

## “God’s Plan for Giving”

We want to learn to be better Givers in life  
because God has promised  
to bless those who are GIVERS!

Our problem is we don’t trust God!

We don’t Believe Him – take Him at His Word!

He has told us... the Lord Jesus himself said:

*"It is more blessed to give than to receive."* (Acts 20:35b NIV)

*"Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you."*

(Luke 6:38 NIV)

*"A generous man will himself be blessed, for he shares his food with the poor."*

(Proverbs 22:9 NIV)

*"He who is kind to the poor lends to the LORD, and he will reward him for what he has done."*

(Proverbs 19:17 NIV)

But we still think it all depends on us!

When God has repeatedly told us “I will do this for you!”

We are like the unmerciful servant in Matt. 18...

Remember the parable of the unmerciful servant in Matthew 18:23 – 35, Jesus told of a man who owed an enormous debt to a king, like \$20M and couldn’t possibly pay it. But the King forgave him the whole amount and yet when he left the King’s presence he found a fellow servant who owed him a debt of like \$20 and this servant demanded he pay it.

He couldn’t believe!

He couldn’t believe he was truly forgiven.

And we can't believe, really believe, God will supply our needs, if we will be givers!

One of the most familiar and frankly,  
one of the most encouraging promises  
in all of the Bible is given in **Philippians 4:19**,  
this is what it says,

*"But my God shall supply all your needs according to His riches in glory in Christ Jesus."*

### **What a promise.**

My God shall supply all Your needs.

That is a basic bottom-line foundation of confidence  
that should have a tremendous effect on our giving.

Let me give you  
**an illustration** of how.

During World War II  
the death of millions of people occurred, as you remember.

Masses of them died in Europe.

And immediately  
there was a terrible problem with orphans  
all over the cities of Europe.

At the close of the Second World War  
the allies  
in their attempts to rebuild Europe  
had to take on the responsibility  
of dealing  
with all of these orphaned children.

And so they built some camps to  
house them and  
care for them and  
feed them.

They began to develop and obviously as the camps began to develop,  
the children were found and

brought there and  
tested the capacity of the camps,  
and  
the camps had to be enlarged  
to contain all of these orphaned children.

They received the finest care  
that could possibly be given to them and  
the best and healthiest food was provided.

But in one camp in particular  
the officials became very, very disturbed  
because after the children had been there for even several weeks  
they didn't sleep.

They would give them three meals a day.  
They provided for their needs.  
They kept them clean.  
They gave them adequate places to sleep.

But  
the kids stayed awake all night.

They couldn't understand what was wrong and so  
they endeavored to do a study and  
talk to the children and  
find out the problem.

And eventually they came to understand what it was.

So  
every night when they put all of the children to bed  
in those long sort of bunk lines that existed in a dormitory fashion,  
the last thing that would happen before they fell asleep

was  
a lady would come down the middle  
with a big cart full of little loaves of bread and  
she would place into the hand  
of each little child

a loaf of bread.  
And the last thing  
the child would experience at night would be

to close his little hand or her little hand  
around that loaf of bread.

In a matter of days  
they were all sleeping through the night.

They realized  
that even though  
they were fed to the full during the day,  
experience had taught them  
that having food today  
doesn't mean anything for tomorrow.

And it was  
the anxiety and  
the fear  
that they wouldn't eat the next day  
that kept them awake.

But once they went to sleep  
with a little loaf in their hand,  
the fear was dispelled.

They could enjoy  
what they had  
because there was some security  
in the promise of tomorrow.

I really believe  
that the little loaf of bread  
that God puts  
in the hand of every believer

is [Philippians 4:19](#),

*"But my God shall supply all your needs according to His riches in glory in Christ  
Jesus."*

**We have nothing to fear for tomorrow.**

**The promise of God...  
He will meet every need.**

That has tremendous implications on how we give.

We are not alone in securing our future.

Yes,  
we want to be wise.

Yes,  
we want to plan.

Yes, if possible,  
we want to save.

Yes,  
we want to be good stewards  
of what God has provided for us and  
lay away something for the future.

But at the same time  
we can do that in complete confidence  
that if God were  
to come to us and  
ask us

to take  
what we had planned for the future and  
invest it in His Kingdom,  
He would replace it.

We can go to sleep every night of our life  
with that little loaf of bread,  
*"My God shall supply all your needs"*

Because  
that is His promise.

And that is a promise  
that takes away anxiety and removes fear.

In 2 Corinthians chapters 8,  
we are introduced to some believers  
who lived like that,  
who because they understood the promises of God and  
were so secure for their future  
they could give generously in the present.

They are the Macedonians,  
the churches of Macedonia  
mentioned there in verse 1.

**They provide for us a model for Christian giving.**

2 Corinthians 8 and 9,  
lay out the pattern for giving.

They tell us all kinds of things  
about giving,  
principles related to giving, and  
we're going to be learning many of those.

The beginning of these two chapters  
looks at this model group of Christians in Macedonia and  
how they gave.

And that sets the model for Christian giving.

[the pattern of the Macedonian Churches]  
Sacrificial, voluntary, etc.

2 Cor 8:1-9...

*“And now, brothers, we want you to know about the grace that God has given the Macedonian churches. 2 Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. 3 For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, 4 they urgently pleaded with us for the privilege of sharing in this service to the saints. 5 And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God’s will. 6 So we urged Titus, since he had earlier made a beginning, to bring also to completion this act of grace on your part. 7 But just as you excel in everything—in faith, in speech, in knowledge, in complete earnestness and in your love for us—see that you also excel in this grace of giving. 8 I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others. 9 For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich.”*

They’re giving was initiated by grace,  
transcended difficult circumstances,

was joyous,  
not hindered by poverty and  
was generous.

In verse 3,  
you see **three other elements of their giving.**

Their giving was **proportionate**, that is  
they gave **according to their ability**,  
according to what they were capable of giving  
in proportion to what they had.

**Secondly** in this little list  
**their giving was sacrificial.**

He says it was beyond their ability.

That means  
they gave more than they were really capable of giving.

And then he says  
it was **voluntary**,  
they gave of their own accord.

So there are three principles....  
of the giving of the Macedonians.

And these three are  
proportionate,  
sacrificial and  
voluntary  
which are so important  
that we need to digress a little bit to talk about them.

They really sum up the concept of **free-will giving.**

You give  
what you can  
proportionate to what you have,

you give  
sacrificially

and

you give  
voluntarily or willingly,  
you give in a manner of exercising  
your own freedom in response to God.

