

BIBLICAL ECONOMICS

THE MINISTRY AND ITS FINANCIAL INTEGRITY, [2 Corinthians 8:1-9:15](#)

Begging to Be a Blessing

[2 Corinthians 8:1-5 \(NASB\)](#)

¹“Now, brethren, we *wish to* make known to you the grace of God which has been given in the churches of Macedonia,
²that in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality.
³For I testify that according to their 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,
⁵and *this*, not as we had expected, but they first gave themselves to the Lord and to us by the will of God.”

A. The Challenge to Give, [2 Corinthians 8:1-15](#)

[\(2 Corinthians 8:1-15\)](#) **Introduction:** the churches throughout Judea were suffering great poverty and needed help badly. This is what this passage is about: meeting the desperate need of fellow believers and human beings who were being threatened with starvation and death, many of whom were without Christ and doomed to an eternity apart from Christ.

The need of missions is an *unending call*, a *call that never ends*. The desperate needs of the world must always confront man. Why? Because the world is sinful and corruptible, full of greed and covetousness, banking and hoarding. People who *have* more than they need should be helping and giving, serving and ministering. Instead they are banking and hoarding. The result is a world reeling in desperate need. The challenge to the church is clear! **Give**—give all you are and have to reach and help the desperate of the world.

- [1. Know the spirit of the Macedonians: they gave because of the grace and favor of God \(v.1-5\).](#)
- [2. Excel in the same spirit of giving \(v.6-7\).](#)
- [3. Prove the sincerity of your love \(v.8\).](#)
- [4. Know the example of Christ—He gave \(v.9\).](#)
- [5. Remember your own past record \(v.10\).](#)
- [6. Give readily and willingly \(v.11-12\).](#)
- [7. Meet the needs of one another—equally \(v.13-15\).](#)

1. (2 Corinthians 8:1-5) Stewardship— Giving— Offerings: the first challenge is to know the spirit of the Macedonians.

Giving Is Voluntary

2 Corinthians 8:3 (NASB)

³“For “I testify” [*martureō*] that according to their “ability” [*Dunamis*], and beyond their ability, “they gave of their own accord” [*Authairetos*].”

The Macedonians’ giving was on their own initiative; it was self-motivated and spontaneous. *Authairetos* (of their own accord) refers to one who chooses his own course of action. In its only other New Testament appearance, Paul used it to speak of Titus’s choice to visit Corinth (2 Corinthians 8:17). The Macedonians were not coerced, manipulated, or intimidated, but gave freely.

2 Corinthians 8:17 (NASB)

¹⁷“For he not only accepted our appeal, but being himself very earnest, he has gone to you “of his own accord” [*Authairetos*].”

It is possible that Paul, aware of their deep poverty, had not even asked them to contribute to the poor saints in Jerusalem. It is evident from 2 Corinthians 8:10 and 2 Corinthians 9:2 that about a year had passed since he first told the Corinthians about that collection.

2 Corinthians 8:10 (NASB)

¹⁰“I give *my* opinion in this matter, for this is to your advantage, who were the first to begin a year ago not only to do this, but also to desire to do it.”

2 Corinthians 9:2 (NASB)

²“For I know your readiness, of which I boast about you to the Macedonians, *namely*, that Achaia has been prepared since last year, and your zeal has stirred up most of them.”

When Paul told the Macedonians about the zeal of the believers in Achaia (where Corinth was located) to contribute, the Macedonians were moved to give (2 Corinthians 9:2).

2 Corinthians 9:2 (NASB)

²“For I know your readiness, of which I boast about you to the Macedonians, namely, that Achaia has been prepared since last year, and your zeal has stirred up most of them.”

Events had now come full circle. The Corinthians’ zeal had initially prompted the Macedonians to give, and now Paul held them up as an example of sacrificial giving for the lagging Corinthians to imitate.

Despite the claims of those who advocate mandatory tithing, Christian giving is entirely voluntary. Paul did not require a fixed amount or percentage from either the Macedonians or the Corinthians, nor does any other New Testament writer. The argument for tithing is based on a misunderstanding of the Old Testament. Its proponents argue that tithing not only was commanded in the Mosaic Law but also existed before it. Therefore, they maintain, tithing transcends the Law and is a universal divine standard for giving.

