

God's Guide for Giving

Giving in the New Testament

Selected Texts

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Giving in the New Testament¹

Introduction

Last week I started a new series titled, “God’s Guide for Giving,” and I examined “Giving in the Old Testament.” Today I would like to examine “Giving in the New Testament.”

There are two reasons why I want to spend two Sundays preaching on “God’s Guide for Giving.”

First, I want to look at “God’s Guide for Giving” because the Session has agreed that we want *everyone* in our church family to make a pledge to the 2009 General Fund. These pledges will help our Budget Committee as they plan the General Fund budget for 2009. I will say more about that later in this sermon.

And second, I want to look at “God’s Guide for Giving” because the Bible has so much to say about giving. God has revealed what he wants us to know about giving. Paul said to the Ephesian elders in Acts 20:27, “For I did not shrink from declaring to you the whole counsel of God.” Similarly, it is my duty and delight to declare to you the whole counsel of God regarding giving. Not to do so would be to rob you of the blessing that God intends for you as you follow God’s guide for giving.

Review

But *how* are we to give our money?

Let me briefly review what I said last week. By the way, you can access last week’s message from our website.

I. Giving Before Moses

First, we looked at giving before Moses.

¹ The material for this sermon is drawn from *God’s Plan for Giving* by John F. MacArthur, Jr. (Chicago, IL: Moody Press Edition, 1985).

In the Bible giving falls into two categories: voluntary giving and required giving.

A. *Voluntary Giving Before Moses*

We began by looking at voluntary giving before Moses.

The first mention of giving in the Bible is in Genesis 4. The first offering given to God was by Cain and Abel. It is important to note that it was a voluntary offering. There was no command given to Cain and Abel to give to God. It was a voluntary offering. We don't know how much they gave. We don't the percentage of their gift. All we know is that they gave voluntarily, and that there was no requirement, no amount, no stipulation, and no frequency placed upon them to give. It was all completely voluntary.

The next example of giving is Noah. After the worldwide flood subsided, Noah left the ark and immediately offered a sacrifice to God. There was no command and no percentage required.

In Genesis 12 Abram was called by God to become the father of a new nation in a new land. After Abram arrived in Canaan, he built an altar to the Lord (Genesis 12:7). Again, this was a voluntary offering by Abram. There was no command, no requirement to give an offering to the Lord. It was simply the spontaneous response of a heart devoted to God.

The first mention of *tithe* (or “tenth”) is in Genesis 14:20. The word for *tithe* in Hebrew (*maaser*) means “a tenth part,” and in Greek (*dekate*) it simply means “a tenth.” It is not a religious word; it is a mathematical word. It is simply a percentage—10%.

Abram had just returned from fighting Chedorlaomer and the kings who were with him. Melchizedek met Abram and blessed him. When Abram heard what Melchizedek said, he wanted to express thanks to God for his victory over Chedorlaomer. So Genesis 14:20b says, “And Abram gave him a *tenth* of everything.”

Now, it is important to note that Abram was not commanded to give a tithe. His tithe to Melchizedek was a voluntary gift.

The other mention of tithe (or “tenth”) in the book of Genesis

has to do with Jacob. He made a vow to God saying that if God would be with him, he would give God full tenth of everything (Genesis 28:22). God did not command Jacob to give a tithe. Jacob decided voluntarily to give a tithe of all that God would give him.

Now, all the gifts given to God from Cain and Abel to Jacob were all voluntary gifts. No command was given to give a tithe. All the gifts given were voluntary gifts. The tithe, which was mentioned only twice, simply represented the giving of their all—as it did for ancient people in that day.

B. Required Giving Before Moses

Then we looked at required giving before Moses.

Required giving began with Joseph in Egypt. He told Pharaoh to take one-fifth of the produce of the land during the seven plentiful years (Genesis 41:34). This is the first time we find a national tax mentioned in the entire Bible. Notice the tax rate—20%!

This is the first example of required giving, at a rate of 20%.

So, what did we learn about giving before Moses? We learned that *voluntary giving* was directed toward God in an attitude of love and sacrifice, and that *required giving* was directed toward the government to take care of the needs of the people.

