



Christ Reformed Community Church

161 Hampton Point Dr. Suite 2 | St. Augustine, Florida | 32092 | christreformedcc.com

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Dr. Andrew Smith

“Giving That Honors the Lord Jesus, Part 2” 2 Corinthians 8–9

Well, let’s take our Bibles and turn again to 2 Corinthians chapters 8 and 9, as we continue this little series on giving that honors the Lord. And it isn’t normal that we step out of our normal series to do things like this, but I thought it would be beneficial. And as Jeff and I meet on a regular basis, there are times in which I ask him if there’s any particular thing he thinks would be helpful for me to address, and he mentioned this matter of giving. And I thought that 2 Corinthians 8 and 9 would be a good place to turn to to sort of gain a theology of what it means to give to the Lord in the new covenant. This morning I just want to read from 2 Corinthians 8 and the first nine verses. So, please stand to your feet in honor of the reading of God’s Word, and I want to read just these verses. We’ll review from what we looked at last week, and then continue to work through the text together. Now hear God’s Word:

We want you to know, brothers, about the grace of God that has been given among the churches of Macedonia, for in a severe test of affliction, their abundance of joy and their extreme poverty have overflowed in a wealth of generosity on their part. For they gave according to their means, as I can testify, and beyond their means, of their own accord, begging us earnestly for the favor of taking part in the relief of the saints—and this, not as we expected, but they gave themselves first to the Lord and then by the will of God to us. Accordingly, we urged Titus that as he had started, so he should complete among you this act of grace. But as you excel in everything—in faith, in speech, in knowledge, in all earnestness, and in our love for you—see that you excel in this act of grace also.

I say this not as a command, but to prove by the earnestness of others that your love also is genuine. For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you by his poverty might become rich.

May God add His blessing to His Word. Please be seated as we ask Him for His help.

Our Father, we come before You this morning, Lord, hopefully with hearts prepared, Lord, as we have sang to You, we have offered our sacrifice of lips to You; and now, Lord, we want to hear from Your lips. We want to hear from Your Word, Lord, as You speak to us regarding this matter of Christian giving. Lord, we are to give all of our lives to You, so Lord, we pray that as we study this text and try to glean some principles from this text, that You might give us great wisdom and great insight into this matter of giving of our finances to the work of Your kingdom and to Your

church, in particular, for the proclamation of Your blessed gospel. We pray for Your help and the guidance of the Holy Spirit. We ask the things in Jesus’ name. Amen.

It may seem somewhat strange to you that the apostle Paul would spend two chapters in his letter that we call the 2 Corinthians to speak about this offering that he was collecting for the poor saints that lived in Judea. Just to give you a little bit of geography, Judea was the province in which Jerusalem was the capital city of, and there were some poor Christians in the churches of Judea. These Christians were Jewish by ethnicity. They were Jews who had converted to the gospel. They had heard the preaching of Peter more than likely on the day of Pentecost, and they were dispersed Jews from all around who had come to celebrate Pentecost, as a faithful Jew would do. But in Acts chapter 2, they heard the preaching of the apostle Peter, and they repented of their sins and placed faith in Christ and became part of the church there in Jerusalem. As a result of that, they did not want to go back home to their pagan lands. To return back to where they came from was really to return to a foreign land, even though it was what they were familiar with, where they had been for several generations. They didn’t want to return there because it was full of pagans; and moreover, the only Jews that would have been there would have been Jews that were part of the synagogue they attended who had yet converted to Christ. And so, there was a double reason not to return back to their foreign lands. So, they stayed there in Jerusalem, and as a result of that, this population of Jerusalem began to swell. There weren’t enough jobs for these now new Christians to make a living. There were not enough homes to live in. There were certainly nothing like we know of as hotels and that sort of thing, and so you have the church in Jerusalem swelling to huge proportions.

Acts 2 says there were three thousand souls added to the church in one day. Acts chapter 4 says that there were at least five thousand, just a chapter later, and that’s not counting women and children. You’re talking about a large number of people, and as a result of that largeness there in Jerusalem, many of them were destitute. They were poor. They had no place to live. They had no job, and although the saints there in Jerusalem, we read in Acts chapter 4 and Acts chapter 2, they shared all things in common—some of them sold their lands, and the proceeds that they made from selling that real estate, they gave and they laid at the apostles’ feet. And so, there was a distribution of money so that there was enough going around for everyone, but that didn’t last long. That money dried up and soon it was gone. It’s important to understand that Paul is not encouraging any sort of redistribution of wealth in this passage. Paul or the other apostles had no interest in the church being some sort of social state. Paul was not some sort of closet Marxist. So, when we read 2 Corinthians 8 and 9, all of the people that pervert and twist this passage to make it sound like the apostle Paul had as his central message and motive giving of the money to the poor as if nothing else mattered, not even the gospel itself, would be a strong distortion of what is actually going on here.

The context for the collection of these poor saints was the fact that they were destitute. That certainly was the context. That was the immediate point of application to collect this offering from Christians in southern Greece, the province of Achaia where Corinth was the capital of. But the broader application, Paul uses this specific example in church history and in his own day to give us several principles about giving in general, giving to the work of the Lord in general. I can promise you that Paul had a heart for the poor people in Jerusalem, the poor Christians in

Jerusalem, and there are a number of different principles that tell us as Christians we are to share. We are to share of our material possessions to those who have need. The Bible is clear about that. The Bible will even go so far as to say, “How can you say that you truly love your brother when you’re not willing to give to him what he needs in his time of need?” in 1 John 3. But let me say very boldly that more concerning to Paul was the spread of the gospel. More concerning to Paul was the fact that if these Christians in Judea were not provided for, the church would disband. They would return back to their foreign lands. The church would disband. The church would fall apart in Jerusalem right after it had been birthed on the day of Pentecost, and what would happen to the gospel witness in Jerusalem? What would happen to the preaching of the gospel? What would happen with those yet-converted Jews in Jerusalem? This would be something that would impede the progress of the gospel. This would be something that would literally shut the church down, and Paul writes to the Corinthians to say, “We need to take a collection up, not so much for the sakes of these individual saints, but for the perpetuation of the church and succeeding generations so that the church can proclaim the gospel of the Lord Jesus Christ.”

