Grace to You :: *Unleashing God's Truth, One Verse at a Time*

A Biblical Model for Giving, Part 3
Scripture: 2 Corinthians 8:3
Code: 47-57

Let's open our Bibles to 2 Corinthians chapter 8. And this morning I'm going to do something that is certainly not able to classified as a sermon; it's going to be classified more as a Bible study. But it's very important and it goes right along with our study of 2 Corinthians chapter 8. We're talking about a model for Christian giving. And this is the third in our series on giving. From 2 Corinthians 8 and 9, we had a little bit of an introduction to these chapters for four weeks, but the third one in which we've actually looked into chapter 8. And we're looking at a model for Christian giving that the apostle Paul lays out before the Corinthian church and all of us to show us how we are to give our money and our resources to the Lord.

Albert Schweitzer once pointed out that there are only three ways to teach a child. The first is example, the second is example and the third is example. And that is exactly what Paul is doing in teaching his Corinthian children about giving. He teaches them by way of example and the example is the churches of Macedonia mentioned in verse 1. "We wish to make known to you the grace of God which has been given in the churches of Macedonia."

The church at Philippi, Thessalonica and Berea, those three cities were the churches in Macedonia who were models of Christian giving. Those churches had learned that any earthly possession can be turned into eternal wealth because whatever is given to the Lord's work becomes immortal. They had learned what Martin Luther knew when he said, "I have held many things in my hands and I have lost them all, but whatever I have placed into God's hands, that I will always possess."

The Macedonians had learned what Jim Elliot, the great missionary martyr in Ecuador, said. "That he who…He is no fool who gives away what he cannot keep to gain what he cannot lose." The Macedonians were examples of giving. They exchanged gladly earthly treasure for heavenly wealth. And the way in which they gave serves as a model for all of us as Christians and sets off the whole section on Christian giving which encompasses chapters 8 and 9.

In the first eight verses of chapter 8 we learn a very great principle from the Macedonians. And that principle is that giving is the behavior of devout Christians. It all starts with Christian commitment, Christian devotion, love for God, love for Christ. It rises out of a devoted heart. And the Macedonians, whose hearts were so totally devoted to the Lord as is expressly stated in this very section of Scripture, "They first gave themselves," that's very, very much at the heart of the whole issue as it's noted in verse 5. They were devoted to the Lord, and out of that devotion to the Lord came this model

for Christian giving. Verse 5 says, “They gave first themselves to the Lord.” Everything flowed from that.

So as we look at the Macedonians’ devotion to the Lord and the consequent character of their giving, several elements are manifest in this text. First of all, their giving was initiated by God’s grace. That is it wasn’t just human, it was something supernaturally motivated and produced. Verse 1 says, “We wish to make known to you the grace of God which has been given in the churches of Macedonia,” or the grace of God which is at work prompting their giving.

Secondly, their giving transcended difficult circumstances. Verse 2 says, “They were in a great ordeal of affliction,” while they were giving. Thirdly, giving was with joy, even in that ordeal of affliction, “their abundance of joy” was manifest in their giving. Fourthly, giving was not hindered by poverty but rather “their deep poverty overflowed.” Deeply poor and yet they were generous in their giving. Their giving was not hindered by poverty, number five, their giving was liberal. It was generous. It overflowed in the abundance of their generosity.

So their giving was initiated by God’s grace, transcended difficult circumstances, was with joy, not hindered by poverty and was generous. And we’ve already looked at those five truths, those five indications of their devout Christian commitment in just those first two verses. We come, then, this morning to verse 3. And try as I did, I couldn’t get past verse3, and it’s very, very important. Some of the other ones are going to go a little more rapidly, but there is something that is inherent in verse 3 that demands careful attention this morning.

Let’s start into verse 3 by saying, number six on the list, their giving was proportionate. Their giving was proportionate. Verse 3 begins, “For I testify,” and by the way, by that phrase Paul is indicating he has firsthand experience. This isn’t something that’s been passed down the grapevine, he knows these churches, knows them well, founded them, had a great part in their life, knew their leadership, knew their hearts. And so firsthand he says, “I testify that according to their ability,” and here’s another qualifying phrase with regard to their giving.

Their giving was proportionate. That is they gave according to their *dunamis*, or *dunamin* in this case, according to their power, according to their ability, according to their capability, each gave as he or she was able. Notice down in verse 12, same chapter, “For if the readiness is present,” in other words, if there’s a readiness to give, “it is acceptable according to what a man has not according to what he doesn’t have.” God does not expect you to give what you don’t have. He expects you to give what you have. That’s all God asks is that you give according to your ability. Giving is to be proportionate.

This sets no fixed amount. It sets no fixed percentage. It isn’t a tenth. It isn’t 15 percent. It isn’t 5 percent. It indicates no fixed figure. It simply says they gave according to their ability. And everybody

certainly was different. It says in 1 Corinthians 16:2 regarding the same giving for the very same purpose, the poor saints in Jerusalem which is being addressed in 2 Corinthians 8, “On the first day of the week, every week, let each one of you put aside in store as he may prosper, so that no collections be made when I come” Paul says you have to give out of your prosperity. In other words, according to your ability.

They gave whatever they were capable of giving. God doesn’t expect you to charge giving on your credit card and go further into debt. God expects you to give out of what you have. We aren’t supposed to give a fixed amount. That’s not what the Macedonians did. That’s not, as we shall see in a few moments, what God asks of us, or a fixed percent. We’re not supposed to worry on whether it’s set against the gross or the net. Those questions are not germane to the discussion of Christian giving. The issue is you give as you are capable of giving. And they did that.

