

# GIVING: A POSITION PAPER

Based on the Authority of the Bible

Grace Covenant Church  
Adopted by the Board of Elders, April 2003

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All Scripture references are from the New American Standard Bible unless otherwise noted.

## INTRODUCTION

The purpose statement of Grace Covenant Church ("GCC") states that GCC strives to "present each believer mature in Christ." A proper heart attitude related to giving is an essential characteristic of the mature believer. Often, a believer's attitude in giving marks his or her relationship with God. The Bible contains more verses on giving than on any other area of finances. The purpose of this paper is to explore the biblical truths regarding giving to GOD today.

Giving can be reduced to three primary questions

- Why should we give?
- How much should we give?
- Where should we give?

The first three sections of this paper explore the issues surrounding giving generally and answers to these questions specifically. The paper concludes with answers to frequently asked questions and GCC's position on various giving topics not covered in the three primary questions. GCC's position on this subject is summarized in the Conclusion.

Many people face severe financial pressure. Financial pressure frequently robs people of a vibrant spiritual life, or at best, keeps them from experiencing God's best. Regardless of the cause of this stress, GCC, through her elders, pastors, and specially trained members, stands ready to help people work through their financial difficulties. Please contact the church office or any elder or pastor for assistance.

## PART 1 – WHY SHOULD WE GIVE?

### Financial Stewardship

Before answering the specifics of why we should give, we must first have a clear understanding of GOD's role and our role in "our" finances.

GOD's role is simple. Psalm 24:1 states, *"The earth is the LORD'S, and all it contains, the world, and those who dwell in it."* He created EVERYTHING, owns EVERYTHING, and is able to control EVERYTHING. "Everything" includes "our" income, possessions, and even our very lives.

Since GOD is the owner of all, what is our role? Our role is that of a steward. A dictionary definition of steward states "one who manages another's property, finances, or other affairs." Although not specifically addressing financial stewardship, I Corinthians 4:2 points out that there is one primary responsibility of a steward, and that is to "be found trustworthy." A biblical steward can be compared to today's financial advisor or property caretaker. An advisor or caretaker does not own the money/property, although he is totally responsible for its usefulness. He has a full understanding of the owner's expectations and desires for the money. He does everything in his control to make sure that the owner will be satisfied with his stewardship efforts. He does not make decisions with these assets for his own benefit or purposes, but rather for its "owner."

Accordingly, faithful stewardship then is measured by our ability to live according to Jesus' words found in Matthew 6:20-21: *"But store up for yourselves treasures in heaven, where neither moth nor rust destroys, and where thieves do not break in or steal; for where your treasure is, there your heart will be also."* Not only are we faithful stewards when we give Him our treasures, but we also make heavenly investments that will last for eternity. In addition, giving is a tangible way for us to demonstrate our commitment to GOD. It serves as a reminder, for our benefit, that GOD is our Lord, King, and Provider. GOD knew that our pursuit of money would be a primary competitor for our hearts. In Matthew 6:24, Jesus states *"No one can serve two masters; for either he will hate the one*

*and love the other, or he will hold to one and despise the other. You cannot serve GOD and wealth.”* (Emphasis added) While we may not feel that we love money and hate GOD, many of us struggle to surrender our finances to Christ and are tempted to hold onto our money for our security and significance.

### **Our Position in God’s Kingdom**

Our position in GOD’s kingdom, the presence of the Holy Spirit in us, and the great work GOD wants us to do should fundamentally change our view of our life on earth, other people, and the world and its riches.

In Ephesians 1:3-10, Paul says that God has adopted Christians as children and blessed them with every spiritual blessing through the work of Christ. Our position before GOD cannot be better!

In John 16:5-7, Jesus tells the disciples (and us) that we are better off with the Holy Spirit than with Christ Himself physically present on earth. As believers, we are permanently indwelt by the Holy Spirit. He desires to guide and empower our lives. We have an immense privilege and responsibility to have our actions bring glory to God as we respond to the leading of the Holy Spirit.

Finally, GOD has given us great work to do. In Luke 10:27, we are commanded to love GOD with all our heart, soul, strength and mind, and we are to love our neighbors as ourselves. In this love, we are to go forth, in the power of the Holy Spirit, to make disciples of all nations (Matthew 28:19). What an awesome responsibility! This task cannot be accomplished in the way GOD intended without giving of our time and money.

