Matthew
Biblical Giving (Part 1)
Matthew 6:2-4
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The theme of Matthew 6 is that we are to love God more than anything else. It's divided into two major sections. Last week, we began studying the first section, verses 1 to 18, and in these verses, we learn that we must love God and seek His glory rather than loving ourselves and seeking our own glory. The structure of verses 1 to 18 is clear; I pointed it out to you last week. It begins with "The General Principle" in verse 1. We studied this verse last week. Look at it again. "Beware," Jesus says, "of practicing (or doing) your righteousness before men (Doing your spiritual activities, those things that you're required to do by God, doing them before men. And here's the problem.) to be noticed by them," that is, 'to be looked at, to be gazed upon, to be observed.' But the real issue is in verse 2, and that is in order to "be honored (glorified) by men." As we discovered in verse 1, Jesus' point is that hypocrisy is a subtle, deadly danger that His true disciples must constantly beware of and consistently guard our souls against.

Now, Jesus follows that general principle in verse 1 with "Three Specific Examples." Notice first of all in verse 2, "When you give," in verse 5, "When you pray," and in verse 15, "When you fast." Now notice the link between verse 1 and the examples. Notice in English, the familiar biblical word is translated, 'so,' that's how verse 2 begins. It's actually the Greek word that you're very familiar with; it's usually translated, 'therefore.' So the principle in verse 1,"Therefore,"considering the principle, Jesus says, "Here's how you must practically live out that principle in your giving, in your praying, and in your fasting," (Summary paraphrase).

Now, why did Jesus choose those three spiritual activities of all the ones He could have chosen? Because, in first century Jewish thinking, they were the three greatest spiritual activities. They

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are merely representative. He could have said the same thing He says here about all of the things that we do in obedience to God, but He chooses the three that were considered to be the greatest in Judaism in the first century.

Now today, I want us to examine the first of His three examples, where Jesus warns us of the danger of hypocrisy in our giving. Now before we look at this, I need to give a caveat, and I want to give a caveat for those of you who may be visiting with us today, or perhaps you are newer to our church. Sadly, there are many pastors and many churches who always talk about money. You just can't go very long at all without hearing something about money. In fact, there's a church nearby where the pastor, sadly, had a gross moral failure, and he intentionally brought up giving every year, and even told his people that if they tithed, they would sort of escape demonic oppression. I want to make sure you understand that that is not what happens in this church, if you're visiting or you're new here. In fact, I look back, and best I can figure, it was 13 years ago that I dealt with the issue of giving. And I did it then because it came up in the next section of Scripture, in the passage we were studying through. That's the same reason I do so now. It's the theme of the next paragraph in Matthew in “The Sermon on the Mount” that we're studying together.

Now, I don't say that to apologize for Jesus dealing with giving, or to apologize that the Bible does, it does. I really say that to sort of apologize for all of those pastors and churches that you are familiar with where this concept is misused and abused. But it's here; it is in the Bible. So let's look at what it says. Now, I want to start by reading the text together, Matthew, chapter 6, verses 2 through 4. You follow along as I read.

> "So when you give to the poor, do not sound a trumpet before you, as the hypocrites do in the synagogues and in the streets, so that they may be honored by men. Truly I say to you, they have their reward in full. But when you give to the poor, do not let your left hand know what your right hand is doing, so that your giving will be in secret; and your Father who sees *what is done* in secret will reward you."

Now, clearly here, Jesus is making the point that, as we obey Scripture's clear command to give, we have to be careful to avoid the danger of hypocrisy. That's the point of this passage. Now, in these verses, there are four crucial insights into this issue of "Biblical Giving." Let me just warn you, we're only going to deal with the first today and really not deal with most of these verses. I'll deal with most of the text of these verses next week, Lord willing.

