

God's plan for Giving - Old Testament - Part 1

This morning, we're going to look at God's plan for giving. We're going to be dealing with the subject of money. And money is a good barometer on spirituality, because the way you handle your money is an indication of your Christian stewardship of life. More than any other single commodity, money is in your hands. You're constantly dealing with money. Some of you are now feeling your pocket, to make sure you're still dealing with money and that you didn't lose it on the way in, and you pay bills constantly. You write checks. You receive paychecks. You go to the savings. You go to the bank. You take your wallet out. You put change in this and that.

Money is a constant thing. And the stewardship of money is a critical area of life. And the Bible has very much to say about it. In fact, we're going to look at God's plan for giving in the Old Testament this morning, and next Lord's day, God's plan for giving in the New Testament. And we're going to find out that they're no different, that they're the same. But the definition is really in the New Testament so much more vast in the particulars, that I'm sure the two-part study in itself will give us, once and for all, I trust, the real understanding of this area.

Now, the Christian is faced with many decisions regarding money. I ought to say this, too, that for you that are visiting, this is something that we do not normally do. We usually continue in a book study, but as I said, we're making a break for this particular reason. And I trust that you'll understand that. But the Christian is faced with many decisions regarding money. Basically, they fall into four categories. Number one, how we feel about money. Number two, how we earn money. Number three, how we spend money. And number four, how we give money.

The total stewardship of money can fall into those categories: how we feel about it, how we earn it, how we spend it, and how we give it away. Now first of all, what about the area of how we feel about money? Does the Bible say anything about that? Well, you know it does. And I'm just going to briefly introduce the subject, because we want to dwell on the fourth one. But the Bible says a lot about how we feel about money. First of all, it says we are not to love it. In 1 Timothy 6, in verse 10, it says, "The love of money is the root of all kinds of evil." We are not to love money.

Now, that is not an easy thing, since it's around us all the time. Another thing the Bible says in regard to how feel about money is that we are not to trust money. That is, we are not to put our confidence in our money. In 1 Timothy 6:17, it says, "Charge those that are rich not to trust in their money." To trust in money is idolatry. Even when you derive your sense of security from the money that you say God provides for you, that's still idolatry. In Matthew 6:24, it says, "You cannot serve two gods. You can't serve the true God and money." That kind of divided allegiance doesn't make it.

That's why when the Bible lays down the qualifications for an elder, it says he cannot be a man who is greedy of money, because you cannot serve God and money. Not only that, the Bible tells us that we are not to seek to be rich. We are to seek to honor God. If He desires to make us rich, that's His business. We're to seek to work as hard as we can, do the very best we can, for His glory. If He desires to make us rich in response to that, that's His business. 1 Timothy 6:9 says, "Those who would be rich fall into many hurtful lusts, and their souls ultimately are drowned in destruction and loss."

Also in regarding money, we are not to regard money as our own; It is God's. We are stewards of it. There are other things in that area. Let me go to the second one. What does the Bible say about how we earn money, or how we get money? It says a lot. First of all, we're not to steal it. That's a no-no. We cannot steal money. You say, "I would never do that." Listen to Psalm 37:21: "The wicked borrows and

pays not back.” There are lots of ways to steal. In fact, in Amos 8:5, and Hosea 12:7, the prophets talk about falsifying the balance owed, and then deceiving somebody out of money. No, you’re not to steal money.

Secondly, we are not to exploit others by usury. In other words, we are not to overcharge desperate people. If your brother has a need, you give him to meet his need. You don’t loan him what he has to have, and then charge him exorbitant and high rates of interest; that’s usury. Also, we are not to defraud people by not paying them what we owe them. You know what James 5:4 says? It says, “The money that you should have paid to your laborers is crying out against you.” You’ve defrauded them, because you didn’t pay them what they deserved for their work.

In terms of how we get money, the Bible also says that we’re not to gamble for it. And this, of course, I think, is an inference in the Scripture, from the standpoint that if you trust the sovereignty of God, and the providence of God, chance has no part in it. The word for dice-play is used in connection with the ministry of Satan in Ephesians 4:14. Now, those are negative things as to how we’re not to get money; how are we to get it? Well, we are to get it by receiving gifts, and this is a wonderful way. You don’t have to do anything. You just have to be nice, or know somebody who is nice.

And Paul received money a lot; they gave him gifts constantly, and I suppose that I’ve been the beneficiary of such things. Sometimes people send a love offering, you know, in response to a ministry that you’ve had, and this is expressing love, and this is a legitimate way. In the Old Testament, they received money without working on the basis of inheritance, didn’t they? The firstborn received the inheritance of all that his father possessed, in general. So, we can receive gifts in terms of inheritance, as well as gifts of love.

Another way that we can get money is by making wise investments. And I don’t believe that God wants us to run the risk of wildcat investments and high risk gambling speculations with this His funds, but I think that God desires that we make wise investments. In Matthew 25, verse 27, you know, the owner said to the servant, “If you’d have been smart, you’d have put this money out, and so that when I came back, I would have received mine own, with interest.” So, we can earn money by making wise investments; interest can be made. But the primary way, and the last one I’ll mention, is we earn money by work.

