

CHAPTER 8

GIVING – OLD TESTAMENT SURVEY (Handling Money God’s Way – Where It Begins)

Just start reading through the Bible from page 1, and it won’t be too long before you begin to realize that in God’s mind the most important principle of handling money is giving. How do you react when the subject of giving comes up in the sermon on Sunday morning? or during Bible study? If you have reacted negatively to teachings or sermons on giving in the past, my prayer is that the preceding chapters have already changed your reaction. That’s what happened in my life, and that change was the most exciting part of the whole study for me. And it was the area in which my thinking changed the most. Because of the prominence God gives this subject in His Word, we want to try to give it adequate coverage in this study. We begin at the very beginning of human history.

Adam lay with his wife, Eve, and she conceived and gave birth to Cain. She said, “With the help of the Lord, I have brought forth a man.” Later she gave birth to his brother Abel. Now Abel kept flocks, and Cain worked the soil. In the course of time, Cain brought some of the fruits of the soil as an offering to the Lord. But Abel brought fat portions from some of the firstborn of his flock. The Lord looked with favor on Abel and his offering, but on Cain and his offering, He did not look with favor. So Cain was very angry, and his face was downcast [Genesis 4:1-5].

Here is the first mention in the Bible of an offering from man to God. Notice how early it is in human history. It’s also the first mention in the Bible of what we might refer to as “the first portion.” Here it is referred to as the “firstborn.” In other Old Testament passages we see the term “firstlings,” and the better known term, “firstfruits.” All of these refer to that portion of our income which is taken out first and surrendered to God before any other expenditures are made. It is our stewardship commitment.

Since no other details are given, the question that occurs to me is, where did Abel get the idea of making the type of offering he made, and why was his offering more acceptable than Cain's? Here is a comment from the Pulpit Commentary which I found helpful.

“We can only surmise that Abel's offering was in obedience to divine prescription and Cain's was not. The universal prevalence of sacrifice rather points to divine prescription than to man's invention as its proper source. Had sacrifices been of purely human origin, it's almost certain that greater diversity would have prevailed in its forms. Besides, the fact that the mode of worship was not left to human ingenuity under the law favors the presumption that it was divinely appointed from the first. From the beginning, God has required the consecration to Himself of the firstfruits of men's powers and callings.”

The setting aside of the first part of our income, and the surrendering of it to God is written into God's plan from the beginning of human history. The scholars call this the “principle of firstfruits.” I was able to find 23 passages in the Old Testament that teach it. Although it is consistent with New Testament teaching (see 1 Corinthians 16:1-2), it is not given as a specific command in the New Testament, probably because New Testament principles of stewardship are far more radical than Old Testament principles. For all intents and purposes, New Testament stewardship is stewardship of 100%. I believe God is pleased when we practice the principle of firstfruits if our hearts are in it, because by doing so we are acknowledging Him as the owner of all wealth and the provider of all our needs. Furthermore, it is an act of worship, and is so presented from the beginning of human history as Genesis 4 testifies.

A second principle of giving found in this first passage in the Bible on giving is that the offering from man to God should be voluntary. It should be given willingly from the heart. Here are two brothers, Cain and Abel, born into the same home, educated by the same parents, taught to worship the same God in the same way, and yet their worship is entirely different. Why is that? Free choice. God will not force any person to worship Him, or to make offerings to Him. It has to be by choice voluntary. This truth runs through the Bible.

Then Melchizedek, king of Salem, brought out bread and wine. He was priest of God Most High, and He blessed Abram, saying, “Blessed be Abram by God Most High, Creator of heaven and earth. And blessed be God Most High, who delivered your enemies into your hand.” Then Abram gave him a tenth of everything [Genesis 14:18-20].

Here is the first mention in the Bible of the tithe, or tenth. And we find it here 400 years before the tithe was incorporated into the Mosaic Law. Abraham was practicing a form of firstfruits. He was surrendering 10% of the battle spoils. We do not know whether God instructed Abraham to give 10% or not. If He did, there’s no record of it in the Bible that I’ve been able to find. But I think it’s safe to say that Abraham gave this tithe voluntarily, with a willing heart. That seems implied. He gave it in recognition of God as owner and provider of everything. This is bolstered by the fact that Abraham gave God the title *Jehovah Jirah*, which means “the Lord provides.” Further, Hebrews 7:1-10, which is a New Testament commentary on Genesis 14, verifies the fact that Abraham considered his tithe an act of worship.

Then Jacob made a vow, saying, “If God will be with me and will watch over me on this journey I am taking, and will give me food to eat and clothes to wear so that I return safely to my father’s house, then the Lord will be my God. This stone that I have set up as a pillar will be God’s house, and of all that You give me, I will give You a tenth” [Genesis 28:20-22].