It’s important not to lose focus of that very general application because otherwise we sort of miss the forest for the trees. We get caught up in maybe some sort of perverted doctrine that says that the gospel is really about giving back to others. The gospel is—okay, we’ll copy the language of people like Francis Chan or maybe someone like David Platt—you’re not really a strong Christian unless you’re giving all your possessions away to the poor. That is a social gospel. That is not the true gospel. That is not at all what the apostle Paul is teaching in this passage. He is giving general principles that apply very broadly to the attitude that a Christian is to have in terms of his finances and what he gives for the promotion and the proclamation of the gospel of the Lord Jesus Christ, and the primary institution that Christians are to give their money is to the local church to perpetuate the gospel so the gospel is preached among the nations. So, what he does in 2 Corinthians 8 and 9 is he outlines several basic principles that can be translated into even our own day regarding giving that honors the Lord, and that is the vein in which you need to approach our study of this. This is not any sort of detailed exposition of 2 Corinthians 8 and 9. Really what we’re doing is just getting the highlights from these two chapters to give you very simple, very basic principles of how you can be obedient in your giving to the local church.

We saw, first of all, the first principle taken from verses 1–4 of 2 Corinthians 8 that giving that honors the Lord is an overflow of the grace of God upon us and the grace of God put into us. Giving that honors the Lord is an overflow of the grace of God upon us and the grace of God put into us. Verse 1 begins: “*We want you to know, brothers, about the grace of God that has been given among the churches of Macedonia.*” So, Paul says that these Christians in northern Greece and Macedonia had been willing to give—this is his point—verse 2, “*for in a severe test of affliction, their abundance of joy,*” verse 4, “*begging us earnestly for the favor of taking part in the relief of the saints,*” in Judea and on and on. Paul says this all began with the grace of God that was given to them. In other words, it was God’s grace in salvation through the Lord Jesus Christ that motivated these Macedonians to give to the offering that now Paul is asking those in Corinth to give to. The grace of God had been given to them. The point is that any sort of giving that they participated in, and Paul would call this giving an act of grace, in verse 7, the giving of

our finances as an act of grace. It’s a demonstration of grace that is a response to the grace of God given to us. It is an overflow of God’s grace upon us and put into us.

It is interesting that Paul mentions nothing in chapters 8 and 9 about tithing. It’s not because tithing is unbiblical, and it’s not because tithing can’t speak to us in some sense about our giving in the new covenant, but Paul goes above and beyond that to point back to the grace of God to say it was the grace of God that was given among the churches of Macedonia that motivated their giving. And now Paul is appealing to the Corinthians to say it is that same grace of God that was given to you through Christ that ought to motivate your giving. Any sort of financial giving is an overflow of the grace of God upon us and put into us. So, you can’t speak about the Christian life and you can’t speak about a true Christian apart from mentioning this matter of financial giving. It is part and parcel of every true Christian’s life. That is the basic principle. So, Paul begins with a focus upon God’s grace. He’s not focusing upon the fact of giving. He’s focusing upon God’s act of grace and what God did for us through Christ. He’s not laying this out as some sort of legalistic works righteousness that if the Corinthians don’t give, they lose their salvation. He’s simply saying, “This is the expectation. If God’s grace has been given to you, then your act of grace is an overflow of the grace of God upon you and put into you.” That’s the first principle.

There’s a second principle found in verses 5–7 following that. Giving that honors the Lord is not only an overflow of the grace of God upon us and put into us, but number two, it is on par with the foundational virtues of Christianity. In other words, these are the ABCs, the 123s of what it means to be a Christian. Christians say that they are virtuous. Christians talk about their faith and their love and their grace, and it’s as if Paul is saying here in verses 5–7, “Then how can you not also give financially?” This is foundational to a true Christian. Verse 5: “...and this, not as we expected, but they gave themselves first to the Lord and then by the will of God to us,” speaking about those Christians in Macedonia. “Accordingly, we urged Titus that as he had started, so he should complete among you this act of grace.” Paul says, “I told Titus, ‘Complete this act of grace, this giving of your monetary means, completed among the Corinthians.’” And then Paul says in verse 7, “But as you excel in everything—in faith, in speech, in knowledge, in all earnestness,” and those are all Christian virtues. Paul recognizes that in the Corinthians. You are a people of faith. You are a people of speech, and we saw that last week really has to do with sound doctrine. You know what the Bible teaches. It’s not that you’re ignorant on these things. You have the virtue of faith and of sound doctrine or speech and knowledge. You have the wisdom on how to apply what the Word of God says, and you have earnestness. You say that you’re earnest in the spiritual gifts. You say that you’re earnest in wanting to have true teachers in the church.