Good old work. And really, and frankly folks, the Bible says, “Six days shalt thou” - what? - “labor and do all thy work. The seventh shall you rest.” In other words, crowd your labor into six days. Really, you have enough for seven, if you’re working hard. Now, that’s a crusher, because most people in financial need haven’t learned how to work yet. You know, when you get down to the place of people who are chronically out of money, chronically don’t have enough, they’re chronically indolent, to some degree or another.

Now, there are other extenuating circumstances in personal individual cases, but basically the real problem with people who don’t have anything is they don’t work for anything. Work is a wonderful divine principle. And a lot of us like a lot of divine principles, but we’re not real excited about that one. But that is one. Proverbs 28:19. “He that tills his land shall have plenty of bread, but he that follows after vain persons shall have poverty enough.” He just floats with the crowd. He’s not going to make it, but the guy who stays home and works, he’s going to do all right.

I’ll give you another interesting one. I like this. Proverbs 14:23. This is really practical. Listen to this: “In all labor there is profit, but the talk of the lips tends to poverty.” You work, you make money. You

talk, you don't. Now you see, the Bible, then, has a lot to say about how we get money, about how we feel about money. Thirdly, it has a lot to say about how we spend money. First of all, we are to provide for the needs of our family, and the needs of those around us. 1 Timothy 5:8 says, that "If a man doesn't provide for his household, he's worse than infidel." That's pretty serious talk.

And John said, in 1 John 3, that if you see your brother have a need, you don't meet his need, you're not even a Christian - "How dwelleth the love of God in you?" So, you are to spend your money for your needs, and the needs of your household, and the needs of those around you who have needs. Secondly, you're to spend your money to pay your debts immediately. Did you get that? Immediately. You say, "Where'd you get that?" Out of the Bible. Romans 13. "Owe no man anything but love." But I'll give you a verse that really is interesting.

II Kings 4:7 - you ready for this? "Go, sell the oil and pay thy debt, and live thou and thy children on the rest." II Kings 4:7 says liquidate what you have to pay your debts, and live on what's left. Pay your debts. A third thing you're to do in spending your money is to save your money. Did you know that there are four wise, wise creatures in the world, that God just really exalts? Ants, badgers, locusts, and spiders. You say, "You're kidding." No, Proverbs 30. "There are four things," verse 24 says, "which are little on the earth, but are exceedingly wise."

The ants, the first one. The ants don't make a great contribution, they mostly just get in the way, but here we find that they are extolled for a very, very interesting virtue. "The ants are a people not strong, yet they prepare their food in the summer." You know what, they're not too strong, but they're smart enough to know that you'd better get your food in the summer, because you're not going to be able to find it in the winter. Good for the ants. That's saving. That's stashing it for the time you're going to need it. 21:20 of Proverbs. "There is treasure to be desired, and oil, in the dwelling of the wise."

In other words, whatever you need, you're going to find in a wise man's treasury. That's right. "But a foolish man spends it up." No preparation for the future. I believe that future planning is very reasonable. It is not only reasonable, it is biblical. It is wise. Maybe your future planning is in long-term solid investments. Maybe it's in life insurance, where you are setting aside a certain amount of money to secure a certain amount in the future, which can take care of the needs of your family in a day when they may not have the money to supply the need. This is wise.

All right, so there we have some of the indications of what the Bible says about how we are to spend it, how we are to earn it, and how we are to feel about it. All of this, people, becomes a barometer on your Christian life. How you handle money, just like everything else. How you handle your wife, how you handle your husband, how you handle your kids, how you handle the stewardship of every dimension of your life. How you work at your job. How you handle the relationships with other believers.

Everything you do, how you handle your prayer life, how you handle your Bible time, all of this is a monitor or a barometer on your spiritual life, isn't it? Money is no different. The credibility of your Christianity is manifest in the handling of your funds. And this is a difficult area, because it's so constantly a problem that we're being bombarded by the world to spend our money stupidly. And not only that, to add to it, we're being bombarded by Christians to spend it just as stupidly. Let's face it, we're victimized by an awful lot of slick campaigning on the part of Christian organizations, aren't we?

Trying to loosen up our Christian bucks. But your money is a qualifier of your Christianity, in a sense, you know. That's what John meant when he said in 1 John 3, "When you see your brother have a need, and you don't extend to him what he needs, how dwells the love of God in you?" In other words, your

Christianity becomes manifest on the very level of whether you give the money to the guy who needs it. And you know, you have to think of the money that you have as a stewardship, you know.

If your employer came to you, and said, "Hey, here's a hundred bucks of my money. I want you to spend it carefully and wisely, purchasing some things we need. Come back and give the account." Boy, I'm telling you, you'd take care of that hundred bucks. You'd come back, and you'd say, "Well, I got this, and I got this for the office and I got this, and I got this, all these things we needed, and here's the account. I got the best pricing." You have a hundred dollars in your pocket that's your own, and you don't feel, because it's your own that you have any obligation to anybody; but whose really is it?

It's God's, and if you should give an account to your employer, how much of an account should you give to God for how you spend a hundred dollars? You must answer to God. All right, let's go to the fourth area. We don't want to talk too much about that. It gets kind of painful. The major issue of Scripture - I mean, I'm even squirming. The major issue of Scripture is concerned with how you give your money. Now, this dominates Scripture. It's too important a subject for us to bypass. How we give our money is extremely important. And it isn't easy to keep a clear perspective, because we really are being bombarded.

