

# **God's Guide for Giving**

## **Giving in the Old Testament**

*Selected Texts*

**Rev. Freddy Fritz**

November 16, 2008

# Giving in the Old Testament<sup>1</sup>

## Introduction

I would like to spend the next two Sundays looking at “God’s Guide for Giving.” Today I would like to examine “Giving in the Old Testament.” Next Sunday I would like to examine “Giving in the New Testament.”

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

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

And second, I want to look at “God’s Guide for Giving” because the Bible has so much to say about money and giving. We are constantly dealing with money. We pay bills. We write checks. We use credit cards and debit cards. In fact, most of us even have wallets that we carry around with us wherever we go so that we can pay for things. Money is an excellent barometer of our discipleship because the way we handle money is an indication of our Christian stewardship.

Many people don’t like preachers talking about money. They say, “Preacher, teach me how to have more love, or faith, or grace in my life. But, don’t teach me about money.”

But the Bible has a great deal to say about money. In fact, the Bible has more to say about money than most other subjects.

The reason I think people don’t like preachers talking about money is because money is so tangible. After all, it is not difficult for a preacher to know whether you are giving 2% or 20% of your income to the church. It is much harder for him to know whether

---

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

you love someone with 2% or 20% or 100% love!

You see, in many ways, money is a much better barometer of our Christian discipleship than love or faith or grace.

For example, I can say that I love as God wants me to love, but it is hard to demonstrate that tangibly.

On the other hand, I can say that I give as God wants me to give, and it is easy to demonstrate that tangibly. I cannot hide my giving as easily as I can hide my loving.

## Lesson

But *how* are we to give our money?

We are constantly bombarded with appeals for money. Everybody is trying to get us to give money. Some prosperity preachers promise us a one hundred-fold return on our giving. Other TV preachers spend most of their time asking for money.

Some years ago, Dr. Johnston and I attended an evening worship service at a local church. We wanted to hear the preacher, who had an international reputation. After 30 minutes of singing and announcements, they got to the offering. One of the pastors started speaking before they took the offering. I expected a short exhortation to give my money, and then the ushers would come and take the offering. Well, the pre-offering talk lasted a full 45 minutes!

Dr. Johnston and I left as the offering was being taken. . . .

In this two-week series, I want to examine “God’s Guide for Giving.” Today, we will look at “Giving in the Old Testament.”

### I. Giving Before Moses

First, let’s look at giving before Moses.

How did God’s people give money before the time of Moses? What was God’s guide for giving in the Old Testament?

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

A. *Voluntary Giving Before Moses*

Let's begin by looking at voluntary giving before Moses.

One of the most important terms regarding giving is the *tithe*. It is important to understand what the tithe is and how it functions.

*First, what is the meaning of tithe?* The word for *tithe* in Hebrew (*maaser*) means “a tenth part,” and in Greek (*dekate*) it simply means “a tenth.” It is not a religious word; it is a mathematical word. It has only to do with a percentage—10%.

Historically, even outside the Bible, people often used “ten” as the basic number for counting systems. Even the modern metric system is based on the number ten, for example.

Ten has been regarded as the number of completion. We see this even in the Bible. For example, we have the *Ten Commandments* (Exodus 20:1-17) and the *ten plagues* (Exodus 7:14-12:36).

Since ten represented completeness, the giving of a tenth symbolized the giving of the whole, even in ancient, pagan cultures. In other words, by giving a tenth, people indicated that their gift was a symbol of the fact that they were giving their all.

*Second, the tithe was not commanded.* There is no requirement to tithe in the book of Genesis. Abraham was not told to give a tithe. Jacob was not told to give a tithe. No one was told to give a tithe. There was no commandment to anyone to tithe.

The first mention of giving in the Bible is in Genesis 4. The first offering given to God is by Cain and Abel. It is important to note that it was a voluntary offering. Genesis 4:3-4a simply says, “In the course of time Cain brought to the Lord an offering of the fruit of the ground, and Abel also brought of the firstborn of his flock and of their fat portions.” There was no command given to Cain and Abel to give to God. It was a voluntary offering. We don't know how much they gave. We don't the percentage of their gift. All we know is that they gave voluntarily, and there was no requirement, no amount, no stipulation, and no frequency placed upon them to give. It was all completely voluntary.

The next example of giving is Noah. After the worldwide

flood subsided, Noah went outside and immediately offered a sacrifice to God. Genesis 8:20 says, “Then Noah built an altar to the Lord and took some of every clean animal and some of every clean bird and offered burnt offerings on the altar.” Again, it was completely voluntary. There was no command, no stipulated amount, no percentage required.

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

Later Abram built another altar to the Lord at Hebron (Genesis 13:18). That was also a voluntary offering, as were all the offerings mentioned so far in the book of Genesis.

*Third, the tithe was used as a voluntary gift.* The first mention of *tithe* (or “tenth”) is in Genesis 14:20.