In fact, they had started to believe that Paul was a false teacher. They had started to believe that Paul was only asking for money for selfish gain because some people had come into the Corinthian assembly and said, “You can’t trust Paul.” And so, now they’re starting to renege on the offering they already promised, and Paul is saying, “Don’t stop. You need to excel. In everything you’re excelling in—your faith, your speech, your knowledge, your earnestness—all of these Christian virtues, “see that you excel,” at the end of verse 7, “in this act of grace also.” You can’t say that you’re a Christian and say, “I’m going to give everything to the Lord except

money.” These were false accusations, of course, leveled against the apostle Paul, and he spent some time in his letter in 2 Corinthians to defend his apostleship. But a simple point here is you need to excel in this act of grace because it is on par with the foundational virtues of Christianity. We’re talking about the ABCs and the 123s about what it means to be a Christian. Paul said in Romans 12:1–2 that we are to be living sacrifices. And it’s like I said last week, Paul is telling them, “Look, you can’t sit on your pocketbooks in the pew saying you’ll give everything to the Lord but then fold your hands and say, ‘But not my money.’” Paul says, “This is foundational to what it means to be a virtuous Christian,” and that is true today. A godly Christian, a mature Christian, a virtuous Christian will not make money matters private matters. They will understand that they have an obligation before God to give back to the Word of the Lord and to borrow Paul’s words, “*to excel in this act of grace,*” because of the grace of God poured into them.

There’s a third principle we looked at last week. Not only is giving that honors the Lord an overflow of the grace upon us and put into us, and number two, on par with the foundational virtues of Christianity, but number three, verses 8 and 9, it is done by considering Christ’s self-giving incarnation. Paul says in verse 8, “*I say this not as a command, but to prove by the earnestness of others that your love also is genuine. For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you by his poverty might become rich.*” Giving shouldn’t have to be demanded. That’s Paul’s point in verse 8, isn’t it? I’m an apostle, but I say this not as a command. The implication is there, “I could command you to do this. I’m an authoritative apostle, but I’m not commanding you. I want you to prove by the earnestness of other that your love also is genuine. You’ve seen the example of others in their giving. Is it genuine among you? Is your love for Christ genuine?” And it can be assumed that Christians will give because greater than a commandment is the crucifixion of Christ. Giving should not have to be demanded of any Christian. It should be a desire within every Christian. That’s Paul’s point. I don’t need to command you. I shouldn’t have to stand up here and beat you over the head about how little you are giving. That’s not my job, and he was an authoritative apostle, so shame on those preachers in the church who beat their people up over giving with the spirit of legalism or the health/wealth preachers and teachers who place an undue burden on the consciences and the heart of God’s people.

Paul was an apostle, and he says, “I’m not going to command you to do this. I trust that God’s grace operating within you will motivate your giving.” I don’t say this as a command, but I will say this, verse 9, “*You know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you by his poverty might become rich.*” Giving is voluntarily demonstrated. It’s not given under exaction. Church leaders do well to take note of this. Paul had the authority of an apostle, but he didn’t command or enforce mandatory giving from the Corinthians with consequences if they didn’t follow suit. Jesus would speak about biblical leadership in the gospels, and He was very, very careful to say that a true leader is not demanding or overbearing. He said this; Jesus called the disciples to Himself and said:

“You know that the rulers of the Gentiles lord it over them, and their great ones exercise authority over them. It shall not be so among you. But whoever would be great among you must

be your servant, and whoever would be first among you must be your slave, even as the Son of Man came not to be served but to serve, and to give his life as a ransom for many.”

There were many occasions in which Paul would not lord it over those underneath him. He even writes to Philemon about Onesimus, the runaway slave, and Paul says, “I’m not even going to command you to do the right thing. I’m just going to expect you to do the right thing.” That’s true biblical leadership. Now, I think that I can prove fairly easily, I think, that a tithe, that is 10 percent, is a good baseline to go by in order to begin your giving. I would not base that on stipulations in the Mosaic law. I would go beyond that, but nevertheless, what do Christians suggest when tithing is the beginning point and emphasis? And as I stated last week, I don’t think when we speak about this matter of giving that we begin by emphasizing tithing. In fact, I would boldly suggest the whole dispute over tithing can be settled in this one verse, verse 9. Paul doesn’t appeal to tithing. He appeals to Christ. *“For you know the grace of our Lord Jesus Christ.”* You know the self-giving incarnation of Christ. That’s the example. Christ’s sacrificial giving is the standard that Paul holds up to say, “This is what should motivate your giving.” If 10 percent is the baseline—in other words, if that’s the starting point of our argument in the discussion, then what can be built on that when we emulate Jesus’ self-sacrifice with our giving?

So, in other words, let’s just put aside the argument of the tithe and say in one sense, that doesn’t matter because Paul points to Christ, His self-giving incarnation as the example. With Christ as the standard, how can anyone give too much or even think that they’re giving too much? So, the wrong starting point to begin is the tithe because that is to ask, “How little do I have to give?” It should start with Christ, causing us to ask, “How could I ever give enough?” See, that’s Paul’s point, I think, in these verses. Christ is the standard of giving and he says though He was rich, notice verse 9, *“yet for your sake he became poor.”* As the eternal Son of God, He gave us heavenly glory for earthly agony in His incarnation. Why? Paul says there in verse 9, *“so that you by his poverty might become rich.”* Jesus renounced His riches. He embraced poverty so that we through His poverty might become spiritually rich with the salvation blessings of God. To borrow Paul’s language from Ephesians 1, He lavished on us His grace, and we have been blessed in the heavenly places with all these spiritual blessings. Paul’s point here is that such lavish grace challenges the Corinthians to complete their act of grace, as verse 6 says, to complete or excel in their act of grace. And with such a consideration, who could honestly ask without blushing, “How little of a percentage do I have to give again?” That was never Paul’s emphasis, percentage. He pointed to the Savior.