Number seven in our list and the second one in verse 3, their giving was not only proportionate but…and this is a very important corollary to that…their giving was sacrificial. Verse 3, “I testify that according to their ability and beyond their ability they gave.” So they gave what they had but they gave it in proportions that were sacrificial. Their giving was beyond what could or would be expected of such poor Christians. In fact, their giving would be a contradiction to their condition. And I remind you of verse 2 that they gave out of deep poverty and in a great ordeal of affliction.

Times were difficult, life was difficult. They had very little, were extremely poor, a contradiction in their condition when compared to the generosity and the overflowing abundance of their liberality. With no regard for themselves, with no regard for their future needs, compelled by concern and care and love and compassion and obedience, and all of those things, they were glad to place themselves in an impoverished position even further, dependent on God and believed that God would supply all their needs.

As Philippians 4:19 told us last week, “My God shall supply all your needs according to His riches in glory by Christ Jesus.” They believed that. They believed they needed to take no thought for what they should eat or drink or wear because God would meet that need. They believed that what Jesus said in Matthew chapter 6 is exactly what He meant, that if He clothed the grass of the field and the lilies of the field and feeds the birds of the air, He is going to take care of His own.

And it was in that attitude that they gave like the widow in Mark 12, they gave generously and they gave sacrificially. Like David who said, “I will not give the Lord that which costs me nothing,” they were not about to give God something that didn’t represent sacrifice. They were glad to place themselves in deeper dependence on God to supply their needs by demonstrating generosity to the poor saints at Jerusalem whom they had never even met but for whom they had a heart of compassion. So we find in verse 3 that their giving was proportionate. But not just proportionate, that is to say not just out of what they had, but sacrificial.

And then, thirdly, which would be the eighth point, the third one in this verse, the eighth one overall, their giving was voluntary. It says at the end of verse 3, “They gave of their own accord.” They gave, literally, of their own volition. They gave of their own will. They gave out of their own initiative. They were self-motivated and spontaneous. This was their choice.

In fact, the term here is very interesting, *authairetos* in the Greek, which is the word used, “they gave of their own accord,” literally means one who chooses his own course of action. They chose to do this. They weren’t coerced. They weren’t manipulated. They weren’t intimidated into this. They weren’t bribed into it. They weren’t sort of coddled into it. They weren’t brought into it by some promise of something or some trickery or some gimmick. There was no manipulation. There was no coercion. It was out of their own hearts.

Now let me just dig into that a little more deeply. It is possible that Paul had not even asked them to give. It is possible that, due to their deep poverty, Paul never even brought that up among them. If you look at chapter 9 and verse 2, Paul says, “I know your readiness,” in this matter of giving to the Corinthians, “of which I boast about you to the Macedonians, namely that Achaia has been prepared since last year, and your zeal has stirred up most of them.” Interesting, isn’t it?

What was the original motivation for the Macedonians? Apparently, from what he’s saying here it was the zeal of the Corinthians down in the province of Achaia. It was the zeal of the Corinthians that stirred up the Macedonians originally. Now, remember what we have here. As Paul is writing 2Corinthians, we told you that it is a year that has passed since he first told the Macedonians about giving…I’m sorry, since he first told the Corinthians about giving. He mentions that.

A year ago he had told the Corinthians about giving and they had started to give. We saw that right there in chapter 8. They had already begun to give as much as a year before. Apparently, it was their initial interest in responding to Paul and giving that the Macedonians heard about. When Paul told the Macedonians about the generosity of the Corinthians, it stirred up the Macedonians to want to give.

So we could suggest then that the Macedonians were following the example of the Corinthians, who started a year before, and that the Corinthian generosity, initially motivated the Macedonians and then they just ran with it. And maybe Paul never really overtly asked them to give knowing how poor they were. They volunteered it. Based upon the pattern of the Corinthians, they wanted to get involved.

That certainly does fit the statement of verse 4 where Paul says, “They were begging us with much entreaty for the favor of participation in the support of the saints.” That, too, might indicate that Paul was reluctant to ask them for anything because they had so little but they were begging to be able to participate. They volunteered. It was right out of their hearts. They were freely, voluntarily, willingly

giving from the heart.

So what we find then in verse 3 is that giving is proportionate, giving is sacrificial, and giving is voluntary. Very, very important issues. And the understanding of those three out of the eight elements of their giving leads me to a bit of a digression this morning that is absolutely crucial if we're to understand this whole matter of giving. Because whenever you talk about giving in a Christian context, there are always people who are going to say, "Well I thought we were supposed to give ten percent," right? I mean, that's the sort of traditional Christian percentage.

We talk about tithing, the word "tithe" is a word that means a tenth. The Greek equivalent of tithe is *dekat*, which means a tenth part. It's a mathematical word. The Hebrew equivalent is *maasrah*. It means a tenth. It, too, is a mathematical word. And Christians through the years have just felt, "Well, we're supposed to give ten percent. The Jews gave ten percent. Abraham gave ten percent. Jacob gave ten percent. So we're supposed to give ten percent. That's God's abiding standard."

And that doesn't fit into here. There's no ten percent in chapters 8 and 9. There's no ten percent with regard to the Macedonians. They gave what they could give. They gave, sacrificially, what they could give, and they gave voluntarily. That is they chose whatever amount they could give and desired to give and gave it. There is no prescription of ten percent here whatsoever. And that leads us to the issue of why do Christians today think they need to give ten percent? Where does that come from?

And I want to answer that. It comes basically from a misunderstanding of the Old Testament. And I feel obligated to make that misunderstanding clear to you and then set it right. Here's how the argument generally goes, and it's a somewhat cursory look at the Old Testament to even come up with this, but this is how it goes. It goes like this. In the law of Moses the Jews were supposed to give a tenth. In the Old Testament it talks about the Jews required to give a tenth, a tithe. And we know that, and so that's what they gave and, therefore, that's what we give, although there is not one thing in the New Testament to indicate that the church is to give a tenth.

