

A CHALLENGE TO PARTNERSHIP WITH PCA GENERAL ASSEMBLY MINISTRIES

from the Office of the Stated Clerk, August, 2006

Conservative sources estimate that giving to all charitable causes by members of the Presbyterian Church in America tops a billion dollars annually. Other estimates reach two billion. Clearly, God has blessed PCA churches and individuals not only with material wealth, but also with the grace of giving. For this, we give thanks and glory to God.

Our wealth is significant and our churches and people are generous, but there is a difficulty. The truth is that although PCA people are giving abundantly to a wide variety of Christian ministries, a vital support base for our own PCA General Assembly (GA) ministries has yet to be adequately developed.

Fact: Less than 20% of our churches give the full annual “Partnership Share” requested by our General Assembly ministries (Committees and Agencies, or C&As) participating in the program. These include the Administrative Committee, Christian Education and Publications, Covenant College, Covenant Theological Seminary, Mission to North America, Mission to the World, Reformed University Ministries, and Ridge Haven.¹

Given that the PCA has been trying to solve this shortcoming for over thirty years, our denominational ministries appear to be like the proverbial cobbler’s children who have no shoes!

The PCA’s contribution request system, known as “Partnership Shares,” was set up as a guideline to help individual churches know their “fair share” of financial responsibility for the GA-level ministries of the PCA.² The “Partnership Share” amount requested annually by each participating GA Committee or Agency is the minimum amount needed from PCA churches to cover that ministry’s expenses.³ And, since the Partnership Share is calculated on a per capita

¹ No more than 48% of the PCA churches have given to a single PCA ministry in any one fiscal year. “Full Annual Partnership Share” would mean a congregation gives per communing member at least the per capita request with that giving being reasonably distributed to all participating Committees and Agencies.

² The PCA founding fathers acknowledged value of other Christian ministries and the freedom of PCA churches to contribute to non-PCA (parachurch) ministries (BCO 14-1.6)

³ The term “Partnership Share” describes the amount of money needed to cover the total expenses of a ministry minus earned income and minus funds designated to specific individuals who are missionaries, church planters, campus ministers, and staff, as well as specific capital funds or similar designated monies. It is that portion of the approved expense budget that is dependent on contributions from the PCA churches and individuals.

basis (the total amount needed by all participating GA ministries divided by the total number of communing members in the denomination), its effectiveness depends largely on a broad base of support. That being said, different churches are able to give at different levels. For some small churches, giving the full Partnership Share either is out of reach or means a great sacrifice. Other churches can give far above the minimum asked without hindering their own local ministries.

Let's ask some QUESTIONS and consider some ANSWERS as we look at the role of Partnership Share funding of PCA GA-level ministries.

Q & A SESSION

QUESTION 1: Why do we need GA-level ministries, anyway? Wouldn't we do better to support the ministries of our own local church, or independent (parachurch) ministries?

ANSWER:

Our PCA founding fathers recognized the potential of ecclesiastical networks for establishing churches, discipling God's people, and reaching into the world with the gospel of Christ in ministries of evangelism and mercy. Thus at the outset, while encouraging presbyteries and local churches to carry out the work of the Great Commission, they also created General Assembly Committees, "equally essential" in their ministries, to help fulfill Christ's work. "It is the responsibility of every member and every member congregation," they wrote in the *Book of Church Order*, "to support the whole work of the denomination as they be led in their conscience held captive to the Word of God" (BCO 14-1. 3,4). This principle every teaching elder, ruling elder, and deacon has vowed to adhere to and uphold.

While recognizing "the right of individuals and congregations to labor through other agencies in fulfilling the Great Commission," our PCA founders affirmed the responsibility of the PCA as a church to carry out the Great Commission (BCO 14-1.1, 6). The inclination to function totally either in our own congregational ministries or in independent ministries, however, is strong. Surely, such thinking was not the vision of those who founded the PCA.

Many different networks have value. But is it possible that the PCA, as part of the greater Church and as a denomination, should be our primary network for worship, fellowship,

discipline, and ministry? We need to look at this question from two perspectives: commitment and accountability. The first we will discuss here; the second we'll examine in Question 4 below.

