

Offerings: Why, What, and To Whom We Give

By Escape the Mustard Tree

Giving is one of those subjects most Christians assume they already understand. We tithe, we drop something in the offering plate, we sponsor a child overseas, and we call it settled. But "why do we give?" is a question to work through from Scripture rather than from habit or tradition, because giving that rests on man-made custom instead of on what God's Word says will eventually give way under its own assumptions.

This paper works through three questions in order: why we give, what and how much we give, and to whom we give. Each section builds on the one before it, so the order matters. As with any biblical territory, the goal is to set pre-conceived notions aside and let the text set the terms. For the purposes of this paper, "giving" means parting with tangible, personal property: money, goods, time, effort. The idea widens later into giving away spiritual things as well, but staying with the physical sense first gives us a stable place to build from.

Part One: Why We Give

Does Scripture even command it?

Before asking why we give, we should ask whether Scripture tells us to give our own property away at all. A handful of passages answer that directly. 1 Timothy 6:17-19, Ephesians 4:28, James 2:15-16, and Proverbs 22:9 all tell God's people to share what they have with those in need. Paul's word in Ephesians is *metadidōmi*: "that he may have something to give him who has need" (Eph. 4:28). It's the ordinary word for "give," *didōmi* (the word behind "give us this day our daily bread," Matt. 6:11), with *meta*, "with," attached to the front. The compound carries the sense of sharing with another out of what is one's own. The "ready to give" of 1 Timothy 6:18 is built on the same word.

Those few passages are nearly all the New Testament says about giving in this material sense. Next to its commands to share one another's suffering, one another's joy, and the gospel itself, the space it gives to money is comparatively small. That alone should make us wary of any teaching that puts a formula for money at the center of the Christian life.

Two reasons, not one

Read in context, these passages give two reasons for giving our goods away. The first comes in Paul's charge to Timothy:

"Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy. Let them do good, that they be rich in good works, ready to give, willing to share, storing up for themselves a good foundation for the time to come, that they may lay hold on eternal [age-lasting] life." (1 Tim. 6:17-19)

Giving keeps us from trusting "uncertain riches" and fixes our hope on God and on "the time to come" (1 Tim. 6:7-10, 17-19). Our hope belongs on the coming age, and money held tightly pulls it back into the present one. That's exactly what is at stake in the account of the rich young ruler:

"Jesus said to him, 'If you want to be perfect, go, sell what you have and give to the poor, and you will have treasure in heaven; and come, follow Me.' But when the young man heard that saying, he went away sorrowful, for he had great possessions. Then Jesus said to His disciples, 'Assuredly, I say to you that it is hard for a rich man to enter the kingdom of heaven. And again I say to you, it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God.' When His disciples heard it, they were greatly astonished, saying, 'Who then can be saved?' But Jesus looked at them and said to them, 'With men this is impossible, but with God all things are possible.' Then Peter answered and said to Him, 'See, we have left all and followed You. Therefore what shall we have?'" (Matt. 19:21-27)

Here was a man who wanted life in the age to come but couldn't bring himself to do what was asked of him now in order to receive it later. And notice that Jesus frames the reward as future: "treasure in heaven," not a present transaction (Matt. 19:21). (The companion paper on salvation's three tenses works through this account in full.)

The second reason is that giving meets another person's physical need, which puts someone else's need ahead of our own:

"But whoever has this world's goods, and sees his brother in need, and shuts up his heart from him, how does the love of God abide in him? My little children, let us not love in word or in tongue, but in deed and in truth." (1 John 3:17-18)

Giving is no business deal in which obedience is traded for reward. Paul says a man could give away everything he owns to feed the poor and, without love, gain nothing by it (1 Cor. 13:3). The outward act and the inward motive have to move together. Yet look at what Peter asked: "Therefore what shall we have?" (Matt. 19:27). Jesus does not rebuke him. He answers him, with thrones (Matt. 19:28-29). So there's nothing selfish in wanting what God has promised. What matters is the order: we obey because we want what pleases Him, and wanting what He has promised follows from that (Matt. 6:1-4, 19-21).

What "blessed" means

A great deal of confusion about giving traces back to a misunderstanding of the word "blessed." Some teach that giving produces material prosperity now (more money, more comfort, more ease) and appeal to passages like Deuteronomy 28:1-12. But that passage is addressed to Israel, about her possession of the land in fulfillment of the promises made to Abraham, and it is conditioned on her obedience (Deut. 28:1-2, 9). It has not yet come true for Israel, and it was never a promise made to the Church in this present age.