Therefore, our position in Christ compels us to make giving a priority. Our yielded heart and attitude in giving represent tools in GOD’s hands for reaching the lost and making disciples.

### **Glorify GOD**

The central purpose for GOD’s creation is that people would glorify the Father by choosing to surrender their lives to Him. 2 Corinthians 5 says, <sup>14</sup>*For the love of Christ controls us, having concluded this, that one died for all, therefore all died;* <sup>15</sup>*and He died for all, so that they who live might no longer live for themselves, but for Him who died and rose again on their behalf.”* Hebrews 11:6 says, *“And without faith it is impossible to please Him, for he who comes to GOD must believe that He is and that He is a rewarder of those who seek Him.”* Not only do we accomplish GOD’s will for us when we choose to surrender our life to Him, but we bring glory to the Father. It is impossible for us to surrender our life to GOD and hold on to money and wealth as though they belong to us.

Giving is an act of faith, an investment in our eternal heavenly treasure, and a privilege we are given to bring pleasure and glory to GOD. 2 Corinthians 9:7b says, *“... for GOD loves a cheerful giver.”* One way to demonstrate our faith and love and bring glory to GOD is to give generously with a heart full of joy and cheer.

## **PART 2 – HOW MUCH SHOULD WE GIVE?**

In the Word, the Lord does not command Christians to tithe. (See Appendix A for a discussion of the relevance of the tithe to Christians today.) Instead, we are called to give to the body of Christ to accomplish GOD’s will on earth, as it is in heaven. We are to give in a way that reflects a heart fully surrendered to GOD (2 Corinthians 5:14-15). The following New Testament passages provide insight into how much we are to give.

## Seek GOD's Guidance

*2 Corinthians 8*

*3For I testify that according to [the Macedonians'] ability, and beyond their ability, they gave of their own accord, 4begging us with much urging for the favor of participation in the support of the saints, 5 and this, not as we had expected, but they first gave themselves to the LORD and to us by the will of GOD.*

This passage shows Christians giving generously. They were begging to give more as an act of worship and honor to GOD. It also points out that the financial giving of the Macedonians followed their giving of their lives to GOD.

*2 Corinthians 9*

*6Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. 7Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for GOD loves a cheerful giver.*

Paul's admonishment to the Corinthians stands in stark contrast to his exhortation given to the Macedonians. Paul makes it clear that each believer is to determine his or her own level of giving, but explains that in GOD's "economy," generous giving will result in an overflow of GOD's blessings.

## Avoid Idol Worship

*Matthew 19*

*21Jesus said to him, "If you wish to be complete, go and sell your possessions and give to the poor, and you shall have treasure in heaven; and come, follow Me." 22But when the young man heard this statement, he went away grieved; for he was one who owned much property.*

The heart of the rich young ruler kept him from fellowship with GOD. Jesus knew that the only way the ruler could serve GOD would be for him to give up his idol – his wealth.

The desire for material wealth permeates our culture in America and can cause us to get distracted. Ultimately, we can find ourselves longing for wealth more than Christ. Matthew 19:24 says, "No one can serve two masters; for either he will hate the one and love the other, or he will be devoted to one and despise the other. You cannot serve GOD and wealth." We cannot serve both. When we long for wealth, we wander from our faith, and find ourselves enslaved to wealth as 1 Timothy 6:10 says: "For the love of money is a root of all sorts of evil, and some by longing for it have wandered away from the faith and pierced themselves with many griefs."

GOD does not necessarily want us to live in poverty, but we must not allow our possessions to become an idol preventing true fellowship with GOD.

## Realize GOD's Economy

*Mark 12*

*42A poor widow came and put in two small copper coins, which amount to a cent. 43Calling His disciples to Him, He said to them, "Truly I say to you, this poor widow put in more than all the contributors to the treasury; 44for 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." [Emphasis added]*

Christ uses the word "more" when comparing the gift of the widow to the gifts of those people with greater means and gifts. GOD works in an entirely different economy when two small coins are "more" than larger sums given by people of greater means. Whether or not your gifts have a significant financial impact does not matter to GOD.

