

# Leviticus: Elementary

*The Lord called Moses and spoke to him from the tent of meeting, saying, <sup>2</sup> “Speak to the people of Israel and say to them (Leviticus 1:1-2 ESV)*

*And fire came out from before the Lord and consumed the burnt offering and the pieces of fat on the altar, and when all the people saw it, they shouted and fell on their faces. (Leviticus 9:24 ESV)*

*And the Lord spoke to Moses, saying, <sup>2</sup> “Speak to all the congregation of the people of Israel and say to them, you shall be holy, for I the Lord your God am holy. (Leviticus 19:1-2 ESV)*

## **What does the Law teach us about giving?**

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**Leviticus 27:26-30**

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### **Introduction:**

Good morning! Please turn with me in your Bibles to Leviticus 27. This morning we are going to continue our series in the book of Leviticus called *Elementary*. Today we are going to learn what the Law teaches us about *giving*.

Now there may already be some people here in person or at home beginning to shuffle in their seats. The topic of giving can be a tense conversation in the Church because our money and possessions often have a way of fighting for the attention we give to God and His Kingdom. Most of the time, parting with material wealth and possessions is hard work. The apostle Paul saw the same thing and warned young Timothy with these words:

But those who desire to be rich fall into temptation, into a snare, into many senseless and harmful desires that plunge people into ruin and destruction. <sup>10</sup> For the love of money is a root of all kinds of evils. (1 Timothy 6:9-10 ESV)

We love our money. We love our toys. And this conflict is not new! It was there 2000 years ago and it was there way back in Israel's first days as a free people. And God knew that His people would be wrestling with this as they entered the Promised Land. So God as a wise and all knowing Father, made sure that His people were standing on this elemental block:

ALL THAT YOU HAVE IS GOD'S! All of Israel's possessions, land, even their health, all of it was given to them by their heavenly Father. In Deuteronomy God puts it this way:

<sup>17</sup>Beware lest you say in your heart, 'My power and the might of my hand have gotten me this wealth.' <sup>18</sup>You shall remember the LORD your God, **for it is he who gives you power to get wealth**, that he may confirm his covenant that he swore to your fathers, as it is this day. (Deuteronomy 8:17-18 ESV)

This was an elementary lesson for Israel and it's still foundational for us today. All that we 'own' is really all God's anyways.

The Christian's attitude towards giving to God's work must ALWAYS be rooted in this fact. Your hard-working attitude, farming skills, carpentry skills, business skills, all of these are a gift from God.

I know many of us here understand this truth theoretically, but I think lots of us don't know it experientially. We forget. Sometimes we are stingy out of a love of our toys, and sometimes out of the innate fear of not having enough food to put on the table. Isn't that true?

God loves you Christian. He knows what's best for you. And He knows that if you remember that He is the ultimate giver and you the desperate receiver, it will lead to you being a grateful and generous giver. All of God's commands are for our good, and it's no different here when He teaches us about giving. That's what God desires for His people as they would enter the Promised Land, and it's what He desires for us here in Orillia, Ontario. To be a grateful and generous people. A people who know their true treasures are found in Christ. So this morning we are going to dive into what the Law teaches us about giving.

With these things in mind, look with me now to Leviticus 27:26-30. Hear now from the Holy and all necessary Word of the Lord:

"But a firstborn of animals, which as a firstborn belongs to the Lord, no man may dedicate; whether ox or sheep, it is the Lord's. <sup>27</sup> And if it is an unclean animal, then he shall buy it back at the valuation, and add a fifth to it; or, if it is not redeemed, it shall be sold at the valuation.

<sup>28</sup> "But no devoted thing that a man devotes to the Lord, of anything that he has, whether man or beast, or of his inherited field, shall be sold or redeemed; every devoted thing is most holy to the Lord. <sup>29</sup> No one devoted, who is to be devoted for destruction from

mankind, shall be ransomed; he shall surely be put to death. <sup>30</sup> “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. (Leviticus 27:26-30 ESV)

This is the Word of the Lord. Thanks be to God.

Now as is obvious, most of us don't give to the Lord's work by bringing our animals, harvests, crops or fields to Sunday morning worship. But the Israelites did. They lived in an agrarian society where their wealth was measured by their animals and crops. So naturally this is how they gave back to the Lord. The medium has changed as societies have changed, but the principles and lessons are still just as applicable for us today.