II. Giving from Moses to Jesus

Second, we looked at giving from Moses to Jesus.

During this period the tithe became a familiar term.

A. Required Giving from Moses to Jesus

First, we looked at required giving from Moses to Jesus.

We learned that there were actually three tithes imposed upon the people of Israel: the *Levites' tithe* of ten percent per year to run the national priestly program, the *Festival tithe* of ten percent per year to run the national religious program, and the *Poor tithe* of

three and one third percent per year to run the national welfare program. Further, tithing was now a tax in the Old Testament.

When people say that the Israelites gave 10%, it is not true. They gave 23% each year. All three of these tithes were required giving, not voluntary giving.

B. Voluntary Giving from Moses to Jesus

Then, we looked at voluntary giving from Moses to Jesus.

Voluntary giving was over and above required giving. The emphasis on voluntary giving was not on the amount or the percentage of the giving, but rather on the attitude of the giver.

There are many passages in the Old Testament that talk about voluntary giving. God promised to bless the people if they gave to him first, and if they gave to him voluntarily. For example, Proverbs 3:9-10 says, “Honor the Lord with your wealth and with the firstfruits of all your produce; then your barns will be filled with plenty, and your vats will be bursting with wine.” How much were the people to give voluntarily to God? As much as they wanted to give. They just honored the Lord and gave voluntarily to him. And God promised them that if they were generous, he would bless them with plenty.

So, required giving from Moses to Jesus was a taxation. Voluntary giving, on the other hand, was from a willing heart. And God promised great blessing for generous giving.

Lesson

Today, I want to look at “Giving in the New Testament.”

III. Giving from Jesus to the Present

Let’s look at giving from Jesus to the present.

The New Testament also has a lot to teach us about giving. But it really says the same thing that the Old Testament does.

Some people say that giving in the New Testament is different than giving in the Old Testament, but that is not the case. Giving in the New Testament is more clearly defined, which is what one would expect with the further unfolding of biblical revelation. But, in principle, giving in the New Testament is the same as giving in the Old Testament.

A. *Required Giving from Jesus to the Present*

First, let's look at required giving from Jesus to the present.

Jesus lived under the Old Testament Mosaic Law. And so Jesus and the Jews were required to pay the three annual tithes, amounting to just over 23% per year. This was the tax that they were required to pay to the government of Israel to run the national priestly program, religious program, and welfare program.

What, then, was Jesus' attitude regarding the payment of these taxes?

Jesus told a parable to some who trusted in themselves that they were righteous, and treated others with contempt: "Two men went up into the temple to pray, one a Pharisee and the other a tax collector. The Pharisee, standing by himself, prayed thus: 'God, I thank you that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector. I fast twice a week; I give tithes of all that I get'" (Luke 18:9-12). The Pharisee boasted about giving his tithes. However, he was supposed to give his tithes; there was nothing to boast about! And these tithes were given to support the Jewish theocratic government.

In addition, Jesus lived under the Roman occupation of Israel. And so there were further taxes that were required to be paid to the Roman government.

What was Jesus' attitude about paying these taxes?

Matthew 22:15-22 gives the account of how the Pharisees went and plotted how to entangle Jesus in his words. And they sent their disciples to him, along with the Herodians, saying, "Teacher, we know that you are true and teach the way of God truthfully, and

you do not care about anyone's opinion, for you are not swayed by appearances. Tell us, then, what you think. Is it lawful to pay taxes to Caesar, or not?"

But Jesus, aware of their malice, said, "Why put me to the test, you hypocrites? Show me the coin for the tax."

And they brought him a denarius. And Jesus said to them, "Whose likeness and inscription is this?"

They said, "Caesar's."

Then he said to them, "Therefore render to Caesar the things that are Caesar's, and to God the things that are God's."

When they heard it, they marveled. And they left him and went away.

Jesus said that they were to pay their taxes even to the Roman government that was occupying Israel at the time.

Now, we are not living in a theocracy, as in Jesus' day. Does the Bible say anything about required giving today?

The Apostle Paul sets down the principle for all Christians everywhere in Romans 13. He said in verses 1-2, "Let every person be subject to the governing authorities. For there is no authority except from God, and those that exist have been instituted by God. Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment." Paul's point is that God is the One who sets up governments. "Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed" (Romans 13:5-7).