*2 Corinthians 9*

*<sup>6</sup>Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. <sup>7</sup>Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for GOD loves a cheerful giver. <sup>8</sup>And GOD is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed; <sup>9</sup>as it is written,*

"HE SCATTERED ABROAD, HE GAVE TO THE POOR,  
HIS RIGHTEOUSNESS ENDURES FOREVER."

*<sup>10</sup>Now He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness; <sup>11</sup>you will be enriched in everything for all liberality, which through us is producing thanksgiving to GOD.*

As noted above, in GOD's economy, we cannot "out give" GOD or give more than GOD can supply. GOD measures the attitude of our heart and our generosity, not the absolute amount of our giving. The result of our abundant giving is not financial prosperity, but "sufficiency in everything," and more importantly, the "abundance" that allows us to perform good deeds for His kingdom.

*2 Corinthians 9*

*<sup>12</sup>For the ministry of this service is not only fully supplying the needs of the saints, but is also overflowing through many thanksgivings to GOD. <sup>13</sup>Because of the proof given by this ministry, they will glorify GOD for your obedience to your confession of the gospel of Christ and for the liberality of your contribution to them and to all, <sup>14</sup>while they also, by prayer on your behalf, yearn for you because of the surpassing grace of GOD in you. <sup>15</sup>Thanks be to GOD for His indescribable gift!*

Interestingly, Paul expects the gifts from the Corinthians to the church in Jerusalem to have three effects: (i) the Jerusalem Christians physical needs will be met, (ii) the Jerusalem Christians will express gratitude to GOD, and (iii) the Jerusalem Christians will pray for the Corinthians, an expression of love and appreciation.

### **Give as GOD Provides**

*Acts 11*

*<sup>29</sup>And in the proportion that any of the disciples had means, each of them determined to send a contribution for the relief of the brethren living in Judea.*

*1 Corinthians 16*

*<sup>1</sup>Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. <sup>2</sup>On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come.*

The examples above show believers in the early church giving freely to support other believers in need and to support those who were teaching them. The key point of these verses is that they gave to the extent they were able to do so. Giving in the early church was not limited to a strict requirement of ten percent. Additional passages in Acts 2:44-45, and 4:32-37 indicate that early Christians often gave far beyond this proportion.

### **Application**

The Church is Christ's bride, and we are to care for Her until He returns. Until that day, each believer needs to surrender his or her heart to GOD and consider prayerfully how much of GOD's money he or she should return to Him in the form of gifts to accomplish His purposes. The amount we give to Him, in proportion to what He has given us to manage, is a reflection of our spiritual health. Therefore, we must seek prayerfully His guidance in determining the lifestyle GOD desires for

us based on the income He has provided to us. Our lifestyle should reflect our position before GOD and the mission He has planned for us in loving our neighbors and reaching the nations with GOD's plan of salvation.

Regardless of your level of giving, we encourage you to seek wise counsel about your lifestyle choices, including housing, automobiles, and the use of credit cards and other forms of debt. You may want to discuss these issues with the elders, pastors or other ministry leaders.

Once we know His will, GOD desires us to return cheerfully a portion of His provision for His work on earth. Giving in this manner is an act of worship and faith where we, like the example of Jacob in Genesis 28, recognize that GOD is the true owner of all that we have.

GOD has provided examples for us to consider as we seek His will in determining how much to give. If our lifestyle means that we are unable to meet the example (10%) provided by Abraham and Jacob (see Appendix A) then we ought to examine our lifestyle and prayerfully consider if there are ways we can reduce our expenses and increase our giving.

We are not instructed in the New Testament to tithe. This fact means that ten percent is neither the minimum nor the maximum amount we are to give. While the New Testament does not give percentages, examples such as the widow and the rich young ruler indicate that GOD often desires much more than ten percent from His followers. All these examples reveal that GOD is interested in our heart attitude related to money and wealth rather than a specific giving percentage.

### **PART 3 – WHERE SHOULD WE GIVE?**

In today's world, we are faced with countless individuals and organizations requesting financial assistance from the resources entrusted to us by God. Should we give a little to everyone; should we give it all to one place; or something in between? As stewards of GOD's money, how do we determine where to give? In this section, we will look at examples from the Bible to help answer this question.

The GCC constitution states, "We believe that Scripture teaches that the local church shall have the priority in our giving. (Acts 2:37-47; 1 Corinthians 9:11, 16:1-2)" In the New Testament, giving was primarily through local churches to support the following three areas.