Abram had just returned from fighting when Genesis 14:17 says, “After his return from the defeat of Chedorlaomer and the kings who were with him, the king of Sodom went out to meet him at the Valley of Shaveh (that is, the King’s Valley).” Verse 18a then says that “Melchizedek king of Salem brought out bread and wine.” Salem was the ancient name for Jerusalem, so Melchizedek was the king of Jerusalem. Moreover, verse 18b says that Melchizedek “was priest of God Most High.” And then Melchizedek blessed Abram and said, “Blessed be Abram by God Most High, Possessor of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand!” (14:19-20a).

When Abram heard what Melchizedek said, he wanted to express thanks to God for his victory over Chedorlaomer. So Genesis 14:20b says, “And Abram gave him a *tenth* of everything.”

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

Further, it is interesting to note that Abram did not give a tithe of all that he possessed; he simply gave a tithe of the spoils

that he took in the battle. This is confirmed by Hebrews 7:4b, which says that “Abraham the patriarch gave a tenth of the spoils!”

In fact, Abraham lived 160 years, and this is the only time that he is recorded as giving a tithe. He never gave a tithe before or after this incident. His tithe to Melchizedek was a voluntary gift.

The other mention of tithe (or “tenth”) in the book of Genesis has to do with Jacob. He was running away from his brother to a faraway land. On the way, he had an amazing dream about a ladder that reached from earth to heaven. God spoke to Jacob and promised him the land upon which he was sleeping. When Jacob woke up, he made a vow, saying, “If God will be with me and will keep me in this way that I go, and will give me bread to eat and clothing to wear, so that I come again to my father’s house in peace, then the Lord shall be my God, and this stone, which I have set up for a pillar, shall be God’s house. And of all that you give me I will give a full tenth to you” (Genesis 28:20-22).

Jacob’s theology is bad at this point. He is really bargaining with God, and that’s not a good thing to do. Nevertheless, the point is that he was not commanded to give a tenth to God. He decided voluntarily to give God a tithe of all that God would give to him.

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

### *B. Required Giving Before Moses*

Now let’s look at required giving before Moses.

There was required giving before Moses. Giving was not always with money; it was often with animals, seed, or land.

Do you remember the story of Joseph? He was sold by his brothers to travelers, and he landed as a slave in Egypt. Eventually he was falsely accused of rape, and he was sent to jail.

After many years he was able to interpret Pharaoh’s two

dreams. Both dreams indicated that Egypt was going to enjoy seven years of plenty followed by seven years of famine. Joseph suggested how Egypt could get ready for the coming famine.

Joseph said to Pharaoh, “Let Pharaoh proceed to appoint overseers over the land and take one-fifth of the produce of the land of Egypt during the seven plentiful years” (Genesis 41:34).

This is the first time we find a national tax mentioned in the entire Bible. Notice the tax rate—20%! The basic taxation rate was God’s plan for Egypt expressed through Joseph. The government taxed the people at a rate of 20% during the years of plenty so that they could help the people during the lean years.

So, here is the first example of required giving, and it is a rate of 20%.

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

That is what we learn about giving before Moses.

## II. Giving from Moses to Jesus

Second, let’s look at giving from Moses to Jesus.

During this period the tithe became a familiar term. Let’s see what the Bible teaches about voluntary giving and required giving during the period from Moses to Jesus.

### A. *Required Giving from Moses to Jesus*

First, let’s look at required giving from Moses to Jesus.

You recall that the nation of Israel was divided into twelve tribes, and one whole tribe—the Levites—were priests. The taxation on the rest of the nation went to support the priests.

Numbers 18:21 tells us that a tithe was collected for the Levites. God said, “To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their ser-

vice in the tent of meeting.” So, this tithe was called the *Levites' tithe*, because it was for the Levites.

A second tithe was required, and it was called the *Festival tithe*. Deuteronomy 12:6-7 said, “And there you shall bring your burnt offerings and your sacrifices, your tithes and the contribution that you present, your vow offerings, your freewill offerings, and the firstborn of your herd and of your flock. And there you shall eat before the Lord your God, and you shall rejoice, you and your households, in all that you undertake, in which the Lord your God has blessed you.” The purpose of this tithe was to stimulate devotion to the Lord and to promote national unity among the people. It was like a national potluck because it made everyone share.

A third tithe was required, and it was called the *Poor tithe*. This was to provide welfare for poor people, and it was given every third year. Deuteronomy 14:28-29 said, “At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do.”

So there were three tithes in Israel: the *Levites' tithe* of ten percent per year, the *Festival tithe* of ten percent per year, and the *Poor tithe* of three and one third percent per year.

Tithing was always a tax in the Old Testament. Tithing was a tax to enable the national government to run the priestly program, the national religious program, and the welfare program.

In Malachi 3:10a, God says, “Bring the full tithe [i.e., the full 23%] into the storehouse, that there may be food in my house.” God promised that if the people paid the full tithe (taxes), he would bless them. “And thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need” (Malachi 3:10b).

Now, when people say that the Israelites gave 10%, it is not true. They gave 23% each year. All three of these tithes were re-

quired giving, not voluntary giving.

A. *Voluntary Giving from Moses to Jesus*

Now, let's look at voluntary giving from Moses to Jesus.