Those three elements then really are very important...

**proportionate,  
sacrificial,  
voluntary**

**giving**  
sum up the concept of  
free-will giving, or  
giving from the heart.

There is no prescription in the Bible  
for what percentage we are to give.

There is no prescription in the Bible  
for what amount we are to give.

We are to give proportionate to what we have,  
we are to give with a measure of sacrifice, and  
we are to give voluntarily.

That's **what we call free-will giving.**

Let's look into the Old Testament  
because the Old Testament  
establishes **two kinds of giving.**

**One is required giving and  
the second is free-will giving.**

**Required giving and free-will giving.**

**Now required giving basically boils down to taxation.**

### **I. Prior to Moses**

required giving was prescribed in Egypt  
to fund the national government

for a time of famine  
and  
the amount of that was set at twenty percent.

## **II. During the time of Moses** God ordained tithes.

**The first tithe** went to support the Levites  
who ran the nation,  
it was a theocracy and  
they were basically the government workers.

They were the people who led the nation.

There was a **first ten percent** and  
that **went to support the Levites**,  
to pay their salaries and  
[to] provide their livelihood.

**Secondly there was another ten percent** every year  
that every Jew had to pay and  
that was **the festival tithe**,  
that ten percent went for  
the national festivals,  
the national holidays,  
the great religious  
conclaves and  
occasions and  
convocations.

And then **every third year**  
there was a **third tenth which was for the welfare tithe** to give to  
the poor and  
the orphans and  
the widows  
and so forth.

So if you break that third one into three parts,  
it's three and a third per year or so...  
ten percent,  
ten percent,  
three a third percent,  
there at twenty-three percent.

You throw in the corners of the field and  
the gleanings which they couldn't harvest,  
a kind of a profit-sharing plan,  
throw in the temple tax  
which they paid every year  
and  
you have about twenty-five percent of a Jew's income  
went to fund the national government.

That's **what the tithes related to.**

No Jew gave ten percent.

He gave ten percent, ten percent, and ten percent every third year plus.

So if you're talking about tithing,  
you're talking about that amount and  
you're talking about the funding for the national government.

You're talking about supporting the theocracy,  
that was taxation.

Now when you get into the Old Testament and  
you talk about **free-will giving**,  
that's a completely different issue.

**Free-will giving** was  
from the heart,  
voluntarily,  
willingly,  
sacrificially,  
whatever you wanted to give  
whenever you wanted to give it  
with generosity motivated  
by gratitude and  
love for God.

You always gave  
the best,  
the firstfruits, and  
you gave it with all your heart.

That's what the Old Testament calls free-will giving.

So  
in the Old Testament **required giving** has to do  
with funding the national government.

Government being ordained by God  
for the preservation of society,  
the well being of those who do good and  
the punishment of those who do evil.

God wants government supported,  
it's supported by the people.

We still have that system in terms of taxation today.

**The second kind of giving was free will and  
that was to God.**

**Giving to God then was free-will giving.**

That was the Old Testament pattern.

Now let's ask the question for this morning initially,  
is the New Testament pattern of giving the same?

Answer...yes.

In the New Testament again  
you have reiterated **two kinds of giving**,  
two ways in which we give our wealth.

**The first is to pay our taxes and  
the second is to give to God.**

In fact,  
the New Testament is explicit and exact  
in comparison with the Old Testament.

There is no difference at all.

Teaching on both of these kinds of giving...

required and  
free will  
is clear in the New Testament.

But, you know, let's face it, it comes from so many directions.

We are being absolutely bombarded by the fact that  
if we don't sock it away,  
if we don't have this whole huge six months worth of income stashed somewhere,  
we'll never make it.

Well, what happened to God?

I mean, I believe in saving, but you know,  
you can become paranoid about this.

And you know,  
here we are trapped between the balance  
of trusting God and  
investing with God

and  
keeping what we need to supply our family  
for the present and the future.

It all boils down friends  
to the responsiveness that we have  
of the ministry of the Holy Spirit in our lives  
as He leads and guides.

Now many people come along and  
they say  
that the solution to everything is  
to just accept the biblical pattern,  
which is 10%.

That the biblical standard of giving is the tithe or 10%.

And they justify the 10% by saying  
if the law required 10% certainly grace would require at least 10%  
since incidentally the tithe is never mentioned in the New Testament  
in reference to the churches giving, never.

In all the passages where the church gives,  
there is no mention at all any place of tithing.

But in order to get tithing in,  
they say if law required a tenth,  
certainly grace does.

And I'm not against the principal.

But what they're really saying is,  
we know tithing is not New Testament giving,  
but  
if we don't push the tithe,  
we're afraid we won't get enough money to operate.

It really boils down to that kind of motivation.

The 10% sort of keeps the money flowing.

You know what's wrong with the 10%?

Number one,  
it isn't biblical and  
it's giving for the wrong reason.

It's giving to fulfill an obligation  
rather than  
a response to a loving, willing heart.

Second thing that's wrong with it is,  
it hinders what you could do  
by making you think you're done.

Giving is never to be by coercion.

It is never to be by fundraising.  
It is never to be by compulsion.  
It is any gimmick is offensive to God.

Now, having said that,  
let me just say this and then we'll get into it.

## **God's pattern for giving is not tithing in the New Testament.**

It isn't even tithing in the Old Testament.

It never has been tithing,  
it never will be tithing.

And I'll try to explain  
why I can say that this morning.

Now let's divide  
**the history of giving into three sections**

**(1) giving before Moses**

**(2) between Moses and Jesus, and**

**(3) from Jesus to the present.**

These are three periods of history.

Three dispensations we'll deal with.

And  
the first and  
the second and  
the third,  
all teach the same pattern of giving.

There is no difference.

Let's look  
**(1) first of all at giving before Moses,**  
because this important.

The people who teach that we should tithe,  
teach on this basis.

Since the tithe was before Moses,  
since Abraham tithed and Jacob tithed  
before the mosaic law,  
tithing was before Moses,

it was before the law,  
it is therefore to be after the law.

It is a universal principal, therefore,  
since the tithe was first,  
the law came in the middle,  
the universal continues afterwards.

So tithing is continuous.

The problem with that is  
if you're going to accept anything  
before the law as norm for after the law,  
the Sabbath was also before the law.

So we've got to quit meeting on Sundays.

Secondly,  
the sacrificial system was initiated with the garden and  
we're going to have to go back to killing animals.

And I'm not real sure that's the idea.

