Toward a Theology of Giving

New Testament Stewardship and Support of the Church

Including an Examination of the "Tithe"
It's Old Testament Functions and Uses

Many Systematic Theologies devote a great deal of space to the topic of "the Church" and so they should. Dr. Louis Berkhof gives us 105 pages of discussion of the topic[1]; Dr. Weber contributes 136 pages[2], and Dr. Hodge gives us a similarly lengthy discussion under "The Means of Grace". The "Church" is indeed central to New Testament theology. Yet, none of the above works in Systematic Theology manages to drop below the cerebral level of scholarly discussion to discuss a rather mundane, yet quite important, question - how is the church, as an organized structure, to maintain itself financially? Given that those involved in the full-time ministry are to be supported by the church (as we shall see), how are these funds to be collected? On what standard is the individual Christian to operate when dealing with his or her finances in relationship to the church and the Lord's work? It would seem that it is fine to argue whether a woman can be ordained to the ministry, or what the actual offices of the church are, but little seems to be said concerning the financial aspect of the Kingdom of God!

Whenever such a "vacuum" is left in our theology, something will inevitably move in to take its place. This seems to be so today, as well. Certainly traditions have developed over time - the most obvious being the traditional teaching of tithing as seen in many conservative churches. But in more recent times a whole new idea has come in that has been properly dubbed "the health-wealth gospel". This view sees giving as a means of getting - a way of personally enriching oneself at God's expense. Seems these teachers feel that God has to give back to you more than you give to Him (or at least more than you give to their particular ministry), so you can't help but get rich if you give enough. Certainly here the *motivation* of giving is to be held suspect, and the object to which one gives is also left somewhat confused.

Hence, it is clear that the modern church must examine the issue of giving if we are to make a good "connection" between the sometimes ethereal discussions of the church in systematics and the real world all around us. In the United States over the past few years the church has endured no end of scorn due to financial mismanagement within religious groups. It seems that a look at the theology of giving is appropriate.

As has been noted, there is a paucity of information to be gained from standard systematic theologies on this issue. One reason for this might be connected with the Biblical evidence itself - we are not given a great deal of direct data on just how the church financed itself by the New Testament witness. This is not to say that there is not a fairly decent amount of discussion of giving - it is just that much of it is primarily about Paul's collection for the saints at Jerusalem, and that discussion gives us little help in seeing how the situation was handled on a local, church-by-church basis. We might also note that the progressive revelation of the New Testament portrays the church for us in various stages of development, and though it seems clear that Paul placed various officers in each church he founded, a full discussion of their function and place within the ecclesiastical structure awaits the Pastoral epistles. Even here we are not told much of the way in which men were paid for their full-time ministry, if indeed we can even say that the bishop or overseer was always a full time person who derived his living from the church. The only discussion we do have comes in reference to Paul's rights as an apostle, and few today would claim to be in the same league!

The fact of the matter is that the modern church, with a building to maintain and various programs and functions to carry out, differs in these matters from the early church of the first century. This is not to say that this is wrong; the church of Acts 28 is of a very different character than the church of Acts 2, and necessarily so. Growth causes change. The Gospel will create different assemblies of believers as it encounters different cultures. But, the modern church does have to wrestle with the every-day chore of financial obligation due to its nature and work. How shall it approach this task? What will be our theology of giving?

Before we can actually examine the New Testament teaching about giving and stewardship, we must deal with an answer to the above question that has, in this writer's opinion, stifled proper examination of this question. Many simply answer, "why, the church is supported by the tithes of the people, just as in the Old Testament." Tithing is a very important doctrine in many groups, at times taken to the extreme of being made the barometer by which one can measure one's spirituality. This writer has heard preachers say, "Those of us who are spiritually mature tithe and the rest of you we pray for your spiritual growth." What of this? Doesn't everyone have Malachi 3:10 imprinted on their brain for at least four weeks time each year? What of the many thousands of believers who get out their calculator each week or month and punch in their "required" amount of giving, believing all the time that if they should not give the **full** 10% that God would cause some great catastrophe to come upon them? Is this Biblical stewardship? This issue must be examined before the truth of the New Testament can be seen.

