

The title of this morning's sermon is, "*Principles for Giving – Part I.*"

Last week we started talking about giving, and we'll continue that topic this morning, and next Sunday.

Giving – or at least the amount to give – is a big, and often controversial topic. If you've attended WCC for very long, you've probably heard me say that Christians are commanded to give, but they're not commanded to give a tithe.

And this brings us to Lesson 1...

LESSON 1: THE NEW TESTAMENT DOESN'T COMMAND GIVING A TITHE.

The word "tithe" is a noun meaning tenth, which is why many Christians think we should give 10%.

Giving a tithe is commanded under the Old Covenant, which is associated with the Mosaic Law. We're under the New Covenant, which is associated w/ the Law of Christ.

Briefly look one book to the left at **1 Cor 9:20**...

The context is Paul's talking about the lengths he'd go to win Jews to Christ...including putting himself back under the Mosaic Law...

1 Cor 9:20 To the Jews I became as a Jew, in order to win Jews. To those under the law I became as one under the law (though not being myself under the law) that I might win those under the law.

Those under the law are Jews who hadn't embraced Christ.

If you haven't repented of your sins and put your faith in Christ, then you're still under the law in that you must keep it perfectly to be saved...something nobody can do.

The point I want you to notice is Paul said he put himself back **under the law**, which means he hadn't been **under the law** since coming to Christ.

In the next verse Paul talks about winning Gentiles to Christ...

1 Cor 9:21 To those outside the law I became as one outside the law (not being outside the law of God but under the law of Christ) that I might win those outside the law.

Those outside the law are Gentiles, b/c they weren't part of the Old Covenant. When Paul tried to win them to Christ he made sure he wasn't under the law.

Since Paul said he became **as one outside the law**, he was afraid his readers would think he lived very sinfully and immorally. So he made sure to tell them that he was still under a law, and that's **the law of Christ**.

The point I want you to notice is there's a clear distinction between two different laws and two different covenants:

- There's the Mosaic Law, which is associated w/ the Old Covenant, and its mediator, Moses.
- There's the Law of Christ, which is associated w/ the New Covenant, and its Mediator, Jesus

The Book of Galatians is our Declaration of Independence from the Mosaic Law. If there's one book that helps you recognize you're not under the law, it's this one.

But listen to what Paul still said...

Gal 6:2 Bear one another's burdens, and so fulfill the law of Christ.

Even in the premier book about not being under the Mosaic Law, Paul still commanded his readers to **fulfill the law of Christ**.

The Mosaic Law was divided into two categories of commands...

The moral commands, or what we think of as "the common sense commands." You shall not murder, commit adultery, steal, or bear false witness.

These commands are based on God's nature, which does two things:

1. First, God's nature defines morality for us.
2. Second, God's nature doesn't change.

Since God's nature defines morality and doesn't change, these commands remain and are brought forward into the New Covenant. They're part of the Law of Christ, and are still binding for us today.

The ceremonial commands are amoral – not moral or immoral – and are the "not common sense commands." In other words, these are commands you wouldn't intuitively come up with, b/c they're not moral. These are commands regarding:

- Sacrifices and offerings
- Feasts and festivals
- Abstaining from certain foods, such as pork and rabbit
- Farming a certain way
- Avoiding mixing certain fabrics

And the command to give a tithe was ceremonial, versus moral; therefore, it's not carried forward into the New Covenant...and is not part of the law of Christ.

Something that might surprise many people is God didn't even command giving a tithe in the Mosaic Law. He commanded giving multiple tithes:

- One for the Levites
- One for the use of the temple and the feasts
- One for the poor of the land

All of these tithes pushed the total closer to twenty-five percent. If people want to put themselves **under the law** – as Paul said in **1 Corinthians 9:20** – they should give closer to one fourth than one tenth.

Consider what further complicates the situation...

The Mosaic Law commanded giving a tithe on grain, wine, oil, and animals.

I don't even know how we would apply this today? The best we could do is give away one tenth of our food, clothing, and other possessions.

Unfortunately, sometimes people think that since we're not under the Mosaic Law we have license to sin.

Nothing could be further from the truth, b/c when Jesus discussed the Law of Christ in the Sermon on the Mount, He shared that it set a higher standard:

- He addressed different topics – such as murder, adultery, and oaths – and always raised the bar.
- Six times He said, *“You have heard that it was said...”* followed by, *“But I say to you...”* revealing the higher standard.

Here's why I'm mentioning this...