#### **Needy**

GOD charges His followers with the care of the poor or needy. The "needy" includes those with physical needs such as food, shelter and clothing.

##### *Matthew 25*

*<sup>37</sup> "Then the righteous will answer Him, 'Lord, when did we see You hungry, and feed You, or thirsty, and give You something to drink?' <sup>38</sup> 'And when did we see You a stranger, and invite You in, or naked, and clothe You?' <sup>39</sup> 'When did we see You sick, or in prison, and come to You?' <sup>40</sup> " The King will answer and say to them, 'Truly I say to you, to the extent that you did it to one of these brothers of Mine, even the least of them, you did it to Me.'*

##### *Romans 15*

*<sup>26</sup> For Macedonia and Achaia have been pleased to make a contribution for the poor among the saints in Jerusalem.*

##### *1 John 3*

*<sup>17</sup> But whoever has the world's goods, and sees his brother in need and closes his heart against him, how does the love of GOD abide in him?*

Through GOD's word, we see that He has a significant concern for the needy. We are to be family to the widows and orphans who have none. We are to provide for our fellow believers, for other churches, and even our neighbors. As individuals, GOD gives us the right and the responsibility to take part in His plan. When the Body of Christ is involved in meeting the needs of the poor, GOD is pleased and His love is displayed to the world around us.

### **Teachers, Elders, and Leaders**

The Bible talks specifically of providing financially for teachers, leaders, and elders, which includes the staff of the local church.

#### *1 Corinthians 9*

*<sup>13</sup>Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share from the altar? <sup>14</sup>So also the Lord directed those who proclaim the gospel to get their living from the gospel.*

#### *1 Timothy 5*

*<sup>17</sup>The elders who rule well are to be considered worthy of double honor, especially those who work hard at preaching and teaching. <sup>18</sup>For the Scripture says, "YOU SHALL NOT MUZZLE THE OX WHILE HE IS THRESHING," and "The laborer is worthy of his wages."*

Old and New Testament saints gave to people who ministered to them and to others. GOD's Word says that preachers and teachers should be compensated just as the laborer. Again, we have a privilege and duty to honor GOD by supporting those people working in full-time Christian ministry. (Note that elders at GCC are not paid.)

### **The Spread of the Gospel**

The following examples show believers giving to their local church in support of another church or missionary.

#### *Philippians 4*

*<sup>15</sup>You yourselves also know, Philippians, that at the first preaching of the gospel, after I left Macedonia, no church shared with me in the matter of giving and receiving but you alone; <sup>16</sup>for even in Thessalonica you sent a gift more than once for my needs. <sup>17</sup>Not that I seek the gift itself, but I seek for the profit which increases to your account. <sup>18</sup>But I have received everything in full and have an abundance; I am amply supplied, having received from Epaphroditus what you have sent, a fragrant aroma, an acceptable sacrifice, well-pleasing to GOD.*

#### *3 John 1*

*<sup>5</sup>Beloved, you are acting faithfully in whatever you accomplish for the brethren, and especially when they are strangers; <sup>6</sup>and they have testified to your love before the church. You will do well to send them on their way in a manner worthy of GOD. <sup>7</sup>For they went out for the sake of the Name, accepting nothing from the Gentiles. <sup>8</sup>Therefore we ought to support such men, so that we may be fellow workers with the truth.*

We are called to give to those who "went out for the sake of the Name." GOD has chosen to use people to spread the Gospel and given us the opportunity to be involved financially, spiritually, and physically.

### **Application**

GOD shows us that we are merely managers of His money. There is no doubt that He calls us to distribute His money to meet the needs of believers and unbelievers, the poor and needy, the widows and orphans, the teachers and preachers, and those that spread the gospel. The local church, the assembly of GOD's children, is GOD's primary mechanism to display His glory so that all will see His

love. Collecting and distributing GOD's money is a key role for the local church. In the New Testament, all funding was done through the local church, with church leadership maintaining responsibility for directing the funds. While there are no biblical examples of believers directly supporting other organizations, we live in a time where there are many worthy Christian organizations. These organizations have focused ministries that support the local church, such as Focus on the Family, LifeCare Pregnancy Center, and Campus Crusade. However, many of these ministries make it clear to their supporters that the priority of believers' giving should be the local church. This position is articulated in GCC's Constitution. The elders and pastors of GCC encourage all members and regular attenders to make this local church the priority in their giving.