But that seemingly convincing argument is seriously flawed. First, it is faulty reasoning to assume that an ordinance is permanent merely because it existed before the Law was given. The Sabbath predates the Law ([Exodus 16:23-29](#)), yet the New Testament abrogates its mandatory observance ([Romans 14:5-6](#); [Galatians 4:10-11](#); [Colossians 2:16](#)).

[Exodus 16:23-29 \(NASB\)](#)

²³ “Then he said to them, “This is what the LORD meant: Tomorrow is a sabbath observance, a holy sabbath to the LORD. Bake what you will bake and boil what you will boil, and all that is left over put aside to be kept until morning.”

²⁴ So they put it aside until morning, as Moses had ordered, and it did not become foul nor was there any worm in it.

²⁵ Moses said, “Eat it today, for today is a sabbath to the LORD; today you will not find it in the field.”

²⁶ “Six days you shall gather it, but on the seventh day, *the sabbath*, there will be none.”

²⁷ It came about on the seventh day that some of the people went out to gather, but they found none.

²⁸ Then the LORD said to Moses, “How long do you refuse to keep My commandments and My instructions?”

²⁹ “See, the LORD has given you the sabbath; therefore He gives you bread for two days on the sixth day. Remain every man in his place; let no man go out of his place on the seventh day.”

[Romans 14:5-6 \(NASB\)](#)

⁵ “One person regards one day above another, another regards every day *alike*. Each person must be fully convinced in his own mind.

⁶ He who observes the day, observes it for the Lord, and he who eats, does so for the Lord, for he gives thanks to God; and he who eats not, for the Lord he does not eat, and gives thanks to God.”

[Galatians 4:10-11 \(NASB\)](#)

¹⁰ “You observe days and months and seasons and years.

¹¹ I fear for you, that perhaps I have labored over you in vain.”

[Colossians 2:16 \(NASB\)](#)

¹⁶ “Therefore no one is to act as your judge in regard to food or drink or in respect to a festival or a new moon or a Sabbath day.”

Animal sacrifices also existed before the Law ([Genesis 4:2-4](#); [Genesis 8:20](#); [Genesis 22:13](#); [Exodus 10:25](#)), yet were done away with by the final sacrifice of Jesus Christ ([Hebrews 10:1-18](#)).

[Genesis 4:2-4 \(NASB\)](#)

²“Again, she gave birth to his brother Abel. And Abel was a keeper of flocks, but Cain was a tiller of the ground.

³So it came about in the course of time that Cain brought an offering to the LORD of the fruit of the ground.

⁴Abel, on his part also brought of the firstlings of his flock and of their fat portions. And the LORD had regard for Abel and for his offering.”

[Genesis 8:20 \(NASB\)](#)

²⁰“Then Noah built an altar to the LORD, and took of every clean animal and of every clean bird and offered burnt offerings on the altar.”

[Genesis 22:13 \(NASB\)](#)

¹³“Then Abraham raised his eyes and looked, and behold, behind *him* a ram caught in the thicket by his horns; and Abraham went and took the ram and offered him up for a burnt offering in the place of his son.”

[Exodus 10:25 \(NASB\)](#)

²⁵“But Moses said, “You must also let us have sacrifices and burnt offerings, that we may sacrifice *them* to the LORD our God.”

[Hebrews 10:1-18 \(NASB\)](#)

¹“For the Law, since it has *only* a shadow of the good things to come *and* not the very form of things, can never, by the same sacrifices which they offer continually year by year, make perfect those who draw near.

²Otherwise, would they not have ceased to be offered, because the worshipers, having once been cleansed, would no longer have had consciousness of sins?

³But in those *sacrifices* there is a reminder of sins year by year.

⁴For it is impossible for the blood of bulls and goats to take away sins.

⁵Therefore, when He comes into the world, He says, “SACRIFICE AND OFFERING YOU HAVE NOT DESIRED, BUT A BODY YOU HAVE PREPARED FOR ME;

⁶ IN WHOLE BURNT OFFERINGS AND *sacrifices* FOR SIN YOU HAVE TAKEN NO PLEASURE.”