If the Law of Christ set a higher standard than the Mosaic Law in these other areas, then what do you think are the chances it also sets a higher standard regarding giving? As Christ's followers 10% shouldn't be seen as the end of Christian giving. It should be seen as the beginning.

The final reason we know we're not commanded to give a tithe – or any percent for that matter – is it's nowhere commanded – or even recommended – in the New Testament.

The word “tithe” only occurs four times in the New Testament. Let me go ahead and cover those instances...

The first and second instances are in **Matthew 23:23**, and the parallel verse in **Luke 11:42**, when Jesus condemned the religious leaders...

“Woe to you, scribes and Pharisees, hypocrites! For you PAY TITHE of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.”

Jesus said “**the others [should not have been] undone**” – including paying a tithe – because He was speaking to Jews who were still under the Old Covenant:

- The New Covenant hadn’t been instituted yet.
- They were still expected to keep the Sabbath, give tithes, and avoid certain foods.

The third instance of the word tithe is in The Parable of the Pharisee and the Tax Collector...

In **Luke 18:12** [The Pharisee] said, “**I fast twice a week; I GIVE TITHES of all I possess.**” The pharisee was still under the Old Covenant, and he boasted about fasting and giving tithes. But this shouldn’t make us feel obligated to give a tithe.

The last place the word tithe occurs is in **Hebrews 7:5–9**, recounting Abraham encountering Melchizedek and giving him a tithe. It’s simply a record of what happened in **Gen 14**, but it’s not prescriptive for us, or it’s not commanding us to give a tithe.

Outside of these verses, the word “tithe” doesn’t occur anywhere else in the New Testament.

If giving a tithe was expected, we should find that at least mentioned in the epistles, considering they’re the letters of instruction for Church Age believers. Since there’s extensive teaching on other topics – such as prayer, love, forgiveness, and serving – this silence is inconceivable if God wanted us to feel bound to give a tithe.

Go ahead and turn back to **2 Cor 9:7**...a verse we started last week...

2 Cor 9:7 Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.

Last week we focused on the words **in his heart** and what it looks like to give from the heart. I left that part of the lesson on your bulletins...

LESSON 2: THE NEW TESTAMENT COMMANDS GIVING (PART I) FROM THE HEART.

For this morning, look at the words **as he has decided**...and this brings us to Lesson 2, Part II...

LESSON 2: THE NEW TESTAMENT COMMANDS GIVING (PART II) WHAT YOU DECIDE.

Can I be honest w/ you?

I don’t like the words **each one must give as he has decided!**

- I’m black-and-white.
- I don’t want to have to **decide** how much to give.
- I want God to tell me.

You can’t miss the point though...

If we were commanded to give a tithe, it wouldn't say we **each one must give as he decided**. Instead, it would say **each one must give...a tithe**.

This means:

- I can't decide for you as your pastor
- Your home fellowship leader can't decide for you
- The guy on the radio can't decide for you

When we finish these sermons on giving, you could walk up to me and say, "You spent weeks preaching on giving, but you still haven't told me how much to give!"

What am I going to say?

That's b/c you must decide!

And the reason I can't tell you how much to give is b/c the New Testament doesn't tell us how much to give.

Consider this...

Since God is looking at what we **decide to give in [our hearts]**, this means He's looking at:

- What's in our hearts versus what's in our hands
- He sees the "heart gift" versus the "hand gift."

Imagine this situation...

A man had two sections for money in his wallet:

- In one section he put the money for the offering.
- In the other section he put the rest of his cash...which was a considerably larger amount.

When the offering came around, he accidentally reached into the wrong part of his wallet, took out the large amount of cash, and put that in the offering. After service he realized what happened, told the pastor, and comforted himself by saying, "It doesn't really matter though, b/c I gave it to the Lord, and He recognized the amount I gave."

The pastor asked, "How much did you intend to give?"

The man answered, "I intended to give the smaller amount, but I accidentally gave the larger amount."

The pastor said, "Then that's what God recognized, because that's what you decided to give in your heart."

Think of it like this...

- If the heart wants to give more, but can't, God recognizes that...b/c He sees what's in the heart.

- If the hand gives more than the heart wanted to give, God recognizes that too...b/c He's looking at what's in the heart versus in the hand.

In other words:

- If we want to give more, but can't, God sees that.
- If we can give more, but don't, God sees that too.

One more thing about about [**deciding**] on the amount to give...

We shouldn't do it flippantly!