Giving that honors the Lord is therefore done by considering Christ’s self-giving incarnation. Now, there’s a fourth principle that follows from this. Giving that honors the Lord Jesus Christ also—we see this in verses 10–12—is given according to one’s particular means proportionately. It’s given according to one’s particular means proportionately because the question should be asked, “Well, if Christ is the standard, how could I ever give the way He gave Himself?” And of course, you see many people having a perverted theology regarding giving because you have people teaching, “You need to sell everything that you have and become destitute if you’re truly committed to Christ.” And so, Paul understands the natural tendency of legalism, the natural tendency to jump to the furthest extreme and have Christians scraping the inside of their hearts out raw, constantly asking, “Am I giving enough? Am I doing enough? Am I giving enough? Am

I doing enough?” to the point that they become monks, which is exactly what happened to Martin Luther, a vow of poverty. And what that results in is works-based salvation. Praise God, Martin Luther was delivered from that through the gospel through the free grace of God. So, Paul understands that’s going to be the natural tendency.

So, here in verses 10–12 he gives another principle. Yes, verses, 8 and 9, your giving is done by considering Christ’s self-giving incarnation, but it also must be given according to your particular means proportionately. Notice verse 10 carefully: *“And in this matter I give my judgment: this benefits you, who a year ago started not only to do this work but also to desire to do it.”* Just a little clarification here. A year earlier, one year earlier, the Corinthians came first in their giving and in their desire to give, but something had happened. False teachers had come into the church, slandered Paul, and said, “These offerings that Paul is collecting, he’s collecting for himself. Now, you can’t trust him.” Paul is saying, “You were committed a year earlier. What happened?” So, he urges it in verse 11, *“So now finish doing it as well, so that your readiness in desiring it may be matched by your completing it out of what you have.”* So, Paul is saying you can trust me. You promised to do this. You need to complete it. You need to keep your word,” but I want you to notice the caveat. You see, Paul is so wise. Of course, it also helps that he is writing under the inspiration of the Holy Spirit, but he is a wise man. He’s saying, “Okay, maybe you don’t trust me, but you promised to give. You need to complete it, and just so you know that I’m not just out to get your money,” notice he says there in verse 11, *“Finish doing it as well, so that your readiness in desiring it may be matched by your completing it out of what you have.”*

In other words, “I’m not asking you to give what you don’t have. I’m not asking you to give beyond your means.” That’s not the point. Again, verse 12, *“For if the readiness is there, it is acceptable according to what a person has,”* underline that phrase, *“according to what a person has, not according to what he does not have.”* Paul is saying, “I’m not trying to drain you dry. I’m just asking you to give according to your means proportionately, according to what you have, not according to what you don’t have.” Christians are neither, number one, to give beyond their means without taking into account their own needs. Remember, we looked at several verses last week. Romans 13 is clear. You are to owe no man anything. You aren’t to have debts. You need to pay your debts off. If any man doesn’t work and provide for the needs of his household, he’s worse than an unbeliever. You’ve got to meet the needs of your family, and the larger your family is, the greater the needs are going to be. Paul is not saying you need to go poor, you need to go broke, nor is he saying that everyone gives equally. Those with more, naturally give more so that this is proportionate giving. Allow me to ask this question, and this is a suggestion; how else is this sort of giving, proportionate giving, measured if a tithe in principle is immediately dismissed? We know from 2 Corinthians 9:7—just flip over there—Paul says, *“Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.”* Now, many people will say, “That verse right there discounts tithing as a legitimate principle for the New Testament.”

Well, Paul doesn’t mention anything about tithing there. He doesn’t say tithing is good. He doesn’t say tithing is bad. He simply says this is a matter of the heart, and we’ve already established someone should never ask in their heart, “How little should I give?” So, I don’t think

the tithe debate solves it, but I will say this; the 10 percent tithe, I think—and you may disagree and you’re welcome to disagree with me—is a good baseline. It’s a good measuring stick for basic faithfulness in giving. That word *tithe* appears both in the Old Testament and in the New Testament. The word literally means in both the Greek and the Hebrew—and we’ll talk more about this—literally means “a tenth.” Basic to the word is giving one tenth of one’s wages to the Lord. Now, in the Old Testament, God instituted the tithe partially to avoid class warfare because the tithe demonstrates God’s justice. I know that I’m in a room of capitalists here. Capitalism is built on the concept of a tithe. It’s where it comes from. Capitalism prevents unequal taxation because it instructs everyone to give proportionately because not everyone makes the same amount of money. So, for example, in the Old Testament to tithe 10 percent, if you made \$100 a year, you would tithe \$10. If you made \$1,000 a year, you would tithe \$100. The one earning more money pays more money in this tithe, but the exact same percentage as everyone else so that one group of people is not being taxed, we could say, more than another.

Now, God was serious about the tithe because if everyone did not give equal percentage, it placed the temple service in jeopardy. You can go back and read Numbers chapter 18. We won’t take the time this morning, but God was clear there that the tithe was meant to support the central place of worship. The sacrificial system, the priests and all that went in there and worshipped is central to being part of God’s people. So, God took the tithe very seriously. Furthermore, someone had to make up the difference if someone refused a tithe, resulting in not everyone pulling their own weight. If you turn back with me to Malachi chapter 3—we read it earlier—the last book of the Old Testament, Malachi chapter 3. God asks this question through the prophet in verse 8: “*Will man rob God?*” and then He makes the accusation, “*Yet you are robbing me.*” And notice the snarky remark of God’s people, “*But you say, ‘How have we robbed you?’*” and God says, “*In your tithes and contributions,*” because God owns everything. So, when you don’t give to God in your tithes and contributions what He expects, it is equivalent to a violation of the eighth commandment—robbing God, a direct assault in taking God’s property.