So,  
if we're going to say that whatever is before is after the law,  
we run into an awful lot of problems.

Let's not say, we're a lot safer.

Now before Moses,  
giving before Moses falls into two categories  
as does all giving in all these periods.

**Two categories,  
freewill giving and  
required giving.**

Freewill giving and required giving.

**The Bible does require  
that you give your money.**

You're not buying,  
you're just giving it away.

And the Bible does require that.

The Bible also speaks of a free gift.

Now let's look at the book of Genesis, and  
let's find out from the very start  
about **first of all freewill giving**.

The term tithe  
does appear in the Old Testament  
in the book of Genesis.

Now some have thought that because it appears in Genesis it becomes the standard from the start. God's universal plan is to tithe. Incidentally, the Hebrew word ma'aser which is translated tithe means a tenth part. It's the same as dekatoo in the Greek the tenth. That's all it means. It simply means a tenth. It isn't a religious word, it's a mathematical word. It has only to do with a percentage, it means a tenth.

Historically even outside the Bible from ancient sources that we have, we know that man has always used ten as the basic number for counting systems. And that is obviously, because he starts out by going (counting). So he's got ten fingers and ten toes. So ten becomes the symbol of the counting system. This is universal.

The symbol of measurement is ten.

Now notice ten then kind of becomes the number of completion.

We see this sometimes even in Scripture.  
Ten becomes the number of completion.

There is evidence that many pagan deities were honored by the giving of a tenth.

And the reason is this,  
since the ten represented totality or completeness, the giving of a tenth was a symbol of the giving of the whole. Do you know what I mean?

The giving of a tenth of something,  
the totality was represented in that tenth.

By giving what was a total number, ten,  
you are simply sort of symbolizing the fact  
that you were giving your all.

Since ten was the symbol of totality.

So the total number, ten,  
became then  
a common number in terms of offerings to deities among the pagans.

Now, the Bible does not institute tithing in Genesis.

There is no statement from God ever  
regarding tithing at this point.

No one told Abraham to give a tenth.

No one told Jacob to give a tenth, certainly not God.

There is no universal law as such stated in Scripture.

Now let me show you what I mean.

In Genesis Chapter 4,  
you have the first offering.

Now the first offering given to God was from Cain and Abel.

And the interesting thing about this is that it was **a voluntary offering**.

It simply says in verse 3,  
*"In the process of time it came to pass that Cain brought the fruit of the ground and  
Abel brought the firstlings of the flock."*

Now there is no command that they were to do this.

God did not tell them specifically to do this,  
at least it is not so recording in the Scripture.

It seems to mean the test and process of time it came to pass that they did it.

It was then voluntary.

It was a free choice on their part.

They gave fruit of the ground, which, of course,  
as we know was not the thing that had been asked of God.

We know that there was no universal law about how much,  
but there was apparently the revelation of a law about what?

There was to be animal sacrifice.

But we don't know what percentage at all. There is no indication of it. They were prompted by their own initiative. There was no requirement. There was no amount. There was no stipulation and there was no frequency enjoined upon them. It was completely at their own will.

Now later on you have in Chapter 8, Noah.

The flood subsides,  
Chapter 8 and Noah immediately goes out  
to make a sacrifice or  
to make an offering to God.

Verse 20 says,  
he built an altar and took of every clean beast and every clean fowl and  
offered burnt offerings on the altar.

Now here is an offering to God.

Again, it is completely voluntary.

There is no command.  
There is no stipulated amount.  
There is no percentage given.

Noah determined that in his own heart.

It was spontaneous.

You go further in that and you go to Abraham and  
you find that Abraham in Chapter 12 is given the wonderful call of God  
to be the leader of a nation.

In response to that in verse 7,  
he builds and altar to the Lord.

And in offering to the Lord,  
there again is no command.  
There is no stipulation.  
There is no requirement.

Only the free spirit of Abraham in response  
to the wonderful promise of God  
as he says thanks to God by way of an offering.

In verse 18 of 13, he did it again.

He built another altar to the Lord in Hebron.

And so always a volunteer thing,  
never in response to the command of God.

Here we have people freewill giving.

**These people gave to God of their own possessions  
out of love and thankfulness and  
it was totally spontaneous.**

**This is the pattern of freewill giving.**

Now [Genesis 14:20](#) is the **first mention of the tithe.**

And of course, you know the story, Abraham, Abram at this time, had just returned from fighting of these kings, the slaughter of Kedorloamer and the kings in verse 17 in the Valley of Shaveh. And he had been victorious and he had taken a tremendous amount of spoil, treasure from these kings that he had conquered. On his way back, he runs into the king of Salem. Salem is the ancient name of Yerushalayim, Jerusalem.

Now, the **king of Salem** was a man named **Melchizedek**  
who was not only a king, but  
according to the book of Hebrews was also a priest.

And it says it as well in verse 18  
that he was a king and a priest of the most high God.

So when Abram sees this man who represents God,  
he wants to express thanks to God for the victory.

So what does he do?

Verse 20 at the end of the verse,  
*"he gave him a tenth of all."*

Now it doesn't say God told him to do this.

Again, it's not commanded that he give a tenth.

And I think it's most interesting to know that it doesn't necessarily mean that he gave a tenth of everything that he owned.

He gave a tenth of something that he took in this battle.

Another thought, Abraham lived 160 years.

At no time in Scripture is it ever recorded  
before or after this incident  
that he ever gave a tenth.

This is the only time that he ever gave a tenth that we know of in the record of 160 years on earth. Now that indicates something to us.

And it wasn't a tenth of his income and it wasn't an annual tenth.

It was simply that he chose to do it.

Now another thought, in [Hebrews 7:2](#) it says, "He gave him a tenth of the spoils," it's translated. But the Greek word is akronthinian. Now the word akron is in there which means the pinnacle or the top, the top. Akronthinian means the top of the heap. It says he gave him a tithe of the top of the heap. It could mean that he gave him a tenth of the top of the heap. So it wasn't a tenth of the total pile. It was a tenth of the top of the pile.

You say, what are you trying to say? I'm trying to say that maybe all he gave him was a tenth of the best that he had, not a tenth of everything. If he took spoils of all five kings and their kingdoms, a tenth of all of that would have been awful lot for one priest to handle.

Maybe he only gave him a tenth of the top of the heap. But the point is, it was a one time thing. There's no record that he ever did it this way again. All right, free voluntary, motivated only by gratitude in his heart. Not required.

