

Matt. 23:23, Luke 11:42

Does God require me to give a tithe of all I earn?

John MacArthur

Two kinds of giving are taught consistently throughout Scripture: giving to the government (always compulsory), and giving to God (always voluntary).

The issue has been greatly confused, however, by some who misunderstand the nature of the Old Testament tithes. Tithes were not primarily gifts to God, but taxes for funding the national budget in Israel.

Because Israel was a theocracy, the Levitical priests acted as the civil government. So the Levite's tithe (Leviticus 27:30-33) was a precursor to today's income tax, as was a second annual tithe required by God to fund a national festival (Deuteronomy 14:22-29). Smaller taxes were also imposed on the people by the law (Leviticus 19:9-10; Exodus 23:10-11). So the total giving required of the Israelites was not 10 percent, but well over 20 percent. All that money was used to operate the nation.

All giving apart from that required to run the government was purely voluntary (cf. Exodus 25:2; 1 Chronicles 29:9). Each person gave whatever was in his heart to give; no percentage or amount was specified.

New Testament believers are never commanded to tithe. Matthew 22:15-22 and Romans 13:1-7 tell us about the only required giving in the church age, which is the paying of taxes to the government. Interestingly enough, we in America presently pay between 10 and 35 percent of our income to the government--a figure very similar to the requirement under the theocracy of Israel.

The guideline for our giving to God and His work is found in 2

Corinthians 9:6-7: "Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully. Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver."

God's Plan for Giving, Part 2

John MacArthur

Selected Scriptures

Code: 1303

Obedience to these principles has attached with it a great blessing. There are many things in the Word of God that are especially emphasized in terms of the blessing that attends them and giving is one of them. And I recognize that the subject of giving is like all other subjects in the Bible. It's the revelation of God and it needs to be understood.

And I think it's important for us to put this in perspective, because I think most Christians have been seriously done in on the teaching of giving. As you reflect back on your church life in the past, you will find that your thoughts about giving will vary in many different areas, but much of the time our relationship to giving in a church can be very distasteful.

There are some churches, for example, that you've been in and that I've been in that are pre-occupied with money. And it seems like everything that goes on has dollar signs involved. The success of anything is measured in how big the offering was. And no opportunity is ever lost for making appeals. And every possible and conceivable approach and gimmick is used to make those appeals effective.

Whenever large crowds gather for any meeting of any kind with any purpose in mind, it seems to be an opportunity to make money or take large offerings. Constant efforts that publicizing and raising money through many, many means are laid at the feet of the

people.

And the churches very often get into the area of business. They market certain things that are profits. This is one of the things we feel strongly about here at Grace Church. That anything we provide for you whether it's the tape ministry or the bookstore or anything else, Logos classes will be provided for you at exactly and precisely what it costs us to make that provision with no overcharge at all because we feel that would be take from you that money which belongs to you in stewardship towards God which must be voluntary.

And so we feel that this is an important area. And many people have been apart of systems in churches that have exacted money in ways that are not biblical. Another thing that I think is important and has put the thing out of perspective is that in many cases churches fall into the danger of partiality to the rich. I would have to say that it is true that in many churches, the wealthiest people dictate the theology and the policy.

And some of you maybe have seen this happening. John Murray said, "Perhaps few weaknesses have marred the integrity of the church more than the partiality shown to the rich. The church has compromised with their vices because it is feared the loss of their patronage. It's voice has been silenced by respective persons and discipline has been sacrificed and deference to worldly prestige."

And I think that that's kind of like James 2. "Have not your faith in terms of your respective persons." If a man comes in and has a gold ring, don't give him the best seat and say to the guy who has lousy clothes sit under my feet. That's having respective persons. There's no place for partiality, but only for impartiality.

I think when a church is partial to the rich, it isn't any different than selling indulgences. Now, there are other churches that trade on spiritual fear that attempt to pressure people to give. And this is equally wrong.

The right thing to do in the area of giving is to teach the truths of the Word of God and then leave it to the Spirit of God to generate the response along with all the rest of the fruits of spirituality. And so we teach the Word of God. We don't use gimmicks, we don't use programs, we just teach the Word of God assuming the Spirit of God will produce in the lives the kind of giving commensurate with the kind of life.

Now we said that the giving patterns of the scripture in terms of Revelation fall into three categories. In the first part last week, we study category one, which was giving from the book of Genesis to the time of Moses. The first phase of giving in terms of God's history.

The second phase we studied last week also was from Moses to Christ. The time of the law. And we saw that in both of those phases of giving there were two kinds of giving taught in the Word of God. First was required giving. And we said that required giving was always connected with taxation didn't we?