There isn't one commandment to the church anywhere in the New Testament to give a tenth, yet people say, "Well they gave a tenth in the Old Testament, that was what the Jews did. They gave their tenth to God and, therefore, that sets the standard." And further, the argument goes, Abraham and Jacob, before the law which required the tenth, before the Mosaic law comes in Exodus…you go back into Genesis and you have Abraham giving a tenth and you have Jacob giving a tenth. Therefore, the giving of a tenth transcends the Mosaic law. If it existed before the Mosaic law it, therefore, should exist after the Mosaic law because it is a transcendent, universal standard for giving ordained by God.

That's the reasoning, and that reasoning is seriously flawed for a number of reasons. But let me just give you one right off the top. If you say that whatever existed before the law must exist after the law,

you have some major problems. I'll give you just two of them. The observance of the Sabbath existed before the law. That is the seventh day of the week was holy unto the Lord and it was observed from creation on.

It was affirmed during the time of the Mosaic law so you have the Sabbath in the law, you have the Sabbath before the law, but, clearly, you do not have the Sabbath after the law because the New Covenant abrogates the Sabbath. Colossians 2 says, "Don't let anybody hold you to a Sabbath." Romans 14 says, "One man regards the Sabbath and one doesn't, it doesn't matter." It's not an issue. We have already entered into rest. There's no longer a Sabbath observance. Just because there was a Sabbath observance before the law and during the law doesn't make it universal.

Secondly, there was in the Mosaic law a sacrificial system for the offering of animals to God. That existed before Moses as well. We have animal sacrifices as far back as Abel. And though you have animal sacrifices during the time of the law and prior to the law, the animal sacrificial system does not continue into the New Covenant, right? We don't offer animal sacrifices. So the fact that something exists pre-law doesn't necessarily make it post-law.

In fact, clearly, there were things that were prescriptions in the time before the law that are obviated permanently in the New Covenant in the coming of Christ. So that argument doesn't really hold water. But there's an even better one than that and that is what you have as tithing in the Mosaic law…listen carefully…and what you have as tithing before the Mosaic law are two different issues, two different things and not the same at all.

And we're going to have to take a close look this morning and, by the way, a fast look. So strap on your seat belt here because we're going to take a fast look at this matter of tithing in the Old Testament. It's going to really help us to understand the matter of giving that is proportionate, sacrificial and voluntary. That's how God wants you to give. There is no ten percent. There is no prescription. There is no amount. There's no percentage. And I'll show you that as we look together at the Scriptures.

Let's go back. Let's go back to the period before Moses. So we'll go for God's plan before Moses, okay? And let's see what we learn about giving. Now, I want to give you two little things to remember. There are two kinds of giving all throughout God's plan, required giving and free will giving, or voluntary giving. Required and voluntary. And we're going to see the distinction between the two. And once you understand that distinction, everything becomes very clear.

Now let's look for those two things before Moses. That throws us into the book of Genesis 'cause Moses comes in Exodus and he comes with the law. So we go back into the time of Genesis, the time of the patriarchs. Now when we get into that period of time, let's talk about voluntary giving. Was there voluntary giving then? Was there free-will giving like the Macedonians who gave who whatever

they wanted, whenever they wanted, right out of their hearts with no amount and no percentage, no prescription, to timetable, no particular duty? Was there that kind of free will giving before Moses?

Answer: Yes. Yes there was. And I want you to understand how it worked. It's very, very important. There are many places in the book of Genesis where offerings were made to God. We'll see that. Among those offerings…I guess the best way to approach it…among those offerings there were two men who gave a tithe, Abram…or later called Abraham…and Jacob. Okay? And those who advocate tithing say, "Well Abram gave a tithe and Jacob gave a tithe, then, therefore, that's the standard permanently."

But you have to look a little more deeply before you draw such a hasty conclusion. The important thing to notice is this, that in the book of Genesis the word "tithe," *maasrah* in Hebrew, meaning a tenth, the word "tithe" did not refer to a required offering. It did not refer to something God commanded, God ordained, God required. It refers to a voluntary offering. The tithes of Abraham, the tithes of Jacob were voluntary. God never demanded them, commanded them, never gave them a percentage, never gave them a figure, never gave them an amount. In fact, there is no such law given before the Mosaic law.

And by the way, the concept of a tithe was not limited to the Bible. It was not limited to those who believed in the true God. In fact, the concept of giving a tenth to a deity was a common pagan custom, historically, for obvious reasons because you have ten toes and ten fingers. Man has basically used ten as the foundation for all his mathematical systems. Ten was the symbol of totality, was the symbol of completeness.

And so, commonly, throughout pagan religions when worshipers of pagan deities wanted to give an offering to their deity, they would give a tenth because it symbolized the giving of everything, the surrender of all, completeness and wholeness. So ten was a common number of offerings to deities even well before Abraham and the idea of giving a tenth was not new in the days of the Hebrew patriarchs. And, furthermore, God did not institute giving a tenth in the book of Genesis. He didn't institute it at all. Not in Genesis 4, not in Genesis 8, not in Genesis 12, not in Genesis 14, and not even in Genesis 28, as we shall see.

Now let's go back and look at the offerings given in the book of Genesis. The first one is in Genesis 4. Here you have the first time an offering is given to God, the first time. And this is an offering made to God by the two sons of Adam named Cain and Abel. Now, it is interesting to note that this is a voluntary offering. God doesn't command it. God doesn't ask for it. God doesn't set a figure on it. God doesn't tell him…tell them what or how much He wants.

Obviously one thing had been revealed and the one thing that had been revealed was that God required an animal sacrifice. That's what made Cain's sacrifice unacceptable. Cain brought the fruit of

the ground, the work of his own hands as an agrarian, as an agriculturalist, a farmer, and God rejected his offering. God obviously had revealed that when an offering was brought it was to be a sacrificial animal. But apart from that there was no revelation that we know about of frequency or whether there was a percentage of your animals that were to be brought or a percentage per year of your flock which was to be brought. Nothing like that is said.