But let's begin with the first insight that is here, and that is "The Required Activity of Biblical Giving," the required activity of biblical giving. Notice how Jesus begins in verse, "So (therefore) when you give." Now, don't misunderstand Jesus' use of the word 'when.' He doesn't mean that giving is optional, that you can choose to give, you can choose not to give. No, there are a couple of Greek words for 'when' in the New Testament. The word that's used here in our text is one that the leading Greek lexicon defines like this. It refers 'to regularly repeated action.' It means 'whenever, as often as, every time that.' So, in other words, this word implies that Jesus is assuming, expecting, even requiring that every disciple makes giving a regular spiritual activity, just like down in verse 5 when Jesus says, "When you pray," He doesn't mean it's okay for you to choose to pray, it's okay for you to choose not to pray. No! He's saying, "As often as you do this," "Whenever you do this," "Every time that you do this." Now, this idea of individual responsibility for this is also underscored in the change in pronouns between verse 1 and verse 2. In Greek, 'you' can have the form of singular, 'you personally, individually,' and it

can have the form of plural, of ‘all of you.’ And in verse 1, the pronouns are plural. Jesus addresses all of the followers of His as a group, but in verse 2, He changes pronouns. He changes to the singular pronoun; He speaks to each disciple individually. In other words, Jesus is now talking, Christian, to you directly, specifically, and He's talking to me directly and specifically. He assumes, expects, requires that each one of us will, verse 1, “practice righteousness,” “do righteousness,” and that means, verse 2, that each of us will regularly give. Now that has consistently been the spiritual responsibility of believers in both Testaments.

But I think to help us understand what we're going to study next week in this passage in Matthew, chapter 6, I think we first have to understand what “God Required of Old Testament Believers.” In fact, we could say it this way, let's consider “The Old Testament Israelites ‘Giving.’” What did God require of his Old Testament people? Their giving, and by the way, I use those words in quotation marks because we're going to discover that some of what people think was their giving wasn't giving. But when we look at their giving, the giving is prescribed in the Mosaic law. Now let me say something that may shock you. Their giving was not the tithe. I grew up in Baptist churches, many of you may have done so, where you heard taught that your giving as a New Testament believer was to be the tithe, like the Old Testament tithe. And that's how we're to give. We're commanded to give 10% of whatever, and of course how that was defined varied. Could be 10% of your gross, 10% of your net income, 10% of your profit, there were a lot of ways that it was sort of explained. But regardless, you were to tithe, that's New Testament giving, I was taught. That's not true. So let's look then, as we look at the Old Testament, at what “The Tithe” in the Old Testament really was. Spoiler alert, it was their taxes!

Now the law actually required three separate tithes of every Israelite. First of all, the first tithe was “An annual, and it was a mandatory 10% of all produce and animals.” This is spelled out in

Numbers 18, verses 21 to 24. And this tithe went to support the Levites, who essentially ran the government of the nation. The second tithe was also “An annual, and it was a mandatory additional 10% of the produce to fund the national religious festivals.” In other words, it supported the national religious worship of the nation. The third tithe was not annual, but it “was mandatory and came every third year, so it averaged out to 3 1/3% annually.” The second tithe is in Deuteronomy 14:22-26. This third tithe is in Deuteronomy 14 as well, verses 28 and 29. This third tithe was the poor tithe, or the welfare tithe, that went “To support the stranger, the sojourner, the immigrant, if you will, the fatherless, and the widow.” This was the responsibility of God's people.

Now as you can see, those three required tithes were their taxes. And the required tithe in ancient Israel was not 10% annually, but it was 23 and 1/3% annually. But even that was merely the tax base, because there were other taxes. There was what we could call the profit-sharing tax. In that culture, your profit was in crops. And so you were required each year, when you harvested your fields or you got your fruit, to leave the corners of the field, to leave sheaves that were dropped in the process of gathering, to leave fruit that had fallen for the poor and for people who didn't have enough. That was a profit-sharing tax. There was also the Sabbath Rest every seventh year, which required forfeiting much of that year's crops, Leviticus 25. And there was the annual temple tax, which in Numbers 30 is a 1/2 of a shekel for the Temple, and it's reduced, in Nehemiah 10, to 1/3 of a shekel.