That any time there was a stipulated percentage, it had to do with taxation. Whether it was the 20% income tax exacted in Egypt in Genesis 41 or 47 which was before Moses and before the mosaic law. Whether it was the 23 or so percent exacted on Israel through the three tithes that they paid in addition to some other taxes.

In both cases exacted giving that which was required, that which was dictated was the required giving of the Old Testament. The freewill giving was something again. It was always spontaneous, voluntary, no amount was ever stipulated, no frequency was ever stipulated, the only motive was never law, the only motive was a thankful and loving heart.

So the two kinds of giving in the Old Testament required giving, which was taxation, tithing under the mosaic law was never giving. The reason tithing isn't giving is because the tithe didn't belong to the people so they couldn't give it. Over and over again we saw the Old Testament say the tithe is whose? The Lord's. And if you

didn't give the tithe to the Lord, according to Malachi 3, you robbed God.

Because the funding of the national entity, the government was funded by the tithes of the Jews. The three tithes took care of the salaries and livelihood of the ministers of the government who were the priests and Levites. The second tithe, the second 10% took care of the social and religious life of the nation and providing the feast in Jerusalem. The third tithe paid every third year was for the welfare system. That is never to be confused with freewill giving or offerings to God.

Tithing in the Old Testament was taxation, not giving. And so we saw that last time. We covered in the fact that the Old Testament teaches two things, required giving. That is pay your taxes. Freewill giving, that is give to God whatever your heart desires to give Him. No frequency was prescribed and very little was said other than to say generosity and liberality will be rewarded.

Now, this morning we come to the New Testament. And we're going to study what the New Testament has to say about the giving. And let me just begin by saying this. It says exactly the same thing the Old Testament did. There have been a lot of people who said, well, Old Testament giving was one thing and New Testament giving is something else. That isn't so.

New Testament giving is more clearly defined, but it is the same. There are two kinds of giving stressed in the New Testament. One, pay your taxes. Two, give God whatever you want. There is no amount. Let's begin by looking at the required giving of the New Testament.

What was required in the New Testament? To begin with let's look at Matthew Chapter 17. Now, you're going to need to hang onto your Bible. You've got a little outline there that you're going to be using in just a minute that'll help you kind of get along with it.

But in Matthew 17, we are introduced to the subject in the New

Testament of required giving. Now remember, the tithes that were exacted from the Jews along with the temple tax, along with the land Sabbath rest, along with the special profit sharing tax where a man couldn't harvest the corners of his field. He had to leave them to the poor. All of this was taxation.

And in the New Testament times, in the times that the gospels were written primarily, the Jews were still under these laws. And so it was proper for a Jew to continue to pay his tithes to Israel to support the priests to have money for the poor to take care of the feast in Jerusalem. These things continually went on.

The taxation system in the time of Christ was still going. The temple treasury, the court of the women still had those 13 little trumpet shaped receptacles and the people still came there and they still put their tax money in those things.

In addition to that happening, however, the Romans were exacting taxes from them and that was becoming exurbanite thing. But they were still under the obligation of mosaic law to pay their taxes. And Jesus' remarks regarding this repeatedly in the gospels.

Let's look at [Matthew 17:24](#). "And when they were come to Capernaum, they that received the tax money," tribute means taxes, "came to Peter and said, does not your master pay taxes?" Now these were the tax collectors. And they came to Peter and they said what about your master, does he pay taxes? I like this. He said, what? "Yes." "Jesus paid his taxes."

Now tonight you're going to hear [1 John 2:6](#) that says, "That we are to walk as he walked." We ought to pay our taxes. He did. And I think it's so exciting to see Matthew present this, because Matthew, you see, is involved in declaring Christ as king. And even though He is king, in fact, King of Kings, He still subscribes himself to that which was right in terms of paying the required legal taxes. Jesus paid His taxes.

Now I want you to see how He paid them, which was kind of

interesting. And when He was come into the house, Jesus spoke first to him saying, "what are you thinking Simon? Of whom to the kings of the earth take custom or tribute of their own sons or strangers." Well, obviously kings don't tax their own sons. They work around that. But strangers. Peter said unto Him, "Of strangers." Jesus said unto him, "Then are the sons free."

In other words, He's making a little analogy really that we don't need to pay their taxes, we're truly the family of the king. But in spite of that, "lest we should offend them, go down to the sea, cast a hook, take up the fish that first comes up and when you have opened it's mouth, you shall find a piece of money. Take that and give to them for me and you."

Now friends, that's the way to get your tax money. I mean, if that was still in vogue about April 1st, the beaches would be lined with Christians from San Diego to San Francisco, you know. Now, we have to admit that God is not still operating on that basis. Unfortunately.