I'm not saying we need to agonize over it, or fast and pray, but it shouldn't be taken lightly. Listen to how **2 Cor 9:7** is worded in the Amplified...

2 Cor 9:7 Let each one give [THOUGHTFULLY AND WITH PURPOSE] just as he has decided in his heart

In other words, we must put some [**thought**] into deciding.

But, what's the obvious question we've been building up to?

"If we're not commanded to give a tithe, how do we decide how much to give?"

God gives us principles to help us decide, and we're going to look at them this morning and next week.

Most of these principles are found in two chapters of the Bible: **2 Cor 8 and 9**. When you want to read about Christian giving, these are the chapters to read. They provide the richest, most detailed teaching on giving in the New Testament.

We aren't going to go verse-by-verse through these chapters, b/c:

- It would take too long
- And some of the material would be unrelated to the main point.

Let me give you the context for these two chapters...

One of the major goals of Paul's third missionary journey was taking up a special offering for the poor Christians in Jerusalem.

Paul is writing to the Corinthians to get them to give to this cause. He motivates them to do so by telling them about the Macedonians...b/c they're such a great example of giving.

Macedonia was the northern region of Greece, where the churches of Philippi, Thessalonica, and Berea were located.

Here's something important to keep in mind...

Each epistle isn't written only for the benefit of the church that's addressed. In other words:

- Romans isn't just for the Romans
- Ephesians isn't just for the Ephesians
- Corinthians isn't just for the Corinthians

The letters were written for the benefit of all believers.

My point is, just as much as the Macedonians served as a great example to the Corinthians, they serve as a great example to us too.

With that in mind, take a look at **2 Cor 8:1**...

2 Cor 8:1a We want you to know, brothers, about the grace of God

Pause here. I want you to notice something interesting...

Paul used the Macedonians' generosity as an example to the Corinthians, but he still gave credit to God by saying it was a result of **[His] grace**. This makes sense, b/c even though the Macedonians did something noble, it was a work God did through them.

Look at the rest of **verse 1**...

2 Cor 8:1b that has been given among the churches of Macedonia, 2 for in a severe test of affliction, their abundance of joy and their extreme poverty have overflowed in a wealth of generosity on their part.

Because the Macedonians had given so much, we would expect them to have been given...so much! In other words, we'd expect them to be rich.

But it's the opposite! Paul said they gave **in a severe test of affliction** while experiencing **extreme poverty**.

Macedonia had been ravaged by many wars and even at the time of Paul's writing was being plundered by Rome.

The Greek word for **poverty** refers to a beggar who has nothing and no hope of getting anything. But it doesn't just say they were in **poverty**. It says **extreme poverty**! When I think of First Century Christians I think of poverty. For this to say **extreme poverty** means – financially speaking – they were the lowest-of-the-low.

Yet they still found a way to produce **a wealth of generosity on their part!**

Last week we read about the rich being commanded to give generously. Apparently the poor and afflicted can give generously too!

During hardships who do we tend to think about? Ourselves!

Who do we tend not to think about? Others!

Not the Macedonians though! Even during their hardships, they still thought about others.

And this brings us to Lesson 2, Part III...

LESSON 2: THE NEW TESTAMENT COMMANDS GIVING (PART III) DESPITE HARDSHIPS.

The question I found myself asking was...

How could the Macedonians give so much when they had so little?

Finding the answer to this question was one of the hardest parts of this sermon...b/c I don't think there is an answer...at least not a natural, practical one. Instead, the answer is supernatural.

They wanted to give, and God supernaturally provided what they needed despite their poverty.

Here's the formula:

- Great affliction and poverty equal great joy and generosity.
- The opposite of what we'd expect is what took place.

It's reminiscent of the paradox Paul mentioned two chapters earlier...

2 Cor 6:10 As sorrowful, yet always rejoicing; as poor, yet making many rich.

When we're sorrowful, we're not rejoicing, and when we're poor, we don't make others rich...but that's what the Macedonians tried to do.

Let's consider the application for us...

God used the Macedonians as an example to the Corinthians:

- It seems strange that the Corinthians needed encouragement to give when God had given them so much.
- But consider how strange it is that we need encouragement to give when God has given us even more.

This lesson is important, b/c giving can be difficult, and it can be particularly difficult during hardships. That's when we're most tempted to stop giving.

Giving can go down during hardships, but we shouldn't stop giving completely.

We had some friends in CA who shared w/ us that they wanted to get out of debt, so they stopped giving. When they were out of debt, they would start giving again.

