s disciples (John 13:35).

Liberality Toward the Needs of Others

2 Cor. I:1-2 — **“Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: that in a great trial of affliction the abundance of their joy and their deep poverty abounded to the riches of their liberality”** (The New King James Bible, hereafter NKJB).

Much of the data in the New Testament about giving relates to what we might call “special” situations of need. Paul’s collection from the Gentile churches for the needy brethren at Jerusalem was a major project on the apostle’s part (cf. Keith F. Nickle, **The Collection — A Study in Paul’s Strategy** [Allenson, 1966], *Studies in Biblical Theology*, No. 48).

It is clear from 2 Cor. 8 and 9 that in this special collection the ten percent tithe was not the underlying principle of determining the amount to be given. Rather, it was **“according to their ability, yes, and beyond their ability, they were freely willing So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver”** (2 Cor. 8:3; 9:7, NKJB). Ronald J. Sider says concerning this special giving:

“The Macedonians were extremely poor. Apparently they faced particularly severe financial difficulties just when Paul asked for a generous offering (2 Cor. 8:2). But they still gave beyond their means! No hint here of a mechanical 10 per cent for pauper and millionaire. Giving as much as you can is the Pauline pattern (**Rich Christians In An Age of Hunger: A Biblical Study** [IVP, 1917], p. 107).”

The giving spirit manifested among the brethren in the Book of Acts further reveals the governing principles that motivated the post-Pentecost church.

1. Acts 2:44-45 — **“And all who believed were together, and had all things in common, and sold their possessions and goods, and divided them among all, as anyone had need”** (NKJB).

From this passage it is clear that from the very outset of Christ’s outpouring of the Spirit on the church, an obvious mutual concern came to expression in concrete deeds of sharing. The giving in this context was not determined by percentage points, but by the discernment of a need and an appropriate voluntary response (cf. Acts 4:35). Sider observes:

“The best way to describe their practice is to speak of unlimited liability and total availability. Their sharing was not superficial or occasional. Regularly and repeatedly, ‘they sold their possessions and goods and distributed them to all, **as any had need.**’ If the need was greater than current cash reserves, they sold property. They simply gave until the needs were met. The needs of the sister and brother, not legal property rights or future financial security, were decisive (p.101).

It is very disconcerting to find Charles Hodge asserting that this giving spirit among the early Christians was misguided and revealed an “excess of love over knowledge” (quoted by Gordon H. Clark, **1 Corinthians — A Contemporary Commentary** [Pres. & Ref., 1975], p.316). I think it is apparent that these voluntary acts of giving evidenced the Spirit’s power, not imbalanced actions (cf. Acts 4:31-33).

2. Acts 5:3-4 — **“But Peter said, ‘Ananias, why has Satan filled your heart to lie to the Holy Spirit and keep back part of the price of the land for yourself? While it remained, was it not your own? And after it was sold, was it not in your own control? Why have you conceived this thing in your heart? You have not lied to men but to God.’”** (NKJB).

This passage reveals (1) that Ananias was under no compulsion to sell his property; (2) that after selling it, he was not obligated to give any of the resulting money to the apostles; (3) that there were no fixed percentage points which determined how much had to be given, if the person wished to give; and (4) that it was up to each person to voluntarily determine in his heart before God how much money would be given (Cf. Sider, p. 100).

3. Acts 11:28-30 — **“And one of them, named Agabus, stood up and showed by the Spirit that there was going to be a great famine throughout all the world, which also came to pass in the days of Claudius Caesar. Then the disciples, each according to his ability, determined to send relief to the brethren dwelling in Judea. This they also did, and sent it to the elders by the hands of Barnabas and Saul”** (NKJB).

Here again, the same pattern emerges: (1) a need is discerned (v.28); (2) the brethren respond concretely with funds (v.29); and (3) the principle of giving was “each according to his ability” (v.29).