All it says is that the two of them decided, voluntarily, of their own volition to bring an offering to God. Cain brought unacceptable offerings because they were not fitting what God had required in terms of animal sacrifice. Abel brought an animal sacrifice. That's really all we know. They did it voluntarily. There was no universal law on any percentage of their animals. Obviously they didn't have coinage in that day, or money. There was no statement by God as to frequency or percentage or anything. They simply did what was in their heart to do. Now, as far as we know, this first offering was in no way related to a tenth of anything.

Okay, we go to chapter 8. We come to the second offering in the book of Genesis and this is made by Noah. And Noah has now come to the end of the Flood; the Flood has subsided. And he went out of his boat and the first thing he wanted to do was build an altar because he wanted to make an offering to God. Why? As an expression of thanksgiving and gratitude for surviving the worldwide deluge.

And in Genesis 8:20 it says that "he presented burnt offerings of every clean beast and every clean bird." Noah made an offering to God. This is again a completely voluntary offering. And we don't know anything about it other than that. There's no prescription of a tenth of the animals, or a tenth of the birds. God didn't command Noah to do this. The offering was spontaneous, voluntary, from the heart, free will, and there's no reason to assume that it was a tenth of anything. He just gave God what was in his heart to give.

The next offering that I call you to is in chapter 12 of Genesis and the man is Abram. He is given the call of God to be a leader of the nation in chapter 12, and the nation Israel would come out of his loins. And in response to that call, verse 7 of chapter 12, he builds an altar to the Lord. And again it's out of the joy of his heart, the gratitude of his heart, the thrill over being called to be the father of a nation. And he offers to the Lord. There's no command. There's no amount. There's no percent. There's no requirement. There's no stipulation.

He freely responds to the wonderful promise of God and says "Thank You, God," by giving God an offering. Then, in chapter 13, he does it again. Only this time he's in Hebron, and in chapter 13 verse 18, he builds another altar and he makes another offering to God. Again it is voluntary, no amount, no command and no stipulation, no requirements, no percentages, no frequency, nothing.

Now you come to chapter 14, and for the first time we come to the word "tithe." And it's found in chapter 14, verses 18 to 20. Abram, as he was then called, has just returned from a war. He's been at

war with five kings in the Valley of Shaveh, and he has been victorious over these five pagan kings. Not only has he been victorious but he's managed to take spoils. He's literally taken masses of their treasure with him. On his way back home…having won this great victory by the power of God and having gathered all this treasure…on his way back home he runs into a most interesting figure. His name is Melchizedek and Melchizedek is the king of Salem, the ancient name of Jerusalem, city of peace.

This is what we read in Genesis 14:18, "And Melchizedek, king of Salem, brought forth bread and wine and he was the priest of the Most High God." So Abram has just been given a victory by God. He runs into this amazing man who is both a king and a priest. And he is a priest of the Most High God whom Abraham worships, the very God who has called Abram out of the Ur of the Chaldees, who has promised him a kingdom and a people as the sand of the seas and the stars of the heavens.

Abraham is so indebted to God for this promise, he's so indebted to God for this tremendous victory over the five kings, which confirm that he is indeed an anointed man of God, protected for a very, very important divine purpose. Abram is so overjoyed and so blessed, and he runs into this man who is a priest of the Most High God, which means through this man he can offer his thanks to God, that he says he blessed him, the man did, and said, "Blessed be Abram of the Most High God, possessor of heaven and earth, and blessed be the Most High God which hath delivered thine enemies into thy hand."

In other words, the man meets Abram and blesses him. And God has blessed him by calling him. God has blessed him by giving victory and now God blesses him through this king priest. And Abram's response, "He gave him tithes of all." Abram decides this is the moment to offer thanks to God. And so he gives tithes, and that's where the word is first mentioned. Here was God's representative. Here was the priest of the Most High God. And he wants to express his thanks to God for the victory.

What does he do? He gives him tithes. Did God tell him to give a tenth? No. It was spontaneous. There's no command recorded. Abram was never told how much. In fact, listen, this is the only recorded time he ever gave a tithe during his entire 160-year life span. He didn't do it every week. He didn't do it every month. He didn't do it every year. Scripture only records this occasion. And by the way, verse 20 doesn't say that Abram gave a tenth of everything he owned. It doesn't say that. He gave a tenth of what he had taken in the battle.

It was not a tenth of his total income. It was not a tenth of his wealth. It was not some annual tithe. In fact, let me take it a step further. In Hebrews 7:4, it says that he gave Melchizedek, this interesting phrase, "A tenth of the spoils." But the Greek word for "spoils" is *akrothinion* and what it literally means is "the top of the heap, the top of the pile, the pinnacle." So the best way to translate it is he gave him not a tenth of everything but a tenth of the top of the heap. He gave him a tenth of the best,

a tenth of the premier spoils.

It could mean that he didn't give a tenth of everything. Maybe it was too much, since it came from five separate kingdoms, too much for one priest to receive. He gave him a tenth of the best, a tenth of the top of the heap as a representative of his total commitment in gratitude to God. The important thing to see, though, is that the tithe was a one-time act in the life of Abram. There's no record he ever did it again. It was free. It was voluntary, totally motivated by his heart, not by divine command. And as I said, it was common in the ancient world of that time, even among pagan peoples to give to their deities a tenth as a representation of completeness and total devotion.

So there's no required giving of that tenth. It's just that Abram chose to give it because it was common in his time and his culture to do that. Now the only other mention of the tithe in the book of Genesis before the law, of course, is in Genesis 28. And here you have Jacob making a vow. And, frankly, this is…this is a spiritual low point for Jacob. You don't want to use him as an example of anything except gross carnality. He was really out of line.