Go to **Genesis 28** and

let's fine the use of the word tithes in the book of Genesis and that has to do with Jacob.

22, verse 22 of Chapter 28. And Jacob just says at the end of verse 22, "I will surely give the tenth unto thee." Now at this point, Jacob is making a vow.

Verse 20 vow to vow,

*"If God will be with me and keep me in this way that I go and give me bread to eat and raiment to put on so that I come again to my father's house in peace then shall the Lord be my God."*

In other words, God if you do this I will, you know, bow down to you. That's really bad. Jacob was at a low spiritually. He was so shallow, it was really sad. What he was doing was buying off God. All right, God, if you'll give me safe journey and bread and clothes then I will let you be my God. Isn't that real nice?

In fact, God, I'm just going to build you a nice pillar right here and I'll just give you a tenth of everything I have. Now when you get to the place where you're buying God, you're at a low spiritually, right?

Don't take this as a norm of spirituality.

This guy gave a tenth. He was trying to buy God.

There's no command that he give it. It was completely arbitrary, completely voluntary with no obligation at all to tithes.

Now notice I followed from Cain and Abel right through to the gift of Jacob and in all cases they were free voluntary gifts.

The idea that it was a tenth was arbitrary.

Out of all of the offerings throughout the book of Genesis, twice it happened to be that they gave a tenth.

Which in their eyes and in the eyes of ancient people simply represented the total and

the sense that it was a symbol of giving all, nothing more.

All right, now let me take you a step further.

### **What about required giving.**

You said that before the mosaic law there was required giving.

You're right, there was.

And I did say that and

I want to show you where the required giving came and  
if you'll turn to **Genesis 41**,  
I'll show it to you.

There was required giving of money or of possessions.

In fact, most of the time in Genesis, they don't give money at all, because their exchange was not money, but it was animals or seed or land.

But in Genesis 41 you remember that Joseph was sold into slavery in Egypt by his brothers and he got there and he was in jail because of what he had been accused of in Potiphar's house.

And when the Pharaoh had a dream that he couldn't handle,  
they got a hold of Joseph and he came and told the dream.

Remember and he said there would be  
seven years of fruitful crops and  
seven years Of famine.

So Joseph said you better get ready for the famine.

And here's how Joseph suggested  
they get ready and this was God's plan, verse 34.

*"Let Pharaoh do this and let him appoint officers over the land and take up the fifth part of the land of Egypt in the seventh plenteous years."*

For seven years tax the people at what rate?

What's a fifth? 20%.

**Here is the introduction of taxation in the economy of Egypt.**

**This is introduced by God.**

This is the first time you find the taxation of a national entity expressed this way.

And you'll noticed that we haven't progressed much farther from that.

That the norm that they asked for then is still the basic norm of taxation in America, 20%, except for some of you unfortunates who may be other brackets.

But basically the 20% taxation was the basic taxation rate in Egypt.

This was God's plan as it was expressed through Joseph.

And when they collected the 20% through the fat years that would supply them the needed foods for the lean years.

So a taxation was instituted at that point and 20% was the figure.

In Genesis 47,

let me show you something else in verse 24.

*"It shall come to pass in the harvest you shall give the fifth part to Pharaoh, four parts shall be your own for seed for the field, for your food, for them of your households and for food for your little ones."*

Now, I'm going to leave you four parts.

Some to sow back in the field,

some to eat, some to take care of your household needs and  
some for your kids.

The fifth part goes back to the government.

Beloved,

**required giving in the Old Testament was 20%.**

Was instituted in Egypt and

**it was the funding of the national government.**

Now notice

freewill giving is directed toward the Lord personally

in a response of love and sacrifice,  
required giving is given to the national entity  
for the supply of the needs of the people.

All right, now,  
that's what you find from  
the time of creation  
to the time of giving the law.

**(2) Now let's look at the time from the law to Jesus.**

**Point two, from Moses to Jesus.**

What do we find here?

During this time,  
the tithe obviously becomes a familiar term and  
those who teach tithing as God's universal principal  
lean heavily on this period  
for their definition, obviously.

**Let's look first of all at required giving.**

**Required giving from Moses on.**

This is very, very interesting.

Now, generally I was taught,  
I supposed by many people that tithing was giving a tenth and  
this is what Israel gave.

Let me show you something.

Turn to **Leviticus 27**.

Leviticus 27 is just the very end right before Leviticus runs out.

Verse 30,

Now here was the tithe called the Lord's tithe or the Levites tithe.

And the reason it was called the Levites tithes is very simple.

It tells us in Numbers 18 that this tithe was collected to be given to the Levites.

Who were the Levites?

They were the priests.

The entire tribe of the Levites, the taxation of all the rest of the tribe went to supply the needs of the Levites or one of the 12 tribes, the priests of tribes. So this is the Levites tithe.

Verse 30,

*"All the tithes of the land, whether of the seed of the land or the fruit of the tree is the Lords. It is holy unto the Lord."*

It isn't even yours.

Ten percent of all of your land and seeds and fruit is the Lords.

Now, maybe you want to keep you fruit.

All right, verse 31,

*"If a man will at all redeem any of his tithes he shall add thereto to the fifth part thereof."*

All right, if you want to keep your fruit,  
you can pay and just add 20%.

And you give money instead.

Now concerning the tithe of the herd of the flock,

this meant a tenth of every calf, and  
a tenth of every lamb,

*"whatsoever passes under the rod, the tenth shall be holy unto the Lord, he shall not search whether it be good or bad, neither shall he change it."*

In other words,

you could give money in exchange for  
the land and  
the seed and  
the fruit,

but

you could not redeem the animals.

Those you had to give.

The end of verse 33, "*it shall not be redeemed.*"

*These are the commandments which the Lord commanded Moses for the children of Israel on Mount Sinai.*

All right, the Levites tithe was 10% of everything that they had in terms of produce from the land animals. Now, the emphasis here is on quantity. Now this teaches that this belonged to God. This is not a freewill offering to God, is it? This is His already. You are robbing Him if you don't give it. Isn't that what Malachi said? You are robbing me in the tithes. It is mine.

So the 10% of the animals given to the tribe of the Levites to support them,  
because you see they were the priests and  
they didn't earn a living other than just carrying on priestly functions.

And so the things that were given went to support them.

And frankly,  
they ran the government.  
They ran the nation.

All right, let me take you to something else.

You say well, there it is, there's the 10%.

All right, let me show you.

Go to **Deuteronomy 12**.

In Deuteronomy 12, you find there was a **second tithe**.