Now, there are constant appeals. If you've been a Christian length of time, and have gotten on any of the Christian "mailing lists," you know what comes wanting your Christian money. Well, if that's way at your house, you can imagine what it's like at mine. There is no end to the proliferation of people who want money, and the organizations. And you turn on your radio, you know, and they have these half-hour religious broadcasts, 25 minutes of asking for money, and five minutes of telling you the reasons they're asking for money, and that's about it. And you wonder when they're going to get to doing something that's worth your money.

We're bombarded by these techniques, giving gimmicks, church stewardship drives, budget drives, all kinds of things; and we've all come from organizations in the past where we were victimized by this. Voltaire, who was no Christian by any stretch of the imagination, but an atheist, once remarked that "Protestantism is merely a less expensive substitute for Catholicism." And Lukas Vischer in his book wrote this: "The French philosopher Voltaire was highly critical of the Roman church for what he felt were its excesses and its avaricious demands.

But he was even more critical of the Protestant churches for allowing themselves to be used as havens for those whose religious convictions were determined primarily by the desire to keep more of their money for themselves." And I guess Christian giving in the eyes of some people seems to be exploitation. In the eyes of other people, it seems to be totally neglected. There's a stream of literature telling you how, and you can take courses in certain schools on how to raise your church budget. I can go take a course in that.

I have a book that I read this week on *How to Develop a Tithing Church*. How to get slick things going, like Loyalty Week, and Knock on Every Door Week, and everything in the book. How to have a pledge system, how to have a canvass, how to have this, how to have that, how to do this, how to stimulate people, how to motivate people. How to make them feel guilty because they don't do what they ought to do, and then trade on the guilt that they feel. And then, if you really get desperate, you can hire out-of-town experts, who will come in and raise the money for you, for a piece of the action.

I mean, it's not totally a ministry. But there's one organization that exists in America just to publish materials that you can post around your church to stimulate people to give money. Now, I'm not against

stimulating people to give money; I'm just against doing in unbiblical ways. That's like I was telling somebody yesterday, you know, the evangelism campaign in one church was stimulated by the fact that they were going to hide a football in the homes of several unsaved families, and you were to go to door to door and if you happened to hit the unsaved family that had the football, you won a jacket.

So, evangelism was stimulated by hiding a football, and trying to win a jacket. Well, I'm not against evangelism, but I'm sure against that. How in the world would an unregenerate family ever understand what's going on, when they got a football in their house, and people are coming there to witness to them - on the pretense, really - of evangelism, when all they want's a jacket? Well, I get a little irritated about this kind of stuff. There are so many slick ad men putting together these things.

There are so many hucksters on TV and radio hounding the Christians for money that you really kind of find yourself trapped, and you don't know what to do with it. Then you feel the press of the economic situation, and everybody keeps telling you that if you don't sock it away - if I hear that guy one more time from Glendale Federal telling me that I've got to have so much of my income in savings, then I'm going to write them a letter. What's his name? Elliot Janeway? But, you know, let's face it, it comes from so many directions.

We are being absolutely bombarded by the fact that if we don't sock it away, if we don't have this whole huge six months' worth of income stashed somewhere, we'll never make it. Well, what happened to God? I mean, I believe in saving, but you know, you can become paranoid about this. And you know, here we are, trapped between the balance of trusting God, and investing with God, and keeping what we need to supply our family for the present and the future. It all boils down, friends, to the responsiveness that we have of the ministry of the Holy Spirit in our lives, as He leads and guides.

Now, many people come along, and they say that the solution to everything is to just accept the biblical pattern, which is 10 percent. That the biblical standard of giving is the tithe, or 10 percent. And they justify the 10 percent by saying if the law required 10 percent, certainly grace would require at least 10 percent, since, incidentally, the tithe is never mentioned in the New Testament in reference to the church's giving - never. In all the passages where the church gives, there is no mention at all, anyplace, of tithing. But in order to get tithing in, they say if law required a tenth, certainly grace does.

And I'm not against the principle. But what they're really saying is, we know tithing is not New Testament giving, but if we don't push the tithe, we're afraid we won't get enough money to operate. It really boils down to that kind of motivation. The 10 percent sort of keeps the money flowing. Well, you know what's wrong with the 10 percent? Number one, it isn't biblical, and it's giving for the wrong reason; It's giving to fulfill an obligation, rather than a response to a loving, willing heart, right? Second thing that's wrong with it is, it hinders what you could do, by making you think you're done.

Giving is never to be by coercion. It is never to be by fundraising. It is never to be by compulsion. It is - any gimmick is offensive to God. Now, having said that, let me just say this, and then we'll get into it. God's pattern for giving is not tithing in the New Testament. It isn't even tithing in the Old Testament. It never has been tithing, it never will be tithing. And I'll try to explain why I can say that this morning and next time. Now, let's divide the history of giving into three sections: before Moses, between Moses and Jesus, and from Jesus to the present.

