

Elementary

*For I am the LORD your God. Consecrate yourselves therefore, and be holy, for I am holy.
(Leviticus 11:44 ESV)*

*I will walk among you and will be your God, and you shall be my people.
(Leviticus 26:12 ESV)*

What Does The Law Teach Us About Giving?

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Leviticus 27

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Introduction:

Good morning everyone! If you have your Bible with you, I would love for you to open it now to Leviticus 27. This morning we are trying to answer the question: “What does the Law teach us about giving?”

Leviticus 27 details the regulations concerning the two main ways of giving in the Old Testament. It talks about tithes and it talks about vows. Modern day readers tend to be somewhat familiar with tithes but the “vow” section tends to give us a bit of trouble. Perhaps it would be helpful to start with a story. In 1 Samuel 1 a woman named Hannah is praying to the Lord for a child. Like so many prominent women in the bible, Hannah was barren and she desperately wanted to be a mother so she prayed to the Lord for a special mercy. 1 Samuel 1:10-11 says:

She was deeply distressed and prayed to the LORD and wept bitterly. ¹¹ And **she vowed a vow** and said, “O LORD of hosts, if you will indeed look on the affliction of your servant and remember me and not forget your servant, but will give to your servant a son, then I will give him to the LORD all the days of his life, and no razor shall touch his head.” (1 Samuel 1:10–11 ESV)

And as we learn in the story, God answered her prayer and she had a son whom she named Samuel and she fulfilled her vow once Samuel had been weaned. She gave him to the house of the Lord! 1 Samuel 1:24 says:

And when she had weaned him, she took him up with her, along with a three-year-old bull, an ephah of flour, and a skin of wine, and she brought him to the house of the LORD at Shiloh. And the child was young. (1 Samuel 1:24 ESV)

So that's how the prophet Samuel came to be adopted, as it were, by the house of the Lord at Shiloh. He grew up as a priest, even though he hadn't been born as a priest. He was given as a vow offering to the Lord.

So the heart of the system was the idea of whole life consecration – giving yourself as a gift to the Lord, but because not everyone could do that, Leviticus 27 provided a way to maintain the spirit of consecration in a more sustainable and achievable way. Hebrew scholar Baruch Levine puts it this way, he says:

“Pledging the equivalent of one's life, according to a scale established by the priesthood, served two ends: the spirit of the ancient tradition was satisfied, and, in practical terms, the sanctuary received necessary funds.”¹

So that's what is going on here. We'll read a sample of the section on vows and then we'll drop down and read the paragraph dealing with tithes and we'll attempt to draw out from this chapter a variety of elementary principles related to giving as an act of covenant worship. Hear now the Word of the Lord, beginning at verse 1:

¹ The LORD spoke to Moses, saying, ² “Speak to the people of Israel and say to them, If anyone makes a special vow to the LORD involving the valuation of persons, ³ then the valuation of a male from twenty years old up to sixty years old shall be fifty shekels of silver, according to the shekel of the sanctuary. ⁴ If the person is a female, the valuation shall be thirty shekels. ⁵ If the person is from five years old up to twenty years old, the valuation shall be for a male twenty shekels, and for a female ten shekels. ⁶ If the person is from a month old up to five years old, the valuation shall be for a male five shekels of silver, and for a female the valuation shall be three shekels of silver. ⁷ And if the person is sixty years old or over, then the valuation for a male shall be fifteen shekels, and for a female ten shekels. ⁸ And if someone is too poor to pay the valuation, then he shall be made to

¹ Baruch Levine, *Leviticus* in The JPS Torah Commentary (Philadelphia: The Jewish Publication Society, 1989), 193.

stand before the priest, and the priest shall value him; the priest shall value him according to what the vower can afford. (Leviticus 27:1–8 ESV)

Now I mentioned that this whole matter of “vows” tends to cause some trouble for the modern reader – and particularly the part having to do with valuation. People are going to ask here: “Why is the life of a woman valued less than the life of a man?” Well, actually this is remarkably similar to how we do Life Insurance evaluations still today. This is based entirely on income potential. The goal here is to make this offering EXPENSIVE but ACCESSIBLE TO ALL PEOPLE – regardless of income. So if you have a high earning potential, it costs a little more than if you have a low income potential – but everyone can participate – even the poorest person with no income at all. The priest will assign a value that is achievable for him. So this has nothing to do with existential value – this is all about economic capacity.