And from verses 6 to 17  
we find again about what it requires is another tithe, another 10%.

**And this 10% was to be taken to Jerusalem and  
it was to be eaten.**

It was eaten by  
the family,  
the friends,

the servants, and  
the priests  
in the sanctuary.

And it was very purposeful incidentally.

The idea of it was to stimulate devotion to the Lord.

The idea of it also was to promote unity  
in the family and the servants and  
they would all go to Jerusalem and  
they would consume this particular tithe.

It was kind of like national potluck.

It made everybody share.

And so this was a purposeful tithe recorded there in the 12<sup>th</sup> Chapter.

I'm not going to take time to read it all, because our time is going.

**Let me give you a third thing.**

So already we're up to close to 20%.

You've got 10% of the first...the first amount and  
you've got 10 more percent of the remaining 90%  
that you had to give to...to the government or  
to supply for the food of others.

But in Deuteronomy 14,  
just a little ways further,  
we find a third one.

Verse 28,

*"At the end of three years, you shall bring forth all the tithes of your increase the same year and lay it up within the gates and this was for the sojourner, the fatherless, and the widow."*

Now this was what was called **the poor tithe**.

The first one was called the Levites tithe,

the second one was called the festival tithe, and  
it was at the festival and the central sanctuary in Jerusalem it was consumed.

The third one was called the poor tithe.

So you've got  
10%,  
10%,  
3 1/3% every year  
if you've got 10% every third year.

Okay?

You're up to 23% right now.

That was Old Testament tithe.

So when somebody comes along and said that a Jew gave 10%, that isn't true.

The Jew gave 23% to begin with.

Coincidentally,  
this was the welfare program,  
the third one,  
for the poor people,  
the widows, and  
the people who didn't have anything to eat,  
this was welfare.

So you can see what they were doing.

They were funding the people who ran the government, the Levites,  
they were supplying for national feasts and so forth and so on in the festival tithe.

And the third one was the welfare program in the poor tithe.

This is all folks **funding for the national entity.**

All three of those are taxation,  
not freewill giving to God.

**Tithing was always taxation.**

So that  
the programs of the government could run.

The priestly program,  
the national religious program and  
the welfare program.

I'll add to that.

If you were a Jew,  
you still weren't done yet.

**Leviticus 19**, this is interesting.

This is **the profit sharing plan in Israel**.

*"And when you reap the harvest of your land, you shall not wholly reap the corners of your field, neither shall you gather the gleanings of your harvests."*

Leave the corners alone and  
don't pick up what you drop.

Why?

Leave it for the poor.

So here was profit sharing.

You didn't pick up what you dropped and  
you just left the corners of the field unharvested  
so that  
the poor people could share in that.

So boy now you're moving up further.

They had a **third shekel temple tax**  
they had to pay to buy  
show bread and  
grain and  
sacrifices  
for the temple.

And if you want more in Exodus 23,

they had to Sabbath rest for the land every seven years  
which meant they forfeited an entire years earnings off the land  
to let the land rest.

And another thing on the same Sabbath year,  
they had to set all debts aside.

Listen folks,  
10% is a long way from what it cost them  
to exist within the theocracy of Israel.

They were easily well over 25% of their income  
given to the funding of that government and  
to the caring of the lands.

**This was required giving.**

Now notice in addition to that  
there is **freewill giving**.

Now watch this.

**This includes first fruit giving and freewill offerings.**

Now **the emphasis** here is not on  
the quantity or  
the percentage,  
but  
**it's on the attitude of the giver and  
the quality of his gift.**

First fruits,  
first of all.

How that they would plant and  
then they would go and  
they would take the first part that came in,  
the best part.

In [Numbers 18:12](#), it says,  
*"All the best of the oil and the wine and the wheat, these have I given thee."*

That's first fruits.

He would collect off the top  
the very best that was in the field and  
go and give it at the temple.

Give it to God.

And the beauty of this thing was  
he hadn't yet harvested the crop  
**so he didn't really know  
how much was there.**

**So**  
**he was believing God and**  
**God was saying,**  
**"if you will give me the first fruits right off the top**  
**before you even know how much you're going to have,**  
**if you'll give me the first fruits right off the top**  
**and trust me,**  
**I'll bring in your full harvest."**

That's actually kind of a nice promise.

Yeah, it's right there in Proverbs.

Let me show it to you.

Proverbs 3:9, listen.

*"Honor the Lord with your substance."*

Boy that's a great principal.

That's with all that you've got.

Honor God with every penny you have.

Now watch.

*"And with the first fruits of all your increase,"*  
within the first fruits, watch,

*"so shall your barns be filled with plenty and your presses will burst out with new wine."*

Two things,  
you Honor God with every penny that you have.

Number two,  
you give him right off the top  
sacrificially the first fruits and  
believe me  
He'll fill your barns and  
your presses will burst out with new wine.

### **That's God's promise to Israel.**

Now please, God's promises to Israel were fulfilled temporally. We cannot make the same statement for the New Testament promises which are fulfilled spiritually. And you say, I knew it. I knew it. I'll give it all and all I'll get is spiritual blessing.

If you think about long enough, which is better?

Spiritual blessing, but there's both.

### **God will make the needs met.**

All right,  
so here was the plan for **freewill giving**.

**First fruits,**  
**whatever you've got give the best.**

Remember the difference in Malachi?

God says,  
"I'm not happy with you. I'm going to destroy you. I'm going to judge you because you have brought to me the blind and the lame, remember? The worst animals you've got. You're keeping the best for yourself and forfeiting my blessing.

Freewill giving was independent of taxation.

Always,  
always,

always  
giving to the Lord,  
giving to the Lord was a matter of freely giving Him  
the best and  
that's what God's after,  
the choicest thing.

You know, it isn't when you spend on all your money on yourself and you've socked all your money away in some kind of great fund to take care of you that you trickle a little bit to God. That isn't the first fruits.

It's when you give him  
the cream of what you have  
and  
keep a little bit for yourself  
that He'll fill your barns spiritually  
as well as  
He'll meet your needs physically.

Get the perspective.

Freewill offerings, first fruits.

The principal is in [Proverbs 11:24](#) and [25](#). "There is that scatterth and yet increases."

In other words, there's the guy who gives liberally and he increases. "And there is that withholdeth more than is fitting and it tends to poverty." You keep it back and you're going to be poor. "The liberal's soul will be made rich and he that waters shall be watered also himself."

Let me show you how this works.

