

## 2 Corinthians 9

### The Collection for Christians in Jerusalem

**1** I really don't need to write to you about this ministry of giving for the believers in Jerusalem. **2** For I know how eager you are to help, and I have been boasting to the churches in Macedonia that you in Greece were ready to send an offering a year ago. In fact, it was your enthusiasm that stirred up many of the Macedonian believers to begin giving.

**3** But I am sending these brothers to be sure you really are ready, as I have been telling them, and that your money is all collected. I don't want to be wrong in my boasting about you. **4** We would be embarrassed—not to mention your own embarrassment—if some Macedonian believers came with me and found that you weren't ready after all I had told them! **5** So I thought I should send these brothers ahead of me to make sure the gift you promised is ready. But I want it to be a willing gift, not one given grudgingly.

**6** Remember this—a farmer who plants only a few seeds will get a small crop. But the one who plants generously will get a generous crop. **7** You must each decide in your heart how much to give. And don't give reluctantly or in response to pressure. "For God loves a person who gives cheerfully." **8** And God will generously provide all you need. Then you will always have everything you need and plenty left over to share with others. **9** As the Scriptures say,

"They share freely and give generously to the poor.  
Their good deeds will be remembered forever." (Psalm 112:9)

**10** For God is the one who provides seed for the farmer and then bread to eat. In the same way, he will provide and increase your resources and then produce a great harvest of generosity in you.

**11** Yes, you will be enriched in every way so that you can always be generous. And when we take your gifts to those who need them, they will thank God. **12** So two good things will result from this ministry of giving—the needs of the believers in Jerusalem will be met, and they will joyfully express their thanks to God.

**13** As a result of your ministry, they will give glory to God. For your generosity to them and to all believers will prove that you are obedient to the Good News of Christ. **14** And they will pray for you with deep affection because of the overflowing grace God has given to you. **15** Thank God for this gift too wonderful for words!

What is money?



**Money** is any item or verifiable record that is generally accepted as payment for goods and services and repayment of debts within a specific country or socio-economic context. It serves as a medium of exchange, allowing individuals to trade goods and services without the need for a direct barter system, which relies on a "coincidence of wants". Money functions as a unit of account, providing a standard measure to compare the value of different items, and as a store of value, enabling individuals to save and preserve wealth over time. Historically, money has taken various forms, including commodity money such as gold and silver, which had intrinsic value, and later evolved into fiat money, which is not backed by physical commodities but derives its value from government decree and public trust. Modern economies primarily use fiat money, such as banknotes and coins, which are declared legal tender by central banks. In addition, most money today exists in digital form as

electronic deposits in bank accounts, which are created through commercial banking activities like lending.

**Yes, sea shells have been used as money across numerous cultures and regions throughout history.** [Shell money](#), a form of commodity money, was widely used in Africa, Asia, Oceania, and the Americas. The most prominent type of shell used as currency was the money cowry, or *Cypraea moneta*, which was abundant in the Indian Ocean and collected from regions including the Maldives, Sri Lanka, the Malabar coast, Borneo, and various parts of the African coast from Ras Hafun to Mozambique. These shells were valued for their durability, portability, resistance to counterfeiting, and aesthetic appeal.

In Asia, cowrie shells were used as currency in China as early as the Zhou dynasty (around 1046–256 BCE), and the Chinese character for money (貝) originated as a stylized representation of a cowrie shell.



Yes, a tithe of flour was given in the Old Testament, though not as a standalone monetary tithe. Instead, flour and other agricultural products like grain, wine, and oil were included in various offerings and tithes required by Mosaic Law.

The **Cereal Offering** (also called a grain offering) specifically involved fine flour, unleavened bread, cakes, or ears of grain, often mixed with oil and frankincense (Leviticus 2:1–16).

While this was distinct from the formal tithe, it was part of the broader system of giving.

Regarding tithes, **Leviticus 27:30** states:

“A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord.”

This included grain, which would be processed into flour.

The **firstfruits** of the harvest—often in the form of flour or baked goods—were also presented as offerings (Deuteronomy 18:4, 2 Chronicles 31:5).

**Nehemiah 10:37** explicitly mentions bringing “the first of our ground meal” (i.e., flour) to the priests as part of tithing obligations.

So while flour itself was not a separate tithe, it was a key component of grain-based tithes and offerings, symbolizing the dedication of agricultural produce to God.

The Old Testament does not specify a fixed amount of flour required for the tithe itself, as the **tithe was based on agricultural produce**, not a set volume of flour.