⁷“THEN I SAID, ‘BEHOLD, I HAVE COME (IN THE SCROLL OF THE BOOK IT IS WRITTEN OF ME) TO DO YOUR WILL, O GOD.’”

⁸After saying above, “SACRIFICES AND OFFERINGS AND WHOLE BURNT OFFERINGS AND *sacrifices* FOR SIN YOU HAVE NOT DESIRED, NOR HAVE YOU TAKEN PLEASURE *in them*” (which are offered according to the

Law),

⁹ then He said, “BEHOLD, I HAVE COME TO DO YOUR WILL.” He takes away the first in order to establish the second.

¹⁰ By this will we have been sanctified through the offering of the body of Jesus Christ once for all.

¹¹ Every priest stands daily ministering and offering time after time the same sacrifices, which can never take away sins;

¹² but He, having offered one sacrifice for sins for all time, SAT DOWN AT THE RIGHT HAND OF GOD,

¹³ waiting from that time onward UNTIL HIS ENEMIES BE MADE A FOOTSTOOL FOR HIS FEET.

¹⁴ For by one offering He has perfected for all time those who are sanctified.

¹⁵ And the Holy Spirit also testifies to us; for after saying,

¹⁶ “THIS IS THE COVENANT THAT I WILL MAKE WITH THEM AFTER THOSE DAYS, SAYS THE LORD: I WILL PUT MY LAWS UPON THEIR HEART, AND ON THEIR MIND I WILL WRITE THEM,” *He then says,*

¹⁷ “AND THEIR SINS AND THEIR LAWLESS DEEDS I WILL REMEMBER NO MORE.”

¹⁸ Now where there is forgiveness of these things, there is no longer *any* offering for sin.”

While tithing is mentioned in the pre-Mosaic period, it was not the same as that later commanded by the Mosaic Law. In all periods of history, there has been both voluntary and required giving. The tithes given by Abraham ([Genesis 14:20](#)) and Jacob ([Genesis 28:22](#)), like all offerings in the period before Moses, were voluntary; there is no indication that God commanded them to give.

[Genesis 14:20 \(NASB\)](#)

²⁰ “And blessed be God Most High, Who has delivered your enemies into your hand.” He gave him a tenth of all.”

[Genesis 28:22 \(NASB\)](#)

²² “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.”

Nor did Abraham give a tenth of everything he owned, but rather a tenth of the spoils he had taken in battle ([Hebrews 7:4](#)). There is no record that either man gave a tithe again; their tithings were one-time events.

[Hebrews 7:4 \(NASB\)](#)

⁴ “Now observe how great this man was to whom Abraham, the patriarch, gave a tenth of the choicest spoils.”

That required giving existed in this period is evident from the story of Joseph. At his recommendation, Pharaoh levied a 20 percent tax on the people of Egypt during the seven years of abundance. That food was stored up against the seven lean years that were to follow ([Genesis 41:34](#); [Genesis 47:24](#)).

[Genesis 41:34 \(NASB\)](#)

³⁴“Let Pharaoh take action to appoint overseers in charge of the land, and let him exact a fifth of the produce of the land of Egypt in the seven years of abundance.”

[Genesis 47:24 \(NASB\)](#)

²⁴“At the harvest you shall give a fifth to Pharaoh, and four-fifths shall be your own for seed of the field and for your food and for those of your households and as food for your little ones.”

From this earliest period of human history an important principle emerges: **Freewill giving is to the Lord; required giving is to the government.**

The period from Moses to Jesus, when the Law was in force, also saw **freewill and required giving**. According to [Leviticus 27:30-32](#) the **tithe**, or **tenth part**, belonged to the Lord.

[Leviticus 27:30-32 \(NASB\)](#)

³⁰“Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD’S; it is holy to the LORD.

³¹ If, therefore, a man wishes to redeem part of his tithe, he shall add to it **one-fifth** of it.

³² For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the LORD.”

In contrast to the tithes given by Abraham and Jacob, this tithe was required giving (**since it already belonged to the Lord; cf. [Malachi 3:8](#)**), not a voluntary offering.

[Malachi 3:8 \(NASB\)](#)

⁸“Will a man rob God? Yet you are robbing Me! But you say, ‘How have we robbed You?’ In tithes and offerings.”