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

When God explained to Aaron, the head of the priests, how he was to receive the gifts, he said in Numbers 18:12, "All the best of the oil and all the best of the wine and of the grain, the firstfruits of what they give to the Lord, I give to you." This is firstfruits. It was given *before* they gave their full tithe (i.e., their taxes). The Jews would collect off the top of the very best that was in the field and then give it to God. God was saying, in effect, "If you give me the firstfruits of your increase, I will bless you."

This truth is emphasized in Proverbs 3:9-10, which says, "Honor the Lord with your wealth and with the firstfruits of all your produce; then your barns will be filled with plenty, and your vats will be bursting with wine." How much were the people to give voluntarily to God? As much as they wanted to give. They just honored the Lord and gave voluntarily to him. And God promised them that if they were generous, he would bless with plenty.

Now, there were some who said that they couldn't believe that God would bless them if they were generous towards him. But God gave his people a warning about what would happen to them if they did not honor him with their wealth. He said in Proverbs 11:24, "One gives freely, yet grows all the richer; another withholds what he should give, and only suffers want."

Do you see what God is saying? God says that if your attitude is that you cannot give because you need to take care of your own bills, you will continue to suffer a shortfall. On the other hand, if you give freely, if you honor the Lord with your wealth, you will have more than enough to meet your needs.

Now, I hope you notice that God did not require a tithe re-

garding his people's voluntary giving. In fact, the LORD said to Moses, "Speak to the people of Israel, that they take for me a contribution. From every man whose heart moves him you shall receive the contribution for me" (Exodus 25:1-2).

Now, here was God's opportunity to clarify that he wanted a tithe from his people as a voluntary gift. He could have said, "Speak to the people of Israel, that they give to me a tithe."

But, instead he said to Moses, "From every man whose heart moves him you shall receive the contribution for me." God was far more concerned about the attitude of his people regarding voluntary giving.

Required giving was always a taxation. Voluntary giving, on the other hand, was always from a willing heart. 1 Chronicles 29:9a said, "Then the people rejoiced because they had given willingly, for with a whole heart they had offered freely to the Lord."

## **Conclusion**

It is important to understand that giving in the Old Testament consisted of two categories: required giving and voluntary giving.

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

Voluntary giving was always from the heart. There was no command to give voluntarily. God's people were told that if they honored God, he would honor them. They were told that if they were generous towards God, he would be generous towards them. Voluntary giving was always an expression of love and devotion to the Lord.

Now, people always want to know how much we should give to God today. What percentage should we give to God today? Well, I hope you can see from this brief survey of giving in the Old Testament that how much you give to God depends upon how much you want to be blessed by God. In today's economy we are

concerned about our finances, but I cannot think of a better word to give you than Proverbs 3:9-10, “Honor the Lord with your wealth and with the firstfruits of all your produce; then your barns will be filled with plenty, and your vats will be bursting with wine.”

But some of you are saying, “Yes, but what does the New Testament teach about giving?” Well, you will have to come back next Sunday to learn about giving in the New Testament!

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

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

I would like you to note several things.

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

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

Third, we want every person or family in our church family to fill out a card and turn it in. Make sure your name is on the card, because we will call you if you have not yet turned it in. We would like you to turn it in by next Sunday, November 23.

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

And finally, pray about your pledge for 2009. If you are married, talk to your spouse about it. Ask the Lord how you can honor him with your wealth and with the firstfruits of all your produce. For if you do so, you will discover that your barns will be filled with plenty, and your vats will be bursting with wine. Amen.



# Mission Statement

The Mission Statement of the Tampa Bay Presbyterian Church is:

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

## Sermons by Rev. Freddy Fritz

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

1. [www.tampabaypresbyterian.org/Sermons](http://www.tampabaypresbyterian.org/Sermons)
2. [www.sermoncentral.com/contributor\\_profile.asp?ContributorID=11181](http://www.sermoncentral.com/contributor_profile.asp?ContributorID=11181)
3. [www.sermonaudio.com/search.asp?SpeakerOnly=true&currSection=sermonsspeaker&keyword=Freddy%5EFritz](http://www.sermonaudio.com/search.asp?SpeakerOnly=true&currSection=sermonsspeaker&keyword=Freddy%5EFritz)

Please give your input and leave your feedback at websites 2 and 3 when requested to do so. This helps with evaluation and planning of sermons.

## Tampa Bay Presbyterian Church (PCA)

*Answers for Life!*

Address: 19911 Bruce B. Downs Blvd., Tampa, FL 33647

Telephone: (813) 973-2484

Fax: (813) 973-4673

Email: [Office@TampaBayPresbyterian.org](mailto:Office@TampaBayPresbyterian.org)

Web site: [www.TampaBayPresbyterian.org](http://www.TampaBayPresbyterian.org)

**PRAAYER:**

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

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

Your Word teaches that required giving in the Old Testament was always a taxation. The people in Egypt were required to give 20%, and the people of God in Israel were required to give 23%.

Your Word also teaches that voluntary giving in the Old Testament was always from a willing heart. There was no set amount, there was no requirement, and there was no percentage. Voluntary giving was simply the expression of a heart devoted to God.

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

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

**CHARGE:**

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