We're going to begin our study here in chapter 27, but since we are dealing with such a broad topic this morning we will be drawing from various passages in Leviticus to answer the question, *what does the Law teach us about giving?*

## What Does the Law Teach us About Giving?

First, we see that the Law teaches us that:

### 1. Giving is God's idea

Just as Levi reminded us that God built worship into Israel's calendar, so God built giving into their calendars as well. In a sense, He set them up on a direct deposit system so they would give Him what He had required. Look with me to Leviticus 27:26-27 and verse 30:

“But a firstborn of animals, **which as a firstborn belongs to the Lord**, no man may dedicate; whether ox or sheep, **it is the Lord's**. (Leviticus 27:26 ESV)

And verse 30:

“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**. (Leviticus 27:30 ESV)

Giving back to the Lord was an essential part of being an Israelite. You were to return to God what He was rightfully claiming for Himself. They were to tithe year by year, and every third year. For those of you who don't know, the tithe was equal to 10% of their harvest. They gave of

their produce, flocks and herds, and even sometimes they dedicated a piece of land to the service of God. Giving was supposed to be part of their DNA. And in doing this, God provided a means for the Levites to have animals and crops to fulfil their priestly duties as well as have food for themselves.

So, are we as believers called to follow the tithe of the Israelites? Once again, we need to remind ourselves that the Law was a tutor – it was the kindergarten classroom. It was a shadow of the things that would come.

So then, the law was our guardian **until Christ came** that we might be justified by faith. (Galatians 3:24 ESV)

And Christ HAS COME! So, no, we are *not* called to follow the Israelite tithe. BUT, and that's a big but, we are to see the lesson behind Israel's tithing: giving is essential because giving is God's idea! If we know where our blessings come from, and if we are called to worship Him with every aspect of our lives, then OF COURSE giving should be a part of our worship! And if the Israelites were bringing their firstfruits in worship, then so too should we! If they were offering God their first and their best as a sign of gratitude and expectation, then so too should we! Not out of obligation – not out of law – but out of JOY and WORSHIP.

And I would add here, we should see the tithing system as a blessing. Because we are so quick to forget what God has done for us. To pray and then forget to thank God when He answers our prayers. As we heard last week:

“Thankfulness is one of the first emotions to evaporate.”<sup>1</sup>

God knows us better than we ever could and that's why He *graciously* taught us to give routinely. Why? Because left to our own devices we would put off giving and make wonderfully awful excuses for doing so. And it would lead to us hoarding, lusting, and making gods of every earthly possession we have. And that would lead to our death. So God built giving into His peoples lives. He was teaching, protecting and reorienting His people.

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<sup>1</sup> Jay Sklar. *Leviticus TOTC*, (Downers Grove, IL: InterVarsity Press, 2014), 282.

That leads us to the second thing the Law teaches us about giving. It is that:

## 2. Giving is proportionate

Look with me to Leviticus 5:7 and 5:11 to see this:

“**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.

<sup>11</sup> “**But if he cannot** afford two turtledoves or two pigeons, then he shall bring as his offering for the sin that he has committed a tenth of an ephah of fine flour for a sin offering. He shall put no oil on it and shall put no frankincense on it, for it is a sin offering. (Leviticus 5:7,11 ESV)

Giving is essential to the people of God and God knows our limitations. And He foresaw that there would be some in Israel who could afford to offer the costliest of sacrifices while others would be unable so He made accommodation for that. The rich would be expected to bring from their riches, while the poor from their poverty. Giving was meant to be proportionate to what the giver had. Don't we serve a good and gracious God?

So the Law teaches us that our giving will be proportionate to what we have. It is meant to be premeditated and responsible. This isn't to say there won't be moments of generous spontaneity, of course there will be and should be! But even in those moments, we need to be responsible. God has entrusted to some of us families that we are called to provide for. We have to put food on the table and roofs over little heads. This means that God would not have you offer your rent payment as your Sunday givings. That would not be responsible. That's why Paul counselled the Corinthian Church this way:

Now concerning the collection for the saints: as I directed the churches of Galatia, so you also are to do. <sup>2</sup>**On the first day of every week, each of you is to put something aside and store it up, as he may prosper**, so that there will be no collecting when I come. (1 Corinthians 16:1-2 ESV)

Here Paul wonderfully weaves both of our first lessons into one cohesive unit. He says, EACH OF YOU must set aside something. That's the giving is essential. BUT, he reminds them to be thoughtful. He says plan ahead. Be responsible. And remember, you are to give to God in

relation to what you have been given, not to what your neighbour is given. God was just as pleased with the worshipper who brought the lamb AND the one who brought two pigeons.