4. Acts 20:33-35 — **“I have coveted no one’s silver or gold or apparel. Yes, you yourselves know that these hands have provided for my necessities, and for those who were with me. I have shown you in every way, by laboring like this, that you must support the weak. And remember the words of the Lord Jesus, how He said, It is more blessed to give than to receive”** (NKJB)

Paul reveals here that in fulfilling his gospel ministry he was not above hard manual labor, being a tentmaker by trade (Acts 18:3). But the matter of interest here is what Paul did with part of his earnings. He not only supported himself, but freely gave to the needs of those who were with him. The fruits of hard work were used by Paul to “help the weak.” Hence, we can see that Paul practiced what he preached when he admonished the Ephesians:

“Let him who stole steal no longer, but rather let him labor, working with his hands what is good, that he may have something to give to him who has need” (4:28; NKJB).

It is our duty to specifically use some of the fruits of our labor — proportionately as God has prospered us — to help others in need. This is a rebuke to us, for we

tend to view our paychecks as “ours,” and we scarcely give any consideration to how we might minister to others in need as the apostle instructs us to do. It would seem to me that tithing actually distracts from the fulfillment of Eph.4:28, for people tend to think that by giving ten percent of their income, their duty to give has ended, when in fact it may have just begun.

A word must be said about Matt.23:23 — “**You pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law . . . These you ought to have done, without leaving the others undone.**”

A.W. Pink boldly asserts that in this text “Christ Himself has placed His approval and set His imprimatur upon the tithe” (**Tithing** [Reiner Pub., n.d.], p.12). However, Pink has not done justice to the fact that Jesus during His earthly ministry “under law” approved of many Old Covenant ceremonies which are not binding in the New Covenant. Christ submitted to circumcision, but Paul reveals that under the New Covenant this ordinance is “nothing” (Gal.5:6).

Also, Christ told the healed man to go and show himself to the priest. It was right at that point in redemptive history for the man to perform that action, but we do not believe Christ put His imprimatur on that duty as something binding upon the church. While the Old Covenant was still in force, Christ fully upheld its sanctions. But the **revealed practice** of the New Covenant community does not indicate that tithing was the principle by which they were guided in their giving. The Old Testament conscience was **commanded** to tithe, upon pain of death. The New Testament conscience is **free** to give all that we are and have to Him who has redeemed us.

The Basic Teaching of Cor. 15:2

John J. Mitchell believes that tithing is taught in this passage (“Tithing, Yes!,” p. 7). Gordon H. Clark believes that v. 2 teaches the practice of weekly contributions to a central church treasury (1 Corinthians, p. 317). However, close examination of the text reveals some considerations which call into question these traditional views.

1. These Pauline instructions refer to a special collection for the needs at Jerusalem.

“The instructions which Paul wrote in 1 Cor.16:1 ff. do not contradict this emphasis [on voluntary giving]. He was not establishing a rigid technique which was intended to control their participation. Rather he was recommending to them measures which he knew, from his experience with the Galatian Christians, would facilitate their contributing. The instructions were intended to be a means to help them plan wisely and in advance, so that when the time came to accumulate the individual contributions for transportation to Jerusalem, no one would have to decimate the funds necessary for his own subsistence in order to participate. By using the phrase ‘as he may prosper,’ Paul was clearly leaving the decision as to the extent of their participation up to them” (Nickle, pp.125-126).

Since these instructions relate to a **special**, one-time, collection for the specific needs of far away brethren, is it valid to use this text as regulative for **general** giving to the local church? Thus, John Gill observes the restricted time-span of this collection:

Upon some one first day of the week, or more, if there was a necessity for it, until the collection was finished . . . [it] is not the apostle’s intention that a collection should be made every first day [for] this was designed for a certain time, and on a certain account (**Exposition of the New Testament**, on 1 Cor.16:2).

2. The Pauline principle forgiving is proportionate, not percentage-oriented (i.e., tithing). R.C.H. Lenski made this observation:

“. . . as he may prosper’ (RV) At no time does he propose the old Jewish system of tithing to the churches under his care” (quoted by Geoffrey B. Wilson, **1 Corinthians — A Digest of Reformed Comment** [Banner of Truth, 1971]. p. 244).