Here is the second mention of the tithe in the Bible. Again, this was long before the giving of the Mosaic Law, and also appears to be a voluntary offering by Jacob. But we see a progression here in the principle of giving. We see the vow. A vow was a pledge, or promise to give in a certain way. It was a firstfruits commitment. The use of vows is seen in both Old and New Testaments, usually as pledges made to God, but sometimes of vows made to fellow men.

Although God permitted the use of vows in the Old Testament, He did not encourage them. And, He warned strongly against the failure to keep them. The vow was not to be taken lightly. Once made it became a binding contract which must be fulfilled. Thus, before making a vow

or promise to give in a certain way, a person should carefully consider all the potential consequences. We have already discussed this subject at length in Chapter 6, where we studied Jesus' command not to make any vow or promise which presumes on the future.

How then should we apply the principle of firstfruits to our giving? Practice the principle of firstfruits now, every day. Set aside and surrender the first portion of every dollar of income to God, but don't promise the specifics of what that will look like in an unknown future.

Surely the most prevalent violation of Jesus' teaching on vows in our culture today is the misuse of debt that which involves the sin of presuming on the future. Because of its prominence, both inside and outside the church, we will deal with it in detail in Chapter 11 on the subject of borrowing and lending.

THE TITHE IS INCORPORATED INTO THE LAW OF MOSES

A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord. It is holy to the Lord [Leviticus 27:30].

Here it is clear that the tithe has been incorporated into the law that must be kept by the Old Testament Israelite. Notice how strong the wording is. "It belongs to the Lord. It is Holy to the Lord." It was not optional. It was *required*. Perhaps you are wondering as you read this, is the tithe binding today in the same way as it was under the Mosaic Law? We will deal in detail with that question in Chapter 10. It is far too important to hit lightly in passing. What we know from our survey thus far is that the giving of the tithe was practiced by Abraham and Jacob prior to the law, and it was required under the Law of Moses.

OTHER REQUIRED OFFERINGS UNDER THE LAW

The tithe was not the only giving required under the Mosaic Law. God prescribed many other offerings which were required. Most of the first seven chapters of Leviticus, and Chapters 16 and 23 give us the rules and regulations for these various offerings. There were burnt offerings, grain offerings, fellowship offerings, sin offerings, guilt offerings, heave offerings, drink offerings, and others. Certain of these offerings

were to be given annually on certain feast days. Other offerings were to be given weekly, and even some were to be given daily. Some were to be given during harvest, and some were to be given following sin in the life. That is a brief sketch of this elaborate system of offerings. You can find the details of the frequencies for all these offerings in Numbers Chapters 28 and 29.

Then in addition to all of these, there was the tax of the firstborn. The first born male to open the womb was to be given to the Lord. Then there was the poll tax, or head tax, required of every member of the Jewish theocracy. Then, over and above all of these required offerings were the vows and the free will offerings. These could be called “discretionary offerings,” because the amount was left to the discretion of each believer.

These are the Lord’s appointed feasts which you are to proclaim as sacred assemblies for bringing offerings made to the Lord by fire – the burnt offerings and grain offerings, sacrifices and drink offerings required for each day. These offerings are in addition to those for the Lord’s Sabbaths, and in addition to your gifts and whatever you have vowed, and all the free will offerings you give to the Lord [Leviticus 23:37-38].

Just think about this. It is a partial list of both required and discretionary offerings.

There (in Jerusalem) bring your burnt offerings and sacrifices, your tithes and special gifts, what you have vowed to give and your free will offerings, and the firstborn of your herds and flocks [Deuteronomy 12:6].

This is a different list of required and discretionary offerings. And the tithe is included in this list, but the tithe was only part of God’s plan of giving for the Old Testament Jew.

THE PURPOSE OF GOD’S ELABORATE SYSTEM OF OFFERINGS

What does all this mean? God had a purpose in this elaborate system of required and voluntary offerings. I believe the main purpose of the required offerings was to teach the Israelite the owner-manager

relationship, to teach him respect for God as owner of everything, and the provider of all his needs. Certainly a part of the purpose was to provide revenue for the operation of the theocracy. In other words, a part of the giving plan was in the nature of a tax. But other parts were to support the Levitical priesthood, and for charity. The purpose of the discretionary part of the offerings was to give latitude to the individual manager. Some would become good managers, some poor, by choice, and each would be accountable for his use of this latitude.

By the time we reach the Psalms in the Old Testament, God's elaborate plan of giving has become very well known, and is reaching its fullness.

Sacrifice thank offerings to God, fulfill your vows to the Most High. And call on Me in the day of trouble. I will deliver you, and you will honor Me [Psalm 50:14-15].