"Blessed" means to be spoken well of, to have found favor in God's sight (Gen. 2:3; 12:3; Num. 23:11; Acts 20:33-35). It says nothing about material comfort. Living in a wealthy country, owning a house, having money in the bank: none of that is what Scripture means by blessing. Jesus makes the point sharply in Luke. The poor, the hungry, and the persecuted are called blessed, while the rich, the well-fed, and the well-regarded are warned (Luke 6:20-26). The difference lies in where a person's contentment is anchored, in the present age or in the age to come.

The willing heart

If giving is not a business transaction or a formula for present prosperity, what is it? Exodus 35 gives the clearest picture. When Moses called for contributions to build the tabernacle, no amount was set for anyone: "Whoever is of a willing heart, let him bring it as an offering to the LORD" (Exod. 35:5). Gold and silver, goats' hair and acacia wood, skilled labor and spun thread were all received on the same terms, whatever their value, because what God was after was the willing heart behind the gift (Exod. 35:20-29). Even what the Israelites gave had first been given to them, taken from Egypt by the Lord's own provision (Exod. 12:35-36). It went out from Him and came back to Him, but the choice to give it stayed with the giver.

Money and possessions are not evil in themselves. Like anything that can become a snare, they are dangerous to the person for whom they have become one, which is the very danger the rich young ruler ran into. For a Christian who's still maturing, giving something away, even reluctantly, even before the heart has caught up, can be a real step forward, because the act itself serves the maturing. But a warning comes with it: doing something only because "the Law says so," while the heart stays untouched, produces outward religion without inward change (Jas. 1:26-2:20). God's own definition of religion brings us back to the two reasons already given:

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world." (Jas. 1:27)

Meeting need, and staying unattached to the world. The whole of it is fulfilled in a single command: "You shall love your neighbor as yourself" (Jas. 2:8).

That's why material goods can never be the measure of another Christian's maturity, in either direction. Watch the poor widow at the temple treasury:

"And He looked up and saw the rich putting their gifts into the treasury, and He saw also a certain poor widow putting in two mites. So He said, 'Truly I say to you that this poor widow has put in more than all; for all these out of their abundance have put in offerings for God, but she out of her poverty put in all the livelihood that she had.'" (Luke 21:1-4)

Nothing marks the value of her gift in worldly terms, no percentage and no total, only the sacrifice itself. We see it because the Lord pointed to it. Standing there ourselves, we'd likely have seen a poor woman and two coins worth almost nothing.

Part Two: What and How Much We Give

The Law's exhaustive apparatus

Under the Law of Moses, Israel's giving was anything but vague. Peace offerings, heave offerings, burnt offerings, sin offerings, freewill offerings, votive offerings, and the offering of the firstborn, along with layers of tithing (a tithe to the Levites, tithes tied to the festivals at Jerusalem, a tithe for the poor) and a levy on the spoils of war (Lev. 27:30-32; Num. 18:21-24; 31:25-31; Deut. 14:22-29), governed nearly every part of Israelite life: what to give, how much, and when. It was an intricate, comprehensive system, and Israel was expected to keep every detail of it.

Why so much detail? Partly because Israel, a young nation surrounded by idolatry, needed a structure that kept the Lord continually before her: daily, weekly, monthly, and yearly reminders built into ordinary life, so that the pull toward the gods of the nations around her would be met at every turn. And partly because the Law was never meant to be the finish line. It served as a tutor to bring Israel to Christ, "that we might be justified by faith" (Gal. 3:21-25). Some in the nation understood that and matured under it: Joshua, Caleb, David, Daniel, and others. Many didn't, keeping the letter of the Law while their hearts stayed far from God (Matt. 23:23; Ps. 51:16-17).

Does the tithe still apply?

Many Christians have been taught that a tenth of their income belongs to God by standing obligation. The teaching rests on real texts, so it should be heard at its full strength, in its own best passages, before it is answered.

The case, stated in full

The heart of it is Malachi:

"Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse, for you have robbed Me, even this whole nation. Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this," says the LORD of hosts, 'if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it.'" (Mal. 3:8-10)

Withholding the tithe is called robbing God, and bringing it is met with a promise of blessing beyond measure. Then the argument adds that the tithe is older than the Law. Abraham gave one to Melchizedek centuries before Sinai:

"For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, to whom also Abraham gave a tenth part of all..." (Heb. 7:1-2)

Jacob vowed a tenth as well (Gen. 28:22). And Jesus Himself told the Pharisees, about their tithing, "These you ought to have done" (Matt. 23:23). Before the Law, under the Law, and spoken by Jesus: so the tithe, the argument runs, stands for the Christian today.