Honoring a Commitment

Consider the depth of the commitment we make to our church, the PCA, after being trained in Scripture, theology, ecclesiology, church history, and practical ministry. In our ordination vows, we as teaching elders, ruling elders, and deacons, take a strong, water-shed position on Scripture, followed by a broad and deep adoption of the Westminster Standards, and then by a healthy commitment to our Presbyterian polity. These commitments to our communion are followed by vows of subjection to the brethren and evaluation of the godly motives of the heart. Then follow promises to be zealous and faithful in truth, to the purity and peace of the church, and in the overall conduct of life as a Christian and a leader in God's church (*BCO* 21-5, 1-7).

With such a public and heart-felt commitment to a group and to the standards of the group, **shouldn't a concept of strong cooperative ministry follow and support flow?** When we evaluate the support given to cover the program and administrative expenses in the Partnership Share budgets, however, we see that 80% of our churches are slow to give!

Can we, with the Lord's help, turn this around? On the whole, the PCA General Assembly Committees and Agencies being supported by the Partnership Share contributions are strong, healthy, and effective ministries. This does not mean that there are no weaknesses or that all our ministries have attained to all they should be. Yet the Lord has richly blessed the PCA, granting us much talent, opportunity, and ministry. His work in the PCA is worthy of our support!

QUESTION 2: Can you show me from Scripture why my church should participate in the Partnership Share program?

ANSWER: Yes. Not by giving a proof text, though, but rather by using careful exegesis to discover principles and their application to our situation.

Financial partnership in ministry is biblical. Scripture teaches the concept of partnership in ministry, a partnership that includes the idea of financial support. In Philippians,

where we find the clearest biblical usage of partnership terms, the Apostle Paul is talking about financial support. “I thank my God in all my remembrance of you,” he writes, “always . . . making my prayer with joy, because of your partnership in the gospel from the first day until now” (1:5, ESV). The English Standard Version translates the word *koinonia* as “partnership” here because Paul has in view the faithful financial support he has received from the Philippians. The near context (1:7) confirms this interpretation. There the Philippians are called “partakers” with Paul of grace, both in his imprisonment and in the defense and confirmation of the gospel. Paul is referring to their provision for him in prison as well as in his gospel ministry. The word (*sugkoinonous*) means “co-sharers” and comes from the same Greek root word as the word translated “partnership” in verse five. William Hendriksen calls this relationship between Paul and the Philippians “a fellowship in contributing to each other’s needs” (*Philippians*, p. 52).

The broader context of Philippians⁴ confirms that **Paul’s teaching on Christian fellowship involves the practice of financial partnership in ministry**. Partners contribute to and invest in ministry by their gifts. Other Scriptures also affirm this understanding of financial partnership in ministry. Writing to the Corinthians, Paul speaks of the Macedonian churches, which begged him for “the favor of taking part in the relief of the saints,” a phrase which may more literally be translated “the grace of partnership in the help of the saints” (II Corinthians 8:4, ESV). He sees the Macedonians as financial partners in ministry to the Christians in need. Later Paul commends the Corinthians themselves, referring to “the generosity of your contribution” (II Corinthians 9:13, ESV), which could literally be translated “the generosity (or liberality) of your partnership (or fellowship).”⁵ The depth of Paul’s feeling for this partnership is suggested in II Corinthians 8:23, as he sums up a high commendation of Titus, by calling Titus his partner (*koinonos*), using a term very close to the word fellowship. **We may infer that just as Titus can be called Paul’s partner, so can those who have partnered with Paul financially.**

QUESTION 3: So far so good. Tell me more, and please be specific about the implications of the biblical principles for our giving to PCA ministries.

ANSWER: I’m glad you asked. Let’s look at three more principles and some implications for Partnership Share giving in the PCA.

⁴ See Philippians 4:10-20, where Paul writes of the Philippians entering “into partnership (*koinonia*)” with him “in giving and receiving . . .” (v. 15).

⁵ See Kistemaker, *II Corinthians*, p. 320. For additional reflection, see Acts 2:42, Romans 11:17; I Corinthians 9:23, and Galatians 6:6. The broader concepts of the New Testament affirm this idea of partnership as a desirable way to explain the role of those who give to ministry.

Principle: Those who have given themselves to the Lord, give sacrificially to His causes.

For I testify that according to their ability, and beyond their ability they gave of their own accord, begging us with much entreaty for the favor of participation in the support of the saints, and this, not as we had expected, but they first gave themselves to the Lord and to us by the will of God. (II Corinthians 8:3-5, NASB)

Principle: God expects His people to give, but does not simply measure by the raw monetary value of the gift.