Some Christians would get nets no doubt. But anyway, that was cruel. True, but cruel. The point of the passage is simply this, Jesus paid His taxes. Jesus again, advocating what the Father advocated in the Old Testament in mosaic time, what the Father instituted in the pre-mosaic time, pay your taxes. This is required giving.

Now go to Matthew Chapter 22 and let's look at it again. Another passage related to the same thing. [Matthew 22:15](#), "Then went the Pharisees and took council how they might entangle him in his talk." Which of course, was ridiculous, they never did succeed. "They said unto him, they're disciples with the Herodians." The family of the Herods. Saying, "Master, we know that thou art true and teaches the way of God in truth," and this just drips with hypocrisy, "and if you're not caring for any man," that means that you don't care for one man over another, you don't regard the person of men. In other words, you treat everybody equally, "if everybody's equal then, tell us therefore, what do you think about this? Is it lawful to give tribute to Caesar or not? Should we pay

our taxes or not to Rome?"

Well, you see if Jesus says pay your taxes then the Jews are down on Him. He's pro-Roman. If He says don't pay your taxes, the Romans are down on Him. So they think they've got Him between a rock and a hard place. But Jesus perceived their wickedness and said, "Why are you testing me you hypocrites?" He used the direct approach.

Verse 19, "Show me the tax money." Give me a coin. They brought him a denarius. And He said unto them, "Who's is this image and superscription? Who's picture is on this coin?" And they said, "Caesar's." He said unto them, "Render therefore under Caesar the things that are Caesar's and under God the things that are God's."

And really that was a tremendous answer. Much more insightful than it sounds. Now, this stuff can go to Caesar, the important stuff give to God.

When they heard these words, they marveled and left Him and went their way. Taxation is necessary and Jesus said pay your taxes. Pay your taxes, do what's right. That's required giving. [Matthew 23:23](#) makes reference to this. Jesus says to the Pharisees, he calls them hypocrites again for the fifth time in the same conversation and He's got three more to go.

"You pay your tithes of mint," that's the little herbs and anise," that's plants, "and cumin," that's seeds. Here they were, if they had ten seeds, they were giving one seed to the priests. If they had ten herbs they were...they were separating their tea leaves is what it amounted to, see.

And this is great, you know. You know, you're doing this, but you've omitted, you know, the weightier things such as justice, mercy, faith. Oh those are so legalistic. Now he doesn't condemn the paying of the tithes. It was right for them to do that. Jesus acknowledges that. This was their taxation system. He just says

that you've ignored the things that really matter. That's why you're to be called hypocrites.

But notice the tithing here was in reference to giving, not freewill, but that which was required, the tenth of everything a man had, everything that grew, everything you possessed to be given. This continued in the New Testament time under the economy of Israel, because this was taxation.

Again, you have in [Luke 18:12](#) another reference to tithing and this is the only other mention of it in the gospels at all. There is no exacting of the tithe on the church anywhere in the New Testament. It is never required of the church. It is always in reference to Israel's economy in the gospels and in the book of Hebrews it is only mentioned in reference to Melchizedek and Abraham way back in the book of Genesis. It has no bearing on the church at all.

And here it's in connection with boasting and hypocrisy. 18:12, this Pharisee came to the temple, prayed to himself and said, "I fast twice a week, I give tithes of all that I possess." And here he's boasting about his tithing. He paid his taxes. Well, listen friends, paying your taxes wasn't anything to boast about, you're supposed to that.

So the gospel, that's all the gospel says about tithing before books that we know as the gospels. That's all it has to say. And all of those incidents in reference to Israel's paying its taxation to the national government or to Rome giving them what is due them.

And as I said, in the book of Hebrews Chapter 7, the only other mention of tithing has to do with what Abraham did in Melchizedek's case. And that was Abraham gave a tenth, not because God told him to, it just so happened that he gave a tenth. He volunteered to give that amount.

At no time does the New Testament ever suggest or even hint and there are plenty of places where it might have, but it does not that the tithe is exacted upon the Christian. And incidentally I told you

that the tithe in the Old Testament was 23%, not the 10% we think, because it was three tithes.

All right, in Romans 13, let's find out what the New Testament has to say in the Epistles to the church about this required giving. Now we're not under the Jewish economy. You say, wow, I'm not a Jew, I'm not living in Israel. I don't have to pay my taxes any more. That's the national government of Israel. That was for the funding of that nation. I'm in America. We don't have a religious theocracy here.

That's for sure. That still doesn't mean anything. It doesn't mean that you're not on the hook for taxation. Verse 1 of Romans 13 says, "There's no power but of God, the powers that be ordained of God. If you resist that Power," verse 2, "you're going to receive judgment." Now go down to verse 6. "For this cause pay your taxes. For they," that is the ministers of the United States government or whatever government you're in, "are God's ministers." You say oh no.