These are three periods of history. Three dispensations, if you will, with which we'll deal. And the first, and the second, and the third - notice this, friends - all teach the same pattern of giving; there is no difference. Let's look, first of all, at giving before Moses, because this important. The people who teach

that we should tithe, teach on this basis. Since the tithe was before Moses, since Abraham tithed, and Jacob tithes, before the Mosaic law, tithing was before Moses, it was before the law, it is therefore to be after the law. It is a universal principle.

Therefore, since the tithe was first, the law came in the middle, the universal continues afterwards. So, the tithing is continuous. The problem with that is if you're going to accept anything before the law as norm for after the law, the Sabbath was also before the law, right? So we've got to quit meeting on Sunday. Secondly, the sacrificial system was initiated with the garden, and we're going to have to go back to killing animals. And I'm not real sure that's the idea. So, if we're going to say that whatever is before is after the law, we run into an awful lot of problems. Let's not say it and we're a lot safer.

Now, before Moses, giving before Moses - you can write some notes on your little outline there - giving before Moses falls into two categories, as does all giving in all these periods. Two categories: freewill giving, and required giving. Freewill giving, and required giving. The Bible does require that you give your money. You're not buying anything; you're just giving it away, and the Bible does require that. It also, the Bible also speaks of a free gift, free gifts. Now, let's look at the book of Genesis, and let's find out from the very start about, first of all, freewill giving.

Now, this is going to be an Old Testament lesson this morning, and I think we're going to see some interesting things. The term *tithe* does appear in the Old Testament in the book of Genesis - it does. Now, some have thought that because it appears in Genesis, it becomes the standard from the start. God's universal plan is the tithe. Incidentally, the Hebrew word *ma'aser* which is translated *tithe* means *a tenth part*. It's the same as *dekatoō* in the Greek, *the tenth*. That's all it means. It simply means a tenth. It isn't a religious word, it's a mathematical word.

It has only to do with a percentage; it means a tenth. Historically, even outside the Bible, from ancient sources that we have, we know that man has always used ten as the basic number for counting systems. And that is obviously because he starts out by going one, two, three - so he's got ten fingers, and ten toes. So ten becomes the symbol of the counting system. This is universal. The symbol of measurement is ten. Now notice: ten then kind of becomes the number of completion. We see this sometimes even in Scripture. Ten becomes the number of completion.

There is evidence that many pagan deities were honored by the giving of a tenth. And the reason is this: since the ten represented totality or completeness, the giving of a tenth was a symbol of the giving of the whole. Do you know what I mean? The giving of a tenth of something, the totality was represented in that ten. By giving what was a total number, ten, you were simply sort of symbolizing the fact that you were giving your all, since ten was the symbol of totality. So, the total number, ten, became then a common number in terms of offerings to deities among the pagans.

Now, the Bible does not institute tithing in Genesis. There is no statement from God ever regarding tithing at this point. No one told Abraham to give a tenth. No one told Jacob to give a tenth, certainly not God. There is no universal law as such stated in Scripture. Now, let me show you what I mean. In Genesis, Chapter 4, for example - and you can kind of float through Genesis with me if you want; we're just going to allude to it - but in Genesis, Chapter 4, you have the first offering.

Now, the first offering given to God was from Cain and Abel, and the interesting thing about this is that it was a voluntary offering. It simply says in verse 3, "And in the process of time it came to pass, that Cain brought the fruit of the ground, and Abel brought the firstlings of the flock." Now, there is no command that they were to do this. God did not tell them specifically to do this - at least it is not so

recorded in the Scripture. It seems to mean that just in the process of time, it came to pass that they did it. It was, then, voluntary, right? It was a free choice on their part.

They gave fruit of the ground, which, of course, as we know, was not the thing that had been asked of God. We know that there was no universal law about how much, but there was apparently the revelation of a law about what. It was to be animal sacrifice. But we don't know what percentage at all. There is no indication of it. They were prompted by their own initiative. There was no requirement. There was no amount. There was no stipulation, and there was no frequency enjoined upon them. It was completely at their own will.

Now later on, you have, in Chapter 8, Noah. The flood subsides - Chapter 8 - and Noah immediately goes out to make a sacrifice, or to make an offering to God. Verse 20 says he "built an altar; and took of every clean beast, and every clean fowl, and offered burnt offerings on the altar." Now, here is an offering to God. Again, it is completely voluntary. There is no command. There is no stipulated amount. There is no percentage given. Noah determined that in his own heart. It was spontaneous.

You go further in that, and you go to Abraham; and you find that Abraham, in Chapter 12, is given the wonderful call of God to be the leader of a nation. In response to that, in verse 7, he builds an altar to the Lord. And in offering to the Lord, there again is no command. There is no stipulation. There is no requirement. Only the free spirit of Abraham, in response to the wonderful promise of God, as he says thanks to God by way of an offering. In verse 18 of 13, he did it again. He built another altar to the Lord, in Hebron.

And so always a volunteer thing, never in response to the command of God. Here we have people freewill giving. These people gave to God of their own possessions, out of love and thankfulness, and it was totally spontaneous. This is the pattern of freewill giving. Now, Genesis 14:20 is the first mention of the tithe, and of course, you know the story. Abraham - Abram at this time - had just returned from fighting these kings, the slaughter of Chedorlaomer and the kings, in verse 17, in the Valley of Shaveh. And he had been victorious, and he had taken a tremendous amount of spoil, treasure, from these kings that he had conquered.