So verses 1-8 establish the general pattern and then the pattern is repeated for animals, lands and houses. The basic idea there is that you may give the item itself or you can give the value of the item plus 20%. So in contemporary terms, if the house you wanted to give to God was worth \$100,000 then you gave \$120,000 – the value of the house plus 20%.

We’ll drop down now to verse 30 for the section on tithes.

“Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD’S; it is holy to the LORD. ³¹ If a man wishes to redeem some of his tithe, he shall add a fifth to it. ³² And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman’s staff, shall be holy to the LORD. ³³ One shall not differentiate between good or bad, neither shall he make a substitute for it; and if he does substitute for it, then both it and the substitute shall be holy; it shall not be redeemed.”

³⁴ These are the commandments that the LORD commanded Moses for the people of Israel on Mount Sinai. (Leviticus 27:30–34 ESV)

This is the Word of the Lord, thanks be to God!

Now, it is important to notice that all of these VOW offerings were voluntary. Tithes were mandatory – but vows were voluntary. Vow offerings provided a way for people to respond to

the particular blessings and kindnesses of God. Alright – now that we understand these ancient practices, let’s see if we can identify and extract some elementary principles.

4 Elementary Principles:

The first one I think we should highlight is this:

1. Giving reminds us that everything we have comes from God

We’ve talked several times now over the course of this series about how the ceremonial law of the Jews was a TUTELAGE. It was intended to TEACH – and God of course is the primary TEACHER. Look at verse 1:

“The LORD spoke to Moses, saying ...” (Leviticus 27:1 ESV)

So GIVING WAS GOD’S IDEA! This wasn’t something that Moses came up with as a way of funding the family business – this was part of the Divine Curriculum. This was the Lord reminding the children of Israel that everything they had came from God. This point is made again and again and again in the Old Testament. Deuteronomy 8:18 says:

“You shall remember the LORD your God, for it is he who gives you power to get wealth” (Deuteronomy 8:18 ESV)

God gives us everything that we use to get wealth! He put the oil in the ground that we dig up and put in our cars. He put the iron in the ground that we dig up and turn into nails and hammers and rods and rails. He made the soil and he sends the rain and provides the sunshine so that we can grow crops. He MADE IT and he OWNS IT ALL. And giving is our way of acknowledging that – and reminding ourselves of that. Bad things happen to us when we forget that everything we have and everything we are comes from God.

A creature gives. A rebel withholds. A worshipper gives. An idolator withholds.

That's why giving is such an important issue in both the Old and New Testaments – because giving tells the truth about who we are. And we are inclined to forget that. So giving is good for us; it reminds us that everything we have comes from God and – secondly - it communicates gratitude, loyalty and faith toward God.

2. Giving communicates gratitude, loyalty and faith toward God

The freewill vows regulated in Leviticus 27 would have been offered in response to a particular mercy. That's literally what the word "gratitude" means. It means "a response to a gift". You can hear the Latin word "gratis" in there or the Italian "grazie". Gratitude means 'how you respond to a gift.' So again, to go back to the Hannah story, she asked God for a miracle, and God GAVE HER a miracle and she responded appropriately by fulfilling her vow. That's what giving is – it is a RESPONSE to the goodness and generosity of God.