According to **Leviticus 27:30**, the tithe was **one-tenth (10%) of the land’s produce**, including grain, which would later be ground into flour.

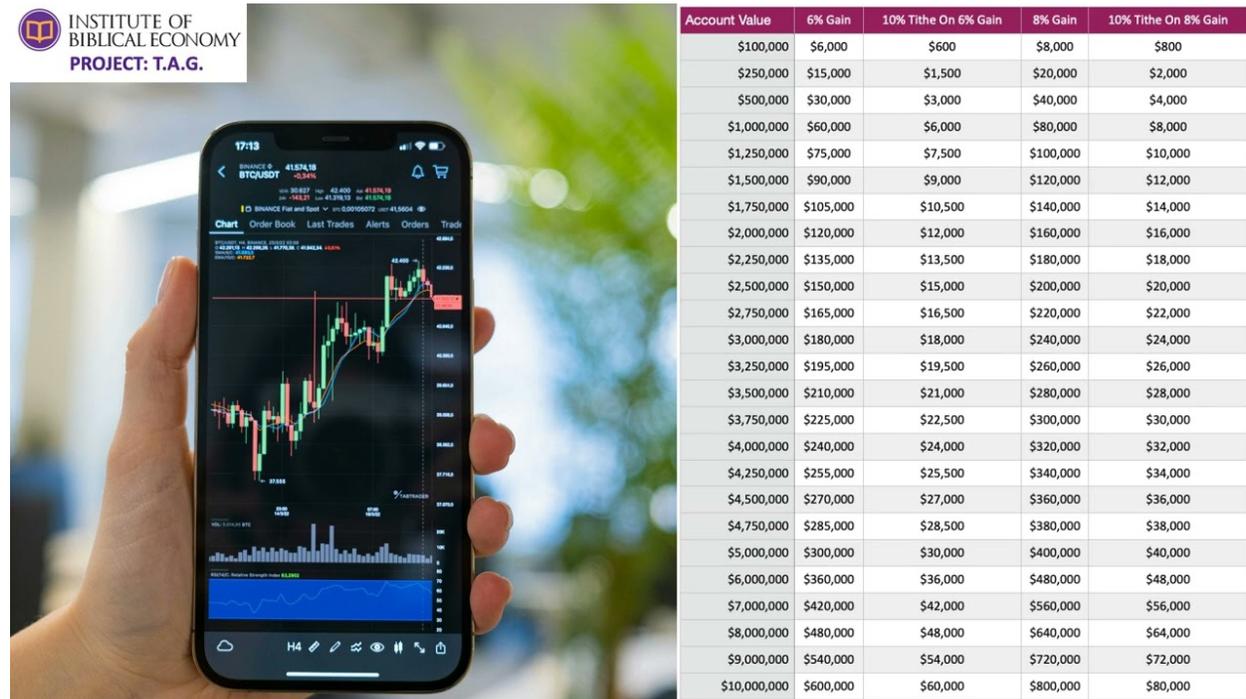
This means the amount of flour tithed depended on how much grain was harvested and processed.

However, **specific amounts of flour** were required for **offerings**, which were distinct from tithes:

- A **tenth of an ephah** (about 2.2 liters or 4 cups) of fine flour was required for certain **sin offerings** (Leviticus 5:11).
- The **daily grain offering** by the high priest included a **tenth of an ephah** of flour, split between morning and evening (Leviticus 6:20).

While these offerings involved precise flour measurements, they were **not the same as the tithe**.

The tithe of grain (and thus flour) was **10% of the total harvest**, not a fixed quantity.



The concept of unrealized gains has been discussed in economic and tax policy discourse since at least the early 20th century, with notable attention emerging in the 1920s and 1930s as part of broader debates on wealth and income taxation. The idea gained further traction during that period as progressive taxation schemes were proposed to address wealth concentration. The principle that unrealized gains should not be taxed until realized was solidified in the United States by the Supreme Court case *Eisner v. Macomber* in 1920, which ruled that stock dividends did not constitute taxable income unless they resulted in realized gains. While the term "unrealized gain" itself has been used in financial and accounting contexts for decades, the formal policy debate around taxing such gains began to take shape in the early 1900s and resurfaced periodically, particularly during periods of economic turbulence and rising wealth inequality.

## Biblical First Fruits vs. Modern Unrealized Gains in Taxation

The concept of **first fruits tithing** in the Bible and the modern practice of taxing **unrealized capital gains** stem from fundamentally different frameworks—one religious and agrarian, the other secular and financial—leading to key conflicts in principle and application.