## **PART 4 – FREQUENTLY ASKED QUESTIONS**

**Q: How often should I give?**

A: You should plan your giving through prayer and give regularly. 1 Corinthians 16:2 states, *"On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come."*

**Q: Should I give from my net income or from my gross?**

A: Deuteronomy 18:4 states *"You shall give him the first fruits of your grain, your new wine, and your oil, and the first shearing of your sheep."* GOD calls us to return a portion of our income at the time we receive it, not with what's left after we have paid our taxes, bills or discretionary expenditures.

**Q: What if I think GCC is putting too much emphasis on money?**

A: The Scriptures are very clear that the love of money is one of the major hindrances to our obedience to Christ (1 Tim 6:10), yet we have seen clearly in this paper that the proper use of money is a topic on which Jesus placed great emphasis. A local church has a responsibility to GOD and its members to teach biblical principles about money and stewardship. Additionally, churches are 100% member funded. Contributions fund the entire ministry to which GOD has called a particular body. The leadership encourages you to share any concerns with elders or pastors so that we may be unified on this topic.

**Q: Isn't my giving just my "business?"**

A: Actually it is your business and GOD's business. The church has a responsibility to teach Biblical truth, which includes the topic of stewardship. The Bible teaches that members have a responsibility to support their local church financially. At GCC, individual giving records are maintained for income tax purposes and are held in strict confidence.

**Q: Isn't tithing an Old Testament concept that doesn't apply anymore?**

A: See detailed explanation in Appendix A.

**Q: Does GOD need my money?**

A: No. GOD requires us to give because He wants our heart. He doesn't need anything from us; He created us and owns everything already. It is a question of faithful stewardship; we give generously through our faith in Christ. GOD uses our offerings to meet the needs and accomplish the work of the Church. (1 Corinthians 4:1-2)

**Q: Does GOD care about the amount I give?**

A: The amount is important to GOD only because it demonstrates our commitment, faith, obedience and love. Jesus tells us in Matthew 6:21, *"for where your treasure is, there your heart will be also."* Scripture also teaches that those who give generously will receive a greater reward (not necessarily financial) in GOD's economy now and for eternity. (2 Corinthians 9:6-11, Matthew 6:20)

**Q: What if I have questions about how GCC spends money?**

A: Regular attenders and members should discuss any of these concerns with an elder or pastor. Giving is a tangible expression of the relationship between GOD and the believer, not the church and the believer. We give out of love, awe, respect, and responsibility to GOD. We will all be held accountable to GOD for our stewardship of His funds; the church's leaders will be held accountable for their stewardship of His local body and its use of funds. (Hebrews 13:7,17)

**Q: Is it OK to give one lump sum rather than try to keep track of regular giving?**

A: Scripture gives us clear guidance of how to give. As believers, giving is an act of faith and worship. Regular giving increases our opportunities to worship GOD for the blessings He has given us. (1 Corinthians 16:2) Also, regular giving makes it easier for the church leadership to plan more effectively.

**Q: Money is tight. Can't I just catch up on giving later?**

A: GOD is the provider of all, including our material wealth. We are often most able to see His provision when money is tight. This provides us with an opportunity to continue to trust in GOD for our provision and give back to Him in recognition of this provision. For example, consider the Christians in the Church at Macedonia found in 2 Corinthians 8:2-3, *"that in a great ordeal of affliction their abundance of joy and 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."* Additionally, very rarely does a person ever "catch up" on his or her giving. Most likely there will always be something to make our budgets tighter than we like.

**Q: Can I split my giving between several Christian organizations that minister to me, not just GCC?**

A: As discussed in Appendix B, the primary organization that GOD uses to accomplish His plan is the local church. While we don't discount the effectiveness of many other Christian organizations and individuals, we firmly believe GOD's clear calling is for believers to direct their giving primarily through the local church. Pastors and elders are accountable first to GOD and then to the congregation to be wise stewards of these funds and to direct them toward the biblically mandated areas of the needy, church leadership/staff, and the spread of the gospel.