And a poor widow came and put in two small copper coins, which amount to a cent. And calling His disciples to Him, He said to them, "Truly I say to you, this poor widow put in more than all the contributors to the treasury, for they all put in out of their surplus, but she out of her poverty, put in all she owned, all she had to live on." (Mark 12:42-44, NASB)

Principle: In the account of the faithful and sensible steward, Jesus laid out in proverbial form that offerings to God should be proportionate to God's blessing.

. . . from everyone who has been given much shall much be required.

Luke 12:48, NASB

From these principles, several **legitimate applications to PCA ministries** may be drawn, such as the four given here:

1. It is reasonable to expect that all PCA churches will give to support the ministries God has placed in our particular branch of God's Church. Just as each member of an individual church is expected to "support the worship and work of the church to the best of his/her ability," so local PCA churches should financially support the ministries established by their representatives at the General Assembly level.
2. Giving should be "of [one's] own accord." Giving is not to be coerced or forced; each church rightly has the responsibility to give of its own accord. This freedom is affirmed and practiced in the PCA. Churches are free to give as they wish to the ministries they believe will proclaim the gospel of grace and advance the kingdom of God.⁶
3. Mature biblical giving is sacrificial. God measures significant giving more in sacrificial than in quantitative terms. Those who have more funds (wealth) should give more away, while those who have less should be expected to give less in terms of quantity.
4. All churches who by God's grace operate within biblical principles such as those considered here should be viewed and esteemed as equal "partners" in the fellowship of PCA ministries.

⁶ See Charles Hodge on II Corinthians 8:14 (*II Corinthians*, p. 205).

QUESTION 4: Does our church have any “say” in how Partnership Share funds are used? And can we be sure our funds are being used in the way we understand they are being used?

ANSWER: Actually, the answer is “yes,” and here we come to another very good reason to support our own PCA GA-level ministries.

Many dynamics contribute toward the strengths of a good partnership. Partners earn mutual trust by dealing straightforwardly with one another, by sharing their wisdom, by investing their funds, and—as we say—by carrying their own weight or doing at least their share of the work. Through participation at the presbytery and General Assembly levels of church government, PCA pastors and ruling elders (and through them, our churches) have a direct role in the accountability and oversight of GA-level PCA ministries.

Healthy accountability between PCA churches and the GA-level ministries of the Committees and Agencies occurs in both structured and unstructured ways.

Structured Accountability

- Our GA ministries basically were established in the *Book of Church Order*, a part of our PCA Constitution. They are to operate and teach according to the standards of the *Westminster Confession of Faith* and the Catechisms, also a part of our Constitution. It would be hard to find a better investment than investing directly in the teachings we believe.
- All GA-level ministries have Committees or Boards, elected by the General Assembly, which oversee, guide, encourage, and help support these ministries. To this most important work well-qualified men should be elected by the Assembly—men who will humbly and diligently give attention to all aspects of the ministry.
- All GA-level ministries undergo annual financial audits by certified public accountants approved for their task by the General Assembly or by their boards.
- Committees of Commissioners (men chosen at the presbytery level) gather at each General Assembly to review all aspects of the work of the Committee or Agency of the PCA to which they are assigned by their presbytery.
- The main factors of each Committee of Commissioners’ review—ministry objectives accomplished (or not accomplished) and plans for the future—are reported to the entire General Assembly for debate and approval by vote.

Unstructured Accountability

In addition to the structured avenues of accountability described above, there are also informal avenues of accountability which should be used as part of the ongoing fellowship (partnership) of the church.

- Seek to be informed, as much as you possibly can.
- Be active in the courts of the church—Attend! And be willing to serve on Committees of Commissioners, and Permanent Committees or Agencies.
- Listen to the presentations of GA-level ministries—at General Assembly, at presbytery, and in your own local church.
- Read materials published by the Committees and Agencies. They are there to keep you informed.
- Initiate informal interaction with staff, missionaries, campus ministers, and church planters whenever possible.
- Be intentional with your giving! Know the work and ministry before you commit to give funds. If you are unfamiliar with a GA-level ministry, invite someone to present the ministry in your local church so that you will be informed before you give.
- If you have a complaint or criticism of a ministry, do not *first* express it by refusing to give or by silently cutting your gift, but rather *first* create a dialogue so that your criticism can be constructive and progress can result.