Dr. Verhoef summarizes the New Testament data by saying:

"It must, therefore, be evident that references pertaining to the ceremonial law, such as tithing, do not have normative application in terms of the new covenant . . . [tithing is] nowhere required in the New Testament as an obligatory contribution" (p.126).

3. The Pauline Greek phrase in 1 Cor. 15:2, par' heauto, refers to storing up funds at home until Paul came, not to a weekly bringing of money to church gatherings.

a. Evidence from the lexicons:

J.H. Thayer, **Greek-English Lexicon of the New Testament**, p. 477 — "with the dative, *pare* indicates that something is or is done in the immediate vicinity of someone . . . b. with, i.e. in one's house, in one's town, in one's society *par' heauto*, at his home, 1 Cor. 16:2."

A Lexicon Abridged from Liddell and Scott's Greek-English Lexicon (London, 1872), p.519 — "*par' heauto*, at one's home; Latin; *Apud se.*"

Arndt and Gingrich, **A Greek-English Lexicon of the New Testament**, p. 615 — "with the dative (nearly always of the person) it denotes nearness in space . . . in some one's house, city, company, etc. — a. house: *aristan* Lk.11:37 . . . So probably also *ekastos par' heauto* 'each one at home,' 1 Cor.16:2 (cf. Philo, Cher.48 *par'heautois*, Leg. ad Gai 271)."

b. Reflections of others on this aspect of the verse:

Chrysostom, **Homily 43 on 1 Cor.**: "Paul says, Let each lay by him in store, not, Let him bring it to the church, lest one might feel ashamed of offering a small

sum” (quoted by Samuele Bacchiocchi, **From Sabbath to Sunday**, p.94, note 17).

Keith Nickle — “On the first day of the week each of them was to set aside at home as much as he could afford so that the money would be ready when Paul arrived” (p.15).

F.W. Grosheide — “The collection must take place on the first day of the week, not in the gatherings of the church. . . but in the homes” (**Paulus’ Eerste Brief aan De Kerk Te Korinth** [J.H. Kok, 1q31, pp.211-212; cf. Grosheide, **Ba Eerste Brief aan Be Kerk To Korinthe** [J.H. Kok, 19511, p.435; Geoffrey B. Wilson, 1 Corinthians, p. 244).

Samuele Bacchiocchi — “Observe first of all that there is nothing in the text that suggests public assemblies, inasmuch as the setting aside of funds was to be done ‘by himself — *par’ heauto*.’ This phrase implies, as stated by A.P. Stanley, ‘that the collection was to be made individually and in private’” (**From Sabbath to Sunday**, p. 93).

R.C.H. Lenski — “Each member is to keep the growing amount ‘by him,’ *par heauto*, in his home, and is not to deposit with the church at once” (quoted by Bacchiocchi, p.93. note 13).

c. An answer to an objection:

“It is objected that the directive ‘by himself or at his own house’ has no sense, since this would require a later collection of money and this is precisely what Paul wanted to avoid (1 Cor. 16:2). The objection is, however, unfounded since the verb that follows, namely storing up or ‘treasuring up’ clearly implies that the money was to be treasured up in each individual’s house until the Apostle came for it. At that time the collection of what had been stored up could be quickly arranged . . . The Apostle was desirous to avoid embarrassment both to the givers and the collectors when finding that they ‘were not ready’ (2 Cor. 9:4) for the offering. To avoid such problems in this instance he recommends both a

time — the first day of the week — and a place — one's home" (Bacchiocchi, pp. 93, 100).

4. The basic teaching of 1 Cor. 15:2, then, can be summarized as follows:

"The plan then is proposed not to enhance Sunday worship by the offering of gifts but to ensure a substantial and efficient collection upon his arrival. Four characteristics can be identified in the plan. The offering was to be laid aside periodically ("on the first day of the week"), personally ("each of you"), privately ("by himself in store"), and proportionately ("as he may prosper") [Bacchiocchi, p.100].