This is a beautiful statement of the two sides of the giving transaction in the Old Testament, God's side and man's side. The duty of the believer was to glorify God, to honor God, to fear God and worship God. One of the ways he did that was to make good on his required offerings, as well as his vows and voluntary offerings. God's side was to deliver, to provide and to bless. This passage is saying if the Israelite will do his part, God will do His. It is stated in the form of a cause and effect axiom, clearly implying that if the believer fails to fulfill his side of the transaction, God will not bless him. There are many passages which express this cause and effect axiom.

One man gives freely, yet gains even more; another withholds unduly, but comes to poverty. A generous man will prosper; he who refreshes others will himself be refreshed [Proverbs 11:24-25].

He who is kind to the poor lends to the Lord, and He will reward him for what he has done [Proverbs 19:17].

If a man shuts his ears to the cry of the poor, he too will cry out and not be answered [Proverbs 21:13].

He who gives to the poor will lack nothing, but he who closes his eyes to them receives many curses [Proverbs 28:27].

CAUTION – THIS IS AN OLD TESTAMENT PRINCIPLE

We should pause here and realize the cause and effect axiom we are discussing is Old Testament and may not be applied strictly to our day. Yes, Christians have many precious promises which may be claimed today, but they are different from those given to the Old Testament Israelite.

Here are the main differences in the Old and New Testaments in relation to giving. In the Old Testament, God promised temporal blessing, mainly material, for obedience, and temporal curses for disobedience (Deuteronomy 28). By contrast, Jesus promised to meet our material needs for obedience, but nothing beyond that in this life. (Matthew 6:33). He also promised spiritual blessings in this life, and reward in eternity (Matthew 6:19-20).

Paul added that we will be accountable for both obedience and disobedience. We will receive reward for our obedience and service to God. We will lose reward for disobedience. We may receive some rewards in this life, but our full rewards are guaranteed only in eternity. Likewise the poverty and curses suffered by the ungenerous giver described in the above Old Testament passages may at times happen to the New Testament believer, but there is no certainty that it will.

The full and complete balancing of the books occurs only in eternity. In Galatians 6:7 Paul tells us, “Do not be deceived: God cannot be mocked. A man reaps what he sows.” Theologians call this “The Law of the Harvest.” It applies to all men, lost and saved alike, but has nothing to do with salvation. Some of the reaping may occur in this life, but not necessarily. It will occur for certain in eternity. As believers, our sins are covered in full by the sacrifice Christ made on the cross. But forgiveness does not eliminate the consequences of our disobedience, for which we will be accountable at the Judgment Seat of Christ.

SUMMARY: OLD TESTAMENT PRINCIPLES OF GIVING

In this chapter we have studied God's earliest teachings on giving, beginning with the first people on earth and continuing through His instructions and commands to Israel. Today, in the church age, we are under the authority of the instructions and commands of Jesus and the apostles. That will be our study in Chapter 9. But before we leave the Old Testament, let's summarize its teachings on giving under six points, and ask ourselves some questions designed to help us understand what God wants us to learn from this earliest revelation.

- The believing Israelite was a manager of God's property and was accountable to God for his stewardship. **Question: Am I convinced that when I bring home a paycheck and deposit it to my account that all of it belongs to God?**
- The most important principle of managing money was giving money (offerings). **Question: If I went back through my tax returns with the objective of evaluating my giving, what would I find? Suppose I counted all the hours I spent in ministry as part of my giving, and deducted their value, using my hourly earnings rate, from my earnings, would the IRS be sympathetic at an audit?**
- The most important principle of giving was the principle of firstfruits: the setting aside and surrender of the first portion of one's income to be given as an offering to the Lord (see Proverbs 3:9-10). **Question: When God looks at my gift, does He see a mangy, crippled, animal that I culled out of my flock to improve my herd because I knew it was about to die anyway?**
- In order to teach His people the owner-manager relationship, God instituted an elaborate system of specific required offerings, the tithe being only one part. **Question: If it is my conviction that I should tithe, do I understand that God owns the other 90%?**
- God also instituted a program of voluntary or discretionary offerings to allow latitude in the believer's stewardship. **Do I**

understand that the discretionary offerings must be given willingly from the heart?

- God promised temporal blessings to the faithful steward, and withheld temporal blessings, and even sent curses upon, the unfaithful steward. **Question: Do I understand how this cause and effect law changes in the New Testament? We will answer this question in the next chapter.**

I close this chapter by asking this question: if we are accountable only for obeying the commandments and teachings of Jesus and the apostles on giving in the New Testament, why study the teachings on giving in the Old Testament? Answer: Because it gives us insight into the mind of God, which is valuable in molding our thinking. This can lead to the developing of convictions which will enhance our walk with God and our service to the kingdom. As long as we do not disobey a specific New Testament command, we are free to develop convictions from the Old Testament, such as the practice of the principle of firstfruits, but we are not free to impose such convictions on others.

In the next chapter we will study what the New Testament teaches, where God's revelation on giving reaches its fullness.