But it's also intended to serve as a demonstration of loyalty. Most covenants in the ancient world involved taxes or tributes to be sent on some sort of regular basis as a demonstration of loyalty to the ruling Lord. So if you were a landholding chief and you were in covenant with the High King then you would benefit from the protection of his army and walls and you would demonstrate your loyalty by sending him an agreed upon annual tribute – of 10 sheep, 10 barrels of wine and 4 bags of grain or some such. Well of course, that's exactly what this is! Specifically, that's what the tithe is communicating. It recognizes that ultimately the land belongs to God – the Jews always understood themselves as renters as opposed to owners – you can see that in the Jubilee legislation. You weren't supposed to SELL your land in Israel, rather you could lease it, but every 50th year the land was supposed to return to the original lease holder – because you can't sell what you don't OWN! You can sell the use of it – but you can't transfer the ownership of it. The land, like everything else, belongs to God. So giving was a way of acknowledging that.

And then also, giving was a demonstration of faith. When you gave a piece of land, or an animal or a large sum of money you were saying to God: "I trust that you will CONTINUE to provide. I trust that you will be as good to me in the future as you have been to me in the past."

Giving was thus a way commanded by God for people to communicate gratitude, loyalty and faith.

Thirdly, we notice here that giving was proportionate to capacity.

3. Giving should be proportionate to capacity

Look again at verse 8:

And if someone is too poor to pay the valuation, then he shall be made to stand before the priest, and the priest shall value him; the priest shall value him according to what the vower can afford. (Leviticus 27:8 ESV)

All the gifts, tithes and sacrifices in the Old Testament system were proportionate to capacity. So for example, flip back in your Bibles to Leviticus 5. In Leviticus 5 we are dealing with the various sin offerings – and again we notice that they are tied to income and capacity. Verse 7 says:

“But if he cannot afford a lamb, then he shall bring to the LORD as his compensation for the sin that he has committed two turtledoves or two pigeons, one for a sin offering and the other for a burnt offering.” (Leviticus 5:7 ESV)

Turtledoves and pigeons were cheap – like chickens are reasonably cheap today. So here is God saying: “If you can’t afford the standard lamb for the sin offering, then we’ll make do with a couple of pigeons” – which in today’s terms, equates to about \$20. It would be hard to find someone in Orillia who was too poor to give \$20 to God as a response of gratitude for the death of Jesus Christ upon the cross. Just for reference sake, it is \$15 for a pack of cigarettes in Ontario – I had to look that up on Google – but if you can find \$15 for a pack a day of cigarettes then you can find \$20 a week to give to God.

That’s the idea here.

Giving should be COSTLY but never inaccessible – even for the poor.

The fourth elementary principle we should notice here is that giving is ultimately an act of whole life consecration unto God.

4. Giving is an act of consecration

There is a sense in which that almost goes without saying – it is the underlying assumption behind the entire section on vows but it also lies in the background of the sacrificial system as a whole. Gordon Wenham is very helpful here, he says:

“This chapter in effect recapitulates and reminds us of the great themes that have engaged our attention in the rest of the book. Leviticus 27 points out that holiness is more than a matter of divine call and correct ritual. Its attainment requires the total consecration of a man’s life to God’s service. It involves giving yourself, your family, and all your possessions to God.”²

So think of it this way: when you set aside Sunday morning for your family to come here and sit in this place and sing these songs and listen to the Word of God – you are making a gesture. You are “tithing of your time” as our grandparents used to say. You are saying that ALL YOUR TIME belongs to God – so you give this portion, these “first fruits” as it were, as a symbol of the consecration of the whole – that’s true for all worship – and for giving in particular. When you give a portion of your income, you are saying that ALL of your money belongs to God. He gave you the power to make wealth!! He gave you the smarts, the strength, the opportunity – he provided the initial resources. So really, all that you have and all that you make belongs to him and when you give you are acknowledging that. You are saying: THIS STANDS FOR THE WHOLE. This stands FOR ME.