A Biblical Examination of the Tithes of the Old Testament

The term ***ma'aser*** (tithe) occurs 32 times in the Hebrew text of the Old Testament.[3] Three passages from the Torah define the various tithes and their functions. These passages are Numbers 18:24-28, Leviticus 27:30-32, and Deuteronomy 14:22-29. As shall be seen, the first passage refers to the "first tithe" (***ma'aser roshon***) while the second and third passages refer to the "second tithe" (***ma'aser sheni***) as well as the "poor man's tithe."

The Soncino Press' edition of the *Pentateuch and Haftorahs* edited by Dr. J. H. Hertz, and the *Living Torah* (which contains the Pentateuch and Haftorahs as well) by Rabbi Aryeh Kaplan, both give the same information regarding the above listed passages. Both differentiate the first and second tithes[4] as well as pointing out that the "poor man's tithe" though often called the "third tithe" by the rabbin is actually the same tithe as the "second tithe" but is simply used in a different way - the second tithe is collected in four years - the first, second, fourth and fifth years of the seven year cycle, and the same tithe is collected on the third and sixth year, but is used differently - for the poor (Deuteronomy 14:28-29). The seventh year the ground was allowed to lie fallow.

The usages of the second tithe are set forth in the Mishnaic tractate entitled ***Ma'aser Sheni***.[5] All of these sources differentiate between the first and second tithes. According to the H.M. Lazarus, editor of *Seder Nezikim, Makkoth*,

> After the *first* dues to the priest and the Levite (cf. Num. XVIII, 24ff.) had been given...a further *second-tithe* was set apart by the owner for *himself* to be taken to Jerusalem and enjoyed there, or it might be 'redeemed', that is, commuted into money which was to be spent there on victuals (Deut. XIV, 22-26.) Fruits of the second-tithe may not be eaten outside Jerusalem without first being redeemed; and when once in Jerusalem they could not be redeemed and taken out again but had to be eaten there as holy food.[6]

Some have attempted to deny that there is in reality a difference between the "first tithe" of Numbers 18:24-28 and that of Deuteronomy 14:22-29. This position, however, was decidedly defeated by Keil and Delitzch:

> The arguments employed by De Wette and Vater against this arrangement with regard to the vegetable tithe, which is established beyond all question by the custom of the Jews themselves, have been so fully met by *Hengstenberg*...that *Riehm* has nothing to adduce in reply, except the assertion that in Deut. xvii, where the revenues of the priests and Levites are given, there is nothing said about the tithes, and the tithe of the tithe, and also that the people would have been overburdened by a second tithe. But, apart from the fact that *argumenta e silentio* generally do not prove much, the first assertion rests upon the erroneous assumption that in Deut. xviii. all the revenues of the priests are given separately; whereas Moses confines himself to this general summary of the revenues of the priests and Levites enumerated singly in Num. xvii...the second objection is refuted by history. For in later times, when the people of Israel had to pay very considerable taxes to the foreign kings under whose rule they were living, they could give a second tenth of the fruits of the ground in addition to the priests' tithe, as we may see from Tobit i.7, such a tax could not have been too grievous a burden for the nation in the time of its independence; to say nothing of the fact that this second tithe belonged in great part to the donors themselves, since it was consumed in sacrificial meals, to which only poor and needy persons were invited, and therefore could not be regarded as an actual tax.[7]
>
> Having established the general outline of the Old Testament tithing system, we now give a fuller account as given by Dr. Blackman:[8]
>
> *Poor people's dues*. These levies were: (a) ***peah***, *corner* - a corner of the field with its produce was left over for the poor at harvest time; (b) ***shik^{e}chah***, *forgotten produce* - what the owner had forgotten to gather or remove became the poor man's property; (c) ***lechem***, *gleaning* - the fallen produce at reaping and picking belonged to the poor...(d) ***ma'aser ani***, *poor man's tithe*...Only after the ***math^{e}noth ani'im*** had been allowed for were these separated. There were: (i) ***t^{e}rumah***, *priest's-due* (or *heave-offering*)...which was 1/50 of the produce for the ***cochen***, *priest*; (ii) ***roshon ma'aser***, *first-tithe*, was 1/10 of the rest (i.e., after the *priest's-due* had been separated) and was separated for the ***lewi***, *Levite*... and (iii) ***ma'aser sheni***, *second-tithe*, was 1/10 of the remainder (i.e, after the *first-tithe* had been separated), which had to be separated by the owner every 1st, 2nd, 4th and 5th years of the *Seven Years Cycle* and taken by him to Jerusalem to be consumed there. The owner could redeem this produce for coins (plus 1/5 of the value): the redeemed produce could then be used as any other ***cholin***, *non-holy produce*, and the redemption money had to be taken to Jerusalem and spent there on food and drink or on ***sh^{e}lamim***, *peace-offerings*. In the 3rd and 6th years, this tithe became ***ma'aser ani***, *poor-man's tithe*, and had to be surrendered to the poor for their use. In the 7th year - termed ***sh^{e}vi'ith***...no land was allowed to be cultivated but had to lie fallow, and all that grew of itself that year became ***heph^{e}cher***,

ownerless, common property, and all, whether young or old, rich or poor, man or beast, had equal right to it.