Oh yes. You say, but they're not very Godly, you're right. In many cases that is true. Nevertheless, God has designed human governments as a force to keep society together to punish the evil and to support the good. And in sense, not in the sense that I'm a minister of God, but in the sense that they rule in the place of God through an institution of God called human government, they are His ministers.

Remember this, when you pay your taxes, you are in the true sense supporting the work of God. Now, I know that comes as a shock, but it is true. You say well, if I cheat a little on my taxes here and cheat a little on my taxes there, I'll get more money for the Lord. No, no, no, you will rob the Lord. You will fall into the category of Malachi 3 by not paying your taxes.

The government is to be funded by the people. Listen, especially Christian people. Now we know the God who has set the government up. Don't cheat the government, you just cheat

yourself out of a blessing you take to yourself what belongs to God. Actually we ought to figure every way you can pay your taxes. It's a terrific opportunity.

I think I got a little mixed emotion on that. "Render therefore to all their dues." Tribute to whom tribute is due? Custom to whom custom? Fear to whom fear? Honor to whom honor? Right across the board. Honor the government. And God will bless you because you've been obedient to His principle and you've supported His ministers.

All right, now that takes care of required giving and all it says about required giving in the New Testament is friends, pay your taxes. That's God's design and you'll be blessed.

All right, let's go to freewill giving. And here we enter the category of the giving that is truly giving to God. There is no reference about tithing in any passage at all in the New Testament that talks about Christian giving. Absolutely none. Jesus never made the tithe incumbent. Paul never made it incumbent. Peter, John, James, nobody, the writer of Hebrews, none of the writers of the New Testament. Jude made it incumbent.

Luke who wrote Acts, none. Let's look at the ten principles then that the New Testament does give for Christian giving. Ten of them listed. Now we'll go through them rather quickly and I think you'll find it most helpful.

Point number one, giving is investing with God. [Luke 6:38](#), now this is a terrific verse. "Give and it shall be given unto you." Do you see the principle there? You don't have to be banker to figure out that that is the principle of investment. You give to God and it shall be given to you. How? "Good measure." It'll be measured out good. "Press down" Do you know what that means? It means that it won't be, you know, like the crackers that you buy at the market that you get home and you open the box and there's a little pile at the bottom, right?

But that when God gives back to you, it'll be pressed down. Jam packed in a vernacular. "Shaken together." If they'd shake those crackers before they sell those packages, you'd really know what you were getting. It'll be shaken together, packed down. And still what? "Running over shall men give unto your bosom."

You see God will move upon others to support your needs far beyond what you gave for with the same measure you measure it shall be measured to you again. What you invest with God you receive dividends on. What you don't invest with God, you don't get any divided on. Now, there's the biblical principle in the New Testament that's at the basis or the heart of the whole of Christian giving. Giving is investing with God and the return is an eternal yield. An eternal dividend.

Now, I want you to look at Matthew Chapter 6, verse 19. "Lay not up for yourselves treasures upon earth." Don't invest your fortune in the earth. Some of you have done that and now you wished you hadn't. Don't do it. "Lay not up for yourselves treasures on earth where moth and rust doth corrupt and thieves break through and steal. But "Lay up for yourselves treasures in heaven where neither moth nor rust is corrupt and where thieves do not break through nor steal, for where your treasure there will your heart be also."

In other words, be sure that your priority is investing with God, because wherever you put your treasure that's where you're going to put your heart. Let's say that I take \$20,000.00 and I'd have to steal it to do that, but let's say that I take \$20,000.00. I'm not going to. And I say all right, I have two choices. I can put my \$20,000.00 in an earthly investment. And so I take this \$20,000.00 of precious commodity and I put it into an earthly investment.

Do you know what I'm going to do? You know, I'm going to start to thinking about that \$20,000.00. Every time I get the paper, I'm going to find out where the stocks are and what the thing is and find out about my money and pretty soon that \$20,000.00 is going to start running my mind. And I'm going to start plugging into what's happening economically and I'm going to start biting my economic

fingernails and I'm going to start worrying about my \$20,000.00.

And all that does is generate my attitudes and actions and responses toward the world, because that's where I put it. Let's say I take the same \$20,000.00 and I give it to God, then where does that generate my attention? I'm going to say Lord, do you remember that \$20,000.00 I gave you, boy I hope you're some return on that. And it generates my relationship to Him. You see?

That's what it means when it says your treasure is, that's where your heart's going to be. For wherever your investment is, you're going to be preoccupied with wanting to see the dividends on your investment. So you lay up for yourselves treasures in heaven.