In Genesis 28:20-22, Jacob makes a vow to God. And he says, "If God will be with me and will keep me on this journey that I take, and will give me food to eat and garments to wear and I return to my father's house in safety, then the Lord will be my God." Oh thanks a lot, Jacob. Is that a little different than another contemporary patriarch, Job, who said, "Though He slay me yet will I what? "Trust Him." That's what honors God, is implicit trust.

This is not trust at all. This is bribery. "God, guard me and give me food to eat and garments to wear and get me back safely and I'll let You be my God." And then he goes on to say, "And this stone which I have set up as a pillar will be God's house and of all that Thou dost give me I surely will give you a tenth." Oh, so now he's going to do what customarily pagan people did, give a tenth to their deity out of gratitude, but only if God conforms to his prescription.

You realize, of course, what Jacob was trying to do, he was trying to bribe God. "Hey, God, give me a safe trip and I'll let You be my God. I'll build an altar, give You a tenth of everything I have." He was attempting to buy God's blessing. Obviously at a low point, spiritually, his motive for the tithe was far from sincere. You will not find in that passage any mention of God commanding him to give a tithe. In fact, I think it was a despicable act on his part and displeased God greatly. There was no obligation for him to do this and there is no command at all.

So, you see many offerings in Genesis and we'll just sum it up quickly. Many offerings, two of them were tithes, but they were both voluntary tithes like all the rest of the offerings were voluntary offerings. None of them were conforming to some divine fiat. Those times when Abram and Jacob gave a tenth they gave a tenth because they chose to do it. This is no case for the normative pre-Mosaic tithing standard. There is no such standard existing.

Now let's stay in the time before Moses, and let's ask about the second kind of giving, required giving. We saw about free will giving, whenever you want, how much amount you want. It should be generous. It should be proportionate. It should be sacrificial. It should be voluntary. And we saw that. But what about required giving? A tithe is not required, but was there some required giving? Did God ever say you're supposed to give a certain amount or a certain percent? Answer: Yes, Genesis chapter 41. And this is a very important portion of Scripture because here you have the teaching about required giving. Very important.

Now in Genesis chapter 41 Joseph is in Egypt. He's been sold into slavery by his jealous brothers. And he has interpreted a dream for Pharaoh. He's on his ascendancy now, and he'll finally wind up as Prime Minister of Egypt. But he starts out by interpreting a dream because even when he was a prisoner it became known that he could interpret dreams, so he interprets a dream for Pharaoh. And the dream interpretation means that there will be seven years of fruitful crops and seven years of famine. Remember that?

And so if that's true, if we're going to have seven years of prosperity and seven years following of famine, we better take the years of prosperity to save up for the years of famine, right? That makes a lot of sense. Now how is that going to happen? Genesis 41:34, here's what the Word of God said. "Let Pharaoh take action to appoint overseers in charge of the land and let him exact a fifth of the produce of the land of Egypt in the seven years of abundance."

Here you have, my friends, the first IRS agents. These are called overseers, whose responsibility is to exact a twenty percent income tax to fund the national government, the welfare of the nation. For seven years, collect a tax of 20 percent of everything produced. Store it up and then in the famine years you're going to have what you need. The first IRS, the first Federal Income Tax. And like it or not, it was introduced by God and it was to support the nation of Egypt. Twenty percent tax collected through the fat years would supply the people with food in the lean years.

Now, again, this is reiterated in Genesis 47:24. This is very important. Genesis 47:24, "At the harvest you shall give a fifth to Pharaoh and four-fifths shall be your own for seed of the field and for your food and for those of your households and as food for your little ones." You keep four-fifths, you give the government one-fifth. It's kind of interesting, isn't it, that the original tax base was 20 percent? Because that was…that is still pretty much around the tax base of the American tax system, which is very complex at this point. And not many years ago 20 percent was about the tax base or a little more than 20 percent. So that was the original base. That was required giving. Everybody had to do it. You kept four-fifths, you gave a fifth for the funding of the national government.

Listen carefully now. Free will giving then was directed toward the Lord. Required giving was directed toward the government. Free will giving was giving to the Lord and was done personally as a

response of love, and it was done generously, proportionately, sacrificially and voluntarily. Required giving was taxation to support the national government. All right, so much for giving before Moses. You had two kinds, free will giving, whatever you want, whenever you want to the Lord; required giving, taxation. That's the only occasion of required giving you have in the book of Genesis.

Now let's come into Moses' time and go from Moses to Jesus, the time when the law prevailed. What about tithing then? What about free will giving, and what about required giving? This is just really very, very clear in Scripture. I'm astounded that people miss it. Let me tell you about it. Let's talk about…let's talk about required giving during the time of Moses. You say, "Well, that's the tithe." You're right. The tithe was required. Leviticus 27:30 mentions the tithe and it calls it the Lords tithe and, sometimes, the Levite's tithe. It says this, Leviticus, "And all the tithe of the land whether of the seed of the land or of the fruit of the tree is the Lord's. It is holy unto the Lord." In Numbers 18 this was divided among the Levites.

Now let me tell you how this works. Here's ten percent required, a tithe of all the land, all the seed, all the fruit, everything you produce, including your animals, everything. Ten percent of it you give to the Lord and you do that by giving it to the Levites. Who are the Levites? The Levites were one of the twelve tribes of Israel, but they were the tribe chosen to be the priests and to operate the temple and to lead the nation. They were God's vice regents, God's vice presidents.

The taxation of the tenth then was to supply the needs of the Levites, who had no land, who had no territory. They weren't given any territory when the land was divided up. They had no livelihoods, no jobs. They worked for the people. They were the government. They ran the nation. They made the decisions. They were the judges and the counselors and the men of wisdom. And they made the decisions for the land and gave leadership to the people. And they had to be supported. So you gave ten percent every year to support those who ran the government.