Giving is proportionate to the giver but nevertheless:

### 3. Giving is costly

Look with me to Leviticus 22:17-21:

<sup>17</sup> And the Lord spoke to Moses, saying, <sup>18</sup> “Speak to Aaron and his sons and all the people of Israel and say to them, When any one of the house of Israel or of the sojourners in Israel presents a burnt offering as his offering, for any of their vows or freewill offerings that they offer to the Lord, <sup>19</sup> if it is to be accepted for you it shall be a male without blemish, of the bulls or the sheep or the goats. <sup>20</sup> You shall not offer anything that has a blemish, for it will not be acceptable for you. <sup>21</sup> And when anyone offers a sacrifice of peace offerings to the Lord to fulfill a vow or as a freewill offering from the herd or from the flock, to be accepted **it must be perfect; there shall be no blemish in it.** (Leviticus 22:17-21 ESV)

When an Israelite brought an animal to sacrifice, they were to pick the best and brightest. They weren't to wander around the sheepfold and find the weakest or injured one. They were to offer their best. It was meant to illustrate that their great God, the One who gave them EVERYTHING, was worth it.

King David, the man after God's own heart, knew this lesson well. When he was offered free animals to use as sacrifices, he responded this way:

“No, but I will buy it from you for a price. **I will not offer burnt offerings to the Lord my God that cost me nothing.**” (2 Samuel 24:24 ESV)

This attitude of David's was to be present in EVERY Israelite. Whether rich or poor, whether you were able to offer a bull or a pigeon, everyone was to feel and know the truth that giving was costly. Because their God was worth it. His glory was worth the cost of parting with your best animals and crops.

Engagement rings capture this principle well don't they? No matter what your thoughts are on expensive diamond engagement rings, the picture of a man saving up a sum of money over

months to buy a ring for his bride to be says something. It says, ‘honey, you are WORTH IT. You are my PRIORITY. You are EVERYTHING to me.’

Our givings are meant to say the same thing. Though it’s responsible and planned out, it should illustrate to the people around us that God is worth a costly gift. When we make our budgets, that which is allotted for Kingdom work should be a costly chunk. You should *feel* it. It’s not meant to be an afterthought. It’s not meant to be the chunk you take out after all of your vacations and date nights are planned out. It’s meant to be the first and best of all that you have. The Israelites saw this physically when they gave of their best animals and crops. And we should as we give to God’s work. With King David, we should look at our budgets and say, ‘how can we sacrifice to God that which costs us nothing?’

Fourthly, the Law teaches us that:

#### **4. Giving is a response**

I would wager that many of us assume the Israelites would give their first fruits, their tithes, their firstborns of the flocks and herds, and then be done with their giving. BUT, Leviticus 27 *presupposes* that the Israelites would have experiences of God’s blessing which would lead them to respond with giving EVEN MORE.. To go above and beyond the requirements of them. Moses provided the guidelines for when an Israelite offered themselves, their animals, lands, or homes as extra, above and beyond offerings to God. Have you ever thought of that?

In Exodus 36, we catch an awesome glimpse of this. Moses had encouraged the people to give of their wealth to aid in the building of the Tabernacle. And they gave SO MUCH that Moses had to tell them to stop! Exodus 36:6-7 tells us what happened.

So Moses gave command, and word was proclaimed throughout the camp, “Let no man or woman do anything more for the contribution for the sanctuary.” So the people were restrained from bringing, <sup>7</sup> for the material they had was sufficient to do all the work, and more. (Exodus 36:6-7 ESV)

Can you imagine that? Can you imagine the scene where God's people had given SO much that Moses had to command and restrain their givings!?! Remember those were old testament saints! And they were giving far beyond what God had required of them.

The early church took this attitude and ran with it. Not only did they set apart money for the local Church, they also gave to their brothers and sisters spread abroad. And they gave till it HURT.

Look with me to 2 Corinthians 8:1:

We want you to know, brothers, about the grace of God that has been given among the churches of Macedonia, <sup>2</sup> for in a severe test of affliction, their abundance of joy and **their extreme poverty have overflowed in a wealth of generosity on their part.** <sup>3</sup> For they gave according to their means, as I can testify, and beyond their means, of their own accord, <sup>4</sup> begging us earnestly for the favor of taking part in the relief of the saints. (2 Corinthians 8:1-4 ESV)

These Christians who were experiencing poverty themselves, in joy, gave what they could to support the Church in Jerusalem that was facing poverty themselves. This was the church practicing that elementary truth the Israelites learned in Leviticus 27: our giving is supposed to go above and beyond what God has required of us. It should overflow because it is a response to all that He has given us.

Is that the attitude you have towards giving? Our giving should reflect an overflowing gratitude towards God. Our hearts should be EAGER to give. We should be eager to give to our local church so that the Gospel would go forth in Orillia and beyond. We should be eager to give so that poor pastors in India and South Africa can continue to shepherd God's people while putting food on their tables. We should leave room in our budgets to be spontaneously generous because our giving is meant to overflow.