Now, some rightly point out the tithe was specifically required in the Mosaic covenant, and that much is true. These people argue that because there’s no command in the New Testament given to tithe that it’s no longer in effect, and that’s a popular argument. But one could just as easily counter and say this, “The New Testament never discontinues the tithe. The New Testament never says, ‘Okay, the tithe is no longer in effect.’” So, either way, the argument is one from silence. I’m personally suspicious of a complete discounting of the tithe. Number one, and I would base it upon the more glorious reality of the new covenant. In Hebrews chapter 8, the author of Hebrews is clear that Christ is better. The author of Hebrews is clear that the new covenant is better. It comes with greater glory, and if that is true, if the new covenant is better and Christ is a better Mediator than Moses—and I think we can get an amen all across the board this morning on that—then how is it okay to give less than 10 percent? It’s a more glorious covenant. The standard is not explicitly 10 percent. The standard is Christ. Second Corinthians 8:9, “*For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you by his poverty might become rich.*” That’s the glory of the new covenant. Not only that, but Jesus actually speaks about tithing.

Turn back with me to Matthew, the Gospel of Matthew and chapter 23. Matthew 23:23, Jesus pronounces a series of “woes” on the religious leaders. You’re familiar with this, and one of the “woes” that He pronounces is related to this matter of tithing. Matthew 23:23, Jesus says, “*Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others.*” Now, clearly Jesus is rebuking them for their hypocrisy, right? He’s rebuking them because they’re so miniscule and scrupulous in what they tithe. They don’t just tithe their money. They’re tithing their tiny little spices. I mean, this is amazing precision, and it could really make someone look holier than thou. “I don’t just tithe my money; I tithe my spices.” Well, let us bow to you. But Jesus says, “What are you doing? You hypocrite! So what? You’ve neglected the weightier matters of the law. You’re so focused in your legalism on what you do better than others in your tithing that you have no justice. You don’t treat people fairly. You have no mercy, no forgiveness. You’re bitter and no faithfulness.” Wow. That is a heavy rebuke, but notice the end of verse 23. Jesus says, “*These you ought to have done,*” what? Tithing. That’s what He’s talking about. “*These you ought to have done,*” my point is “*without neglecting the others,*” without neglecting the others. These you should have done—justice, mercy, faithfulness—without neglecting the others: tithing, contributions.

Jesus does not look negatively upon tithing here. He looks negatively upon hypocrisy, and He’s saying tithing is a reality that is recognized. “*These you ought to have done, without neglecting the others.*” Same thing in Luke 18:12. You can just flip over there. It’s probably good for your eyes to see this as well, Luke 18. You have the Pharisee and the tax collector, this little parable Jesus gave, and the Pharisee talks about how he fasts twice a week, and he gives tithes of all that he gets. Of course, the tax collector didn’t do that. He just beat his breast and said, “*Be merciful to me, a sinner.*” Jesus said, “*I tell you, this man went down to his house justified, rather than the other.*” Why? Because the other exalted himself, and therefore, will be humbled. “*The one who humbles himself will be exalted.*”

So, whatever our view of tithing is, it can never be held up here as if it’s the number one thing a Christian does, and if you don’t tithe but you do everything else, you’re just a loser Christian. Jesus says, “No. You cannot use tithing or giving of money as the number one standard of what it means to be a Christian. That’s hypocrisy. That’s prideful.” And I’ll be very frank with you; that’s one reason I don’t even like to discuss this matter because in discussing the matter of Christian giving, if you’re not careful, you can come across as if you have a love of money or as if this is the most important thing in the world. No, this is just the most important thing right now because it’s what I’m talking about, but it’s not the most important thing in the world or in the life of a Christian. Is it necessary? Absolutely. Is it a matter of obedience? One hundred percent, but Jesus did not outlaw tithing. He outlawed hypocrisy and pride. The Westminster Confession of Faith 19.4 speaks about the law of God, and it says the law of God is to be applied whenever “the general equity thereof may require it.” So, you have many people saying that the general equity thereof of the tithe can be required because there’s no prohibition against tithing. Jesus

didn't outlaw tithing. He outlawed hypocrisy, and that argument could potentially be valid. But for our sake, let's put aside the dispute over tithing as it relates to Mosaic law just for a moment.

We've already seen that Jesus speaks about the tithe in a way that no way implies He's against it. Okay, He never told the religious leaders, “You can't tithe.” That wasn't His point. So then the question becomes: Is there any other place in Scripture that speaks about a tithe not in the context of Mosaic law? Well, there is. The Greek word *dekaté* in the New Testament and the Hebrew word *maaser*—both of them mean “tenth.” Basic to economic principles of God regarding tithing was that it was a natural way to think about our giving to God, even before Mosaic law, even before it was required in Mosaic law. One such example is Genesis chapter 14. You don't even have to get out of the book of Genesis. We read about Abram, who tithed his spoils of war to Melchizedek, the king of Salem. He was also a priest of God. And if you turn back there with me to Genesis 14, this is probably worth looking at, Genesis 14:20, Melchizedek king of Salem says this because of this tenth given, this tithe, verse 19:

*And he blessed him 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!”*

And Abram gave him a tenth of everything. And the king of Sodom said to Abram, “Give me the persons, but take the goods for yourself.” But Abram said to the king of Sodom, “I have lifted my hand to the Lord, God Most High, Possessor of heaven and earth, that I would not take a thread or a sandal strap or anything that is yours, lest you should say, ‘I have made Abram rich.’ I will take nothing but what the young men have eaten, and the share of the men who went with me.”