In the first days of the church, the money given by the brethren was brought to the apostles, and then distributed to those in need (Acts 4:31; cf. 11:29-30). There, was then a shift to the diaconate who watched over the physical/material needs of the church (Acts 6:2). The principle, then, is clear that the money each believer determines to give should, in some way, be collected and properly handled by the leadership of the church. Justin Martyr gave this simple description of what took place in his day (circa 150 A.D.):

"When our prayer is ended, bread and wine and water are brought, and the president in like manner offers prayers and thanksgivings, according to his ability, and the people assent, saying Amen; and there is a distribution to each, and a participation of that over which thanks have been given, and to those who are absent a portion is sent by the deacons. And they who are well to do, and willing, give what each thinks fit; and what is collected is deposited with the president, who succors [helps] the orphans and widows, and those who, through sickness or any other cause, are in want, and those who are in bonds, and the strangers sojourning among us, and in a word takes care of all who are in need" (**The Ante-Nicene Fathers**, Vol.1, Chap. LXVII, p.185).

The New Testament reveals that Christians are to be a giving people. The pattern for giving is seen to be regular, proportionate, and sacrificial. Tithing is simply not a reference point for giving now that the old order has passed away. The crucial question, then, is this: are we going to be guided by the New

Testament principles for giving, or are we going to bring in an element from a by-gone era — tithing — and impose it on people?

Or, to put it another way, are we willing to override the non-tithing perspective of the New Covenant by the tithing perspective of the old covenant? The New Testament is **not** silent on this matter. It teaches that giving from the heart is no longer related to the ten percent principle — and even those who impose tithing on Christians freely admit that “nowhere does the New Testament specifically require tithing for Christians” (Sproul, p.101. Yet, they say, if Christians do **not** tithe they are “stealing from the kingdom of God” (Sproul, p.10)!

A commitment to sound hermeneutics, and honesty with the New Testament revelation demands that we avoid binding the Christian conscience to tithing. Dr. Verhoef has, with great sensitivity, put his finger on the crux of this issue:

“[Tithing] has lost its significance as a schema of giving under the new covenant. In this respect we have both continuity and discontinuity. The continuity consists in the principle of giving, and the discontinuity [consists] in the obligation of giving in accordance to the schema of tithes” (p. 121).

Some Implications of the Principles of New Testament Giving

1. **For preachers who teach that Christians must tithe or commit sin.** In light of the fact that Christ and His apostles nowhere specify that ten percent tithing is required of Christians, it is wrong for preachers to impose tithing upon the conscience. New Covenant giving must be a cheerful response of the heart to the needs of Christ’s kingdom. It is obvious that the early Christians did not determine their giving with reference to the tithe, and yet the church advanced and the brethren were cared for abundantly. How can we account for this? Simply by observing that the love of Christ constrained those early brethren to practice the principle Christ enunciated, “freely you received, freely give” (Matt. 10:8).

It is clear that Old Testament tithing was introduced and enforced in the later church as a result of institutionalization and church-state union. Thus, we should not be hoodwinked into thinking that without tithing the church will fold up for lack of funds. The revealed will of Christ is that Christians are to give proportionately and sacrificially, and that as these principles are properly apprehended Christ's kingdom will be adequately supported.

I submit, therefore, that the only proper thing for preachers to do is to set before the people these clear responsibilities disclosed in the New Testament, and press upon the flock their duty to give abundantly in response to the example of Christ (2 Cor. 8:9). Love to the Saviour, not slavish adherence to certain percentage points, must guide Christian giving (John 14:15: 15:10). To go beyond this perspective and require a tithe which Christ has nowhere required, is to entirely miss the genius of New Covenant giving which brings blessing, not bondage.

2. For those who have been faithfully tithing. If you have been taught that tithing was required, and have come to see that it is not, then you are to be commended for faithfully giving in accordance with how your conscience was instructed. However, since tithing is not the standard for Christian giving, you should evaluate your financial situation in light of the principle, "according as God has prospered you," and see if perhaps you cannot elevate your giving to more than ten percent.