Listen to this. [Exodus 25:1](#),

*"The Lord spoke to Moses saying, speak unto the children of Israel that they bring me an offering."*

Now here is God's chance.

God, all you got to say is I demand a tenth and that seals it, right? The tenth becomes universal law because you said.

Watch what he said. "I demand an offering."

Here listen to this.

*"Of every man that giveth it willing with his heart."*

Don't you like that.

Just tell them  
to give whatever they want.

I want an offering.

Whatever's in his heart to give.

Well, Moses is there saying "we're going to build a temple and God says just give whatever you want." There's no big posters. Have you given your tenth? Nothing. There's...just do whatever your heart says to do.

We'll never get the budget.  
It'll never happen.

Listen this is really terrific.

You have to go all the way to Exodus 35.

It took that long to collect the offering.

Exodus 35 verse 4,

*"And Moses spoke to the congregation and the children of Israel and said this is the thing which the Lord commands."*

Here's what the Lord wants.

"Take from among you an offering."

How much?

"Whosoever is of a willing heart."

Just bring it.

*"An offering of gold or silver or bronze or purple or blue or scarlet or linen or goats hair or rams skins died red or badger skin or case of wood or oil for the light, spices and sweet incense and onyx stones and stones on the ephod and the breastplate."*

That's for the priest.

"And everyone of you has a smart heart."

I like that wise-hearted.

"So come and make all of the Lord's commanded."

In other words,  
you just bring whatever is on your heart or whatever you've got.

I like that.

You say oh very dangerous.

Look at verse 21.

*"And they came, everyone whose heart stirred him up and everyone whom his spirit made willing and they brought the Lord's offering to the work of the tabernacle of the congregation for all it's services and for all it's holy garments."*

Did you know they came?

And it says in 22,

*"And they came, both men and women as many as were willing hearted."*

**Hey friends do you get the idea,  
what is God really after in giving?**

**A willing heart.**

It is not a legal law.

It is a willing heart that He's after.

Now, I take you to 36:5 to 7.

[Exodus 36:5](#),

"And they spoke unto Moses saying the people bring much more than enough."

Is that terrific? Too much Lord.

*"And Moses gave a commandment and caused it to be proclaimed throughout the camp saying let neither man nor woman make any more work for the offering of the sanctuary so the people will restrain from bringing."*

I mean, when is it going to happen that you arrive at church and they say listen folks, please do not give any more money?

For the stuff they had was sufficient for all the work to make it and too much. That's right in the vernacular too. Too much. Listen, when people believe in the ministry and when they believe what you're doing exalts God, they will give.

A clear illustration people that the giving that is done with true motivation goes beyond the need.

Listen Deuteronomy 16 says,

*"Every man shall give as he is able, according to the blessing of the of Lord which God has given Him."*

That's all it's a free thing.

Now you see what I'm saying

**required giving was always taxation.**

**Freewill giving was always**

**whatever came out of the willing heart.**

But I'm telling you,

when people believe in what you're doing  
that willing heart opens up.

Those people believed God ought to have a tabernacle.

They did.

They believed that it would honor God to have a tabernacle.

So you know what they did, they poured that money out of there. They gave everything they had. And they saw that completed.

Just to show you that it wasn't an isolated incident.

1 Chronicles 29, David wanted to build a temple.

And I mean this...talk about the tabernacle was kind of a crummy place, it wasn't much. It was some nice decoration, but it was still skins and it was a tent.

But in Chronicles, David, you know, is thinking about getting everything together for the building of this glorious temple that Solomon's going to erect.

In verse 9 of 1 Chronicles 29,

*"The people rejoiced, for they offered willingly because with perfect heart they offered willingly to the Lord."*

See there it is.

There's the same principal.

And David the King rejoiced with great joy.

And he blessed the congregation.

They had a praise session there getting ready to collect the offering.

And verse 16 says,

*"Oh Lord our God, all this abundance that we have prepared to build an house for thine holy name cometh of thine hand and is all thine."*

He says, "Lord we have so much. All this abundance has come in to build Your house."

You know what kind of house that was?

Absolutely unbelievable.

Everything overlaid in gold.

It was astounding what those people provided for the building of that house.

Love of tithing was taxation for the theocracy.

We don't live a theocracy, but government is still ordained of God, is not?

And our taxation today isn't far from what they paid in those days. They were up around 25% and we're somewhere from 20% up when you add all the sales taxes and all the other kind of taxes that we pay. We're really not too far off what God originally instituted as the basics of taxation.

That isn't giving.

Don't get stuck at the tenth.

Don't limit yourself to legalistic giving.

Be free in the spirit of God

to give super abundantly and

sow bountifully that you may...

Reap bountifully.

(3) the New Testament,

Now let's ask the question for this morning initially, is the New Testament pattern of giving the same?

Answer...yes.

**In the New Testament** again you have reiterated two kinds of giving,  
**two ways in which we give our wealth.**

**The first is to pay our taxes and  
the second is to give to God.**

In fact,

the New Testament is explicit and exact

in comparison with the Old Testament.

There is no difference at all.

**Teaching on both of these kinds of giving...  
required and free will is clear in the New Testament.**

Now let me say at this point just by way of a footnote.

I know that this is new to some of you who perhaps were raised in a church or been in a church where they hammered on tithing and they said that the way Christians are to give is to give ten percent because that's the way the Jews give.

I know that that is something that is taught commonly.

That is not what the Bible teaches.

The Bible does not teach the Jews gave ten percent.

As I pointed out it teaches that they gave about 25 percent.

It was not their giving to God,  
it was their payment  
to the theocracy,  
to the government.

It had to be brought into the temple treasury and  
not to bring it was to rob God,  
according to [Malachi 3:8](#),  
of His due tithes and offerings.

That was taxation.

I know that that is perhaps new to some of you but  
that is clearly what the Scripture teaches.

So let's continue  
to see if this stands up in the New Testament.

As we come to the New Testament  
we find two kinds of giving.

**There is required giving and free-will giving.**

What does the New Testament say, let's say,  
about required giving first of all?

**What does it say in the New Testament about paying taxes?**

Is that a New Testament issue?

The answer,  
it is absolutely an issue.

And when you come into the New Testament and  
you come into the gospels and  
you come into the life of Christ,  
you realize that the Jews are still living in a theocracy.

They have the temple.

The Levites basically run the operation of the nation.

Those people who have all the political power are religious people.

They are Pharisees,  
they are Sadducees.

