

GIVING

The purpose of this booklet is to assist believers in their understanding of what the New Testament teaches about giving and by doing so, dispel common misconceptions. Its purpose is not to challenge Christians to give, as much as it is an encouragement to give biblically.

OLD TESTAMENT GIVING

While many people think the Old Testament required believers to give ten percent of their income to the Lord's work, this is not true. Old Testament saints were required to give far more!

Israelites were expected to give the Lord's Tithe (Leviticus 27:30), the Festival Tithe (Deuteronomy 12:10-11, 17-18), and the Poor Tithe (Deuteronomy 14:28-29). In addition to tithes there were other giving requirements (Leviticus 19:9-10), miscellaneous taxes (Nehemiah 10:32-22), and offerings (Numbers 18:11-13; Exodus 25:1-2).

NEW TESTAMENT GIVING

Once we arrive at the New Testament, the pattern for giving is tithing, right? While most churchgoing and even non-churchgoing people would respond in the affirmative, it is not the case. The biblical fact is that the New Testament never prescribes tithing. Tithing is mentioned six times, but it is always in reference to the practice of Israel (Matthew 23:23; Luke 11:42; 18:12; Hebrews 7:5-6, 8-9).

Sadly, this biblical reality is a secret in many churches and tithing is presented as the biblical mandate for Christians. Regardless of intention, such a misrepresentation of God's Word is wrong.

Rather than fearing what people might do after learning the biblical truth about giving, we have confidence that the truth will do its intended work and perfectly accomplish the purposes of God.

TYPES OF GIVING

Two kinds of giving are taught consistently throughout Scripture: giving to the government (always compulsory), and giving to God (always voluntary).

The issue has been greatly confused, however, by some who misunderstand the nature of the Old Testament tithes. Tithes were not primarily gifts to God, but taxes for funding the national budget in Israel. Because Israel was a theocracy, the

Levitical priests acted as the civil government. So the Levite's tithe (Leviticus 27:30-33) was a precursor to today's income tax, as was a second annual tithe required by God to fund a national festival (Deuteronomy 14:22-29). Smaller taxes were also imposed on the people by the law (Leviticus 19:9-10; Exodus 23:10-11). So the total giving required of the Israelites was not 10 percent, but well over 20 percent. All that money was used to operate the nation.

All giving apart from that required to run the government was purely voluntary (cf. Exodus 25:2; 1 Chronicles 29:9). Each person gave whatever was in his heart to give; no percentage or amount was specified.

New Testament believers are never commanded to tithe. Matthew 22:15-22 and Romans 13:1-7 tell us about the only required giving in the church age, which is the paying of taxes to the government. Interestingly enough, we in America presently pay between 20 and 30 percent of our income to the government--a figure very similar to the requirement under the theocracy of Israel.

The guideline for our giving to God and His work is found in 2 Corinthians 9:6-7: "Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully. Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver."

PRINCIPALS FOR GIVING

Some significant biblical principles for Christian giving.

1. Give first to God

We learn from Philippians 4:18 that all giving should be thought of as being directed toward the Lord.

But I have received everything in full and have an abundance; I am amply supplied, having received from Epaphroditus what you have sent, a fragrant aroma, an acceptable sacrifice, well-pleasing to God.

2. Give generously

The Macedonian believers exemplify faithful giving. Paul says in Second Corinthians 8:2 that even though they were "*in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality.*"

Their giving was generous even though they were of little means. This generosity was due to the grace of God (v.1).

3. Give so it hurts

These believers sacrificed by giving *"according to their ability, and beyond their ability"* (2 Corinthians 8:2).

This principle can apply equally to every social class. It does not mean that every person is supposed to give equal amounts ie 10%, but that every Christian should give sacrificially or until it hurts.

The classic example of this kind of financial devotion to the Lord's work is the poor widow who Jesus observed in Mark 12:

"And He sat down opposite the treasury, and began observing how the people were putting money into the treasury; and many rich people were putting in large sums. A poor widow came and put in two small copper coins, which amount to a cent. 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' " (vv.41-44).

Christ's evaluation of our giving is not based upon the dollar amount, but on the available resources. So an appropriate amount for one person may not be for another.

4. Give of your own accord

Second Corinthians 8:3 commends believers for giving "of their own accord" (NIV "on their own"). Christians shouldn't have to have a gun held to their head in order for them to give to the Lord's work.

5. Give Enthusiastically and cheerfully

At first, the idea of giving enthusiastically may seem to be a contradiction in terms. After all, any significant giving involves sacrifice and sacrifice isn't something we naturally get enthused about. But as followers of Jesus Christ, the one who exemplified giving and sacrifice, we supernaturally do the supra normal-give enthusiastically!

The Apostle Paul describes the Macedonian enthusiasm when he says they were "begging us with much entreaty for the favor of participation in the support of the saints" (2 Corinthians 8:4). They saw financial help as a way to participate (literally, "fellowship") in the ministry and couldn't keep from wanting to be a part.

Where is your enthusiasm level when it comes to sacrificial giving? Remember that "God loves a cheerful giver" (2 Corinthians 9:7).

6. Give as a Result of Devotion to the Lord and the ministry

Before giving themselves financially, Second Corinthians 8:5 says they "first gave themselves to the Lord and to us by the will of God."

This record demonstrates what is common in the local church - when people give themselves to the Lord and His Church, giving financially follows.

7. Give in Proportion to Your spiritual growth

Did you know that God expects us to excel not only in virtues like faith, knowledge, and love, but in giving also? This is precisely what the Bible teaches:

"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" (2 Corinthians 8:7).

We know that if we are individually experiencing spiritual growth (and every Christian should be), then we should likewise be growing in our giving. Are you growing in your giving?

8. Plan what to give

Christian giving needs to be more than a "what's in my wallet will be right mate" approach. It is obvious in Second Corinthians 9:7 that planning in giving is involved.

"Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver".

9. Give systematically

Distinct from giving once in a while, but complementing a planned approach, First Corinthians calls for systematic giving:

"On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come" (1 Corinthians 16:2).

It is apparent that the local church regularly collected these monies. Otherwise Paul's statement that "no collections be made when I come" would be nonsensical.

10. Give proportionally

Returning to First Corinthians 16:2, we observe that the amount given should be in relation to personal prosperity ("as he may prosper"). This supports the concept of giving a percentage. The appropriate amount could be nine percent

or ninety percent depending on personal prosperity and what constitutes sacrifice.

11. Give to what lasts

The timeless instruction of Jesus in His Sermon on the Mount is particularly relevant when it comes to giving:

"Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where neither moth nor rust destroys, and where thieves do not break in or steal; for where your treasure is, there your heart will be also." (Matthew 6:19-21).

Our Lord's reasonableness here is unmatched. By definition, investing in perishables is an investment that will not last. This should compel us to give sacrificially toward spiritual endeavours that will hold their value for eternity.

CONCLUSION

It is important for us to understand what the New Testament teaches about giving in order to follow the will of God. We must appreciate the need to do what we have purposed in our heart given our understanding of God and His priorities. We must also avoid believing that giving a certain amount or percentage accomplishes righteousness or frees us from our stewardship over our remaining possessions. All of our resources have been entrusted to us by God and are to be used humbly and wisely for His glory.

When studying God's Word, sometimes it is difficult to know just how to respond. This is not one of those times however. All Christians can respond immediately by giving biblically.

May the Lord help us all to follow His Word.