From this brief survey of information, we can draw the following conclusions:

A) There were a total of three tithes laid down in the Mosaic law; the first tithe provided the support for the priests themselves, the second provided support for the temple cult through the purchase of feasts and the offering of peace offerings, and the third was a system of welfare that was to be shared with the poor in the cities as well as the Levite.

B) The tithing system added up to just under 20% (the second tithe was on the 90% left from the first tithe, not on the gross amount - hence, the total of the gross would be 10% + 9% = 19% and this only on years 1 through 6; however, once other offerings were added in the amount would exceed 20% and could go as high as 25%).

C) The Jewish nation was originally intended to operate *theocratically* with the ministers of the government being the priesthood itself. Hence, as the first tithe was meant to provide for the support of the priesthood, this was actually the national tax. The second tithe operated in a somewhat similar manner, though it rather encouraged pilgrimage to the chosen place of the Lord and provided another means of revenue for the priests through the feasts and celebrations. The *poor man's tithe* functioned as the Mosaic equivalent of the welfare system, providing a steady source of revenue for those who were underprivileged.

D) Finally, the tithing system of the Old Testament was *required* giving (taxation) in distinction from the *free-will* giving also presented in those sacrifices and gifts freely given by an individual.

Tithing in the New Testament

There are two verbs (***apodektoo*** and ***apodekateuo***) and one noun (***dekate***) in the New Testament that are relevant to the discussion of tithing - all totaled these three words add up to eight occurrences in the New Testament. They are: Matthew 23:23, Luke 11:42, Hebrews 7:5 (***apodektoo***); Luke 18:12 (***apodekateuo***); Hebrews 7:2, 4, 8, 9 (***dekate***). Of these eight occurrences, five are in the historical narrative of Hebrews regarding Melchizedek and Abraham, and do not contain even an inference of having any significance beyond their meaning in those passages. Of the three remaining passages, Luke 18:12 simply quotes the self-righteous Pharisee as saying "I fast twice a week; I pay tithes of all that I get."

This leaves us with two passages which are in fact only one, for they are parallel items. Both are found within Jesus' "woes" upon the Pharisees. Matthew has, "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 things you should have done without neglecting the others." Luke renders it, "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." Here again the mention of the tithe is passing at best and certainly gives no indication that this commandment remains incumbent upon the New Testament church; indeed, any system of exegesis that could make Jesus' statement here a law for the Church would find itself in an impossible position to avoid seventh day sabbath keeping, for the same system of exegesis would have to make the 4th Commandment just as binding or reveal itself as totally inconsistent and arbitrary.

From the above information we can see that the function of the tithes themselves in the Old Testament was that of a system of taxation. The difficulties of applying this system to the New Testament church are many. The age-old question of the relationship of law and grace is introduced. Are we, as some certainly do on an annual basis, to link our justification and righteousness to observance of a particular aspect of the law? Are we to tell our people that they cannot be right with God unless their calculator's read 10%? Or should it be 19%? If we are going to be consistent, we should at least go all the way and set up a seven year system. But does this not cause us to be inconsistent with the Biblical presentation of law and grace? It most certainly does. If we force "tithing" upon the New Testament church, we are in effect calling the church a theocracy, just as Israel was originally intended to be. Yet, most Protestants will not see the church as being the rightful holder of "State" powers. Interestingly enough, the common tax rate in our own United States is about 20% or so - very close to the rate of taxation inherent in the tithe system. Are we to use what was actually a **tax** to raise funds for the church? It seems to this writer that we are to look not to the tithes of the Old Testament as our paradigm for giving; rather, if we are to look there at all, we are to look to the free-will offerings and what motivated them.