Taking it apart

Start with Malachi, and read it on its own ground. The people addressed are named: "O sons of Jacob" (Mal. 3:6), "even this whole nation" (Mal. 3:9). The book closes with "Remember the Law of Moses, My servant, which I commanded him in Horeb for all Israel" (Mal. 4:4). The storehouse is the storehouse of the temple, where the Levites' portions were kept, and Malachi's contemporary Nehemiah records the same failure from the other side:

"I also realized that the portions for the Levites had not been given them; for each of the Levites and the singers who did the work had gone back to his field. So I contended with the rulers, and said, 'Why is the house of God forsaken?' And I gathered them together and set them in their place. Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse." (Neh. 13:10-12)

The curse in Malachi is the Law's curse on a disobedient nation (Deut. 28:15-18). The blessing is the Law's blessing in the land: rain from heaven's windows, the devourer rebuked "so that he will not destroy the fruit of your ground," the vine bearing fruit in the field, and "you will be a delightful land" (Mal. 3:10-12; cf. Deut. 28:11-12). Every part of the passage, from its command to its curse to its promise, belongs to Israel, her Law, her temple, and her land. To carry the tithe out of Malachi and into the Church, a teacher would have to carry the curse and the land along with it, and those were never given to the Church. Malachi's command was real. It was Israel's.

Then Abraham. Hebrews says what he tithed: "a tenth of the spoils" (Heb. 7:4). It was a single act, from the plunder of a war, not a share of his yearly income, and Genesis adds that he kept none of the rest for himself (Gen. 14:20-24). Hebrews tells the story to show how great Melchizedek was, greater than the Levites who would later collect tithes "according to the law" (Heb. 7:4-7). It is not giving a rule for Christians. And the argument from "before the Law" proves too much. Abel, Noah, and Abraham all offered animal sacrifices before the Law existed (Gen. 4:4; 8:20; 22:13). Both practices were later folded into the Law of Moses, and no one holds that animal sacrifice binds the Church because it came first. Coming before the Law does not make a practice permanent.

Then Jesus' words in Matthew 23. He was speaking to the scribes and Pharisees, who "sit in Moses' seat" (Matt. 23:2), while the Law was still in force and before the cross. Under the Law, tithing was required, and He said so. In the same sentence He called justice, mercy, and faith "the weightier matters of the law" (Matt. 23:23). He was correcting how Israel kept her own Law. He was not setting a rule for a Church that did not yet exist.

What the New Testament says instead

The New Testament's silence on a tithe is not only silence. Paul's longest teaching on money runs two full chapters, written to raise a gift for the poor saints in Jerusalem (2 Cor. 8-9; Rom. 15:25-26), and it never once mentions a tenth. Here's what it says instead:

"But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver." (2 Cor. 9:6-7)

"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." (2 Cor. 8:12)

Each one gives "as he purposes in his heart," and the gift is measured by what he has. Paul even says, "I speak not by commandment" (2 Cor. 8:8). His model is the churches of Macedonia, who gave out of "deep poverty," "according to their ability, yes, and beyond their ability," "freely willing," and who "first gave themselves to the Lord" (2 Cor. 8:2-5). And his ground for all of it is Christ: "though He was rich, yet for your sakes He became poor, that you through His poverty might become rich" (2 Cor. 8:9).

Being free of a fixed tenth does not free anyone to give less. The pattern Paul holds up runs past ten percent as easily as it falls short of it, because it was never a percentage to begin with.

What God wants instead

Scripture is remarkably consistent about what God does want, and it runs directly against any formula. Mark 12:28-34, Psalm 40:6-8, Hosea 6:6, Psalm 51:14-19, Proverbs 21:2-3, Matthew 9:13, Matthew 12:5-7, and Micah 6:6-8 all say essentially the same thing: God does not delight in the mechanics of sacrifice for their own sake. He delights in obedience, mercy, justice, humility, and a broken and contrite heart.

"He has shown you, O man, what is good; and what does the LORD require of you but to do justly, to love mercy, and to walk humbly with your God?" (Mic. 6:8)

That kind of giving has no ceiling. It cannot start or stop at ten percent.