They are the people who lead in all areas of life and so they are funded by the typical taxation system that's still in place given by Moses which we have delineated to you. They had to pay their taxes to run their nation. The temple ground itself had a courtyard and on the wall of that courtyard were thirteen trumpet-shaped receptacles into which the people dropped their taxes. They were careful to do that as their duty and responsibility to the government. And so they were paying taxes. The taxation system as ordained in Moses was still in place.

Now in addition to that they had been burdened with even greater taxation because they were under Roman occupation. The Romans came in, as you know, and occupied the land of Israel and exacted further taxes from the Jews...exorbitant taxes which they despised and hated. And, of course, that was one reason why they had such animosity toward Rome. That gave rise to a group called the Zealots who went around stabbing Romans clandestinely, some sort of terrorists. Taxation was what they hated and despised as much as anything.

The Romans also conscripted Jews to be their tax collectors. And they would collect whatever Rome required and anything else they could collect went into their own pockets and so they became corrupt and took from the people what was not even rightly theirs. So the people were under a heavy burden of taxation in the land of Israel and it well could have been that some would expect Jesus would come in and say...Hey, you guys need to have a tax revolt, you need to go stab all of the tax collectors and you need to throw off this yoke of Roman taxation...etc., etc. But Jesus never ever said anything even remotely close to that, never even commented on whether taxation was fair or unfair. Never involved Himself in that at all.

**What He did teach was pay your taxes.**

He upheld the Old Testament requirement.

For example, listen to these words.

*"And when they had come to Capernaum, those who collected the two drachma tax came to Peter and said, `Does your teacher not pay the two drachma tax?'"*

Being a reference to Jesus he asks Peter...Does Jesus pay His tax? And he said yes. That's very important. Jesus paid His taxes.

Well later on when they came into a house, Jesus starts up a conversation with Peter. And He says to him, "From whom do the kings of the earth collect customs, or taxes? From their sons or from strangers?" Well, of course, Peter answered from strangers, because everybody knew that no king taxed his own kids. You got around that some way. No king took tax from his own children. He taxed somebody outside his own family.

And what Jesus was saying was in a measure from one perspective I shouldn't have to pay taxes since the King who ordained this is My Father. Since I'm a child of the King, and frankly, Peter, you're a child of the King and all of these disciples are children of the King, we really shouldn't have to pay taxes that have been ordained by the King. It's a good reminder that God ordained the taxation system. That is exactly what Jesus is implying here. And He's saying theoretically, on the human standard, you wouldn't expect that we would have to pay taxes to our own Father who is behind all human government.

**Romans 13 says government is ordained by God.**

But, Jesus said, "Lest we give them offense, lest we offend them, we must pay our taxes." And then I love how He did it, He says, "Go to the sea and throw in a hook and the first fish that comes up, when you open its mouth you'll find the tax payment."

That's Matthew 17 verses 24 to 27,

*"Take that and give it to them for you and Me."*

That will cover us, Peter.

Jesus said we have to pay our taxes. But He certainly had a novel way of getting what He needed. If that was the way we were still doing it, around April 1 the coasts of California would be fairly occupied. It doesn't happen that way anymore, but the point being Jesus paid His taxes and had Peter pay his as well.

Now the point of the passage is simply to say that. Jesus paid His taxes.

We have another passage in Matthew chapter 22 which I find interesting as well.

Verses 15 to 22 of Matthew 22 says,

"Then the Pharisees went and counseled together how they might trap Him in what He said."

They were always trying to do this, to trap Jesus in His words, always trying to do it in a public place so that somehow He would incriminate Himself publicly and people would hear it and it would start some kind of a reaction that would bring Him down. They spent...well they spent endless hours trying to figure up the questions that would do this and they never succeeded at it. So they come and they're going to try to trap Him.

They send their disciples to Him, along with the Herodians, so you've got the Pharisees and the Herodians, you've got the people who are the religious leaders, you've got the political leaders there. And they say to Him, and this is very condescending, "Teacher, we know that You are truthful and teach the way of God in truth and defer to no one." You know, this is just...just sort of saccharine flattery that is not from the heart at all. They say, "We know that You have all the answers, tell us therefore, what do You think? Is it lawful to give a tax to Caesar or not?" Should we pay our Roman taxes or not?

Now, if Jesus says, "Pay your Roman taxes," the Jews immediately would be down on him as a pro-Roman traitor. If He said, "Don't pay your taxes," the Romans would be after Him for being an insurrectionist and breaking the law. So the Jews were sure that they had Him between a rock and a hard place. The text of Matthew 22 says Jesus perceived their malice or their evil. And He said, "Why are you testing Me, you hypocrites? Show Me the coin used for the tax." And they brought Him a denarius which is what the Romans required as the coinage of the poll tax, which was a tax that every individual had to pay ever year. "And He said to them...Whose likeness and inscription is this?...And they said to Him... Caesar's." Caesar's face was pressed on the coins. And then He said to them, "Then give Caesar the things that are Caesar's and God the things that are God's." That is an absolutely crucial statement. What Jesus was saying was pay your taxes and give to God. He was upholding the same two things. Required giving, you give Caesar what Caesar demands, and you give God what God asks for. Give Caesar what is his, give God what is His. "And after hearing this they marveled and leaving Him they went away."

Now in **Matthew 23** we have another reference to this matter of taxation, this required giving. Jesus called the Pharisees hypocrites, by the way, for the fifth time in [Matthew 23:23](#) and He still had three more to go. But in verse 23 He says to them, "You pay tithe and you pay tithe of mint and anise and cumin." What he's talking about here are little things, seeds. And you remember in the Mosaic Law they were required to give a tenth of all their seed, remember that? And He's saying you do that, you pay your tithe of all your seed, you're to give one out of ten to the Levites, to the priests, and you've done that. And then He says, "But you have omitted the weightier matters of the Law

like judgment, mercy and faith." Now mark it, Jesus did not criticize them for paying that tithe. In fact, He simply stated that they did it and in a sense it is a commendation. You're doing that right, but what you're not doing right is far more weighty. Jesus acknowledged that it was right for them to pay the tax on their seeds. But they ignored the things that really mattered, that's why He calls them hypocrites.

There's only one other mention of tithing in the gospels, only one and it's in Luke 18. And there the hypocritical Pharisee is boasting, you remember the publican is beating on his chest saying, "God be merciful to me, a sinner." But the hypocritical Pharisee is boasting and he says, "I fast twice every week and I give tithes of all that I possess."