Now, the point is in verse 24 at the very...at the very end of this little session. He says, "no man can serve two masters." That is two Lords, two people who have absolute authority over him, "for either he'll hate one and love the other. Or else he'll hold to the one and despise the other." You can't be a slave to God and money. It's one or the other.

If we would learn to invest with God it would generate activity going that way because we'd be checking in on our investment all the time. Believe me I would much rather give my money to God than to any organization I know that runs on an economic basis. Wouldn't you? You think God's more trustworthy?

I don't care how many billion Home Savings have. That doesn't interest me. And I don't care how strong Harry Vonzaille is or whoever he is. And how secure, I know that God is a secure investment. So investing with God is a basic premise.

Now in 2 Corinthians Chapter 9, we won't look at it now, but we'll look at it later, it tells us that if you give, "if you sow sparingly, you reap sparingly, sow bountifully, reap bountifully." If you sow bountifully, you reap bountifully. "If you give not grudgingly or of necessity, but because God loves a cheerful giver, you give freely, God will supply your needs." God will make everything increase to

you. He'll have all sufficiency, so that he'll fulfill up everything you need physically and spiritually.

It's like going to the blood bank. You go into the blood bank, you give your blood. Now that's a precious commodity, right? That's your blood. And they take a lot of your blood. Do you know 36 hours later you have that blood back? Your body reproduces it. God returns the blood that you gave in 36 hours, approximately.

Now that's the way it is spiritually. That's a good illustration. You invest with God and believe me it may not be in 36 hours, but God's Word is good and he'll return with interest.

Let me give you another in principle number one. Just had a good thought. Do you remember the rich young ruler in [Matthew 19:21](#) that came to Jesus and Jesus said, "Go sell all you have and give to the poor and then you can come"? You know, you people read about that and they said wow do you have to give your money away to be a Christian? No, I don't think that's what it's saying. In fact, I think God blesses some of us who've invested with Him over and above.

I mean, I feel like I have so much and I know many of you do too and I need to be a more consciences steward of all time. But Jesus wasn't saying you've got to give your money away to be a Christian. What he was saying was, your money is standing between you and me.

There was a slave one time who was a tremendous Christian. He gave a great testimony to his master. His master came to him one day and so, you know, whatever you've got I want it. You have such peace and joy and contentment, I can't believe. What is it? How can I get this? He says, "go to the house put on your white suit come down here and work in the mud with the rest of slaves and you can have it." He said, "what are you talking about?" He said, "I could never do that. I'm the master, you're the slave. I'm the householder. I can't do that. I would...that's beneath my dignity." And he walked off in a huff.

Came back a couple months later and said, "I can't resist asking you again what is it you have, and how can I have this." And he said, "I told you, go put your white suit on and come down and work in the mud with us and you can have it." And he was furious again and walked off. Finally, in desperation he came back to the slave and he said, "I don't care what it takes, I've got to do it, I'll do anything." And he says, "go put on your white suit and come down. Will you do that?" He says, "Yes." He says, "you don't have to."

You see the point. He knew what was standing between the man and Christ, pride, self. And he put the issue right where it was. That's all Jesus is saying. Until you're detached from your money, you're separated from God, because you can't serve both.

All right, let's go to principle number two. Giving is to be sacrificial. Giving is to be sacrificial. It isn't the amount, it's just what it cost you to give it. Look at [Mark 12:41](#). And I know you're already running ahead of me. [Mark 12:41](#). "And Jesus sat opposite the treasury." Now here He is sitting in the place where everybody's paying taxes. He's watching, it's in the Court of the Women, the temple treasury and He's just staying. It's an imperfect verb which means you continue to sit there and He continued to behold. "People came, people came, people came, and He saw the people cast the money into the treasury and many that were rich cast in much." He watched the rich people come in and really throw it in these little trumpet shape deals that were on the wall. 13 of them around the temple treasury and they were all dropping in their taxes and all.

And He was watching and He kept watching. "And there came a certain poor widow and she threw in two mites, which makes a farthing." Friends two mites, a mite is an eighth of a cent and farthing is a fourth of a cent. Two-eighths of a cent, two-eighths of a cent. Here came a poor widow and she had the smallest coin there was. A copper mite, a lepta. About an eighth of a cent and she had two of those that made up a fourth of a Roman's penny. I mean, it wasn't enough to buy a lunch for a priest.

You say what good is that? I mean, that isn't going to do anything

and here's old...somebody else over there just dumping the stuff in and here are these two little copper leptas dropped in. What's...what's the deal? He called unto him His disciples and he called His money and He thought here's my chance to teach. He taught right off the living illustrations of life.