QUESTION 5: We want our gifts to go to “front-line,” “cutting-edge” ministries. Aren’t Partnership Share funds used primarily for administrative costs?

ANSWER:

The short answer is, “Yes.” Partnership Share in the PCA is the primary way by which GA-level ministries ask the churches to cover their administrative expenses and general overhead expenses. **But wait.** Before you start thinking negatively, **let’s biblically rethink “administration.”**

PCA people historically have a love-hate relationship with administration and administrative cost. On the negative side, we may fear it will come to dominate us as it has been used to dominate in other churches. Or perhaps we have encountered faulty

administrations in educational institutions or hospitals or government. We all have experience with the inefficiency of “bureaucracies.”

On the other side, sometimes we appreciate administration and love it—as, for example, when some ministry or program has hit a wall, and someone with administrative wisdom and leadership skill clears things up and gets the work moving again. Such an event seems to have occurred when the Hellenistic widows were being overlooked in the serving (Acts 6). The apostles instituted some sound administrative adjustments, and the problem was relieved. So we love it when things go smoothly and ministry works well.

What Is Administration, Anyway?

Administration is the work done to enable any ministry to function smoothly and thus move forward. It can be thought of as the countless details one has to oversee to accomplish a main objective or activity. Our English word “administer” comes from the Latin words “toward” and “ministry.” In both languages, the word carries the idea of doing tasks needed to assist or enable ministry. Embedded in the concept is serving, to provide whatever is necessary to get the job done—such as resourcing, coordinating, managing, planning, overseeing, organizing, evaluating, serving, and helping.

We find the idea in many biblical passages. In I Corinthians 12:28 Paul mentions administration in the discussion of gifts and functions that God has placed in the church. He uses the Greek word *kubernéseis*, translated in the ESV as “administering.” In a similar passage (Romans 12:7) Paul speaks of *diakonian*, translated “serving.” In II Corinthians, according to Simon J. Kistemaker, “Paul makes use of the word group *diakonia* more than in any other letter” (*II Corinthians*, p. 319). This usage is especially evident in chapters 8 and 9. The same Greek root is used for deacon (*diakonoi*), an office which normally involves serving and administering. From a biblical point of view, administration is a worthy and necessary function to be carried out in all ministry to assure the achievement of ministry goals.

Godly Administration Illustrated

To learn about Christian giving, the church regularly looks at two key New Testament chapters, II Corinthians 8 and 9. Perhaps to the surprise of many of us, **these chapters also say much about the godly administration practiced by the Apostle Paul.**

Poverty is a problem among the Jerusalem saints. The many contributing factors probably include famine and persecution. For some time, Paul has been persuading the churches of Macedonia, Achaia, and Galatia to collect funds for the relief of the mother church

in Jerusalem (Romans 15:26; I Corinthians 16:1; II Corinthians 9:1-2). Now he is organizing a major partnership as he sees the grace of God producing great fruitfulness in the churches. A mercy ministry of major international proportion is underway!

Notice the signs of administration as you read II Corinthians 8 and 9. Not only does Paul realize he is organizing matters in at least three geographic regions of the Mediterranean area to be delivered to a group in a fourth area, Jerusalem, but he is also explicit about it. Paul speaks of “this act of grace being ministered (*diakonoumené*) by us” (8:19), and in verse 20 he repeats the expression. Very conscious of the kind of work he is doing, he rightly references it as “administration.” He has recruited Titus and several others. In the end, apparently a group of nine will make an international trip to deliver this gift for relief of the poor. Paul, as a good steward, holds this ministry accountable. A team will travel, securing and protecting the gift, vouching it will be honestly delivered, and no doubt assisting and overseeing in its proper distribution.

Paul plans, arranges, communicates, delegates, travels, manages, follows up, coordinates, coaches, encourages, and handles many other administrative functions that leaders must attend to, to see that such “acts of grace” really come together. God could bring such things about in any way He might choose, of course. But He has graciously chosen to use His people in the work of His kingdom.

In another context of Paul’s ministry William Hendriksen rightly comments:

Paul, the joyful servant of Jesus Christ, the optimistic prisoner, the humble cross-bearer, is also the thoughtful administrator. Even from his prison in Rome he manages in a masterly fashion the spiritual terrain entrusted to his care, so that we marvel at his practical wisdom, gracious consideration of the needs and feelings of others, and delightful unselfishness (*Philippians*, p. 133).