Finally, before looking at the actual New Testament evidence, we might ask the question, what of the early church? Was tithing a commandment to those early believers? Did it function in this way for them? The "tenth" itself is mentioned in the "Apostolic Constitutions", an early writing dated anywhere from A.D. 120 to 180; it is of uncertain authorship and is not exactly "orthodox" in all that it says. However, in Book VII, Section 11[9] we find the following: "Thou shalt give the tenth of thy increase to the orphan, and to the widow, and to the poor, and to the stranger." At a later time the organized church would take over this function, and would, as its organization grew, demand the tithe so as to support such programs.

When Clement of Alexandria alludes to the Old Testament tithes (Stromata Book II, chapter XVIII) he does not give any hint of their being incumbent upon the NT Church - rather, he uses them as an illustration of how God was showing people how to be generous to others (specifically the "poor tithe" and the leaving of the corners of the field for the poor is mentioned).

The main passages concerning the tithe from the Old Testament are not cited by Ante-Nicene fathers in what extant writings we have other than in possible allusions, and these are never used to assert tithing itself. Malachi 3:10 is never cited during the first two centuries of the Christian era in our extant literature. When Matthew 23:23 or Luke 11:42 are cited by the Fathers, they are done so in the proper context, and tithing is never brought forward as a necessity on the basis of these passages. From a quick overview of the patristic evidence, it can safely be said that the early church gives no evidence that it viewed the tithe as part of its life or ministry. While many matters of church order and piety were discussed at great length in these writings, the tithe is quite conspicuous in its absence.

Giving in the New Testament

It is evident from the writings of the New Testament (primarily, given the historical situation and time element involved, from Paul's writings) that there was a "paid" ministry in existence at that time. In Galatians 6:6 we read, "Anyone who receives instruction in the word must share all good things with his instructor." This seems to point to some kind of renumeration for teaching of Christian doctrine to others, though the renumeration quite probably took other forms than currency alone; there seems to have been quite a body of traveling "teachers" in the early church as seen in 2 and 3 John - some for the good (3 John 7-8) and some for evil (2 John 7-11), and they would require support from the people. This support could be given by giving shelter, or food, or money. It would seem logical that as the church grew and became more institutionalized that these traveling teachers would fade away and would be replaced by more localized leaders.

Listed amongst the "rights" of an apostle was the receiving of material good in exchange for spiritual teaching. This early on, however, became a point of contention in Paul's ministry, for it seems that charges of corruption and misuse of funds is nothing new. In 1 Corinthians 9:3-14 Paul lays out clearly the fact that an apostle has the right to "reap a material harvest" for having "sown spiritual seed." This does not seem to be limited only to an "apostle" - at least in the technical sense of one of the "twelve" - but is a general principle, for Paul says, "In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel." (v. 14). The context here is purely material, and the "living" spoken of is monetary.

Hence, there is a necessity for the payment and support of those involved in the ministry of the gospel within the church. How, then, are these men and women to be supported? As noted above, we are not given a "system" for giving in the New Testament. But this is not surprising once one examines the "paradigms" for giving that are found therein. Giving, for the New Testament, is like all else in the Christian life it is directed by the Spirit of God, motivated by love for the Son of God, and done to glorify the Father Himself.

This is pretty much laid out in the words of Paul in exhorting the Corinthians to give to his "missions project" for the saints at Jerusalem in 2 Corinthians 8 and 9 - the lengthiest discussion of the subject that we have. Though it is true that this discussion is not primarily about the support of the local work of the church, but rather what might actually be called a "para-church" missions project, the principles remain the same - the attitudes of the heart that should motivate the believers in Corinth to give to Paul's project should be the same ones that motivate their giving at all times.

Paul gives a great example of giving by doing what he had done when exhorting the Philippians to humility of mind (Philippians 2:1-11) - he sets before them as their example the Lord Jesus Christ. In 2 Corinthians 8:8-9 he states, *"I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others. For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you through his poverty might become rich."* The voluntary giving of the Lord Jesus is the paradigm the believers are to follow - and, just as Christ's work was a voluntary act (paralleled rather closely by Paul's statement that Jesus "*made Himself* of no repute..." in the Carmen Christ!) so too should be the giving, for he first says, "I am not commanding you..."