Now remember, God says ten percent of all your land and seed and fruit is Mine. This is a theocracy. A theocracy is a nation run by God. A democracy is a nation run by the people. And in a nation run by the people, which is a democracy, we choose our own leaders and then we pay our taxes to support them. In a democracy, we choose our leaders and support them. In a theocracy, God chooses His leaders and we support them. And in case you wonder what it would be like to live in a theocracy, wait for the Millennial kingdom. That will be a theocracy in which Christ rules and reigns, chooses His own leaders and all pay homage to them and to Him.

But in Israel you had a theocracy. God was the King, God was the Supreme Ruler, God was sovereign and He mediated His rule through the plurality of priests. And they needed to be supported, so it was the Lord's and it was for the support of His theocratic kingdom. Ten percent of everything had to be given. And there were some formulas that if you needed to give money instead of seed and land you could do that, but you couldn't give money instead of animals. And there were some

prescriptions with regard to that that are laid out there in Leviticus.

But the only thing you need to know is the first tithe was ten percent of the people's produce and animals, and this belonged to the Lord. This is not free will giving, this is required giving. And if you didn't give it, you were robbing God. Malachi 3:8, "Will a man rob God? Yet you've robbed Me, you've robbed Me in your tithes." You haven't given me the offerings that I prescribed, that's robbery.

The tithe then was given to the priests to support them because of their religious responsibilities. They were full-time in that ministry, they didn't have an opportunity to earn their own living. And in the theocracy they ruled in the place of God and you paid the salaries of those who ran the country. This was a form of taxation. This is simply taxation. So the Israelites did give ten percent, but not just ten percent.

In Deuteronomy 12, there was a second tithe. Every year they had to give a second ten percent. in Deuteronomy chapter 12, we read this. And these are several verses, 10, 11, 17 and 18; I'm just jumping around. "When you cross the Jordan and live in the land which the Lord your God is giving you to inherit and He gives you rest from all your enemies around you so that you live in security, then it shall come about that the place in which the Lord your God shall choose for His name to dwell, there you shall bring all that I command you, your burnt offerings and your sacrifices, your tithes and the contribution of your hand and all your choice votive offerings which you shall vow to the Lord."

He's talking about Jerusalem. "You'll be in the place which the Lord your God shall choose for His name to dwell," and His name dwells in Jerusalem. So what he's saying is, you're going to have to bring all your offerings, all your sacrifices, all your contributions, and you're going to bring them to Jerusalem. "You're not allowed to eat within your gates the tithe of your grain or new wine or oil or firstborn of your herd or flock or any of your votive offerings which you vow," or your free-will offerings which are completely different, "or the contribution of your hand. But you shall eat them before the Lord your God in the place which the Lord your God will choose, you and your son and daughter and male and female servants and the Levite who is within your gates, and you shall rejoice before the Lord your God in all your undertakings."

What's this talking about? God is ordaining all kinds of festivals, all kinds of feasts, all kinds of national celebrations and ceremonies, like Passover and all the rest of the things that went with it. All the whole Jewish feasts and festivals and sacrifices and offerings, the whole business. And he says you all have to bring a tenth of everything you have for those events. In other words, the first tenth goes to support the Levites, the second to support the religious festivals.

It was sort of national potluck. Everybody brought what needed to be brought. And that meant, of course, that there had to be people who cared for the animals and cared for the provisions of food, and prepared all of that so that they could have these great feasts and these great festivals. It was

for…it was for the community, it was for the fellowship, it was for the national religious worship. It was to keep the nation one. So the Jews, then, gave ten percent to the Levites and ten percent to the national festivals and national ceremonies and national events that kept the nation united.

That's not all. There was a third tenth, a third one. First, there was the Levite's tithe, then there was the festival tithe, as the Jews call it, and, thirdly, there was the welfare tithe. Deuteronomy 14:28, "At the end of three years, you shall bring forth all the tithe of your increase the same year and lay it within your gates." Every third year they had to give another ten percent. That breaks down to three and a third a year, or maybe a little less than that if you take the other 20percent off.

But every third year they had to give ten percent, so annually that breaks down to around three percent. And what was that for? The stranger, the fatherless, and the widow. This was called the poor tithe. You have the Levite's tithe, the festival tithe, the poor tithe, ten percent, ten percent, three and a little more percent totaled up 23percent. How interesting. The required taxation for the theocracy was twenty-three percent, not very far different from the required taxation in Egypt when they were required to give 20percent.

So those who say the Jews gave ten percent are wrong. They did not give ten percent. They gave ten percent, ten percent, and another three and a third percent every year in order to fund the national government. That was required giving. In another word, that was taxation to fund the government. The government was there to lead them to God, to protect them, to provide an army to secure them, to provide resources for them, to create the social character of the nation and keep them as one great people involved in religious ceremonies and to meet the needs of those among them who were destitute.

So you had the Levite's tithe for the government, the festival tithe for the community itself and the religious life of the people, and the poor tithe as a welfare system. All of that is nothing more than taxation. Listen to me. Before Moses, required giving was taxation. During the time of Moses required giving was taxation. It's never to be confused with giving to the Lord; it is giving to support an institution of God which is human government.

And, by the way, the Jew wasn't done. Twenty-three percent wasn't all. We have a tax base say around that number here but we have more taxes than that. We have gas taxes, and we have sales taxes, and we have profit taxes when we make profit, we have estate taxes, and on it goes. That's not…that's not really new. The Jews had a few of those as well. Did you know they were…they were actually taxed on profit? There was a profit-sharing tax. It's not what you think but it's in Leviticus 19:9-10.