He is very, very precise, Abram is, about the fact that what belongs to God belongs to God because, as verse 22 says, God Most High is the Possessor of heaven and earth. This is exactly what Psalm 24:1 says, God is the Possessor of heaven and earth. Abram agrees with Melchizedek, God is the Possessor of all things; and therefore, in light of that, gives a tenth of what he has. There's another example in Genesis 28. Jacob is blessed by God with great wealth, and what does Jacob do in response out of gratitude? Genesis 28:20–22, he made a vow to tithe from all that God gave him. There are many wealthy people in the Bible. Abraham was wealthy. Isaac was wealthy. Jacob was wealthy. It was a wealthy family. Job was wealthy. Boaz was wealthy. Solomon was wealthy. Here one of the wealthiest men in Scripture, and here's what I want you to see, not necessarily because God commanded him but naturally, he gave a tenth, naturally. We don't read in Scripture here, God commanded Jacob to give a tenth. We don't read that Abram was commanded to give a tenth. This is early, early history in Genesis. It seems to be it was just a natural thing to give a tenth. Maybe that's why God instituted 10 percent tithe, Mosaic law.

None of His laws are capricious. It’s not like God said, “Oh okay, I’ll take a tenth.” There’s a reason for it, and perhaps there’s something innate within us. Here’s the point—tithing or no tithing okay?—tithing predates the Levitical system, predates it, many centuries before. Of course, there are other examples in Scripture; the honoring of the Sabbath, worship, offerings of animals to God, marriage. Someone comes into the church today, and they introduce themselves as he and she, “We’re not married, but we’re married in our own eyes, and we want to become members of this church.” They can’t become members of this church. Number one, our laws legally require them to be married, but the Bible actually doesn’t literally and legally command a marriage. It says in Genesis, “*For this reason, a man leaves his father and mother and is joined to his wife and the two become one flesh.*” Why is it that other countries and even ungodly governments require marriage? Because there’s something innate and natural within human beings created in the image of God that see the significance of that being a reality. Why were most businesses closed on Sunday for many, many, many, many, many, many, many, many years, even by non-Christians? Because there’s something innate in man that says one day out of seven is a good day to take a rest.

What about Noah in Genesis 8? He sacrifices animals. There’s nowhere in the Bible that says God commanded him to do that, but God honors his sacrifices, honors his offerings. The altar that he constructs, God honors and God blesses him, and God makes a covenant with him. Well, did God command him to sacrifice and make those offerings? Maybe He did, but Scripture doesn’t reveal the command that He gave if He gave it. Did God command it, or did Noah just naturally know, “This is what I ought to do”? I don’t know, but he did it. So, there are other examples in Scripture of things that God honors and blesses when people do it when we have no evidence that God commands it, and a tithe, 10 percent, is one of those examples. But the principle I don’t want you to lose is this; giving is always proportionately measured based on one’s means, what you have. And that’s why I say whether you view tithing 10 percent as a requirement or a moral obligation, that’s a separate issue. I think there is some biblical grounding to say that a tithe seems to be a natural starting point. We see that in the book of Genesis, but let’s say that you don’t see that. That’s fine. Here’s my question to you: How do you measure your giving to God? You have to have a beginning point somewhere.

Back in 1 Corinthians chapter 16, Paul was clear—notice this—1 Corinthians 16:2, “*On the first day of every week, each of you is to put something aside and store it up, as he may prosper.*” So, according to your means, as you decide. Set something aside, “*so that there will be no collecting when I come. And when I arrive, I will send those whom you accredit by letter to carry your gift.*” So, have your gift ready. On the first day of every week, you put something aside. Paul doesn’t say it has to be a tenth, but the question is—you have to start somewhere—do you have regular giving that is based upon some percentage? And my encouragement to you is that you need to do that. Maybe it’s not 10 percent, but you need to start somewhere. I don’t think this is something church leaders are to police. There is so much complexity regarding peoples’ personal finances that it would be impossible to know whether someone is tithing 10 percent, and to try to monitor that would be to lord it over people. So, there’s no requirement in our church that you have to tithe 10 percent to become a member, but what the Bible does encourage is regular

giving that I would say can only be measured if there’s some sort of percentage you agree in your own heart you’re going to give to the Lord. And the question should not be, “How little do I have to give?” but rather, “How much of my means can I give in a way that doesn’t rob God of what is rightfully His?” And in your conscience, you have to determine what that might be. No one can make that decision for you. We can give the principles of a tenth that was given before Mosaic law as a starting point, as a baseline measuring stick, but we can’t place that upon your conscience. Paul doesn’t do that. Paul doesn’t command a 10 percent tithe, much less demands it. He points to Christ, and then you fill in the rest with the principles of Scripture.