Now paying your taxes isn't anything to boast about, it's only what you're supposed to do. But he was affirming that he was still paying his tithes, paying his taxes. That wasn't wrong. There wasn't anything wrong with that. There really isn't anything wrong with fasting. Fasting is a right thing as well. Praying is a right thing. What was wrong with that man was that he assumed that in the doing of these things he had gained salvation.

Now listen, after the gospels which referred to the taxation in Israel and under the Romans, there is no further mention of tithing except one reference in Hebrews chapter 7...and you don't need to turn to it. In Hebrews 7 the statement is made that Abraham gave a tithe to Melchizedek. You remember that story, how that Abraham meeting Melchizedek who is a priest of the Most High God, Abraham coming back from having defeated five kings and having all this booty and all this loot that he had gained in that battle and God had given him the victory, wanted to express his thanks to God and so he gave a tenth of the top of the heap, a tenth of the best to Melchizedek. In Hebrews 7 there is merely a reference to that historical event. It is not a directive. It is not a command. It is not instruction for the church. It is simply a recollection of an Old Testament event and the writer uses it to make a very important point with regard to the priesthood of Jesus Christ. It has nothing to do with tithing. The point he's making relates to the priesthood of Christ who is a priest after the order of Melchizedek. So between the gospel mentioning of tithes which were related to the Jews giving their seeds and all those things, and the mention of a tithe in the book of Hebrews which is merely a recollection of a historical event, there is no instruction about tithing. The church is never told to tithe. Christians are never told to tithe. Why? Because tithing has never been giving to God, it has always been...what?...taxation.

You say,

"Well does the New Testament say anything then about **taxation**?"

Yes, Romans 13,

*"Let every soul be subject to the higher powers for there is no power but of God, the powers that be are ordained of God. Whosoever resists the power resists the*

*ordinance of God...that's government...for this cause pay you tribute also, for they are God's ministers."*

Or put it this way in the New American Standard, "Pay taxes for rulers are servants of God." God-ordained government. Pay your taxes to support God-ordained government. "Render therefore to all their dues, tribute to whom tribute is due, tax to whom tax is due, custom to whom custom is due, honor to whom honor is due...pay your taxes." Pay your taxes. That is required giving, the New Testament demands that. Submit yourselves, [1 Peter 2:13](#), for the Lord's sake to every human institution, to the king as one in authority, to governors as sent by Him for the punishment for evil doers and the praise of those who do right. Pay your taxes. State tax, federal tax, sales tax, inheritance tax, capital gains tax, whatever tax...you pay your taxes, that's required giving. And we as Christians should be the most cooperative of all in this because we are not just under government mandate, we are under divine mandate. That is required giving, pay your taxes.

Now what about **free-will giving**?

What does the New Testament say about free-will giving?

It says

given amounts are personally determined.

Give whatever you want.

Look at chapter 9 verse 6 of 2 Corinthians, here's how to give,

*"He who sows sparingly will reap sparingly, he who sows bountifully will reap bountifully. Let each one do just as he has purposed in his heart."*

You give whatever you want realizing that whatever you sow is what you're going to harvest. Give and it shall be given unto you. You can't out give God. All of those principles that we have given.

**Luke 19** has got to be one of the most humorous stories in the Bible. It's the **story about Zaccheus** the short little guy who was the regional head of the tax collectors. He wasn't just a local Jericho tax collector, he was the chief among the tax collectors. And being a tax collector was the kiss of death. Being a publican meant you were an outcast from your own people, a traitor of the worst ilk, hated by your own countrymen, exacting taxation for the Romans and beyond that and using all the Roman force and the Roman sword, as it were, to rob your own people. Zaccheus had gotten rich by overtaxing his people.

He was curious about Jesus. Heard that Jesus was coming through town one day. And he wanted to see him so he was down there to see him but there was a huge crowd and he was a little short guy and so he climbed up a tree...as sort of a turn of a sacrifice of dignity, I imagine, to be hanging out of a tree when you're the regional tax collector and you really would rather be inconspicuous, than conspicuous, so he was probably hiding behind some leaves if he could. And as Jesus came along He looks up at Zaccheus and says, "Zaccheus, hurry up and get down out of that tree, I'm coming to your house." Oh, what a shock. All he wanted to do out of curiosity was see Jesus.

He went to Zaccheus' house, you remember, they had a great time. And Zaccheus put his trust in Jesus Christ as his Lord and his Savior and immediately after that, here's what he said, "Behold, half of my goods I give to the poor." Now immediately this converted man became a fifty-percent giver. Now that's my kind of giver, **a fifty-percent giver** that fast, the same day. I suppose Jesus could have said, "I don't think you understand, we only require ten percent." Jesus didn't say that. Jesus never gave him any prescription at all, never restricted him, didn't say...Hey, hang on to the forty, Zaccheus, not necessary. Zaccheus gave fifty percent of everything he had. And Jesus could have stopped him but He didn't. He would have robbed Zaccheus of the sowing bountifully principle and therefore reaping bountifully.

And then he went further, he said, "If I have taken anything from any man falsely, I'll pay it back four fold, four hundred percent. I'll pay it back four times." The point is giving is spontaneous, it is whatever you want to do in your heart, it is out of love and gratitude, not out of law. It has nothing to do with the tithe and the taxation system. In fact, Jesus Himself becomes the example of New Testament giving in verse 9 of our text which we'll look at in our next study, *"For you know the grace of our Lord Jesus Christ that He was rich yet for your sakes He became poor."*

Now I'll tell you, if you're rich and you become poor, you're giving more than ten percent. He gave everything, that you through His poverty might become rich. He was rich, He became poor that you might become rich and then the Father gave Him all of everything. So He became rich again as well. That's how God works. That's the pattern, we'll get into that when we look at that verse.

So

**the amount is up to you.**

Whatever you purpose in your heart,  
whatever you desire to give,  
whatever you want to give  
voluntarily,  
generously,

sacrificially,  
proportionately,  
that's the way you give.

Now let's sum it up.

**The giving of the Macedonians was initiated by grace,  
transcended difficult circumstances,  
was with joy,  
not hindered by  
poverty,  
generous,  
proportionate,  
sacrificial and  
voluntary...  
that is the way we are to give.**

Free-will giving was from the heart,  
voluntarily,  
willingly,  
sacrificially,  
whatever you wanted to give  
whenever you wanted to give it  
with generosity motivated by gratitude and love for God.

You always gave  
the best,  
the firstfruits, and  
you gave it with all your heart.

**That's what the Bible calls free-will giving.**

**Let's pray.**