Here was their profit-sharing tax. "When you reap the harvest of your land, you shall not fully reap the corners of your field." Fields were laid out in squares with corners. And as they went through to

harvest, they were not to harvest the corners. They were to leave them unharvested. Why? That was a profit-sharing plan. Then the poor could come in and harvest the corners of the field that were left and, therefore, share in the bounty. And they could find any…they could go from field to field to field and share in that. It says, “You shall not garner the gleanings of your harvest.”

In other words, as you go through the harvest and you're harvesting and picking it up and putting it on the wagon and tying it up, whatever falls off, you leave. You cannot pick it up because the poor can come through and glean in the fields. Remember Ruth was doing that. And it says you shall not glean your vineyard. In other words, when a clump of grapes falls, you don’t pick it up. You leave it there for those who are poor. You shall leave this for the poor and the stranger. You are giving part of your profit to the poor so they had to do that as well.

And then in Nehemiah 10:32-33, there was a third of a shekel temple tax they had to pay every year to buy materials for temple offerings and temple construction. Add to that this other thing. Exodus 23:10-11, “Every seventh year they couldn’t plant and harvest.” So every seventh year they literally had no income from the normal source. They had to forfeit an entire year’s earnings off the land to let the land rest, the soil rejuvenate itself so that it would produce well in the future.

So they paid ten percent, ten percent, three percent, the corners of the field, the gleanings, a third shekel temple tax and rested the land every seven years. That’s a far cry from ten percent. Twenty-five percent, plus, seems to be the required giving for a Jew in the theocracy. That was not free-will giving. That was taxation; that was required giving. I’ll say it again. All required giving before Moses and in the Mosaic law had to do with funding national government.

Now let’s turn to free will giving. If the Jew was required to do that, that’s required giving, what was free will giving? Does the time from Moses to Jesus talk about free will giving? Yes it does. It does. There was voluntary giving. And there are just several ways in which we can understand it, and they are exactly parallel to what we are learning about what how the Macedonians gave. First of all, it was to be voluntary, it was to be proportionate, it was to be generous, it was to be sacrificial, it was to be from the heart.

Let me tell you what the Old Testament says about free will giving. “All the best of the oil, all the best of the wine, and of the wheat, the firstfruits of them which they shall offer unto the Lord, them have I given thee,” Numbers 18:12. First thing, you give the best and you give it off the top, the firstfruits. The firstfruits means the best. It also may mean the first of the crop that comes in.

So you want to give to the Lord? Give Him the best and give Him the first. Give Him off the top, the first thing that comes in. You say, “Well I don’t know how the rest of the crop will be.” All the more reason to give Him the firstfruits because that’s an act of faith, you’re giving God what you have and believing Him for what you don’t have. You give God all the oil, all the best of the oil, all the best of

the crop, all the best, all the firstfruits, and God promises He'll…He'll make your harvest increase.

So the first thing was firstfruits. When the first crop comes in, take the best of it and give it to the Lord. No fixed amount, no frequency, that is a free-will offering. "And if you will give Me the firstfruits off the top before you even know how much you're going to have, if you'll trust Me that much I'll bring in your full harvest, God says." Listen to His words in Proverbs 3:9-10, "Honor the Lord with your substance and with the firstfruits of all your increase, and your barns will be filled with plenty and your presses will burst out with new wine."

You cannot out give God, there is the same principle. "Give, and it will be given to you." Sow bountifully you'll reap bountifully. You can't out give God. You honor the Lord with your substance, you give Him the firstfruits, give Him the best, give Him off the top, and He'll bring in the rest. Honor God in that way with the firstfruits, your barns and presses will burst. That's God's promise.

So how were they to give when they gave from the heart? Voluntarily, spontaneously, the best, the firstfruits. You remember, God said to…to His people, through the prophet Malachi, how disgusted He was with them because when they brought Him an animal they brought Him a blind animal or a lame animal, Malachi. Terrible. They gave God what they wouldn't eat and couldn't use to reproduce. They gave God the lame and the maimed and the blind animal, the worst animals they had and kept the best for themselves and, therefore, they forfeited God's blessing and brought on themselves God's judgment.

Give Him the best. Give Him the best. The same principle in Proverbs 11:24. "There's one who scatters yet increases all the more, one who withholds what is justly due and it results only in want." When you give it to God He pours out blessing. Firstfruits is an act of faith and that's the way God wanted His children to live. Since they loved Him and believed in Him and trusted Him and they wanted to thank Him for everything from the heart, they gave Him the best. They gave Him the firstfruits and waited for Him to respond and pour out blessing from them. That's Old Testament free-will giving. Whatever you want, just make sure it's generous and it's the best.

Let me give you another illustration of it, and not just in the firstfruits offering. But in Exodus chapter 25, you remember Moses was going to build a tabernacle. And this required some special giving. And so the Lord spoke to Moses, Exodus 25:1-2, and said, "Speak to the children of Israel that they may bring Me an offering." Now here's how…here's the offering. Here's what it's to be. "Of every man that gives it willingly with his heart," that's it. Just tell everybody to do whatever they want from the heart, that's all.

And here was God's chance to specify; here was God's chance to give a amount or a percent. All He had to do was say, "Give Me a tenth." Instead He said, "Give Me whatever you want." Give Me whatever you want from your heart because God is concerned with the heart attitude. There were no

big posters hanging all around the camp of Israel saying, “Have you given your tenth? Have you tithed?” They were told to do whatever they wanted. “And Moses spoke unto all the congregation of the children of Israel and said, ‘This is the thing which the Lord commanded you saying, “Take you from among you an offering to the Lord whosoever is of a willing heart.” ’ ”

Whatever you want…listen to this. You bring whatever you want, “gold, silver, brass, purple, scarlet, fine linen, goat’s hair, ram’s skin dyed red, stuff they needed for the building of the tabernacle, badger’s skin, certain kind of wood, oil for the light, spices for anointing oil, and the sweet incense, onyx stones to be set for the ephod and for the breastplate of the high priest.”