On his way back, he runs into the king of Salem. Salem is the ancient name of *Yerushalem*, Jerusalem. Now, the king of Salem was a man named Melchizedek, who was not only a king, but according to the book of Hebrews, was also a priest. And it says as well in verse 18 that he was a king and a priest of the most high God. So, when Abram sees this man who represents God, he wants to express thanks to God for the victory. So, what does he do? Verse 20, at the end of the verse: "he gave him a tenth of all." Now, it doesn't say God told him to do this. Again, it is not commanded that he give a tenth.

And I think it most interesting to know that it doesn't necessarily mean that he gave a tenth of everything that he owned. He gave a tenth of something that he took in this battle. Another thought: Abraham lived 160 years. At no time in Scripture is it ever recorded before or after this incident that he ever gave a tenth. This is the only time that he ever gave a tenth that we know of in the record of his 160 years on earth. Now, that indicates something to us. And it wasn't a tenth of his income, and it wasn't an annual tenth. It was simply that he chose to do it.

Now, another thought: in Hebrews 7:2 it says, "He gave him a tenth of the spoils," it's translated. But the Greek word is *akrothinion*. Now, the word *akron* is in there, which means *the pinnacle* or *the top; the top*. *Akrothinion* means *the top of the heap*; it says he gave him "a tithe of the top of the heap." It could mean that he gave him a tenth of the top of the heap, so it wasn't a tenth of the total pile. It was a tenth

of the top of the pile. You say, “What are you trying to say?” I’m trying to say that maybe all he gave him was a tenth of the best that he had, not a tenth of everything.

If he took spoils of all five kings and their kingdoms, a tenth of all of that would have been an awful lot for one priest to handle. Maybe he only gave him a tenth of the top of the heap. But the point is, it was a one-time thing, and there’s no record that he ever did it this way again. All right, free, voluntary, motivated only by gratitude in his heart, not required. Go to Genesis 28, and let’s fine the use of the word *tithe* in the book of Genesis, and that has to do with Jacob. 22, verse 22, of Chapter 28. And Jacob just says, at the end of verse 22, “I will surely give the tenth unto Thee.”

Now, at this point, Jacob is making a vow. Verse 20, vow to vow, “If God will be with me, and keep me in this way that I go, and give me bread to eat, and raiment to put on, so that I come again to my father’s house in peace; then shall the Lord be my God.” In other words, “God, if You do this, I will, you know, bow down to You.” That’s really bad. Jacob was at a low ebb spiritually. He was so shallow, it was really sad. What he was doing was buying off God. “All right, God, if You’ll give me safe journey, and bread, and clothes, then I will let You be my God.”

Isn’t that real nice? “In fact, God, I’m just going to build You a nice pillar right here, and I’ll just give You a tenth of everything I have.” Now, when you get to the place where you’re buying God, you’re at a low ebb spiritually, right? Don’t take this as a norm of spirituality. This guy gave a tenth, he was trying to buy God. There’s no command that he give it. It was completely arbitrary, completely voluntary, with no obligation at all to tithe. Now notice, I followed from Cain and Abel right through to the gift of Jacob, and in all cases, they were free, voluntary gifts.

The idea that it was a tenth was arbitrary. Out of all of the offerings throughout the book of Genesis, twice it happened to be that they gave a tenth. Which, in their eyes, and in the eyes of ancient people, simply represented the total, and the sense that it was a symbol of giving all, nothing more. All right now, let me take you a step further. What about required giving? “You said that before the Mosaic law there was required giving.” You’re right, there was, and I did say that, and I want to show you where the required giving came. And if you’ll turn to Genesis 41, I’ll show it to you.

There was required giving of money, or of possessions. In fact, most of the time in Genesis, they don’t give money at all, because their exchange was not money, but it was animals, or seed, or land. But in Genesis 41, you remember that Joseph was sold into slavery in Egypt by his brothers, and he got there, and he was in jail because of what he had been accused of in Potiphar’s house. And when the Pharaoh had a dream that he couldn’t handle, they got a hold of Joseph, and he came and told the dream, remember? And he said there would be seven years of fruitful crops, and seven years of what? Of famine.

So Joseph said, “You better get ready for the famine,” and here’s how Joseph suggested they get ready - and this was God’s plan, verse 34. “Let Pharaoh do this, and let him appoint officers over the land, and take up the fifth part of the land of Egypt in the seventh plenteous years.” For seven years, tax the people at what rate? What’s a fifth? 20 percent. Here is the introduction of taxation in the economy of Egypt. This is introduced by God. This is the first time you find the taxation of a national entity expressed this way. And you’ll noticed that we haven’t progressed much farther from that.

That the norm that they asked for then is still the basic norm of taxation in America, 20 percent, except for some of you unfortunates who may be in other brackets. But basically, the 20 percent taxation was the basic taxation rate in Egypt. This was God’s plan as it was expressed through Joseph. And when they

collected the 20 percent through the fat years, that would supply them the needed foods for the lean years. So a taxation was instituted at that point, and 20 percent was the figure. In Genesis 47, let me show you something else, in verse 24.

