



A Guidebook
By Nick Burns

GIVING

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Tithes, offerings, giving in the church, what a challenging topic. Some give easily even instinctively, others struggle and give more cautiously or even reluctantly. I personally have had times in both camps, however I have learnt that giving is an issue of the heart. Allow the Lord to speak to your heart as you read through this booklet. It's the heart that matters.

This is a practical bible based overview on the often confusing Christian practice of giving in church. I have deliberately been concise in order to produce a booklet not a book.

My hope is that this booklet releases you to follow our Lord's example and give with freedom, grace, generosity and cheerfulness, just as He has done and continues to do.

GOD IS A GIVER

One of God's great characteristics is his readiness and ability to give. God has capacity to give like no one on earth can. He perpetually holds out gifts that we can apprehend day by day, year by year, decade by decade, century by century, and millennium by millennium. His capacity to give flows from his capacity to love which is one of his essential characteristics.

If we receive his spirit we will take on and display His principles and characteristics, one of which is the willingness and desire to give generously.

OUR PROBLEM

We, particularly in the west, are born into an era and culture where money would have to be one of our greatest preoccupations. Right from birth we are surrounded, immersed in a culture that is money centred or orientated. We make decisions moment by moment during our daily life based on the access we have to money.

I often hear young couples saying;

"We are waiting until we have enough money before we get married"

This statement indicates that money dominates and has the power to influence one of the most significant decisions a couple will ever make in their life!

How did money receive the power or right to control our lives to this extent?

As men and women of God we are called to extract ourselves from these cultural forces and bring the access we have to money into line with the principles of the Bible.

BIBLICAL OVERVIEW

In looking at this topic from a Biblical perspective and in the interest of being concise, I have decided to focus mainly on tithes in the Old Testament and the broader concept of giving outlined in the New Testament. Prior to the Old Covenant we see Abram and Jacob moved by God spiritually to give a 10% tithe. Abram gave 10% of the spoils of a battle he fought, to the priest of God.

Jacob after having an encounter with the Lord vowed to give 10% of whatever the Lord gave him. These two instances predate a regulated law based tithe. These two men operate out of a spirit of generosity and honour to God not obligation. This is God's heart for us as we give.

“IT'S THE HEART THAT MATTERS.”

THE OLD COVENANT

In the Old Covenant (the Law of Moses) there were a number of giving actions that the people were commanded to participate in- Burnt offerings and sacrifices, tithes and special gifts, possessions vowed to the LORD, freewill offerings and first fruit and various other offerings. The people exercised great generosity in these giving actions. They knew all things came from God and as an act of worship and thanks to Him they gave back into His appointed system of worship.

The Old Covenant required people to participate in these actions in order to be in right standing with God and also in order to participate in the worship of God as a nation. Out of all of these actions the one most discussed and debated about in Christian circles today is the tithe.

OLD COVENANT TITHE

The Law of Moses commanded the people of Israel to tithe 10% of their produce. They were to take the tithe to the festivals and have a feast enjoying their tithe and giving the sacred parts to the priests as part of the sacrificial system. This system enabled the Israelites to worship and reconnect with God.

Every 3 yrs the “Year of the Tithe” was declared. In this year the people brought a full tithe of their produce to be placed into the storehouses of the Priests/Levites. This tithe was to feed the Priests/Levites, orphans, widows and strangers who roamed around and interacted with the people of Israel.

As well as the practice of giving the tithe the people were told not to forsake the Priests/Levites because they had no land and therefore no means to look after themselves. These tithes and gifts would enable the Priests and Levites to consecrate themselves before God and would release them from everyday work so they could oversee and sow into the spiritual life and condition of the nation.

(Lev27:30-34, Num18:21-32, Deut 12:1-19, Deut 14:22-29, Deut 26:12-13, Amos 4:4)

NEW TESTAMENT

The New Testament era is radically different from the Old Testament era. The coming of Jesus Christ and his death and resurrection has significantly changed how we worship and interact with God. Jesus fulfilled the Law of Moses, therefore the old system of fulfilling rituals and sacrifice has finished.