Of course, there is nothing wrong with deciding that ten percent is the right amount for you to give, but it must always be kept in mind that under the New Covenant sin is not incurred by giving more or less than ten percent, if your conscience is clear before the principles we have seen outlined in the New Testament. The overarching New Covenant principle is found in Acts 11:29 — **"and in the proportion that any of the disciples had means."**

3. For Christians who have been greatly prospered by God. No doubt some wealthy professing Christians have felt like they can get God off their backs by writing out a check for ten percent of their income. But "should we congratulate the Christian millionaire who tithes faithfully?" (Sider, p.172). Not necessarily. Thinking that strict adherence to the ten percent principle fulfills one's responsibility before God, as we have seen, is an entirely mistaken, notion. Perhaps, then, if wealthy Christians examined their giving before the New

Testament principles, they would conclude that they should be giving twenty to fifty percent of their earning to Christ's kingdom. The point is simply this: no Christian should feel content in giving ten percent in a rote fashion. Such an approach does not square with the spontaneous and sacrificial giving found in the experience of the early church.

4. For Christians who are economically strained. "Poor" Christians existed in the days of the early church. Yet even of these brethren, Paul says, "**their deep poverty overflowed in the wealth of their liberality. For I testify that according to their ability, and beyond their ability they gave of their own accord**" (2 Cor. 8:2-3). In the eyes of Jesus, the widow who placed her penny in the treasury "**put in more than all the contributors . . . for they all put in out of their surplus, but she, out of her poverty, put in all she owned, all she had to live on**" (Mark 12:41-44). Christians who are living carefully on minimum incomes should not feel guilty if they cannot give ten percent (which is not Christ's standard anyway), but they will be blessed in giving what they can, even sacrificially as did the widow, in responding to the needs of Christ's kingdom.

5. For our understanding of how we are to discover our duties before God and His Word. As we noted earlier, the question of whether or not tithing is valid ultimately relates to what we conceive the relationship of the Old and New Testaments to be. Since tithing is admittedly not revealed in the New Testament, it can only be derived from the Old. Are we committed to arriving at the requirement of proportionate giving by viewing the New Testament statements to be normative, or will we import an Old Covenant scheme into the New Covenant, and wrongly impose it on believers? It is not as though the New Testament is open-ended about tithing; rather, the New Testament teaches something entirely different than tithing (keeping in mind, of course, the continuity of the giving concept in both Testaments). Proportionate giving, not tithing, is revealed as New Covenant duty.

Thus, to push tithing into the New Covenant is not right, creates confusion, puts people in bondage to something which is not required of them, and misses the beauty of spontaneous, sacrificial giving which flows out of love to Christ.

Although it is not my purpose here to expound further on the implications flowing from the truth that New Covenant revelation must determine Christian duty, I will suggest that the same principles that apply to tithing also apply to infant baptism, Sabbath-keeping, and the idea that we should strive to re-establish Old Covenant

laws in contemporary societies (cf. my [“Is There A ‘Covenant of Grace’?”](#), Autumn, 1977, Baptist Reformation Review, pp.46-51; [“This Is My Beloved Son Hear Him: A Study of the Development of Law in the History of Redemption,”](#) Winter, 1978, Baptist Reformation Review, pp. 42-50).

Covenant theology reveals a marked tendency to be less than satisfied with Christ’s revelation as normative and determinative in matters of faith and practice, and to import shadowy elements of the Old Covenant age into the new age (cf. O.R. Johnston, **“The Puritan Use of the Old Testament,”** The Evangelical Quarterly, 3:1 83-209).

I close with Dr. Verhoef’s remarks which bring together the elements we have sought to unfold in this article:

“The law, [Brandenburg] says, is in every respect a pointer to, and a prophecy of, the new order of life, which only Christ can inaugurate. The law declares one day out of seven to be holy unto the Lord — the Spirit sanctifies all seven of them. The law sets apart one tribe out of twelve to serve as priests — the Spirit declares the whole congregation to be priests (1 Pet. 2:9). The law demands a tenth part of the possessions — the Spirit translates us to become God’s possession with all that we have for one hundred percent (p. 121).