Fifthly, the Law teaches us that:

## **5. Giving is revealing**

As Israel gave of their tithes, firstborn animals, first fruits, and gave extra offerings to God, they were actually revealing where their true treasure was. When they decided to offer God above and

beyond the required givings, whether it was an offering of an animal or a piece of their field, they were laying out their cards on the table. That's what giving does. Do you remember at the beginning of the pandemic when grocery stores and other fields were giving out temporary raises to their workers? What did that reveal? It revealed that employers cared for and appreciated the workers on the front lines. Big companies, whether for good publicity or out of sheer goodwill, reinforced this truth. Where, and how you give reveals where your true treasures are.

And Jesus taught the same thing. He said:

<sup>19</sup> “Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, <sup>20</sup> but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. <sup>21</sup> **For where your treasure is, there your heart will be also.** (Matthew 6:19-21 ESV)

Christian, you reveal where your treasures are in how you give to God's work. Are you stingy? Does your giving stop at the same threshold as it did before you got that big promotion? Or maybe it's the toys and trips that dominate your budget. The ones that you know deep down you really don't need. Or maybe you have mastered that sweet spot where you give lots but never truly feel the costliness of giving that we are supposed to.

For you parents, would your kids say of you that your true treasures are in heaven? Do they see in you an eagerness to support God's work through your finances in the local Church, in your wider community, and in the Church abroad? I know every kid wants to go to Disney World and lots of you parents wish you could give them a trip like that. But how great would it be if beside that jar filled with quarters called the 'Disney Jar,' they saw a map with pins on it pointing to the all the places Redeemer City was supporting.

THAT would reveal to your children that your hearts set on a different kingdom than the one they're living in. What we do with our money is the litmus test for where our true treasures are. Therefore, our budget's, whether big or small, show God what we truly care for.

That's a hard word but a *necessary* one because ultimately:

## **6. Giving is worship**

In Deuteronomy 26:10 we see this wonderful picture. As the Israelite brought their tithe of produce, they were to recite a confession. And it ended like this:

And the Lord brought us out of Egypt with a mighty hand and an outstretched arm, with great deeds of terror, with signs and wonders. <sup>9</sup> And he brought us into this place and gave us this land, a land flowing with milk and honey. <sup>10</sup> And behold, now I bring the first of the fruit of the ground, **which you, O Lord, have given me.** (Deuteronomy 26:8-10 ESV)

The worshipper remembered God's great salvation at the Red Sea. They remembered the way God had marched Israel into the Promised Land. And they remembered that every good and perfect gift was from their God above. And then, Deuteronomy tells us that they worshipped:

And you shall set it down before the Lord your God and **worship** before the Lord your God. <sup>11</sup> And you shall **rejoice** in all the good that the Lord your God has given to you and to your house, you, and the Levite, and the sojourner who is among you. (Deuteronomy 26:10-11 ESV)

Isn't that a beautiful picture? Joy was supposed to fill the hearts of the Israelites as they gave back to God.

Imagine if we did the same? Imagine if we gave to the Lord's work with exuberant joy? I'm serious here. Imagine if we rekindled the sense of worship we were supposed to feel? I will be honest, I don't recite a prayer of gratitude when I email money transfer our givings. I don't rejoice in all the blessings God has give me as I slide my finger to make the transfer complete. But as I have poured over Leviticus I have been rebuked by this. We need to be a people who see our giving as worship.

This would not only transform us, but it would transform our families. It would transform our churches. It would magnify our witness. If we recaptured that all that we have is ultimately God's. And that what is most important, is not our treasures on this earth, but spreading God's fame throughout Orillia, Canada and abroad. That would SHOCK our neighbours. That would lead them to ask, 'how can they be so content to part with their hard-earned money!?!' And it would open the door to tell them of the good news of Jesus Christ.

Let me ask you, are you a cheerful giver? Or are you a stingy grumbling giver? Again, whatever your *exact* convictions are about tithing, it doesn't matter. BECAUSE, your disposition SHOULD be towards giving freely, generously, and joyously to God. We are the people who know with 100% certainty, that everything we have is because of God's blessing. From our clothes, jobs, food, homes, families, all of it is from God. And more than mere earthly goods, more than those homes which and cars which will need replacing, God gave us the ultimate gift of salvation. God saw you falling headfirst, full speed into Hell. He saw you suffering in sin and shame and rescued you at a great cost to Himself. Paul reminds us this way:

<sup>9</sup> 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 ESV)

THAT'S why we give. Because we have been given EVERYTHING! So give like that. Live like that. And let awe inspired, heavenly minded, and worship filled thoughts fuel your giving to the glory of God and the salvation of the nations!

This is the Word of the Lord. Thanks be to God!