Jesus became the ultimate and last sacrifice of the Old Covenant **(Hebrews 10:8-14)** Christ’s sacrifice has once and for all set aside all sacrifices required by the Law of Moses).

Jesus death on the cross brings to an end the sacrificial system and therefore the old Priestly system including the regulation of the tithe as well as all the other rituals of worship based on the Law of Moses.

Jesus now makes it possible for individuals to come directly to Him. The whole system of worship has changed. Now anyone from any nation is able to be in intimate relationship with God without regular Priestly sacrifice. The apostles writings make it very clear that the Old Covenant is invalid if a person takes up the New Covenant as the basis of their relationship with God. **(Matthew 5:17, Romans 10:4, Galatians 3:23–25, John 1:17, Gal 3:10-14, Romans 6:14, Romans 7:6)**

GIVING JESUS STYLE

Jesus teaches consistently on the topic of giving and, as Jesus often does, He challenges the motive of peoples’ hearts. His teaching revolves around how people give not how much they give. For example he tells the story of the widows offering in **Mark 12:41**;

⁴¹Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. ⁴²But a poor widow came and put in two very small copper coins, worth only a fraction of a penny. ⁴³Calling his disciples to him, Jesus said, “I tell you the truth, this poor widow has put more into the treasury than all the others. ⁴⁴They all gave out of their wealth; but she, out of her poverty, put in everything—all she had to live on.”

The widow here effectively places herself before God and says, I trust you with my life, I am willing to give you everything I have. That’s extravagant giving.

Jesus consistently teaches us to give our whole life everything; we have to Him and His kingdom. **(Matt 19:16-22, Mat 13:44-45)** The New Covenant concept of giving is radically different, now we are challenged to give Jesus style.

When I consider Jesus teaching on giving, suddenly using the Old Covenant tithe as my giving basis seems so much easier. However I believe to default to tithing instead of giving Jesus style is to take the lesser road. Jesus’ call is the greater challenge.

God blesses those who have taken up the 10% challenge, he sees the heart, however there is a greater call and a new way. Jesus made this clear with his radical teaching on giving. Acceptable giving stems from your heart attitude not the fulfilment of ritualistic worship and a regulated minimum. Acceptable giving is now inspired by the Holy Spirit not the Law.

**“THERE IS A
GREATER CALL
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OLD TESTAMENT GIVING VALIDATED IN THE NEW TESTAMENT

Old Covenant stipulations for giving are only valid for Christians if New Testament teaching makes them valid.

We see two specific giving actions which occur in the Old Covenant that are taught in the New Testament.

1. Giving to spiritual leaders.

The New Testament has some similarities to the old. The Old Testament has people set aside as Priests. The New Testament has people set aside as Apostles, Prophets, Evangelists, Pastors and Teachers. The Priests of the Old Testament led the people in worship and the Apostles, Prophets, Evangelists, Pastors and Teachers prepare, build up the people for works of service.

(Eph 4:11-13)

We are exhorted to give to these spiritual leaders and support their work in the ministry in both the Old Testament and the New Testament. (Num 18:21-32, Deut 12:19, 1 Cor 9:1-14, 1 Tim 5:17-18)

2. Give to marginalised and poor.

In both the Old and New Testament we are challenged to give to those less fortunate than ourselves, particularly the poor, and the widows and orphans. **(Deut 14:29, 1 Tim 5:16, James 1:27, Acts 10 30-31)**

If a concept is in the Old Testament and then reaffirmed through New Testament teaching then we should apply that concept to our lives.

GIVING TO THE CHURCH

After Jesus ascended to Heaven we see the early Church emerge. The first chapters of Acts present a picture of the people's heart to give. They were prepared to give up individual possessions for the common good of the whole group. This attitude to giving directly reflected Jesus' teaching on giving. **(Acts 2:43-47 and Acts 4:32-37).**

The challenge came as the early church expanded throughout the neighbouring nations. Suddenly a church emerged, overseen by the apostles, that was culturally diverse and separated geographically. The apostles particularly Paul planted many of these churches and soon started writing letters to them in order to guide and correct them in their doctrine and daily lives. We gain an understanding into giving in the local church from these letters.