**Q: What if I do not have enough money to be able to give to the church?**

A: It's important to remember that giving is an act of faith and worship. The amount given during difficult financial times no matter how small is significant in GOD's economy. The poor widow (Mark 12:42-44) is a good example of how a small amount given demonstrated a spirit of great faith and worship. For those people experiencing financial difficulty, GCC provides one-on-one counseling that helps a family or individual develop a complete budget, debt elimination plan, and giving plan. In certain cases, the church provides financial assistance. Please contact the church office if we can be of assistance in these areas.

## CONCLUSION

Our primary responsibilities in the area of giving are to recognize (i) GOD is the true owner of all that we possess and (ii) GOD has chosen to use all believers, specifically our lives, our time and our money, to accomplish His will on earth. Our lifestyles, the way we spend the time and money GOD provides, should reflect our position before GOD and His mission for our life.

We are instructed to seek GOD's guidance about how much of His blessings He desires us to return to Him. This amount should probably exceed ten percent of our income, since our status under New Testament grace far exceeds GOD's favor under Old Testament Law. In many instances, believers may be called to give much more than ten percent. Furthermore, as they come to understand the concept of stewardship, as opposed to the world's view of material wealth, believers may be called to adjust their lifestyle in order to increase their giving.

While there are many worthy Christian organizations and individuals, the local church is designed by GOD to be the primary recipient of our gifts. We are free to give to other organizations, but never at the expense of the local church. Further, we are not to attempt to "control" the church's ministries by withholding giving because of our disagreement over spending priorities. As individual believers, our responsibility under GOD is to give. GOD will hold the elders and pastors of GCC accountable for being good stewards of those funds.

As an act of faith and worship, we are to give these gifts at the time we receive financial increase, such as receiving a paycheck or realizing a capital gain from a stock sale. This practice is in keeping with the biblical model of giving from the "first fruits" of the blessings GOD has provided.

Many people face severe financial pressure. Regardless of the cause of this stress, the church, through elders, pastors, and specially trained members, stands ready to help you work out of your financial difficulties. Please contact the church office or any elder or pastor for assistance.

We encourage you to examine your giving before GOD. In perhaps the ultimate testimony to GOD's view of why we should give generously, we close with the familiar passage from Malachi 3:10b – "Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it." While GOD was speaking to the Israelites in this succinct passage, the promise implied in Malachi to the Israelites is very similar to the promises implied to believers in 2 Corinthians 9.

Amen.

## APPENDIX A – THE TITHE

Following the meanings of the Greek and Hebrew words, the dictionary definition for "tithe" is to pay or give a tenth part. Today, tithe is sometimes used to mean giving in general, such as, "I tithe 15% to my church." This paper uses the word "tithe" only to mean a gift of exactly ten percent. The word "giving" is used to describe the act of donating money to GOD's kingdom.

The following sections explore biblical examples of the tithe to determine if Christians today are commanded to tithe, i.e. give ten percent of our income.

### Pre-Law Tithe

Examples of tithing occur twice in the Old Testament prior to the Mosaic covenant. The first example involves Abraham giving a tenth of the spoils of war to the high priest Melchizedek.

*Genesis 14*

*<sup>18</sup>And Melchizedek king of Salem brought out bread and wine; now he was a priest of GOD Most*

*High.*

<sup>19</sup>He blessed him and said,  
"Blessed be Abram of GOD Most High,  
Possessor of heaven and earth;  
<sup>20</sup>And blessed be GOD Most High,  
Who has delivered your enemies into your hand.  
He gave him a tenth of all.

The second occurrence of the tithe occurs in a vow made by Jacob.

*Genesis 28*

<sup>20</sup>Then Jacob made a vow, saying, "If GOD will be with me and will keep me on this journey that I take, and will give me food to eat and garments to wear, <sup>21</sup>and I return to my father's house in safety, then the LORD will be my GOD. <sup>22</sup>"This stone, which I have set up as a pillar, will be GOD's house, and of all that You give me I will surely give a tenth to You."

A key observation of these passages is that Abraham and Jacob freely gave these gifts. Nowhere in these passages does GOD command them to give a tenth.

While these passages serve as an example for each of us to determine the portion of GOD's financial resources to return to Him, it is not a commandment from GOD that we are to give a tenth of our income. Mosaic Law provides a clear commandment to tithe. The next section explores the relevance of those laws to Christians today.

