Paul taught at length about giving in II Corinthians. In the entirety of the eighth and ninth chapters, he spoke of the Corinthians giving to fellow believers in Jerusalem, and he taught on Christian giving in general. To preface what Paul taught in II Corinthians 8-9, we should first look at I Corinthians 16, where he first exhorted the Corinthian believers to give for the benefit of the saints living in Jerusalem who were in need at that time. Paul instructed them saying that they should set aside every week a sum of money that would be reflected by their income, so that he would not have to take up collections when he arrived (I Corinthians 16:1-2).

Paul encouraged the Corinthians to help with the needs of their Christian brothers in Jerusalem, and he instructed them to do so in keeping with their income, or as he said later in his second letter to the Corinthians, according to their means (II Corinthians 8:11). He taught that those who had more income and more of a surplus would be able to contribute more, and they should do so.

Paul began II Corinthians 8 by telling the Corinthians of the generosity of the Macedonian churches in giving to meet the needs of the believers in Jerusalem. He said that even out of the trial of their own poverty, they gave joyfully as much as they were able, and even more than they were able (II Corinthians 8:2-3). Paul then encouraged the Corinthians to “abound” in the gracious work of giving when he wrote: “But just as you abound in everything, in faith and utterance and knowledge and in all earnestness and in the love we inspired in you, see that you abound in this gracious work also.” (II Corinthians 8:7).

The Corinthians had apparently given before for the benefit of the saints in Jerusalem (II Corinthians 8:10), and had promised to do so again (II Corinthians
9:5). Paul continued in chapter eight to instruct them that they should give according to their ability, and then he wrote: “For if the readiness is present, it is acceptable according to what a person has, not according to what he does not have.” (II Corinthians 8:12).

Paul then demonstrated a scriptural basis for his efforts to collect money for believers in Jerusalem with a quotation from Exodus 16:18, when he taught: “For this is not for the ease of others and for your affliction, but by way of equality—at this present time your abundance being a supply for their need, so that their abundance also may become a supply for your need, that there may be equality; as it is written, ‘He who gathered much did not have too much, and he who gathered little had no lack.’” (II Corinthians 8:13-15).

Paul continued in II Corinthians 9 teaching about Christian giving in general. Paul’s teaching here builds upon Jesus’ teaching in Luke 6:38, when He instructed us that with the same measure we use to give to others, it will also be measured back to us in return. Paul gave us this instruction:

Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver. 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; as it is written, “He scattered abroad, he gave to the poor. His righteousness endures forever.” (II Corinthians 9:6-9).

Just as Jesus taught many times using analogies, so also Paul used an analogy in his teaching about giving. The analogy he used was that of a farmer sowing seed with the expectation of later reaping a harvest. If the farmer sows seed sparingly, he will reap only sparingly, realizing a meager harvest. But if he sows seed bountifully, he will reap a bountiful harvest, and so it is the same with our giving.

Notice also Paul’s instruction in verse seven of this passage about how we as believers should give: “Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.” We are not to give reluctantly, or with the feeling or belief that we are under some sort of compulsion to give beyond our means, or that we are obliged to give some certain amount. Paul taught that we are free to give as we have decided in our own hearts, all the while understanding that if we give bountifully, then we will receive back
bountifully, but if we give sparingly using a only a small measure, then we will receive back in return only sparingly, in the same small measure.

In addition to sharing with fellow believers in need, Paul also instructed us that we are to give to those among us who preach and teach the word of God. In I Corinthians Paul wrote: “… the Lord directed those who proclaim the gospel to get their living from the gospel.” (I Corinthians 9:14). And again in his letter to the Galatians Paul instructed us saying: “The one who is taught the word is to share all good things with the one who teaches him.” (Galatians 6:6).

Paul also wrote to Timothy telling him that those who preach and teach the word of God deserve to be paid, and in doing so he used quotes from both Deuteronomy 25:4, and Luke 10:7. Paul taught us saying: “The elders who rule well are to be considered worthy of double honor, especially those who work hard at preaching and teaching. For the Scripture says, “You shall not muzzle the ox while he is threshing”, and “The laborer is worthy of his wages.” (I Timothy 5:17-18).

One final observation: Nowhere in Paul's teaching, and in fact nowhere in the entire New Testament, are believers commanded or even encouraged to tithe their income. As believers in Christ, we have been given new instructions for our giving and new promises of blessing in return for our giving.