“It shall come to pass in the harvest, you shall give the fifth part to Pharaoh, four parts shall be your own, for seed for the field, for your food, for them of your households, and for food for your little ones.” “Now, I’m going to leave you four parts: some to sow back in the field, some to eat, some to take care of your household needs, and some for your kids. The fifth part goes back to the government.” Folks, required giving in the Old Testament was 20 percent. It was instituted in Egypt, and it was the funding of the national government.

Now notice, freewill giving is directed toward the Lord, personally, in a response of love and sacrifice; required giving is given to the national entity, for the supply of the needs of the people. All right now, that’s what you find from the time of creation to the time of giving the law. Now, let’s look at the time from the law to Jesus; point two, from Moses to Jesus. What do we find here? During this time, the tithe obviously becomes a familiar term, and those who teach tithing as God’s universal principle lean heavily on this period for their definition, obviously.

Let’s look, first of all, at required giving; required giving from Moses on. This is very, very interesting. Now, generally I was taught, I suppose by many people, that tithing was giving a tenth, and this is what Israel gave. Let me show you something. Turn to Leviticus 27. And Leviticus 27 is just the very end, right before Leviticus runs out. Verse 30. Now, here was the tithe called *the Lord’s tithe*, or *the Levites’ tithe*. And the reason it was called *the Levites’ tithe* is very simple. It tells us in Numbers 18 that this tithe was collected to be given to the Levites.

Who were the Levites? They were the priests; the entire tribe of the Levites. The taxation of all the rest of the tribes went to supply the needs of the Levites, who were one of the 12 tribes, the priestly tribe. So, this is the Levites’ tithe in verse 30. “All the tithes of the land, whether of the seed of the land, or the fruit of the tree, is the Lord’s: It is holy unto the Lord.” It isn’t even yours. Ten percent of all of your land, and seeds, and fruit, is the Lord’s. Now, maybe you want to keep your fruit; all right. Verse 31, “If a man will at all redeem any of his tithes, he shall add thereto to the fifth part thereof.”

All right, if you want to keep your fruit, you can pay, and just add 20 percent, and you can give money instead. Now, concerning the tithe of the herd or the flock, this meant a tenth of every calf, and a tenth of every lamb, “whatsoever passes under the rod, the tenth shall be holy unto the Lord. He shall not search whether it be good or bad, neither shall he change it.” In other words, you could give money in exchange for the land, and the seed, and the fruit, but you could not redeem the animals. Those you had to give. The end of verse 33, “it shall not be redeemed.

“These are the commandments, which the Lord commanded Moses for the children of Israel on Mount Sinai.” All right. The Levites’ tithe was 10 percent of everything that they had in terms of produce from the land and animals. Now, the emphasis here is on quantity. Now, this teaches that this belonged to God. This is not a freewill offering to God, is it? This is His already. You are robbing Him if you don’t give it. Isn’t that what Malachi said? “You are robbing Me in the tithes. It is Mine.”

So, the 10 percent of the animals given to the tribe of the Levites to support them – because, you see, they were the priests, and they didn’t earn a living, other than just carrying on priestly functions. And so the things that were given went to support them, and frankly, they ran the government. They ran the nation. All right, let me take you to something else. You say, “Well, there it is; there’s the 10 percent.”

All right, let me show you. Go to Deuteronomy 12. In Deuteronomy 12, you find there was a second tithe, and from verses 6 to 17, we find again.

But what it requires is another tithe, another 10 percent. And this 10 percent was to be taken to Jerusalem, and it was to be eaten. It was eaten by the family, the friends, the servants, and the priests in the sanctuary. And it was very purposeful, incidentally. The idea of it was to stimulate devotion to the Lord. The idea of it also was to promote unity in the family, and the servants, and they would all go to Jerusalem, and they would consume this particular tithe. It was kind of like national potluck. It made everybody share. And so, this was a purposeful tithe, recorded there in the 12th chapter.

I'm not going to take the time to read it all, because our time is going. Let me give you a third thing, and this, I think, is very interesting. So already we're up to close to 20 percent; you got 10 percent of the first, of the first amount, and you got 10 more percent of the remaining 90 percent, that you had to give to the government, or to supply for the food of others. But in Deuteronomy 14, just a little ways further, we find a third one. Verse 28. "At the end of three years you shall bring forth all the tithes of your increase the same year, and lay it up within the gates," and this was for "the sojourner, the fatherless, and the widow."

Now, this was what was called the *poor tithe*. The first one was called *the Levites' tithe*, the second one was called *the festival tithe*, and it was at the festival in the central sanctuary in Jerusalem it was consumed. The third one was called *the poor tithe*. So you've got 10 percent, 10 percent, 3-1/3 percent every year if you've got 10 percent every third year. Okay, that's – you're up to 23 percent right now. That was Old Testament tithe. So when somebody comes along and says that the Jew gave 10 percent, that isn't true. The Jew gave 23 percent, to begin with.

Coincidentally, this was the welfare program, the third one, for the poor people, the widows, and the people who didn't have anything to eat; this was welfare. So you can see what they were doing: they were funding the people who ran the government, the Levites; they were supplying for national feasts, and so forth and so on, in the festival tithe; and the third one was the welfare program and the poor tithe. This is all, folks, funding for the national entity. All three of those are taxation, not freewill giving to God. Tithing was always taxation, so that the programs of the government could run.