This is carried through the entire passage which climaxes in verses 6-8: *"Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver."* Here we have a solid foundation for a theology of giving. First, generosity should characterize giving. Of course, what is generous for one may not be generous for another - the person's situation determines what is "generous". As Paul said in 2

Corinthians 8:3, some had given "beyond their ability" or sacrificially; and in 1 Corinthians 16:2 mention is made of this giving being proportionate to income, or, as the NIV renders it, "set aside a sum of money in keeping with his income..." The rich cannot hide behind the giving of 10% nor should the poor feel that his 3% is too little or that he doesn't have enough "faith" - it is doubtful that the saints in Jerusalem, for whom this offering was being collected, were tithing! Nor do we see anything about how little faith the saints in Jerusalem had! Giving is a proportionate thing, recognizing that no one figure is going to be meaningful in all the lives of all the saints scattered abroad. The only way to describe the giving that is here described is "generous".

Secondly, the giving is to be from the heart. The decision to give is a personal one, as is the amount. The decision to give is to be properly motivated, not coerced. Paul is emphatic at this point Christian giving is not a necessity, it is a response of the heart. "God loves a cheerful giver" is the key. Paul says that it is not giving "under compulsion." His own usage of this term *compulsion* (Gr: ***anangke***) makes this clear: in 1 Corinthians 9:16 he writes of being *under compulsion* to preach the gospel; in 1 Corinthians 7:37 he speaks of the one who stands firm in his heart, *being under no constraint*..." Any kind of mandated giving would fall under the category of being "compulsory" and hence against the spirit of Paul's exhortation. One cannot "compel" the heart to give cheerfully. Rather, when one gives out of love for the Lord Jesus Christ, and in response to His great act of love for us (2 Cor. 8:9) this is pleasing to God. Indeed, this is not surprising at all, for all actions of the Christian life are so motivated by the Spirit of God - this is just the extension of "walking in the Spirit" into the realm of giving to the work of the Lord. Why so many, who realize quite clearly the impossibility of *compulsory* spirituality, fail to see that this is just as valid in the financial realm of giving as well, is hard to understand.

Implicit in Paul's comments is the idea of the "personalness" of the decision. As Jesus said, when speaking on the topic of giving, "do not let your left hand know what your right hand is doing." (Matthew 6:3). Giving is personal, intensely so. It is not to be flaunted before others. Paul did not ask the Corinthians to sign pledge cards or produce their W-2's to check the percentage of the gift. Each gave as his heart demanded, and none were called upon to divulge the amount.

If these principles are valid for the giving to Paul's collection for the saints in Jerusalem, they should be valid for giving to the local work as well. One would be hard-pressed to come up with a reason for developing, a different set of "rules" for regular giving than for this special collection. Indeed, Paul emphasized the regularity of giving in 1 Corinthians 16:2.

Conclusions

From the brief look at the New Testament data we can come to some conclusions as to the form of a theology of giving. First, we should see that giving should be properly motivated. The motivation of New Testament stewardship is the same as for all of Christian life - to glorify God the Father and the Lord Jesus Christ. We should realize that all that we do, we do for the Lord - and this includes our giving as well. We do not give to a church or even a collection - we give to the Lord. Just as God's grace is not given to us on the basis of our works or on the basis of law, so too, our response to Him cannot be so regulated.

Secondly, giving must be Spirit-led. Again, this is a part of the entire concept of Christian life, and, as stewardship is a part of that life, then the role of the Spirit cannot be overemphasized. The amount f the gift, and how it is given, is to be a decision made under the leadership and guidance of God's Spirit. Stewardship decisions are not simply made about money; some decisions concerning one's chosen vocation or career, major decisions about where to live, what path in life to pursue - all of these can have a great effect upon what we can give. A person who decides to enter into the ministry, for example, is making a decision in regards to giving as well. This person will not be able to give to the ministry in the way he could if he were to enter into a lucrative profession, yet how can a monetary value be placed upon the life he dedicates to the Lord's work? Decisions such as this can only be made in a prayerful reliance upon the Spirit's leading.

In the same way, the amount of one's giving must be a decision that is between himself and his Lord. No one, outside of the Holy Spirit, can determine in a man's heart the amount (or percentage) that he will give to the Lord's work. Few Protestants would dream of attempting to regulate the spiritual life of an individual, or how the Holy Spirit can work in his life, yet many *will* presume to speak for the Spirit in the matter of giving. But, as the heart of the believer is to be yielded to the Spirit's control, so the decision of his heart should be a decision that is arrived at by the Spirit's direction. Then, and only then, will the amount given be glorifying to God.