Was the expense of administration, you may ask, covered by the gifts of the saints? The answer is obviously yes. They may not have separated out the expenses quite as finely as we do in our culture today, but expenses were certainly there. Although at times Paul and others graciously supported themselves by tent making, normally they were sustained in all their work of evangelizing, teaching, mercy, and even administration by the contributions of the churches and of God’s saints.

QUESTION 6: We already give to PCA ministries. Do designated gifts (such as to PCA missionaries, church planters, and campus ministers) “count” toward our “Partnership Share? Or is Partnership Share a separate designated category used for administrative costs of the various ministries?

ANSWER:

Gifts designated to PCA missionaries, church planters, campus ministers, other staff, or specific projects do not go into the Partnership Share fund. **Only gifts designated for Partnership Share or undesignated gifts are counted as Partnership Share funds.** These are then distributed, according to the donor’s direction or according to the Partnership Share calculation, to be used for the administrative costs of the various ministries. When Partnership Share funds fall short, ministries must be cut back or other revenue streams must be found to pay for operating expenses. Often this means that necessary cut-backs limit the breadth and depth of ministries, or that monies which could have been used to advance a ministry must be directed (legitimately) to cover administrative functions. For example, if the full partnership share were subscribed, no assessment fees would be required of MTW missionaries or RUM campus ministers.

QUESTION 7: Are there some major pros and cons in the PCA’s Partnership Share *per capita* system?

ANSWER: Yes, there are some pros and cons. We will discuss a few here.

Value of the *Per Capita* Number

The Partnership Share number is a hypothetical statistic. It supposes how much each communicant member of the PCA would give (thus, “*per capita*”) if everyone gave the same amount toward the contributions budgeted for each ministry.

The *per capita* Partnership Share number is helpful for two primary reasons:

- 1) It gives something of an economic indicator to the church constituency; it describes how all the GA budgets would be funded if everyone were able and willing to contribute to the cost equally. This is valuable as a snapshot of how things would be in an ideal, albeit imaginary, PCA.
- 2) The *per capita* number is valuable as a “benchmark” guide for donors. Looking at the *per capita* figures can help leaders as they advise their churches in giving to the

C&As of the PCA.⁷ Likewise, this statistic helps the C&As gauge their request to a particular church they might be approaching.

Limitation of the *Per Capita* Number

The *per capita* number is limited because it is **only** a statistic. There is no agreement or “covenant” in the PCA that *per capita* giving will be followed, as is the tradition in some other communions, such as the Orthodox Presbyterian Church and the Christian Reformed Church. As our churches decline to participate, they guarantee in practice that C&A budgets will not be achieved unless other sources of funding are found.⁸

The long and short of PCA experience is this: thirty years have proven that relying on *per capita* giving has severely handicapped the effectiveness of our denominational ministries. Why? **The *per capita* system has not worked for several reasons.**

- 1) Though *per capita* numbers were intended to set a minimum standard for giving to denominational ministries, more often than not they have been viewed, at best, as a maximum responsibility. Many churches give nothing.
- 2) Because church budgets and personal income levels vary widely within the PCA, not all are able to give the calculated *per capita* amount. Giving potential is not uniform.
- 3) Most churches who participate in the Partnership Share give selectively, not “across the board” to all the denominational ministries.

The truth is that to be effective, a *per capita* system requires close to 100% participation of every PCA church on the 100% giving level. **The challenge is before us!**

COMPLETING A WORK OF GRACE

Giving is a grace of God! When individuals and congregations learn to give, we see evidence that God is at work, evidence of His grace in the midst of His people. In II Corinthians 8:1-7 Paul writes:

¹We want you to know, brothers, about the grace of God that has been given among the churches of Macedonia, ²for in a severe test of affliction, their abundance of joy and their extreme poverty have overflowed in a wealth of generosity on their part. ³For they gave according to their means, as I can testify, and beyond their means, of their own free will, ⁴begging us earnestly for the favor [grace] of taking part in the relief of the saints – ⁵and this, not as we expected, but they gave themselves first to the Lord and then by the will

⁷ For instance, assume a church has 200 members; if the overall *per capita* is \$85, the treasurer, missions committee, etc., know that \$17,000 from their congregation would be an average gift for a church of their membership numbers.