The priestly program, the national religious program, and the welfare program. I'll add to that, if you were a Jew, you still weren't done yet. Leviticus 19 – now, this is interesting. This is the profit sharing plan in Israel. "And when you reap the harvest of your land, you shall not wholly reap the corners of your field, neither shall you gather the gleanings of your harvest." Leave the corners alone, and don't pick up what you drop. Why? Leave it for the poor. And then He says, "I am the Lord your God." Which is like saying, "And I'm not kidding."

So here was profit sharing; you didn't pick up what you dropped, and you just left the corners of the field unharvested, so that the poor people could share in that. So, boy, now you're moving up further. They had a third-shekel temple tax they had to pay to buy show bread, and grain and sacrifices for the temple. And if you want more, in Exodus 23, they had to have Sabbath rest for the land every seven years, which meant they forfeited an entire year's earnings off the land to let the land rest. And another thing - on the same Sabbath year, they had to set all debts aside, did they not?

Listen, folks, 10 percent is a long way from what it cost them to exist within the theocracy of Israel. They were easily well over 25 percent of their income given to the funding of that government, and to the caring of the lands. This was required giving. Now notice, in addition to that, there is freewill giving.

Now, watch this. This includes first fruit giving and freewill offerings. Now, the emphasis here is not on the quantity or the percentage, but it's on the attitude of the giver, and the quality of his gift. First fruits, first of all: we talked about this recently.

How that they would plant, and then they would go out, and they would take the first part that came in, the best part. In Numbers 18:12, it says, "All the best of the oil, and the wine, and the wheat, these have I given Thee." That's first fruits. He would collect, off the top, the very best that was in the field, and go and give it at the temple. Give it to God. And the beauty of this thing was he hadn't yet harvested the crop, so he didn't really know how much was there. So he was believing God, and God was saying, "if you will give Me the first fruits, right off the top before you even know how much you're going to have; if you'll give Me the first fruits, right off the top, and trust Me, I'll bring in your full harvest."

You say, "That's kind of a nice promise." Yeah, it's right there in Proverbs. Let me show it to you. Proverbs 3:9. Listen. "Honor the Lord with your substance." Well, that's a great principle. That's with all that you've got. Honor God with every penny you have. Now watch. "And with the first fruits of all your increase" - give Him the first fruits. Watch - "So shall your barns be filled with plenty, and your presses will burst out with new wine." Two things: you honor God with every penny that you have; number two, you give Him right off the top, sacrificially, the first fruits, and believe me, He'll fill your barns, and your presses will burst out with new wine.

That's God's promise to Israel. Now please, God's promises to Israel were fulfilled temporally. We cannot make the same statement for the New Testament promises, which are fulfilled spiritually. And you say, "I knew it. I knew it. I'll give it all, and all I'll get is spiritual blessing." Well, we'll get into that next week. We'll get into that next week. If you think about it long enough, which is better? Spiritual blessing, but there's both. God will make the needs met. All right, so here was the plan for freewill giving. First fruits: whatever you've got, give the best.

Remember the difference in Malachi? God says, "I'm not happy with you. I'm going to destroy you. I'm going to judge you, because you have brought to Me the blind and the lame" - remember? "The worst animals you've got. You're keeping the best for yourself, and forfeiting My blessing." Freewill giving was independent of taxation. Always, always, always, giving to the Lord, giving to the Lord, was a matter of freely giving Him the best; and that's what God's after, the choicest thing. You know, it isn't when you've spent on all your money on yourself, and you've socked all your money away in some kind of great fund to take care of you, that you trickle a little bit to God.

That isn't the first fruits. It's when you give Him the cream of what you have, and keep a little bit for yourself, that He'll fill your barns spiritually as well as He'll meet your needs physically. Get the perspective. Freewill offerings, first fruits. The principle is in Proverbs 11:24 and 25. "There is that scattereth, and yet increases." In other words, there's the guy who gives liberally, and he increases. "And there is that withholdeth more than is fitting, and it tends to poverty." You keep it back, and you're going to be poor. "The liberal soul will be made rich, and he that waters shall be watered also himself."

Boy, I like that. I like it. Let me show you how this works. You know, people say, "Oh, we'll never raise the budget. Oh. If - MacArthur, you'll mess our church up if they start listening to that tape." I've had that said to me. "I hope our people never hear what you say about that, because it'll ruin our church, because they won't tithe." Well, listen folks, if this tape is a disturbing thing, then your problem isn't with MacArthur, your problem is with the Scripture. Exodus 25, let me show you how it works, though. I mean, we're results-oriented, unfortunately; we are.

Listen to this. Exodus 25:1. “The Lord spoke to Moses, saying, “Speak unto the children of Israel, that they bring Me an offering.” Now, here is God’s chance. God, all You got to say is “I demand a tenth,” and that seals it, right? The tenth becomes universal law, because You said it. Watch what He said. “I demand an offering” - here, listen to this - “of every man that giveth it willingly with his heart.” Don’t you like that? “Just tell them to give whatever they want. I want an offering. Whatever is in his heart to give.” Well, Moses is there, saying “We’re going to build a temple, and God says, ‘Just give whatever you want.’”