Thirdly, giving should be sacrificial. The example given by Paul of the Lord Jesus shows this, as does his mention of the sacrificial nature of the giving of the Macedonians. We are to give of our substance, not our excess. The high call of God in Christ Jesus should drive us to a kind and manner of giving that would be foolishness to the world - not that the Christian is to be financially foolish (certainly not!) - but the goals and priorities of the believer are to be so different that we seek the spiritual wealth of others, and utilize our own wealth to meet that goal. The believer should cheerfully pass up worldly items for the sake of furthering the Kingdom of God. Rather than hoarding earthly possession, we should be, as Jesus said, gathering treasure in heaven the only secure place. Our hearts should be so set upon heavenly standards that we will live by those standards in all things - including our financial dealings.

Sacrificial giving assumes an understanding of the role of service to the Christian life. A servant gives of himself, so we too should give of ourselves in all things to others. This is easily said when speaking of loving the brethren and acting in humility of mind - until that comes to getting out the checkbook and giving with no thought of getting back. Then our commitment to the real concept of servanthood is tested. It is here as well that the modern emphasis of "give to get" is so out of harmony with the Biblical witness. So many are told that the true road to "prosperity" is in giving. God may indeed bless the giver with even more possessions, but is this the motivation we are to have for giving? We do indeed have the promise of God's care for us in response to our giving, but is that why we give? Did Jesus give so as to get? It is true that Jesus received glory and honor for His work, but is this why He did it? Most certainly not. Hence, if we follow His example, are we to give to God thinking that God must now give back to us? And what if God gives back to us in very different ways? No, giving is sacrificial. It is never "give to get".

Finally, giving is to be regular or orderly. The church is an orderly body. God wishes us to engage our role as stewards on a regular basis. Paul instructed the believers in Corinth to put aside a sum of money proportionate to their income on the first day of each week. This was to allow the collection to be made in an orderly manner. It seems proper to project this methodology upon the giving to the church as well. The church has a right to be able to "budget" its income, though the pressure to do so was probably not as great then as it is now. After a period of time a church should be able to project income without asking people to decide beforehand what they will be giving over the next month or year. But the church should not be expected to live from December 31st to December 31st - the work goes on in between. We can never escape the daily decisions of stewardship, and so too our giving should reflect that constant process of choice.

It is hoped that this brief overview of the foundations of a theology of giving provides a basis upon which personal decisions in this area can be made. It is hoped that rather than trying to make such an important decision within a vacuum, the believer will see that this decision is to be made in concert with all the decisions of the Christian life - in order to glorify God, and under the direction of the Holy Spirit.

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Footnotes:

1. Louis Berkhof, **Systematic Theology** (Grand Rapids: Wm. B. Eerdman's Publishing Company, 1941) pp. 533-638.

2. Otto Weber, **Foundations of Dogmatics** (Grand Rapids: Wm. B. Eerdman's Publishing Company, 1983) 2:511-647.

3. Genesis 14:20, Leviticus 27:30, 31, 32, Numbers 18:24, 26 (2x), 28, Deuteronomy 12:6, 11, 17, 14:22, 23, 28, 26:12 (3x), 2 Chronicles 31:5, 6, (2x), 12, Nehemiah 10:37 (2x), 38 (3x), 12:44, 13:5, 12, Amos 4:4, Malachi 3:8, 10.

4. J. H. Hertz, ed. **Pentateuch and Haftorahs** (London: Soncino Press, 1979) pg. 810; Rabbi Aryeh Kaplan, **The**

Living Torah (New York: Maznaim Publishing Company, 1981) p. 941

5. See introduction in Philip Blackman's **Mishnayoth**, Volume 1, Order Zeraim, pp. 377-379 as well as Rabbi M.H. Segal's introduction in the Socino Talmud, Volume 1, Order Zeraim, pp. 281-283.

6. Soncino Talmud, volume 18, pg. 85.

7. Keil and Delitzch, **Commentary on the Old Testament** (Grand Rapids: Wm. B. Eerdman's Publishing Company, 1983) Volume 1, Commentary on Deuteronomy, pp 356-357.

8. Blackman, Tractate, **Berachoth**, Volume 1, pp. 34-35.

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Alpha & Omega Ministries
P.O. Box 37106 - Phoenix, AZ 85069
www.aomin.org - 602.973.4602