Its perfect embodiment is Christ Himself. Where the sacrificial system bound animals to the horns of the altar against their will, He came to do His Father's will willingly:

"Therefore, when He came into the world, He said: 'Sacrifice and offering You did not desire, but a body You have prepared for Me. In burnt offerings and sacrifices for sin You had no pleasure. Then I said, "Behold, I have come — in the volume of the book it is written of Me — to do Your will, O God."'" (Heb. 10:5-7)

What left every animal sacrifice short was the absence of a will behind it (Heb. 10:4). What made Christ's sacrifice sufficient was that it was willing (Luke 22:41-42; John 10:17-18). And this is the pattern Paul calls every Christian into: "present your bodies a living sacrifice, holy, acceptable to God, which is your reasonable service" (Rom. 12:1). Reasonable, Paul says, not extraordinary.

Ananias and Sapphira show the same principle from the other side. They were under no obligation to give the whole price of their land. Peter says so directly: "While it remained, was it not your own? And after it was sold, was it not in your own control?" (Acts 5:4). Their sin lay in pretending, before God and the assembly, that part of the price was all of it. Peter asks, "Why have you conceived this thing in your heart? You have not lied to men but to God" (Acts 5:4). A gift offered as a show, from a heart that's holding back, is no sacrifice at all (1 John 3:17-18).

Part Three: To Whom We Give

All giving is, in the end, giving to God Himself. Since He has no material need of His own, we give to others as a way of giving to Him. What follows concerns the earthly recipients of that giving.

Ourselves and our households, first

Before any other consideration, a man's own household comes first: "But if anyone does not provide for his own, and especially for those of his household, he has denied the faith and is worse than an unbeliever" (1 Tim. 5:8). This is no loophole for selfishness. It's the same principle as putting on your own oxygen mask before helping someone else with theirs. A person who cannot meet his own basic obligations is in no position to meet anyone else's.

Widows, orphans, and strangers

Scripture repeatedly names widows, orphans, and strangers as those to whom Israel was to give (Deut. 26:12; Exod. 22:21-24). Exodus does not narrow the category. It forbids afflicting any widow

or fatherless child, on pain of God's own anger. And the care does not come to the Church only by way of the Law. James names the same care for orphans and widows as the substance of "pure and undefiled religion" (Jas. 1:27), so the Church is told it directly. Scripture leaves the exact boundaries of which widows, orphans, and strangers open, and that's a question to work through prayerfully, without a tidy answer. What it does not leave open is the instruction itself.

Those who minister

A further category comes from the Levitical pattern, and it needs to be named carefully. The Levites received no inheritance of land in Israel. Instead, the tithes of the rest of the nation were their inheritance, because their lives were given over to the service of the tabernacle (Num. 18:20-24). Paul draws a comparable argument for those who preach the gospel: "Even so the Lord has commanded that those who preach the gospel should live from the gospel" (1 Cor. 9:14). Yet he made a point of not using that right himself, so that he could "present the gospel of Christ without charge" (1 Cor. 9:12, 15-18).

We shouldn't press the Levitical pattern too far. The Levites' portion was tied to Israel's own national structure, her land, her tabernacle, her priesthood, and those do not map onto the Church without qualification. What does carry over is the simpler principle Paul states outright: those who give themselves to teaching the word have a scriptural basis for being supported by those they teach (1 Cor. 9:11; Gal. 6:6). That support is itself a form of giving, and it deserves to be taken seriously.

Discernment, not indifference

None of this means giving to any organization that asks. Ephesians 4 describes the purpose of the gifted men Christ gave to the body: "for the equipping of the saints for the work of ministry, for the edifying of the body of Christ... that we should no longer be children, tossed to and fro and carried about with every wind of doctrine" (Eph. 4:11-14). Given that purpose, what's being taught by those we support matters a great deal.

A closing question, not a formula

The early church's practice of pooling goods and distributing them through the apostles (Acts 4:32-35) does not bind one structure on every generation, and nothing in Scripture forbids either giving through an assembly or giving directly to someone in need. Both have their place, and they aren't mutually exclusive. Still, each of us can ask whether a check mailed to an account, followed by an annual report, has become our default simply because it's easier, rather than because it is the form our giving ought to take. There's something to be said for giving that puts a face on both ends.

Where This Leaves Us

Nothing examined here points toward a formula: not the willing hearts behind the tabernacle offering, not the widow's two mites, not the Macedonians giving beyond their ability, not Christ's own willing sacrifice, not Paul declining his own rightful support. God is not asking what percentage of your income you give, and He does not measure blessing by material comfort in the present. He's

asking whether your heart is fixed on the age to come rather than this one, and whether that hope shows up in how you treat the people around you who are in need. Everything else (the amount, the method, the recipient) is something to work out prayerfully in that light, "as he purposes in his heart" (2 Cor. 9:7).

Scripture quotations are from the New King James Version.