There’s no big posters, “Have you given your tenth?” Nothing. There’s just do whatever your heart says to do. “Oh. Oh. We’ll never get the budget. It’ll never happen.” Listen, this is really terrific. I like this. You have to go all the way to Exodus 35; it took that long to collect the offering. Exodus 35, verse 4. “And Moses spoke to the congregation of the children of Israel, and said, “This is the thing which the Lord commands” - here’s what the Lord wants. “Take from among you an offering.” How much? “Whosoever is of a willing heart.” Just bring it.

“An offering of gold, or silver, or bronze, or purple, or blue, or scarlet, or linen, or goats’ hair, or rams’ skins died red, or badger skin, or acacia wood, or oil for the light, spices, and sweet incense, and onyx stones, and stones for the ephod, and the breastplate” - that’s for the priests. “And every one of you who has a smart heart” - I like that, wise-hearted - “shall come, and make all that the Lord’s commanded.” In other words, you just bring whatever is on your heart, or whatever you got. I like that. You say, “Oh, very dangerous.” Look at verse 21.

“And they came, everyone whose heart stirred him up, and everyone whom his spirit made willing, and they brought the Lord’s offering to the work of the tabernacle of the congregation, for all its services, and for all its holy garments.” Did you know, they came? And it says in 22, “And they came, both men and women, as many as were willing-hearted.” Hey friends, do you get the idea, what is God really after in giving? A willing heart. It is not a legal law. It is a willing heart that He’s after. Now, I take you to 36:5 to 7, Exodus 36:5.

“And they spoke unto Moses, saying, “The people bring much more than enough.” Is that terrific? Too much, Lord. “And Moses gave a commandment, and caused it to be proclaimed throughout the camp, saying, ‘Let neither man nor woman make any more work for the offering of the sanctuary,’ so the people will restrain from bringing.” I mean, when is it going to happen that you arrive at church, and they say, “Listen, folks, please do not give any more money?” “For the stuff they had was sufficient for all the work to make it, and too much.” That’s right in the vernacular, too - too much.

Listen, when people - I’ve said this all my life - when people believe in the ministry, and when they believe what you’re doing exalts God, they will give too much; too much. A clear illustration, people, that the giving that is done with true motivation goes beyond the need; goes beyond the need. Listen. Deuteronomy 16 says, “Every man shall give as he is able, according to the blessing of the of Lord which God has given him.” That’s all; it’s a free thing. Now, you see what I’m saying? Required giving was always taxation. Freewill giving was always whatever came out of the willing heart.

But I’m telling you, boy, when people believe in what you’re doing, that willing heart opens up. Those people believed God ought to have a tabernacle. They did. They believed that it would honor God to have a tabernacle. So, you know what they did? Boy, they poured that money out of there. They gave everything they had, and they saw that completed. Just to show you that it wasn’t an isolated incident, 1 Chronicles 29. David wanted to build a temple. And I mean this - talk about - the tabernacle was kind of a crummy place; it wasn’t much. It was some nice decoration, but it was still skins, and it was a tent.

But in Chronicles, David, you know, is thinking about getting everything together for the building of this glorious temple that Solomon's going to erect. In verse 9, of 1 Chronicles 29, "The people rejoiced, for they offered willingly, because with perfect heart they offered willingly to the Lord." See, there it is; there's the same principle. "And David the King rejoiced with great joy; and he blessed the congregation." They had a praise session there, getting ready to collect the offering, and verse 16 says, "Oh Lord our God, all this abundance that we have prepared to build an house for Thine holy name cometh of Thine hand and is all thine."

He says, "Lord, we have so much! All this abundance hath come in to build Your house." You know what kind of house that was? Absolutely unbelievable. Everything overlaid in gold. It was astounding what those people provided for the building of that house. People said to me, "Oh, do you think, you know, do you think you're going to get the money to build a new building?" I said, "Well, I have two reasons: if God's in it, and if the people who love the Lord know about it, they'll give, and probably we'll have too much. If they respond as they ought in their hearts."

Beloved, tithing was taxation for the theocracy. We don't live a theocracy, but government is still ordained of God, is it not? And our taxation today isn't far from what they paid in those days; they were up around 25 percent, and we're somewhere from 20 percent up, when you add all the sales taxes, and all the other kind of taxes that we pay. We're really not too far off what God originally instituted as the basics of taxation. That isn't giving. Don't get stuck at the tenth. Don't limit yourself to legalistic giving. Be free in the Spirit of God to give super abundantly, and sow bountifully that you may what? Reap bountifully.

Well, next week, the New Testament; let's pray. Father, thank You for giving us the freedom and liberty to give as we are moved in our hearts to give. Help us to be wise-hearted and willing-hearted. Wise to invest with Thee with the greatest investment there is; willing to give all, as the Macedonians, and then of our substance. May we see what they saw in the building of the tabernacle. May we have to say, "That's too much. Stop giving for a while, because it is more than we need." Father, we know this would give You such glory. Thank You for the sweet fellowship we've shared this morning hour.

Thank you for the practical principles the Word of God applies to our lives. We glorify our Lord Jesus Christ, Who makes our fellowship possible, and because of Whose sacrifice for us we see the quality of Your gift to us, and give in response to that. We pray in His blessed name. Amen.