And then it says this, Exodus 35, “And every wise hearted among you shall come, and make all that the Lord hath commanded.” Every one of you who is wise and willing come and bring whatever you want. That’s how you give. That’s exactly the way it was before Moses. Cain and Abel brought whatever they wanted. Abram brought whatever he wanted. Noah, whatever he wanted. That’s free-will giving to the Lord. Required giving is to the government.

And look how they gave. Exodus 35:21-22, “And they came, everyone whose heart stirred him up and everyone whom his spirit made willing.” In other words, everybody who wanted to come came. “And they brought the Lord’s offering to the work of the tabernacle, the congregation for all his service, and they came men and women as many as were willing hearted.” It just keeps saying this over and over again. The issue is the heart, the heart, the heart.

Deuteronomy 16 says, verses 10 and 17, “Thou shalt give to the Lord thy God according as the Lord thy God has blessed thee.” That’s proportionate. “Every man shall give as he is able, according to your ability, according to the blessing of the Lord your God which he’s given you.” Just give proportionately, generously, sacrificially, voluntarily, whatever you want.

And there’s more. This is wonderful. When you look at Exodus 36, verses 5 and 6 you read this, “And they spoke unto Moses saying,” here come the workers back to Moses, people are bringing stuff and bringing it and bringing it and bringing it. “And the workers come to Moses and say, ‘The people bring much more than enough for the service of the work which the Lord commanded to make.’ ” That’s wonderful. They said, “Moses, we have a problem, they’re bringing too much stuff.”

And Moses gave the commandment and here was the commandment. “Let neither man nor woman make anymore work for the offering of the sanctuary.” You guys are overworking the workers by bringing so much stuff. “So the people were restrained from giving.” Wouldn’t that be wonderful? Folks, would you please stop giving, it’s really too much. It’s overwhelming. Have you ever heard of a church that said that? But that’s the heart and that’s what God wants.

What I'm saying is, required giving was taxation before Moses and during Moses. Free will giving was whatever you wanted, whenever you wanted out of a willing heart. Later on when it was time to build the temple…I'll give you another illustration, 1 Chronicles 29. David was planning to get everything together for the building of the glorious temple that Solomon his son would erect. And it says in Deuteronomy…I'm sorry, in 1 Chronicles, it says that David was collecting this and the people rejoiced. This is verses 9 and 10 of 1Chronicles 29. "The people rejoiced for that they offered willingly, because with perfect heart they offered willingly to the Lord." That was the issue again. "And David the king also rejoiced with great joy, wherefore David blessed the Lord before all the congregation."

They were all willing from the heart and they all gave and they gave and they gave and they gave. And they gave so much, beloved, that they built a monumental temple the grandeur of which would be indescribable and unfathomable to us, overlaid with gold and just beyond comprehension. David prayed in verse 16 of 1 Chronicles 29, "O Lord our God, all this store that we have prepared to build Thee a house for Thine holy name comes from Thy hand and all is Thine own." They brought so much because they had such willing hearts.

Well let me sum it up very briefly, and this is it. Tithing is required giving, but it was required giving in the form of a taxation to fund the national government which is a theocracy. The three tithes took care of the government's salaries, the social religious life of the nation and a welfare system. Tithes were not the gifts to God; they were gifts to support the nation. When it came to giving to God there was no amount, whatever you wanted whenever you wanted from the heart.

Free will giving was purely voluntary and personal motivated by thankfulness to God and love for Him. You could simply say it this way. Pay your taxes and give God whatever your heart tells you. And that's what happened in the Old Testament before Moses, and that's what happened in the new…in the time from Moses to Christ. You gave what was required in paying your taxes, and beyond that you gave God whatever your heart told you to give because it's the heart that God is concerned about. That was the standard of giving in the Old Testament.

You say, "Is it different in the New?" It is exactly the same, exactly the same. Jesus said it as simply as He said it anywhere…as it is said anywhere in the New Testament when He said this. "Render to Caesar the things that are Caesar's." What did that mean? Pay your taxes, and Jesus did that. "And render to God the things that are God's." And what did that mean? Give God whatever is in your heart to give Him. And that's why when you come to the Macedonians you don't hear anything about an amount. If you go to Romans 13 you're going to read, "Pay your taxes. Tribute to whom tribute is due, tax to whom tax is due. Pay the required amount." That is an act before God of supporting the entity which God has ordained, namely human government.

But beyond that, free will giving is whatever you want, no amount, no stipulation as your heart is moved to do that. Uniquely, we have the opportunity, according to 1 Corinthians 16, to do it every week on the first day of the week as we gather together. That's free-will giving. The tithe has absolutely nothing to do with that. The New Testament affirms the very same pattern of giving and we'll see more about that next time. Well, time got away from us. Well let's pray together.

Father, we trust that we've been able to understand this very simple principle which certainly does ennoble even paying our taxes, which You've required us to do, as You required it be done in Egypt and in Israel, because You have instituted human government for the order of society, for the benefit of those who do good and the punishment of those who do evil. Help us perhaps to even view the paying of our taxes in a different way, knowing that in doing that we glorify You and fulfill our responsibility, even as Your people of old.

And, Lord, help us too to understand that in the matter of giving to You, it's whatever we want from the heart and, therefore, is such a measure of our devotion. We think of these Macedonians, whose giving was not affected by their circumstances, was not affected by their poverty, who gave joyfully, who gave liberally, generously, sacrificially, and who were eager to do so because they had first given themselves to You.

May our giving be the giving of devotion and commitment. And may it be like the pattern established by these Christians of long ago. And may You be honored in our lives so that it shows in our giving that we might receive the blessings of heaven poured out upon us. For this we give You thanks in Christ's name. Amen.

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