Well, let’s look at a fifth principle. Giving that honors the Lord is also never equal in total amount or percentage from one person to another, and this just follows what we just said back in 2 Corinthians chapter 8. We don’t need to linger here long on this one, but in verses 13–15, Paul says in verse 13, “*For I do not mean that others should be eased and you burdened, but that as a matter of fairness your abundance at the present time should supply their need, so that their abundance may supply your need, that there may be fairness.*” So, Paul was a Jew. The Corinthians were gentiles. The collection was being taken up for fellow Jewish Christians, but Paul is saying, “I’m not showing favoritism here.” And so, in verse 13, his desire for the gentile Corinthians to give, Paul says, I don’t mean that others should be eased and you burdened. I’m not trying to just make it so that those Judean Christians aren’t working, and they’re not giving anything, and you’re pulling all of the load. Rather, this is a matter of fairness, as the end of verse 13 says. *Isotés* is the Greek word. It could literally be translated “equality.” Now, Paul was in no way endorsing economic equality in a socialist or Marxist sense, as I said earlier. On the one hand, he’s not trying to make the rich poor and the poor rich, nor is he trying to create a social state within the church where everyone has the same economic status. That’s not what he means by equality or fairness because he goes on to clarify in verse 14, “*your abundance at the present time should supply their need.*” Notice, at the present time, “*so that their abundance may supply your need,*” if that ever comes, “*that there may be,*” there’s that word again, “*fairness.*”

Paul is saying, “Look, the tables could be reversed at some point where now you’re destitute and they need to help you, but right now, they’re the ones that need help,” and so, giving is not equal, as I put it. It’s not equal in total amount or percentage from one person to another. There are times in the life of a church when some people give more than others because they’re more well-to-do or because maybe, according to Romans chapter 12, they have the spiritual gift of monetary giving. We pointed out there in Romans 12 that there is a spiritual gift of that. Paul’s point is not that some people don’t give and everyone else carries the load. His point is that the tables could be reversed. The fortunes could be reversed for the Corinthians so that in their time of need, then the Judean Christians would provide for them. Paul, of course, didn’t want to see Christians live in destitution, and this is what I pointed out at the beginning this morning, but the Judean circumstances were unique. He understood that at this early stage, at the birth of the church, was in jeopardy. The Jerusalem church where Peter was and James, it could fall apart because there’s not enough money to sustain this thing and the people that attend.

Paul’s focus was the perpetuation of the church, the proclamation of the gospel. So, the giving was temporary until the Judean Christians got on their feet. By the way, Paul is just speaking about sharing being a Christian principle. Notice in verse 15, he illustrates, *“As it is written, ‘Whoever gathered much had nothing left over, and whoever gathered little had no lack.’”* He’s using an illustration from the wilderness wanderings to say that, again, using the Old Testament to inform giving, they shared. First John 3:17, *“But if anyone has the world’s goods and sees his brother in need, yet closes his heart against him, how does God’s love abide in him?”* I mean, John is so gentle, isn’t he, in his rebuke? He doesn’t say, “Well, God’s love doesn’t abide in you.” He says, “How can the love of God abide in someone that’s not willing to give when they have the means to give?” First Timothy 6:17, *“As for the rich in this present age, charge them not to be haughty, nor to set their hopes on the uncertainty of riches, but on God, who richly provides us with everything to enjoy. They are to do good, to be rich in good works, to be generous and ready to share,”* ready to share. Paul is telling the Corinthians, “You need to be ready to share.” This is, by the way, now the second time that Paul has used the Old Testament to inform Christian giving in the new covenant. The first time was back in 1 Corinthians 9. Turn back there just for a moment. Paul speaks about support for ministers of the gospel, and he bases his argument, verse 9, on the law of Moses:

For it is written in the Law of Moses, “You shall not muzzle an ox when it treads out the grain.” Is it for oxen that God is concerned? Does he not certainly speak for our sake? It was written for our sake, because the plowman should plow in hope and the thresher thresh in hope of sharing in the crop. If we have sown spiritual things among you, is it too much if we reap material things from you?

Paul says, “Look, God originally wrote the Mosaic law for ethnic Jews in the old covenant, and He gave this law about oxen not being muzzled,” but in the final analysis, he was also writing that to new covenant Christians. To say that a preacher is like an oxen who is working for the Lord and you don’t muzzle but you make sure his mouth is fed, you support him monetarily. That’s Paul’s point in 1 Corinthians 9. Well, now, the second example is given in 2 Corinthians 8:15 from the Old Testament of the gathering of manna in the wilderness wanderings. Paul uses this as an example. He says, *“As it is written...”* I mean, that’s equivalent to *“Thus saith the Lord...”* It’s a familiar phrase to introduce a principle from the Old Testament where God sent manna from heaven, and He told the people to collect it. Now, Exodus 16:17 says some gathered much and some little. Exodus 16:18 basically says in that context that through the human hands of others who had gathered more than they needed, they shared it. There’s no reason to think that some were lazy and some not. Those who gathered little were still gathering. They were still working. Perhaps those who gathered much overcalculated their needs. Perhaps the elderly and the sick couldn’t gather as much, and so those who gathered more pitched in and helped. Paul says, *“Whoever gathered much had nothing left over.”* They didn’t stock it. They didn’t splurge. They didn’t waste it. *“Whoever gathered little had no lack”* because those who had gathered much had given it to those who didn’t have enough.

Here is the principle; God met the needs of those in need through the human hands of others, and that’s Paul’s point here. When someone is in need, you provide for them. When the church is in need, you provide of your means, and sometimes that’s not going to be the same percentage across the board. It’s not going to be equal in total amount or percentage from one person to the next. It will be different, and that’s okay because there may come a time in which you’re the one that gives more than you give today. I can tell you I’ve pastored in several different contexts, as you know, and it’s sad to me that the majority of church budgets that I have overseen has the majority of givers being those who are on a fixed income. That is, the elderly, the senior citizens, those seem to be the ones who are the most faithful givers; and really, it should be the reverse. Those who are young and working hard should be giving more because they have more, and that’s without saying you have to give a certain percentage, but everyone goes through phases in life. So, you have someone who is in debt. You have someone who has college debt. You have someone who is making minimum wage and they’re in college. Well, they’re not going to give the same as the engineer in the church. God doesn’t require that they give the same. Maybe the same percentage, but maybe not. Maybe you start with a tenth or maybe you have so many debts to pay you can’t start with a tenth without making your situation worse. So, you start with 1 percent, and God will honor that. The point is that you can’t use giving to the church as a test case for spirituality. Everyone’s in a different circumstance, so the application is different.