We are to pay our taxes to the government that is over us. It does not matter whether the government has godly or ungodly leaders; we are to pay taxes to whom taxes are owed.

There are several other passages in the New Testament that talk about tithing, but remember that tithing is paying taxes to the government. It is not voluntary giving to the church.

So, when the New Testament speaks about required giving, it is basically saying, "Pay your taxes."

B. Voluntary Giving from Jesus to the Present

And second, let's look at voluntary giving from Jesus to the present.

This is giving to God. There is no text in the entire New Testament that teaches that Christians are to give a tithe of their income to God. Ordinarily, tithing is a tax, and it is given to the government. Jesus never set the tithe as the standard of giving to God. Neither did Paul. And neither did any other New Testament writer.

What, then, is the standard of giving to God?

Well, the New Testament actually has a lot to say about giving to God. Let me give you six principles about voluntary giving.

First, voluntary giving begins by acknowledging that God owns all things, including our money. King David said in Psalm 24:1, "The earth is the Lord's and the fullness thereof, the world and those who dwell therein." Since God is the creator of all things, including us, it is right to acknowledge that all things belong to him and come from him. In fact, David affirmed this in 1 Chronicles 29:14b, ". . . For all things come from you, and of your own have we given you." This principle is true in the New Testament too.

Second, voluntary giving affirms that we are simply stewards of all that God has entrusted to us. The first recorded use of the English word "steward" is from the 11th century, referring to an official who controlled the domestic affairs of a household. A Christian steward, then, is a person who has been given charge over God's house. God's "house" is the world and all that is in it, including all that he has entrusted to us, and we are his stewards.

Third, voluntary giving is the fitting response to God's gift of his Son to us. The Apostle Paul said, "For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you by his poverty might become rich" (2

Corinthians 8:9). This is not only God's world, and we are not only stewards of all that is his in the world, but we are also the recipients of God's amazing grace. We give gladly because if God gave us his greatest gift, Jesus, then nothing is too small or too big for us to give to God.

Fourth, voluntary giving is in response to need. In Acts 2:43-47, at the start of the 1st century church, Christians shared their possessions with all those who were in need. Later, in Acts 4:32-37 Christians sold their property in order to help those who were in need. And later yet, in Acts 11:27-30 the Apostle Paul collected an offering from the churches in the Gentile world for the Christians in need in Jerusalem. Christians gave money in order to help people in financial need.

Fifth, voluntary giving is to support the ministry of the church. The Apostle Paul wrote and thanked the Philippian church for their support of him and his ministry. He said in Philippians 4:15-16, "And you Philippians yourselves know that in the beginning of the gospel, when I left Macedonia, no church entered into partnership with me in giving and receiving, except you only. Even in Thessalonica you sent me help for my needs once and again." Paul was supported by their giving. Ministers and the ministry of every church are to be supported by the giving of God's people.

And sixth, voluntary giving is sacrificial. The New Testament does not say how much each Christian should give to God. It does not specify an amount or a percentage to give. But it does teach that Christian giving is to be sacrificial. After Zacchaeus experienced God's grace in his life, he said to Jesus, "Behold, Lord, the half of my goods I give to the poor" (Luke 19:8a). That's 50%!

On another occasion, Jesus sat down opposite the treasury and watched the people putting money into the offering box. Many rich people put in large sums. And a poor widow came and put in two small copper coins, which make a penny. 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. 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). Friends, that’s 100% giving!

Voluntary giving in the New Testament is never a specific percentage, but it is always sacrificial. When people say that the standard of giving to God should be 10%, be aware that the example that Jesus commended is actually 100%! Jesus commended the poor widow as someone who recognized that God owns all things. We should never be satisfied with how little we give to God, but rather we should strive to give as much we can to God.

There are other principles, but let me leave you with these principles of voluntary giving in the New Testament.

Conclusion

Giving in the Old Testament and in the New Testament consisted of two categories: required giving and voluntary giving.