⁸ In a real sense the *per capita* statistic standing alone is unrealistic and contrary to our theology in its teaching of the fall. To succeed assumes near perfection among donors. In a fallen world, such a high standard simply will not be met on a voluntary basis.

of God to us. ⁶Accordingly, we urged Titus that as he had started, so he should complete among you this act of grace. ⁷But as you excel in everything—in faith, in speech, in knowledge, in all earnestness, and in our love for you—see that you excel in this act of grace also. ⁸I say this not as a command, but to prove by the earnestness of others that your love also is genuine.

Notice the use of grace (charis) in verses 1, 4, 6, and 7. Giving demonstrated God's grace in the midst of the church. Kistemaker comments:

Paul frequently pens the phrase *the grace of God* (with variations).. . . and the setting here indicates that Paul is referring not to God's saving grace but to the consequence of that grace. To be precise, he has in mind the willingness of the recipients of God's grace to give generously to alleviate the physical needs of fellow saints (vv. 2-9). Grace is God's gift that makes participation in the collection possible and real; and it results in a demonstration of Christian love as a response to Paul's ministry (*II Corinthians*, p. 271)

Notice also, in verse 6, how Paul calls for the completion of this act of grace. **Could it be that the PCA has started something but not completed it well?** The PCA enjoys much grace from God's hand in preaching, teaching, missions, and resources of people and wealth, but we need to complete a work begun over thirty years ago.

All of our churches, to the extent God enables them, need to give—from church budgets and from the means of individuals—adequate funds to cover fully the Partnership Share needs of the PCA General Assembly ministries. It is right that the work of God's church in mission, mercy, preaching, teaching, and, yes, even her administration and overhead expense, be covered cheerfully by the Lord's people.

We began by pointing out that less than 20% of our churches give the full Partnership Share and that no ministry has ever had more than 48% of the churches giving to its Partnership Share. We can turn all this around! We as churches have taken up membership in the PCA and our ministers and officers have taken vows within the PCA. Our fellowship in ministry should and can be expressed tangibly in giving to presbytery-level and GA-level ministries of the PCA. God is calling us, as churches and as individuals, to be good stewards, sustaining and building the ministries He has entrusted to us. Let's ask Him to complete in us a work of grace. Let's "excel" in giving to our PCA ministries.

A TANGIBLE GOAL

Let's reach for the fullest participation we can achieve. All our churches cannot give large amounts, but almost all can do something. In the next five years we can move our percentages from 20% giving full Partnership Share to 50%; and we can move from a high of 48% of churches participating to 70% or more!

This can happen if all churches give to PCA ministries at least 10% of their regular tithes and offerings (excluding capital campaigns for building funds).⁹ Churches remain free to give these contributions to any presbytery ministry or General Assembly ministry as they believe appropriate.

With such increases, our PCA ministries would be on more solid financial footing, more ministry would be accomplished, and we would see even more evidence of our love for the Lord's work and of His grace in the midst of the PCA.

Do not wait for others to bear the financial responsibility of our own PCA ministries. Let us all share together in the grace and the joy of giving.

⁹ To get started, churches could calculate what their Partnership Share should be, subtract what they are presently giving, divide that number by five (5), and increase their Partnership Share by that amount each year for five years. This would bring them to the range they should bear for the PCA.

For Further Reading on the Passages Cited

Calvin, John. *The Second Epistle of Paul the Apostle to the Corinthians and the Epistles to Timothy, Titus and Philemon*. Trans. T. A. Small. Ed. David W. Torrance and Thomas F. Torrance. Calvin's Commentaries. Grand Rapids: Wm. B. Eerdmans Publishing Co., 1964.

Hendriksen, William. *An Exposition of Philippians*. New Testament Commentary. Grand Rapids: Baker Book House, 1968.

Hodge, Charles. *A Commentary on the Second Epistle to the Corinthians*. A Geneva Series Commentary. London: The Banner of Truth Trust, 1963.

Hughes, Philip E. *Commentary on the Second Epistle to the Corinthians*. The New International Commentary on the New Testament. Grand Rapids: Wm. B. Eerdmans Publishing Co., 1971.

Kistemaker, Simon J. *Exposition of the Second Epistle to the Corinthians*. New Testament Commentary. Grand Rapids: Baker Books, 2002.