### 1. Nature of the Offering

- **Biblical First Fruits:** Refers literally to the first agricultural produce—such as wheat, barley, grapes, figs, and olives—offered to God (Exodus 23:19, Deuteronomy 26:1–11). These were tangible, physical goods presented at the Temple as an act of worship and gratitude.
- **Unrealized Gains:** Represent increases in the value of financial assets (e.g., stocks, real estate) that have not been sold. No cash has changed hands, yet proposals to tax them treat paper gains as taxable income.

### 2. Timing and Realization

- **First Fruits:** Offered immediately upon harvest—when the gain was realized in kind. The offering was tied to actual production and physical receipt.
- **Unrealized Gains:** Taxation would occur before any sale or conversion to cash, meaning the “income” is not yet accessible. This contrasts with the biblical model, where giving followed actual increase.

### 3. Recipient and Purpose

- **First Fruits:** Given to God via the priests (Levites), primarily for religious and communal purposes—supporting worship and the priesthood.
- **Secular Taxation:** Collected by the state to fund government operations, social programs, and public infrastructure—functions not directly tied to spiritual or sacrificial worship.

#### 4. Voluntary vs. Compulsory

- **First Fruits:** While commanded under Mosaic Law, the act was framed as a joyful, faith-based offering (Deuteronomy 26:10–11), not a coercive levy.
- **Unrealized Gains Tax:** Enforced by legal obligation, with penalties for non-compliance, reflecting a top-down fiscal policy rather than personal devotion.

#### 5. Economic System Context

- **Biblical Economy:** Agrarian and localized; wealth was measured in land and produce. Tithing was part of a holistic covenantal system including welfare (e.g., gleaning laws).
- **Modern Economy:** Financialized and global; wealth includes intangible assets. Taxing unrealized gains challenges traditional realization principles in tax policy.

#### 6. Theological vs. Fiscal Justice

- **First Fruits:** Rooted in acknowledging God as the source of provision (Proverbs 3:9–10). Giving preceded consumption.
- **Unrealized Gains Tax:** Aimed at equity in wealth distribution, targeting large asset holders who may avoid taxes through deferral. It reflects economic fairness rather than divine honor.

The key Bible verses that refer to building treasures in heaven are:

- **Matthew 6:19–20:** "Do not store up for yourselves treasures on earth, where moths and vermin destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moths and vermin do not destroy, and where thieves do not break in and steal." This is the central passage on the subject.
- **Luke 12:33–34:** "Sell your possessions and give to the poor. Provide purses for yourselves that will not wear out, a treasure in heaven that will never fail, where no thief comes near and no moth destroys. For where your treasure is, there your heart will be also."

- **Luke 18:22:** Jesus tells a rich ruler, "Sell everything you have and give to the poor, and you will have treasure in heaven. Then come, follow me."
- **1 Timothy 6:17–19:** Instructs the wealthy to be generous and "store up treasure for themselves as a good foundation for the future, so that they may take hold of that which is truly life."

These verses emphasize generosity, humility, and eternal perspective as ways to build spiritual wealth rather than material wealth.

The Bible does not specify a literal record-keeping system, but teaches that **God sees and remembers all acts of sincere giving.**

Key passages emphasize divine awareness and future reward:

- **Matthew 6:4, 6, 18:** Jesus says God "who sees in secret" will reward almsgiving, prayer, and fasting done not for show but for Him alone.
- **Hebrews 6:10:** "God is not unjust; he will not forget your work and the love you have shown him as you have helped his people."
- **Luke 12:33–34:** Encourages selling possessions and giving to the poor to "store up treasure in heaven," linking earthly generosity to eternal account.

Scripture portrays God as omniscient and just—He inherently knows and will honor faithful stewardship, not through a ledger, but through His perfect knowledge and promise of reward.

Based on available data:

- The **Knoxville, TN** metropolitan area (Knox County) has a population of approximately **715,884** (2020).
- Around **61.7%** of the population are religious adherents, with **Christians** making up the vast majority.
- Estimates suggest roughly **400,000 to 450,000** professing Christians in the area.

If each of **400,000 Christians** gave **\$1,000 more** than they currently do, it would generate:

**\$400 million** in additional annual giving.

This is a simplified estimate and assumes all professing Christians increase giving, which may not reflect actual tithing participation rates (typically a subset of the total Christian population gives regularly).