Giving is a way of putting your WHOLE LIFE on the altar which is exactly what the Christian is supposed to do. Pastor Matt quoted from Romans 12:1 last week where the Apostle Paul says:

I appeal to you therefore, brothers, by the mercies of God, to present your bodies as a living sacrifice, holy and acceptable to God, which is your spiritual worship.
(Romans 12:1 ESV)

You can hear the same basic worldview coming out in the counsel of this New Testament Apostle. Just like in the Old Testament when God was particularly kind to you – when he gave you some mercy that you longed for – it was instinctive for you – it was ingrained in you to

² Gordon J. Wenham, *The Book of Leviticus* in The New International Commentary on the Old Testament (Grand Rapids: William B. Eerdmans Publishing Company, 1979), 343.

respond with some kind of whole-life offering. You made a vow – you put yourself on the alter – figuratively speaking – as a way of saying: “In view of God’s mercy I offer all that I am as a gift to you”.

Well, if that made sense to you in the Old Testament, how much more should it make sense to you in the New?

Consider your New Covenant mercies, brothers and sisters! Consider the gift of Christ on the cross! Consider the gift of a new heart. Consider the gift of the indwelling Holy Spirit. Consider the gift of the Body and Bride of Christ. Think about those things and respond. Respond generously, humbly and cheerfully – thanks be to God!

Transposing These Principles Into A New Testament Key:

Now there are some assumptions embedded in that process of transposition that I want to bring to the surface. I want to walk you through the process, as it were, in terms of how to extract these principles and apply them appropriately in a New Testament context. So the first thing I want to say very carefully is this:

1. Christians are not required by the law to tithe or pay vows unto the Lord

Now – I said that very carefully but some Christians refuse to HEAR that very carefully. What they choose to hear is simply: “Christians are not required to tithe” and then they stick their fingers in their ears so that they can’t hear anything else.

But listen carefully to what I just said.

I said: Christians are not required BY THE LAW to tithe or pay vows unto the Lord.

Leviticus 27 was about how giving was regulated IN THE OLD TESTAMENT.

But the Old Testament is GONE. It was fulfilled perfectly, gloriously and entirely in the person and work of Christ. So we're not UNDER the law anymore as Christians – can you say amen to that?

I hope you can say amen to that because that is Christianity 101. The Apostle Paul said:

“the law was our guardian until Christ came” (Galatians 3:24 ESV)

So the law taught us and restrained us – but the law was not meant to be in charge of us forever – only until Christ came. Paul goes on to say that very thing, he says:

But now that faith has come, we are no longer under a guardian (Galatians 3:25 ESV)

We are not under the authority of the guardian anymore, we are sons and daughters of God – led by the Spirit of God – that's the climax of his argument in Galatians 5:18:

“if you are led by the Spirit, you are not under the law.” (Galatians 5:18 ESV)

So to be absolutely clear – we are not LED by the LAW to tithe or give vows unto the Lord – rather we are led by the Spirit and guided by everything we were TAUGHT through the TUTELAGE of the law to live as the children of God. That's the second thing I want you to see here:

2. Christians are led by the Spirit to give generously, sacrificially and cheerfully

Again – we never expect the leadership of the Spirit to contradict the teaching of the law – he doesn't cause us to cross the boundaries, he causes us to live at the centre! He teaches, trains and transforms us such that we WANT TO DO everything we were created and saved to do – and thus, in the New Testament you don't get NEW LAWS about tithing, you get stories, examples and encouragements.

Let's look quickly at a couple of those. The first one is perhaps the most famous story about giving in the entire New Testament – the story of the Widow's Mite. In Mark 12:41-44 the text says:

And he sat down opposite the treasury and watched the people putting money into the offering box. Many rich people put in large sums. ⁴² And a poor widow came and put in two small copper coins, which make a penny. ⁴³ And he called his disciples to him and said to them, "Truly, I say to you, this poor widow has put in more than all those who are contributing to the offering box. ⁴⁴ For they all contributed out of their abundance, but she out of her poverty has put in everything she had, all she had to live on." (Mark 12:41–44 ESV)

Now quickly, if you looked that one up, go forward a few more pages to Acts 4:36-37. This one is absolutely fascinating – particularly because of the identity of the person doing the giving. Listen carefully:

"Joseph, who was also called by the apostles Barnabas (which means son of encouragement), a Levite, a native of Cyprus, ³⁷ sold a field that belonged to him and brought the money and laid it at the apostles' feet." (Acts 4:36–37 ESV)

Are you hearing that?