You know, one of the principles that I've learned about discipling people is this. Discipleship occurs best in the application of the principles of truth to the living of life. In other words, to sit a bunch of people down in a room and try to disciple them doesn't really get at it. What you've got to do is apply biblical wisdom to the flow of life. And this is what Jesus did with his disciples. They walked through the world and He taught them off of what He saw happening.

He solved their problems with spiritual solutions. That's discipling. So He calls His disciples and says, "I say unto you the poor widow has cast more in than all they who have cast into the treasury." You say wait a minute. That's no big deal. "For all they did cast in of their abundance. But she of her want did cast in all that she had even all her living."

You say how did He know that? He knew everything. She only had an eighth of a penny left and she gave it. Wow. You say it's not very significant, it won't do much. It was significant because she gave everything friends, and you can't give any more than everything.

But the point that Jesus is making is this, that that is sacrifice and that is the essence of giving. And the ultimate sacrifice would be to give everything. The least money was the greatest gift. What does it teach about giving? Does this teach we're to tithed? No, it teaches that we're to give sacrificially and maybe that means everything we have. Certainly, it means more than we're giving now. And I say that for myself as well.

In [Hebrews 13:16](#), it says, "But to do good and to share," that is to share your money, your possessions, don't forget. Listen, "for with

such sacrifices God is well pleased." What pleases God in giving is sacrifice. Sacrifice.

[Philippians 4:18](#), Paul just received a lot of money from the Philippians and he was thankful. He said, "I have all and abound. I am full having received from Epaphroditus the things which were sent from you, a sacrifice acceptable, well pleasing to God." Now watch what will happen. "In return my God shall supply," what, "all your needs according to his riches." You gave sacrificially, you invested with God, He'll supply all your needs according to his riches.

Principle number 3, giving is not a matter of what you have. Now, people always say if I only had more I would give more. No, that isn't it. I read about a farmer who the preacher came to see the farmer and he says, "hey there farmer," he says, "if you have \$200.00 would you give \$100.00 of it to the Lord." He said, "I would." He said, "If you had two cows, would you give one of them to the Lord." He said, "I would." He said, "If you had two pigs, would you give one of them to the Lord?" He said, "Now that isn't fair, you know I have two pigs."

Now go to [Luke 16:10](#) and let me show you this principle in the Word of God. It isn't how much you have. You know, and we all have done that, haven't we? If I had more oh I wish I could give more. I wish I had more. It's proportionate giving. You may give more an amount, but you may not give more in proportion and it's proportion that God is after.

In [Luke 16:10](#), we have this introduced to us. "He that is faithful in that which is least is faithful also in much. And he that is unjust in the least is unjust also in much." If you are not giving sacrificially with what you have, you wouldn't give sacrificially if you had more, right? That's what He's saying. Boy that's tremendous principle in [Luke 16:10](#).

You see it's illustrated so beautifully in 2 Corinthians 8. The Macedonians gave an offering to the Christians to Jerusalem. And

it says in verse 2 of 2 Corinthians 8, "The Macedonians how that in a great trial of affliction the abundance of their joy and their deep poverty abounded to the riches of their liberality." He says deep poverty abounded to liberality.

In other words, they didn't have much, but boy did they ever give liberal. And of course, in verse 5, he says, "That's because they first gave," what, "themselves." They first gave themselves. Giving is not a matter of what you have. It's a matter of the heart. It's a matter of the sacrifice that you desire to render toward God.

And in verse 7, "Therefore as you abound in everything, faith, utterance, knowledge, diligence, love, abound in this also." When you give to God, you ought to abound in the same sense that you abound in those spiritual commodities.

Principle 4, giving affects spiritual riches. Stay right there in Luke 16. This one of the most sobering statements in regard to giving anywhere in the scripture. [Luke 16:11](#), "If therefore you have not been faithful in the unrighteous money," and money isn't righteous is it? Money's just neutral, "who will commit to your trust the true riches?" Boy is that ever potent.

If you can't handle money, which is earthly riches, do you think God is going to give you spiritual riches to handle. Now listen to what I'm saying. If you don't handle money wisely, you will never be given spiritual responsibility, that's what He's saying.

Verse 12, "If you have not been faithful in that which is another man's who shall give you that which is your own?" Now here's the idea here. A father has a son he wants to give the estate to. The son is the first born, he's the heir to the estate. The father wants to find out whether the kid's going to manage the estate properly, so he gives him ex number of dollars that isn't his own. And he watches how the kid uses the money, not for the money's sake, but as a measurement of the young man's character.