Required giving was always a taxation. It was used to fund the government. Joseph did that in Egypt. That tax was 20% per year. The people of God also tithed in Israel. There were three tithes, and their tax was about 23% per year. Jesus paid his taxes to Israel and also to the Roman government. Paul also taught that Christians everywhere were to pay their taxes.

Voluntary giving was always from the heart. There was no command to give voluntarily. God’s people were told that if they honored God, he would honor them. They were told that if they were generous towards God, he would be generous towards them. Voluntary giving was always an expression of love and devotion to the Lord. That was true in the Old Testament. And that was also true in the New Testament.

Now, people always want to know how much we should give to God today. What percentage should we give to God today?

I hope you can see from today’s lesson that you are to pay your taxes to the government. You are also to give to God by acknowledging that God owns all things, that you are a steward, that your giving is in response to God’s gift of Jesus to you, that your

giving is in response to need and to support the ministry of the church, and that it is to be sacrificial.

Now, having said that, the Session is asking each person or family to fill out the “2009 General Fund Pledge” card. You will find it in the bulletin. Please take it out and look at it with me.

The card says, “As we plan our church budget for 2009, it will help us to know how much each person or family is planning to give to support the ministry of the Tampa Bay Presbyterian Church. These pledges are not binding. They are completely voluntary on your part. However, it will assist our Budget Committee as they prepare the 2009 General Fund Budget. Please return the completed pledge forms on or before November 23, 2008.”

I would like you to note several things.

First, we plan to use the pledges to help us build our General Fund budget for 2009. So, it is important to get 100% participation.

Second, please be realistic about the amount of your pledge for next year. If you presently give \$100 per week, for example, and you are expecting only a 3% increase in income next year, do not pledge \$1,000 per week. Be as realistic as possible.

Third, we want every person or family in our church family to fill out a card and turn it in. Make sure your name is on the card, because we plan to call you if you don't turn it in. We would like the card turned in today. If you have not yet turned it in, you can hand it in this evening at the Thanksgiving Dinner.

Fourth, these pledges are completely voluntary. They are not binding. We simply ask them from you to help us plan our budget.

And finally, pray about your pledge for 2009. If you are married, talk to your spouse about it. Ask the Lord how you can give sacrificially with the finances that he has entrusted to you so that your giving is in response to Christ's gift to you, people's needs, and the advancement of the gospel. Amen.

Mission Statement

The Mission Statement of the Tampa Bay Presbyterian Church is:

*To bring people to Jesus Christ
and **membership** in his church family,
develop them to Christlike **maturity**,
equip them for their **ministry** in the church
and life **mission** in the world,
in order to **magnify** God's name.*

Sermons by Rev. Freddy Fritz

This sermon, and other sermons, by the Rev. Freddy Fritz can be found at:

1. www.tampabaypresbyterian.org/Sermons
2. www.sermoncentral.com/contributor_profile.asp?ContributorID=11181
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PRAYER:

Our Father, thank you for your Word. It is so rich and true and meaningful and helpful.

Today we reviewed giving in the Old Testament. We looked at giving before Moses, and we also looked at giving from Moses to Jesus. And we examined giving in the New Testament. We noticed that in both testaments there was required giving and there was voluntary giving.

Your Word teaches that required giving in both the Old Testament and the New Testament was always a taxation. The people in Egypt were required to give 20%, and the people of God in Israel were required to give 23%. Jesus gave 23% to Israel and also paid taxes to the Roman government. The Apostle Paul taught that Christians everywhere were to pay their taxes to the government.

Your Word also teaches that voluntary giving in the Old Testament and in the New Testament was always from a willing heart. There was no set amount, no requirement, and no percentage. Voluntary giving was simply the expression of a heart devoted to God. Christian giving is the fitting response to your gift of Jesus to us. We give in response to need. We give to support the ministry of the church. And our giving is to be sacrificial.

Oh Lord, as we pray about our pledge to next year's General Fund budget, help us to give with willing, generous, and sacrificial hearts.

And all of this we pray in Jesus' name. Amen.

CHARGE:

Go and glorify God in all that you think, do, and say! And as you do, may the grace of our Lord Jesus Christ, the love of God, and the fellowship of the Holy Spirit be with you all, now and always. Amen.