They said the problem was when they stopped giving, they actually fell further behind. It wasn't until they resumed giving that they were able to make progress financially.

When you're experiencing a hardship, give less, but don't stop giving completely.

Next, look back at **verse 2** at some very convicting words...

2 Cor 8:2b their abundance of joy

Despite their difficult circumstances, the Macedonians didn't just have some **joy** when giving. They had an **abundance** of it! **Abundance** means surplus. It's like they had so much joy they could give and still have some left over!

And this brings us to the next part of Lesson 2...

LESSON 2: THE NEW TESTAMENT COMMANDS GIVING (PART IV) CHEERFULLY.

As Christians we should be familiar w/ what God loves, and there are quite a few things mentioned in Scripture. Here are some of them:

- 1. Deut 9:7 God loves those who keep His commandments.**
- 2. Psa 11:7 God loves righteous deeds**
- 3. Psa 17:7 God loves those who seek refuge from their adversaries at [His] right hand**
- 4. Psa 33:5 God loves righteousness and justice**
- 5. Pro 8:17 God loves those who love Him**
- 6. Pro 15:9 God loves those who pursue righteousness**
- 7. John 3:16 God loves the world**
- 8. John 16:27 The Father loves those who love the Son**
- 9. Rom 5:8 God loved us while we were still sinners**
- 10. Heb 12:6 and Pro 3:21 God loves those He disciplines**

Let me show you one more thing God loves. Look back at **2 Cor 9:7**...

2 Cor 9:7 Each one must give as he has decided in his heart, not reluctantly or under compulsion, for GOD LOVES A CHEERFUL GIVER.

It doesn't just say God loves **cheerful** – or joyful – giving. It says He **loves** people who give [**cheerfully**] or [**joyfully**].

The Amplified says **God loves a cheerful giver [AND DELIGHTS IN THE ONE WHOSE HEART IS IN HIS GIFT].**

God loves everyone, but He has a special, unique love for cheerful givers.

If you're a parent, think about a gift your child gives you, such as a picture or something they make.

If we're honest, the gift probably isn't something we'd purchase if we saw it in a store. In fact, unless our child is talented at a young age we'd probably say, "I can't believe they're selling that here!"

The point is the gift isn't meaningful because of its value or quality.

The gift is meaningful, b/c of the heart behind it. Our children want to bless us. We take pleasure in their gifts because they're signs of their love for us.

But now imagine something...

Imagine the gift is NOT given cheerfully...

Your child gives you a gift and says:

- *You better appreciate this, b/c you wouldn't believe how difficult it was for me.*
- *You don't deserve this – not after how you punished me – but I decided to give it to you anyway.*
- *I hope this makes you happy, but I bet you'd never get me something like this.*

See the application?

We wouldn't want our children giving us gifts w/ terrible attitudes, and our Heavenly Father doesn't want His children giving Him gifts w/ terrible attitudes:

- He doesn't want sad or mad givers.
- He wants glad givers.

Robert Rodenmeyer said, "*There are three kinds of giving: grudge giving, duty giving, and thanksgiving. Grudge giving says, 'I have to'; duty giving says, 'I ought to'; thanksgiving says, 'I want to.'*"ⁱ

God wants the third type of giving!

Turn back to **2 Cor 8** and look at the last part for this morning...

2 Cor 8:3a For they gave according to their means,

Notice this doesn't say anything about giving a tithe. Instead, they gave based on how much they had.

Giving is proportionate. He doesn't set a fixed amount or percentage.

But He does expect us to give based on what we have...and this brings us to the last part of Lesson 2...

LESSON 2: THE NEW TESTAMENT COMMANDS GIVING (PART V) ACCORDING TO YOUR INCOME.

A few places in the New Testament command us to give according to our income. Skip to **verse 12...**

2 Cor 8:12 For if the readiness is there, it is acceptable ACCORDING TO WHAT A PERSON HAS, not according to what he does not have.

Again, no mention of a tithe. Instead, the words **according to what a person has** mean we give according to our income.

In **Luke 12:48** Jesus said...

For everyone to whom much is given, from him much will be required.

Although this is not speaking directly about finances, it still communicates the point the if you're given more, you're expected to give more.

Turn a few chapters to the left to **1 Cor 16:2...**

1 Cor 16:2. On the first day of every week, each of you is to put something aside and store it up, AS HE MAY PROSPER, so that there will be no collecting when I come.

Again, there's no mention of giving a tithe. The words **as he may prosper** mean they were to give in relation to how much they had...or according to their income.