[Numbers 18:21](#) and [24](#) reveal that the tithe was given to support the Levites in their priestly service to the Lord.

[Numbers 18:21 \(NASB\)](#)

²¹“To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting.”

[Numbers 18:24 \(NASB\)](#)

²⁴“For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, ‘They shall have no inheritance among the sons of Israel.’”

Since Israel was a theocracy, the Levites, especially in the days before the monarchy, constituted Israel's government. **The tithe** was therefore a form of taxation.

In addition, the Israelites had to pay a **second tithe** to fund the religious festivals ([Deuteronomy 12:10-11, 17-18](#)).

Deuteronomy 12:10-11 (NASB)

¹⁰ “When you cross the Jordan and live in the land which the LORD your God is giving you to inherit, and He gives you rest from all your enemies around *you* so that you live in security,

¹¹ then it shall come about that the place in which the LORD your God will choose for His name to dwell, there you shall bring all that I command you: your burnt offerings and your sacrifices, your tithes and the contribution of your hand, and all your choice votive offerings which you will vow to the LORD.”

Deuteronomy 12:17-18 (NASB)

¹⁷ “You are not allowed to eat within your gates the tithe of your grain or new wine or oil, or the firstborn of your herd or flock, or any of your votive offerings which you vow, or your freewill offerings, or the contribution of your hand.”

¹⁸ “But you shall eat them before the LORD your God in the place which the LORD your God will choose, you and your son and daughter, and your male and female servants, and the Levite who is within your gates; and you shall rejoice before the LORD your God in all your undertakings.”

A **third tithe**, due every third year, went to support the poor ([Deuteronomy 14:28-29](#)).

Deuteronomy 14:28-29 (NASB)

²⁸ “At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit *it* in your town.”

²⁹ “The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.”

Thus, required giving, or taxation, during the Mosaic era amounted to at least **23-and-a-third percent**, and perhaps as much as **25 percent** when various other required offerings are taken into account (cf. [Leviticus 19:9-10](#); [Nehemiah 10:32-33](#)).

Leviticus 19:9-10 (NASB)

⁹ “Now when you reap the harvest of your land, you shall not reap to the very corners of your field, nor shall you gather the gleanings of your harvest.”

¹⁰ “Nor shall you glean your vineyard, nor shall you gather the fallen fruit of your vineyard; you shall leave them for the needy and for the stranger. I am the LORD your God.”

Nehemiah 10:32-33 (NASB)

³²“We also placed ourselves under obligation to contribute yearly one third of a shekel for the service of the house of our God:

³³for the showbread, for the continual grain offering, for the continual burnt offering, the sabbaths, the new moon, for the appointed times, for the holy things and for the sin offerings to make atonement for Israel, and all the work of the house of our God.”

Voluntary or freewill offerings were also given during this period. During the building of the tabernacle, for example, “¹The Lord spoke to Moses, saying, “²Tell the sons of Israel to raise a contribution for Me; from every man whose heart moves him you shall raise My contribution”” ([Exodus 25:1-2](#)).

In contrast to the required giving, this offering was strictly voluntary. It was to be collected “from every man whose heart move[d] him [to give].” Similarly, the people of Israel later gave freely to provide the resources to build the temple ([1 Chronicles 29:1-9](#)).

1 Chronicles 29:1-9 (NASB)

¹“Then King David said to the entire assembly, “My son Solomon, whom alone God has chosen, is still young and inexperienced and the work is great; for the temple is not for man, but for the LORD God.”

²“Now with all my ability I have provided for the house of my God the gold for the *things of gold*, and the silver for the *things of silver*, and the bronze for the *things of bronze*, the iron for the *things of iron*, and wood for the *things of wood*, onyx stones and inlaid *stones*, stones of antimony and stones of various colors, and all kinds of precious stones and alabaster in abundance.”

³“Moreover, in my delight in the house of my God, the treasure I have of gold and silver, I give to the house of my God, over and above all that I have already provided for the holy temple,

⁴*namely*, 3,000 talents of gold, of the gold of Ophir, and 7,000 talents of refined silver, to overlay the walls of the buildings;

⁵of gold for the *things of gold* and of silver for the *things of silver*, that is, for all the work done by the craftsmen. Who then is willing to consecrate himself this day to the LORD?”

