



*When we give we imitate God*  
*“God so loved the world that He gave...” John 3:16*

When we give we are imitating God and positively impacting others. Is giving a priority in your life? Have you formulated some biblically-based convictions that guide your giving? Recently someone in our church family asked me for biblical guidelines regarding sacrificial giving. My answer (printed below) may help you formulate some biblically-based convictions on giving. I suggest you study these passages of Scripture and teach them to your children or a friend.

Consider the following biblical principles as a guide to sacrificial giving:

The Old Testament tithe was not 10% but 23 %:

- 10% to support the major religious feasts (Deuteronomy 14:22-23).
- 10 % to support the Priests and Levites (Numbers 18:21-24).
- 10% every three years to support the poor (Deuteronomy 14:28-29).

This is a total of 23 % (10 +10+ 3 (every 3 years a 10th for the poor) = 23%). When the prophet Malachi exhorted God’s people to bring the “whole tithe” into the storehouse (Malachi 3:10), he was making reference to the three tithes.

The tithe is mentioned in the New Testament only ten times:

- Twice by Jesus as he rebuked the Pharisees for missing the heart motivations for tithing (Matthew 23:23; Luke 11:42). Jesus scolded them for neglecting *justice*. This was tied to the tithe to support the Priests and Levites – to not do so would be unjust as they had no other income but the tithe. Jesus also rebuked them for forsaking *mercy*. A 10<sup>th</sup> was to be given to the poor every three years. Finally he rebuked them because their hearts lacked true *faithfulness* to God. A 10<sup>th</sup> was given to support the major religious feasts.
- Another reference to the tithe comes from the lips of the self-righteous Pharisee who boasted to God of his tithing (Luke 18:12).
- Finally, seven times in Hebrews chapter seven the author makes a historical reference to Abraham who gave a tithe to Melchizedek (Genesis 14:20).

Therefore, there are no exhortations in the New Testament, given to believers in Christ, to tithe. Because the tithe is united to the Law which believers are free from in Christ (Romans 6:14; Galatians 5:18). In contrast, believers are under the “law” of Christ and our lives are to be shaped by our union with Him (Colossians 3:1-17).

*If there are no commands in the New Testament to tithe, how is a follower of Christ to give and to give sacrificially?* The answer is twofold.

*First* our giving should be shaped by our union with Jesus Christ. The classic passages in the New Testament on giving are found in 2 Corinthians 8 and 9 and 1 Corinthians 16:1-3. In these passages Paul seeks to motivate the Corinthians believers to give sacrificially but never mentions the tithe – what he does mention four times is the grace of God given to us in Christ. The primary motivation for sacrificial giving is found in Jesus Christ: *“For you know the grace of our Lord Jesus Christ, that though He was rich, you for your sake He became poor, so that you though His poverty might become rich”* (2 Corinthians 8:9).



*Second*, there are four principles that should shape our “grace-motivated” giving.

1. Give **cheerfully** – 2 Corinthians 9:7: “*Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.*”
2. Give **proportionally** – When you prosper, increase your giving. 1 Corinthians 16:2: “*On the first day of every week each one of you is to put aside and save, as he may prosper...*” 2 Corinthians 9:8: “*And God is able to make all grace about to you, so that always having all sufficiency in everything, you may have an abundance for every good deed.*”
3. Give **habitually** - Make giving a consistent habit. 1 Corinthians 16:2: “*On the first day of every week each one of you should put aside and save, as he may prosper, so that no collections are made when I come.*”
4. Give **sacrificially** – Jesus is our primary example of sacrificial giving (2 Corinthians 8:9). The Macedonian Christians (2 Corinthians 8:1-5), the widow who gave her all (Luke 21:1-4) and Zacchaeus the converted tax collector (Luke 19:1-10) are examples of sacrificial givers.

The amount of giving is determined by each person or couples unique situation. Wise believers can use the above guiding principles to work out a consistent pattern of giving. Mae Belle and I decided, in advance of our marriage, to give at least a 10<sup>th</sup> of our gross income. The Old Testament was 23% and the New Testament does not give a specific amount but for us we thought starting with a 10<sup>th</sup> would honor God and stretch our faith. We have grown in this practice over the years, and our giving has become more and more “sacrificial”.

My personal conviction is that our giving should be primarily channeled through the local church. This is because Jesus established the church as his agent through which he accomplishes his purposes (Matthew 16:18; Ephesians 3:20-21). What I find fascinating is that the same three motivations for giving under the Old Testament tithe (*justice, mercy and faithfulness*) are to compel the New Testament “grace giver” through the local church.

- We give through the local church to support the elders who devote their lives to shepherding the flock (1 Timothy 5:17-18; 1 Corinthians 9:6-14). Doing so is *just*.
- We give through the local church to meet the needs of the poor (1 Timothy 5:1-16; James 1:26-27). This pattern demonstrates *mercy*.
- We give through the local church to support the global purposes of God to take the gospel to all peoples (1 Corinthians 16:1-4; 2 Corinthians 8-9; Philippians 4:15-20). This decision demonstrates *faithfulness*.

Decide now to imitate God by becoming a sacrificial giver. Make a specific plan to give cheerfully, proportionally, habitually and sacrificially. God invites you to join Him in His work by giving through your local church and in doing so demonstrate your commitment to justice, mercy and faithfulness. Faithful sacrificial giving is a wonderful way to spread a passion to love God and people above all else!

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