Donald Whitney said, *"The more you prosper, the higher should be the proportion of your giving. There is no percentage goal in giving. Giving 10 percent of your gross income does not necessarily mean you have fulfilled the will of God. That's not a ceiling of giving to stop at, but a floor to move from."*

This reveals another problem w/ giving a tithe:

- Some people have prospered more than others, and they should give more.
- Some people haven't prospered as much, and they can give less. Earlier we discussed those experiencing hardships, and it's reasonable that even though they would still give, they'd give less.

Now here's what some of you might have done...possibly mistakenly...

When I said, "people who haven't prospered as much," you breathed a sigh of relief, b/c you think that's you.

The problem is that if we live in the US, as we've talked about many times before:

- We're not the "people who haven't prospered much."
- We're the "people who have prospered much."

It's pretty hard to imagine that many of us fall into the category of giving less b/c we make less. Most people in the rest of the world would love to prosper "as little as we do."

But sadly, consider these statistics for American Christians:ⁱⁱ

- Only 5% give 10% of their income
- 80% give only 2% of their income
- 37% give nothing at all

On average, American Christians give 2.5% of their income.

To give that some perspective:

- During the Great Depression it was 3.3%.
- Think about that: people were better at giving during the Great Depression than we are now.

These statistics are sad, not b/c it means a bunch of churches aren't getting enough money – although I'm sure that's true in some cases – but, b/c of what it reveals about the condition of American Christianity.

Consider this verse...

Matt 6:21 [Jesus said], "For where your treasure is, there your heart will be also."

If we aren't giving much – despite all the **treasure** we have – what does that say about our hearts?

I've told you before that the OT foreshadows the NT...including in the area of giving.

And giving according to our income, was prefigured in the OT.

Please turn to **Deut 16**. This will be the last place we turn this morning...

Deut 16:10 Then you shall keep the Feast of Weeks to the Lord your God with the tribute of a freewill offering from your hand, which you shall give (and here it is...) AS THE LORD YOUR GOD BLESSES YOU.

Skip to **verse 17**...

Deut 16:17 Every man shall give as he is able, (and here it is again...) ACCORDING TO THE BLESSING OF THE LORD YOUR GOD THAT HE HAS GIVEN YOU.

We might expect the verses to say, “**Every man shall give...a tithe,**” but they say to give **as the Lord [had blessed]**, which is to say they were to give according to what they’d received.

Remember Deuteronomy means, “Second Law.” This is when Moses shared the Law w/ the new generation that would go into the Promised Land, b/c the old generation died during the 40 years of wandering in the wilderness.

So here’s what’s interesting...

Giving according to your income wasn’t just foreshadowed in the OT, it was foreshadowed in the Mosaic Law itself that commanded giving a tithe.

Now please look at your bulletins, and let’s consider something, that’s probably true of all of us to some extent...

What if we have trouble giving from the heart:

- We don’t want to give what we decided to give
- We don’t want to give when we’re experiencing hardships
- We don’t want to give cheerfully
- We don’t want to give according to our income

Here are three recommendations for all of us...

First, we can confess this weak area of our Christian lives and pray God helps us grow.

Ask Him to replace:

- Our joylessness w/ joyfulness
- Our cheerlessness w/ cheerfulness
- Give us more generous hearts

Second, we can memorize Scripture associated with giving.

2 Cor 9:6-8 is a great passage to memorize.

Third, we can meditate on how much God has given us...

Rom 8:32 He who did not spare his own Son but GAVE HIM UP for us all, how will he not also with him GRACIOUSLY GIVE US all things?

When we think about all God’s given us, how can we not give to Him cheerfully w/ hearts filled w/ thanksgiving?

We all want to get to the place that we recognize what a privilege it is to give to God, and hopefully these three recommendations can help us get there.

I was going over the sermon w/ Katie and she said, “Didn’t you say something like this at the end of last week’s sermon? Give b/c of what God has given us, specifically His Son?”

She was right! It was a little different, but the point was still the same.

But here’s the thing...

- Is there a higher, better reason I can give you for giving?
- What else can I appeal to?

I’m not going to tell you:

- It earns you salvation...
- Or God is going to suffer if you don’t give

The highest, and best, and greatest reason to give, is b/c it is a form of worship and wonderful gift considering all God has given us, including even His own Son.

Let’s pray.

ⁱ Robert Rodenmeyer

ⁱⁱ <https://nonprofitssource.com/online-giving-statistics/church-giving/>