Joseph, called Barnabas – A LEVITE – is pictured here not RECEIVING TITHES or OFFERINGS – but GIVING TITHES and OFFERINGS to the Lord – and he does that by laying the money at the Apostles' feet!

That's a clear indication that we have moved from Old Testament giving to New Testament giving. A LEVITE – the people who received the tithes in the Old Testament – is here GIVING THEM to the Apostles of the Lord for use and distribution within the church.

So what do these stories communicate about how giving was understood and practiced in the New Testament? Well, I think the first thing we want to say is that clearly all of the elementary principles with respect to giving remain intact:

Giving still communicates that all that we have comes from God.

Giving is still a demonstration of our gratitude, loyalty and faith toward God.

Giving should still be proportionate to means and capacity.

And giving is still an act of whole life consecration unto God.

The Widow's Mite is in that sense – the perfect example of Old Testament giving – and it was brought to the attention of the disciples by no less an authority than Jesus himself – and yet – clearly the method and motivation for our giving has changed. It is no longer TO THE LEVITES and it is no longer UNDER the direction of the law. It is to Jesus, through the church under the guidance and leadership of the Holy Spirit.

So what would this look like in practice?

Practical Application:

Now you might be thinking that this is the point in the sermon when we send the offering plates around for a second go – but because of COVID we didn't even send them around for a first go! All our giving is online now but the application is still the same, no matter how you're doing it. And let me put my cards on the table and say that I don't feel awkward at all talking about this. I'm like Barnabas in this story – meaning I'm not the person who RECEIVES TITHES in the New Testament, I'm just another person giving them. There is no pastoral exemption for giving in the New Testament. I'm just another creature, another Christian, another member of this church who ought to respond to his Creator like everybody else.

So with that out of the way, here are a couple of quick practical suggestions about giving.

1. Give regularly

The tithes in the Old Testament were seasonal in nature – they corresponded generally with the harvest. So there was a regular rhythm – a regular opportunity for you to remind yourself who

you are, who you're not and who gave you absolutely everything that you have. That was good for the soul back then – and it remains good for the soul still today.

So give on a regular basis.

For my wife and I that means giving every two weeks. We get paid every two weeks. We have a little harvest every two weeks – so we give a portion of that harvest every two weeks and I would recommend that you do the same.

2. Give occasionally

The vows in the Old Testament were given in response to particular mercies. If God blessed you in some particular way – then you responded with a vow – with an occasional offering. It was an opportunity for you to indicate to God that you acknowledged him as the ultimate author of that blessing.

You should do the same!

When you pray for something and you get it – then a special offering is a way of thanking God for his particular mercies. So give occasionally.

3. Give proportionately

In every church I've ever been in there were 3-4 families who contributed 50-60% of the church budget. They were just blessed by God to make crazy amounts of money and to give generously and proportionately of that money. You don't need to compete with that. Your Widow's Mite says just as much to God as his or her \$100 grand. It's not how much you give, it's how much you keep. So maybe those two turtledoves a week – that \$20 – will mean more to Jesus than all the tens and hundreds of thousands given by somebody else. You just give according to your means.

Then lastly – and I think most importantly:

4. Give cheerfully

“God loves a cheerful giver.” (2 Corinthians 9:7 ESV)

Giving is supposed to communicate gratitude, loyalty and trust – so if you are grouchy then that message is obscured. It doesn’t look you are grateful – it doesn’t look like you are loyal – and it certainly doesn’t look like you trust.

So put a smile on your face. Rejoice. Consider his mercies. Consider his promises. Consider your future – and give generously with a cheerful heart – because the grass withers and the flower fades, but the Word of our Lord will stand forever.

Thanks be to God.

Let me pray for us.