If the young man doesn't use the money properly, he's disinherited

and he gets somebody else to run his estate. That's essentially what's happening. And the application to us is simply this, God commits into your hands a trust, the money that you have is not yours, it's His. He gave it to you. If you do not handle that money wisely, then God sees by evidence that you do not handle riches properly, the worlds riches, He will never give you the true riches. That is spiritual responsibility maybe withheld from those who cannot handle finances.

And I know men personally, close to me, that I've known for many years and there are many others in addition to that who have moved right out of the ministry all together. God has totally removed all of their spiritual responsibility, because they reached a place where they could not handle money.

Listen, giving is a matter of effecting spiritual riches. If you want God to give you responsibility and spiritual things, true responsibility then you prove that you can handle the worlds goods.

Number five, now this is so important. Giving amounts are personally determined. And for this, you look at Luke 19. And this is a story that I remember so vividly from when I was a little kid. Remember the story about the guy in the tree named Zacchaeus? Everybody remembers that. One of the funny stories in the Bible, humorous. Jesus entered and passed through Jericho. And behold there was man named Zacchaeus who was the chief among the tax collectors, which of course, made him like the kiss of death. Everybody avoided him, and he was rich. And of course, he was rich, because he could exact any amount of taxes that he wanted.

And sought to see Jesus who he was. He wanted to find out about this person he'd heard about. There was a big crowd and he was short, little of stature, so he ran ahead and climbed a sycamore tree to see him where he was to pass that way. And there he is hanging up in that sycamore tree and when Jesus came to the place he looked up and saw him and said unto him, "Zacchaeus," well, if he didn't fall out of the tree it was only because he had a pretty good seat. I mean, how did Jesus know his name?

"Zacchaeus," he said, "make haste and come down for today I must abide at thy house." And made haste, which maybe he fell out of the tree, I don't know. He came down and received Him joyfully. He couldn't believe it. Couldn't believe it. Now they went home and they had a wonderful time and all the people said, oh that Jesus, he's going to go and eat with sinners. And Zacchaeus got straightened out and stood and said unto the Lord, "behold Lord, the half of my goods, I give to the poor."

Isn't that terrific? He gave 10%? No, what? Fifty percent. Half of everything the man had. Now Jesus could have said, no, all we require is a tenth in the system that we have my friend. You may keep the rest. No. The Lord never restricted the giving to a tenth. How ridiculous to rob Zacchaeus of blessings. You say, but he's going to be in a lot of trouble if he gives away half of everything he has. "And if I've taken anything from anybody by false accusation, I'll return him 400%."

Oh terrific. You see the point here is giving is spontaneously done out of love and gratitude, not out of law, you see? That's all and the example is Jesus Christ who gave himself. 2 Corinthians 8:9, He's our example, He gave himself. "He who was rich for our sakes became poor that we through his poverty might be made rich." And there's the pattern, your rich become poor that others might be rich. The Macedonians were already poor and they became destitute to make somebody else rich. You see it's to be individually determined. It's between you and God out of the thankful heart. That's all God says.

In fact, the Bible just says that God expects a willing heart, 2 Corinthians 8 talks about a willing heart.

All right, let me go a step further, number six. Giving is also to be in response to need. And I'll just mention this, it is true that giving is to be spontaneous and voluntary just pouring out of a loving, thankful heart, but giving also in the New Testament is to be response to need.

For example, in Acts 2:43 to 47 there were Christians, remember, at the time of Pentecost that had need. And it says there that they were selling and parting with things and were holding things in common. In other words, they were sharing their goods with those who had need.

And do you remember in Chapter 4 how they were selling the land and taking the money and giving it to the Apostles for the Apostles to give to the needy? It tells about how Barnabus did that. And then how Ananias Sapphira publicly said they were giving to the poor and kept back some and they died? God executed them for their lie to the Holy Spirit.

But in Acts 2 and Acts 4 and Acts 5, we see illustrations of how they gave to meet needs. The Apostle Paul collected an offering, didn't he, all over the area of the...of the churches and the gentile worlds to take to the needy, poor saints in Jerusalem.

In Acts 11, it tells us there was a famine and the saints collected money to take to the people who were in the famine, Acts 11:27 to 30. And there's no percent required. It was simply what the need was. If a man comes along with a need, you meet his need. If you give to the Lord, you give out of the well-spring of joy and gratitude and love in your heart.

And so giving was to be in response to need. Yes, we could say well, we have many needs and you may give or we can say look we have a missionary who needs money or we need a new building or we want to expand here. We want to add some staff to our church. We wanted to have some more ministries with you people and we need to support them, etc., etc., and you can respond to those needs equally as well as to the love and thanks in your own heart.