### **Mosaic Law Tithe**

Grace Covenant Church holds to the belief that the ceremonial and civil laws defined in Mosaic Law are no longer applicable today, while the moral laws and commandments reiterated by Christ and His followers in the New Testament remain in effect. Therefore, unless the tithe is specifically stated in the New Testament to apply to Christians today, then we are not bound by the Mosaic Law commandment to tithe. The next section examines references to the tithe in the New Testament.

Please note that we are not saying that the Mosaic Law has no relevance to us today. In 2 Timothy 3:16-17, Paul says, "All Scripture is inspired by GOD and profitable for teaching, for reproof, for correction, for training in righteousness; so that the man of GOD may be adequate, equipped for every good work."

### **New Testament Tithe**

The following New Testament passages are often cited **incorrectly** as reasons that the tithe is in effect today.

*Matthew 23*

<sup>23</sup> "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.

*Luke 11*

<sup>42</sup> "But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of GOD; but these are the things you should have done without neglecting the others.

Christ did not direct these admonishments to Christians, but to the Pharisees who were still under Mosaic Law. These passages are not a commandment to tithe, but rather a rebuke to the Pharisees who were tithing herbs, but disregarding the weightier issues of justice, mercy, faithfulness, and the love of God.

Nowhere in the New Testament is there a commandment from Christ or anyone else that believers should give a certain percentage of their income. But that is not to say the New Testament does not promote giving. It promotes a new principle of giving: generous giving from a heart fully surrendered to Jesus Christ.

## **APPENDIX B - LOCAL CHURCH AND PARA-CHURCH**

GOD's church is a unique and special entity. GOD has put His only Son as head over the church and the church will make GOD known. Accordingly, GCC believes that our giving should go first to the local church and then to any additional ministry where you believe GOD desires His money to be used. Simply put, the local church should have priority in our giving. GCC encourages you to make your giving a matter of prayer, seeking the GOD's guidance to ensure you remain in the center of His will.

Consider the following verses.

### *Acts 4*

*<sup>34</sup>For there was not a needy person among them, for all who were owners of land or houses would sell them and bring the proceeds of the sales <sup>35</sup>and lay them at the apostles' feet, and they would be distributed to each as any had need.*

### *Acts 11*

*<sup>29</sup>And in the proportion that any of the disciples had means, each of them determined to send a contribution for the relief of the brethren living in Judea. <sup>30</sup>And this they did, sending it [their gifts] in charge of Barnabas and Saul to the elders.*

### *Ephesians 3*

*<sup>10</sup>so that the manifold wisdom of GOD might now be made known through the church to the rulers and the authorities in the heavenly places.*

### *Colossians 1*

*<sup>18</sup>He is also head of the body, the church; and He is the beginning, the firstborn from the dead, so that He Himself will come to have first place in everything.*

There is a distinction between local churches and para-church ministries. A ministry is not a church and therefore does not have the biblical authority of a church. Ministries do not fulfill the entire range of biblical responsibilities including administering the sacraments, preaching the gospel, disciplining believers, and caring for the poor. Ministries can be valuable organizations if they support the local church. Because of the significance GOD places on the Church, the Bride of Christ, the local church should have priority in our giving.

## **ADDITIONAL SCRIPTURE REFERENCES**

*Stewardship - Matthew 25:14-30, Luke 16:1-3, Luke 19:11-27*

*Giving to Widows and Orphans - Deut 15:7-11, Psalms 82:3, Psalms 112:9, Proverbs 21:13, Proverbs 28:27, 1 Tim 5:3*

*Giving to Believers - Acts 2:44, Acts 4:32, Acts 11:29, Romans 12:13, 2 Cor 8:1-15, 2 Thess 3:11-15, James 2:15, 1 Peter 4:9-10*

*Giving to Others - Matt 19:21, Luke 10:27-37*

*Giving to Teachers - Numbers 18, Luke 8:1-3, Luke 10:1-9, 2 Corinthians 11:8, Galatians 6:6,*

*Philippians 4:14-19, 3 John 1:5-8*

Local Church and Para-church - *Matt, 6:1-3, Acts 15:3-4, 2 Corinthians 8:1-15, Eph 1:20-23, 1 Tim 3:15*

Giving to Spread the Gospel - *1 Corinthians 16:1-2*