**“GIVE AND
IT SHALL BE
GIVEN TO
YOU.”**

2 Corinthians chapters 8 and 9 give us a glimpse into various churches in different nations and the collection of an offering for the whole church. These two chapters tap into the heart of giving, challenging the peoples motive and faith in this area.

In Chapter 8 we see Paul encouraging the church to excel in giving just as they have excelled in the other areas of their spiritual lives.

2 Corinthians 8:21

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.

The taking up of collections and giving financially to the church was a regular practice in the early Church.

In light of this, the three specific areas we are taught to give into from the New Testament are:

1. The Spiritual Leaders **(1 Cor 9:1-14)**
2. The Poor, widows, and orphans **(1 Tim 5:16, James 1:27)**
3. The Church **(2 Cor 8:1-15)**

HOW MUCH DO I GIVE?

Many Christians stick to giving the Old Testament tithe simply because it is a literal amount. There is no confusion with it, 10% is 10%. However in the New Testament we are challenged to live by the Spirit hear his voice and obey his prompting. This could mean that the Lord asks us to give 15% or 20% or even everything we have, placing our faith and trust in Him.

As well as being led by the Spirit we also have New Testament teaching that gives us clarity in regards to amounts. The verses below instruct us to be diligent and purposeful laying aside money in keeping with our income.

2 Corinthians 8V12

If the willingness is there the gift is acceptable according to what one has, not according to what one does not have.

1 Corinthians 16v1-2

Now about the collection for God's people: Do what I told the Galatian churches to do. On the first day of every week, each one of you should set aside a sum of money **in keeping with his income**, saving it up, so that when I come no collections will have to be made.

In the New testament we are challenged to be generous with our giving displaying rich generosity and cheerfulness of heart. Gifts should be given with pure motives and an attitude of worship to God and service to the body of Christ.

"Our attitude towards giving displays the attitude of our heart"

2 Corinthians 9:7

But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, **not grudgingly or of necessity**; for God loves a cheerful giver.

Luke 6:38

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.

GIVING BREAKS THE POWER OF MONEY

Jesus makes it very clear that money has the capacity to control us. Money can have a hold on us in such a way that we actually serve it. In other words it the Lord gave him. These two instances predate a regulated law based tithe. These two men operate out of a spirit of generosity and honour to God not obligation. This is God's heart for us as we give.

SOWING AND REAPING

The principle of sowing and reaping is in both the Old and New Testaments and is definitely valid. It applies broadly to our whole life including how we respond in our heart to giving. Jesus said in **Luke 6v38** give and it will be given to you. In **Galatians 6** it says God will not be mocked. You reap what you sow.

This principle is cyclic, as you sow with a spirit of cheerfulness and generosity you will reap with a cheerfulness of heart and praise to the Lord and the cycle of sowing and reaping will continue.

Reaping and sowing is not a principle that fosters greed and selfishness but one that keeps a cycle of extravagant generosity alive.

THE WRAP UP

The question may be asked, in light of this booklet, is tithing 10% of my income right or wrong? Firstly we have been released from the regulation of the tithe, however 10% is a great place to start in regards to setting an amount to give. Secondly if you give out of a generosity of heart and cheerfulness of spirit, giving 10% is valid and will be honoured by God. Its your heart that counts.

However if you give a tithe to fulfil a ritualistic requirement and out of obligation or fear of rejection by God or man then you have missed the concept of giving taught by Jesus and the writers of New Testament.

I believe we are asked to be generous realising that if we give into the areas taught in the New Testament that the Lord will be with us in our giving and He will validate our giving by providing for our needs.

The act of giving is made spiritual by being led by the Holy Spirit, give Him permission to prompt you regarding how much and how to give.

Collections in the church today are in line with scripture if they, give to the spiritual leaders, give to the poor, widows and orphans, and give to the church. Our challenge is to give with generosity and cheerfulness just as Jesus did even to the point of giving His life for us.

'It is more blessed to give than to receive.' - Jesus.

“JESUS MAKES IT VERY CLEAR THAT MONEY HAS THE CAPACITY TO CONTROL US.”