All right, number seven. Giving is to demonstrate love and not law. Giving is to demonstrate love, not law. 2 Corinthians 8, I'm going to skip along a little bit here. Look at 2 Corinthians 8:8 and 9. Love, not law, not a system of law that you're under. "I speak not by

commandments." Now did you get that? This is not a legal system. This is not a prescription for percentage. "I speak not by commandments, but by occasion of the earnestness of others and to prove the sincerity of your," what, "of your love."

I'm telling you all this information about giving which dominates this chapter, "not by way of a command, but simply as a test of your love." Oh that's good isn't it? Giving is a test of your love. "For you know the grace of our Lord Jesus Christ that though He was rich for your sakes He became poor that you through His poverty might be rich." You know the pattern. You know the example love gives everything.

I am not giving you a commandment. I am not degenerating this whole thing into legalism. I am telling you prove your love, demonstrate your love. Look at verse 12. "For if there be first a willing mind," Paul says, he's talking about giving. All God wants is a willing mind. Someone who wants to give. Verse 7 of Chapter 9, "Every man according as he purposes in his own heart so let him give."

It is to demonstrate love, not grudgingly, not necessity, not legalism, but love. And when you put a prescription on a giving, you give people a law to abide by rather than love and you've robbed them.

Number eight, giving is to be planned. Giving is to be planned. 1 Corinthians 16:1, Now here was Paul's plan, he gave it to the churches in Galatia, all of them. He gave it to the Corinthian church here. "This is my plan," he says, in verse 1 for taking the offering. Verse 2, "Upon the first day of the week," that's today, the Lord's day, "let everyone of you lay by him in store." Every Christian, you say well I don't give money, I give my talent.

Well, I don't give money I give my time or I give my mind, my thoughts, my ideas. No, no, no, that doesn't teach you stewardship of your money. No every one of you, you lay by and store. That is the store may be your place it in the budget of the church. It may be that you have a special bank account you deposit it there so that

you have a reservoir out of which to meet needs, but weekly preparing in your heart, you lay it in store as God has prospered. That means proportionately on a percentage basis. "That there be no gatherings when I come."

What he's saying is this, you need a church budget. You need to have available money to meet needs as they arise, not always banging away for special monies for special offerings for special things. Turn every day, every week's calendar and as you do, give and give and give so that you build up a resource. And not only that, you teach yourself the meaning of stewardship on a continuous basis. You're not just responding to emotional needs.

Giving then is to be done systematically, it is to be done proportionately. It is to be done faithfully as you purpose in your heart. The word purpose from Hebrew and Greek, it means to choose beforehand. You are to set it aside beforehand. Plan, pray, prepare and give. Not haphazardly. And not in response to emotional appeal.

Number nine and just briefly, giving is to be generous. This is a New Testament principle. In 2 Corinthians Chapter 8 verse 2, he says, "Their deep poverty abounded under the riches of their liberality." They were poor, but they gave generously. Chapter 9, verses 5 and 6, you'll notice the word "bounty." And again, the word bounty and again in verse 6 bountifully, bountifully. Now that word means liberally, generosity is the idea. Giving is to be generous, sacrificial.

In Philippians Chapter 4, the Apostle Paul was so grateful for the generosity of the Philippian church. He says, "I rejoice greatly that now at the last your care of me has flourished again and you were mindful of me, not though I need things," he says. "The Lord meets my needs, but I'm so thankful for what you've given me." He says, "In return for what you've given me," and this leads us to the last point, "my God shall supply all," what, "your needs according to his riches." That's ten.

Giving generously results in blessing. Paul said to the Philippians, "Because you've given so generously to me, God will supply all your needs." All of them? Yes. All of them.

Looking at 2 Corinthians 9, look at verse 6. "You sow bountifully, you reap bountifully." And verse 8 says, "And God is able to make all grace abound toward you that you always having all sufficiency and all things may abound to every good work." Verse 10 says, "You'll have bread for your food, your seed will multiply, the fruit of your righteousness will increase." Verse 11, "You will be enriched in everything to all bountifulness."

See, you sow bountifully, you will reap bountifully. There are the principles. No wonder our Lord Jesus said, as recorded in [Acts 20:35](#), "It is better to give than to receive." Beloved, these are the principles of giving in the scripture and the blessing attended upon them can be experienced in the life of every faithful steward.

Let's pray. Our Father, we know that these truths are for us from You for our blessing. Thank you for them. Even as we part this morning, nail down in our hearts the commitment to these truths. Make them part of us. Teach us to release the worldly investments and to lay up treasure with You. Teach us to find the balance between preparing for the future and saving, doing those things the Bible does talk about, and investing with You. May we be sacrificial toward You. May we enable the Spirit of God to totally control our lives because we serve you and not money. Meet our needs, Father, here even as You promised You would and accomplish Your work through the gifts of your Saints. We pray in Christ's name. Amen.