Let me give you one more principle just to get ourselves ahead because I really want to finish this series next week. Number six, giving that honors the Lord is monitored by prudence and accountability, verse 16–24. Notice:

But thanks be to God, who put into the heart of Titus the same earnest care I have for you. For he not only accepted our appeal, but being himself very earnest he is going to you of his own accord. With him we are sending the brother who is famous among all the churches for his preaching of the gospel. And not only that, but he has been appointed by the churches to travel with us as we carry out this act of grace that is being ministered by us, for the glory of the Lord himself and to show our good will

So, Paul says Titus and another brother—now, we don’t know the identity of the other brother. Maybe it was Trophimus. Maybe it was Luke. Maybe it was Tychicus, we don’t know, but they knew who he was. In fact, we know they know who it was because Paul didn’t even have to mention him by name. He just says, “You know the brother.” Who knows who it was? They knew who it was. He was trustworthy. He had integrity along with Titus. They were in charge of presiding over this offering to handle this money because handling money has great temptation and has scandalized many, many ministries, including Jesus’ ministry. Judas betrayed our Lord for thirty pieces of silver. That was but a symptom. The problem was he was in a habit of pilfering from the treasury of the apostles on a regular basis. It was part of his character to be selfish and to rob and to violate the eighth commandment, and he was an apostle. Our Lord’s ministry was scandalized by money misappropriation.

So, Paul says, “Look, I don’t want to have anything to do with this. I’m going to write you a letter. I’m going to urge you to give, and then I don’t want to talk about it anymore. Titus, you go take care of it.” I like that. I was taught keep your hands off of two things in the ministry: females and finances. Now, I may give you a hug, lady, if you’re over the age of sixty, but if you’re under sixty, stay away. And I don’t want to take your offering and put it in the plate. If it’s a check, I may do that. If it’s cash, I don’t want to touch it. Paul had that sort of accountability, verse 20, *“We take this course so that no one should blame us...”* We don’t want to be accused of trying to get money from other people. We do this so *“no one should blame us about this generous gift that is being administered by us, for we aim at what is honorable not only in the Lord’s sight but also in the sight of man.”* In other words, we care about what God thinks more than anything else, but we also care about what man thinks. In the sight of man, we care. Sometimes it can really look bad. When the preacher has a jet and a mansion and a Rolls-Royce and \$3,000 suits, it doesn’t look good. There should be wisdom in the way that church leaders deal with money.

I’m grateful for Jeff, the other elder of our church, well, for many reasons, but most of all because he’s a CPA, and that means I don’t have to deal with the money. I trust him. Money management in the church needs to be handled by those who are trustworthy, who are competent, who know what they’re doing. Pastors need to have their hands off. Paul was only involved from a distance. Paul put other people in charge. I think in our own day, that would be the elders of the church naturally, the elders of the church, other men. There’s mutual accountability. It’s not just one other person. It’s other people, and those in charge of it who people don’t have questions about. People didn’t have questions about Titus. People didn’t have questions about this other brother because they didn’t want to make the gospel ministry look fake. I would much rather never preach on giving, and I would much rather never bring up any need that I might have personally because I would rather just trust the Lord, and I don’t want anyone to ever think that I’m in this for the money because, listen to me, there are a lot of ministers that are. They will be judged by our Lord for not having accountability; and okay, maybe they’re not pilfering from the pot, but they didn’t have prudence in the way the finances of the church were ran, and then they’re surprised when something bad happens. This matter of giving is to be transparent. It is to be open. We openly talk about the needs of the church. We openly urge people to give to the needs of the church, and there is no hiding of anything. There’s full transparency.

The beginning of our church plant—of course, at the beginning of a church plant, you don’t have any people, right? We had no people. We also chose not to pass a collection plate. We said, “We’re just going to trust the Lord. We’ll put a box in the back. If God wants the church plant to succeed, it’ll succeed without us manipulating it.” We’ve never passed an offering plate. There’s nothing wrong with passing an offering plate. We encourage people. From time to time, we remind them that there is a box in the back, but the Lord has always met our needs. He’s always met our needs. Paul says, “Look, I want you to give. You need to give. You’re obligated by God to give, but I don’t want to have anything to do with manipulating, putting undue pressure upon you, having some legalistic rule that says you have to give this certain amount. This is between you and the Lord, and you must do as the Lord leads you.” Well, next week we will finish up by

looking at principles seven through ten. I trust the Lord will bless you and keep you until then. Let us pray.

Lord, thank You for the Scriptures, Lord, that give to us some principles, Lord, that we can take to heart. Lord, this is a huge passage that requires some time to unpack to understand all that’s going on in the context, but the framework of it is simple. There was a need and Paul wanted that need to be filled with monetary giving, and he uses that as a basis to urge principles on what it means to give. Father, we pray that You would move and work in our hearts and in our lives that we might be willing to faithfully give as You call us to give, not being stingy with what You have blessed us with. Knowing that you are the Possessor of heaven and earth, it should be a very natural thing to give You a portion of what You have blessed us with. So, help us to be more faithful. We thank You for all who have been so faithful and continue to be. Lord, would You bless them in their giving? We pray these things in Jesus’ name. Amen.