⁶Then the rulers of the fathers’ *households*, and the princes of the tribes of Israel, and the commanders of thousands and of hundreds, with the overseers over the king’s work, offered willingly;

⁷and for the service for the house of God they gave 5,000 talents and 10,000 darics of gold, and 10,000 talents of silver, and 18,000 talents of brass, and 100,000 talents of iron.

⁸Whoever possessed *precious* stones gave them to the treasury of the house of the LORD, in care of Jehiel the Gershonite.

⁹Then the people rejoiced because they had offered so willingly, for they made their offering to the LORD with a whole heart, and King David also rejoiced greatly.”

Like the pre-Mosaic era and the era of the Law, the New Testament also depicts both **freewill** and **required giving**. It teaches, both by **precept** and **example**, which **taxes (required giving)** are to be paid to governments. In addition to the taxes they paid to support the theocracy, the Israelites also had to pay taxes to their Roman overlords—a heavy burden that they deeply resented. But instead of instigating a tax revolt, the Lord Jesus Christ paid His taxes:

Matthew 17:24-27 (NASB)

²⁴ “When they came to Capernaum, those who collected the two-drachma *tax* came to Peter and said, “Does your teacher not pay the two-drachma *tax*?”

²⁵ He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do the kings of the earth collect customs or poll-tax, from their sons or from strangers?”

²⁶ When Peter said, “From strangers,” Jesus said to him, “Then the sons are exempt.”

²⁷ “However, so that we do not offend them, go to the sea and throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a shekel. Take that and give it to them for you and Me.”

Though as God’s Son He was exempt from the temple tax, Jesus nonetheless paid it. Nor did He criticize the Pharisees for paying their tithes ([Matthew 23:23](#)), but rather for ignoring the more important aspects of the Mosaic Law.

Matthew 23:23 (NASB)

²³ “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.”

Jesus also taught that taxes were to be paid even to the hated Romans:

Matthew 22:15-21 (NASB)

¹⁵ “Then the Pharisees went and plotted together how they might trap Him in what He said.

¹⁶ And they sent their disciples to Him, along with the Herodians, saying, “Teacher, we know that You are truthful and teach the way of God in truth, and defer to no one; for You are not partial to any.”

¹⁷ “Tell us then, what do You think? Is it lawful to give a poll-tax to Caesar, or not?”

¹⁸ But Jesus perceived their malice, and said, “Why are you testing Me, you hypocrites?”

¹⁹ “Show Me the coin *used* for the poll-tax.” And they brought Him a denarius.

²⁰ And He said to them, “Whose likeness and inscription is this?”

²¹ They “said to Him, “Caesar’s.” Then He said to them, “Then render

to Caesar the things that are Caesar's; and to God the things that are God's."

To pay taxes is to "render to Caesar the things that are Caesar's," and is not optional. Even though governments today are secular, not theocracies, they are still established by God ([Romans 13:1](#)), and the taxes they impose are to be paid ([Romans 13:6-7](#)).

Romans 13:1 (NASB)

¹ "Every person is to be in subjection to the governing authorities. For there is no authority except from God, and those which exist are established by God."

Romans 13:6-7 (NASB)

⁶ "For because of this you also pay taxes, for *rulers* are servants of God, devoting themselves to this very thing.

⁷ Render to all what is due them: tax to whom tax *is due*; custom to whom custom; fear to whom fear; honor to whom honor."

The New Testament also speaks of freewill giving; as noted above, the Macedonians and Corinthians were not compelled to give. The amount a believer gives is personally determined: "Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver" ([2 Corinthians 9:7](#); cf. the example of Zaccheus [[Luke 19:8](#)]).

Luke 19:8 (NASB)

⁸ "Zaccheus stopped and said to the Lord, "Behold, Lord, half of my possessions I will give to the poor, and if I have defrauded anyone of anything, I will give back four times as much."

Believers are not to base their giving on the Old Testament principle of tithing but on the example of the Lord Jesus Christ, who "though He was rich, yet for [their sakes] He became poor, so that [they] through His poverty might become rich" ([2 Cor. 8:9](#)). (For a further discussion of tithing, see John MacArthur, *Whose Money Is It, Anyway?* [Nashville: Word, 2000].)