Now when you add those three tithes together, and the other taxes that were required in the Old Testament, the Israelite paid an annual income tax of about 25% to support the government. So if you look at your check every time you get paid and you see the government is taking a pretty

hefty chunk, somewhere between 20 and 30%, you're not alone. This has a long history. Happened in other countries as well, including in Israel.

Now what I want you to understand is this, today, every single American, every one of us here who has a job, we tithe. How do you tithe? You pay your taxes; that's your tithe. That's your support of the government. The New Testament doesn't demand believers tithe their income. You will not find one reference like that. Instead, it tells us to pay our taxes, Romans 13:6 -7. So when you hear the word tithe, think taxes. That's what it was. So that wasn't their giving.

But in addition to their taxes of about 25%, Old Testament believers were also instructed to offer what were called "Freewill Offerings," freewill offerings, (Ex. 25:1-2; 35:4-5, 21-22, 29; 36:5-6; Dt. 16:19). Now, these Old Testament freewill offerings are actually the closest to New Testament giving. For example, Deuteronomy 16, verse 10, talking about a free will offering taken during one of the feast times, says this, "Then you shall celebrate the Feast of Weeks to the LORD (YAHWEH) your God with a tribute of a freewill offering of your hand." Now, listen to how you determine what freewill implies, alright? It's what you decide! But here's how it's defined, "which you shall give just as the LORD (YAHWEH) your God blesses you." That sound familiar? We're going to see that phrase in the New Testament, "Just as the LORD (YAHWEH) your God blesses you," in keeping with how He blesses you. So the law required then, that the Old Testament believer pay the required tithes, which were their taxes, and in addition to that give freewill offerings.

So, how then does giving to the poor in Matthew 6 fit into that system? Well the Old Testament demanded that they care for the poor. Let me show you this. Go back to Deuteronomy 15; Deuteronomy 15, verse 7:

> If there is a poor man with you, one of your brothers, in any of your towns in your land which the LORD (YAHWEH) your God is giving you, you shall not harden your heart, nor close your hand from your poor brother, but you shall freely open your hand to him, and shall generously lend sufficient for his need *in* whatever he lacks. (And then he says, "Look, if the Sabbath year when debts were forgiven is coming near.) Beware that there is no base thought in your heart saying, "The seventh year, the year of remission, is near," and your eye is hostile toward your poor brother, and you give him nothing; then he may cry to the LORD (YAHWEH) against you, and it will be a sin in you. (But notice the mindset you're to have.) You shall generously give to him, and your heart shall not be grieved when you give to him, because for this thing the LORD (YAHWEH) your God will bless you in all your work and in all your undertakings. For the poor will never cease *to be* in the land. (This is where Jesus got that line, "The poor you always have with you.") For the poor will never cease *to be* in the land; therefore I command you saying, "You shall freely open your hand to your brother, to your needy and poor in your land."

So this was required to care for the poor. This is repeated again and again in the Proverbs. Turn over to Proverbs 14, let me just show you a couple of examples. Proverbs 14, these Proverbs underscore this responsibility; Proverbs 14, verse 31, "He who oppresses the poor taunts his Maker, but he who is gracious to the needy honors his Maker." Look over at chapter 19, Proverbs 19, verse 17, "One who is gracious to a poor man lends to the LORD (YAHWEH), and He will repay him for his good deed." Go over to chapter 21, verse 13, "He who shuts his ear to the cry of the poor will also cry himself and not be answered." God takes this very seriously. Go over to Proverbs 28, verse 8, "He who increases his wealth by interest and usury (that's

excessive interest) gathers it for him who is gracious to the poor." This is the heart of God, that the poor be cared for.

So, how did Old Testament believers give to the poor? In the first century, and this is really important to our text that we are going to look at next week. In the first century, they gave to the poor in one of three ways. First of all, by paying the national tithe for the poor every third year. That's one way they did it. Secondly, they gave to the poor by giving a free will offering to their local synagogue. And thirdly, by giving a free will offering directly to the person in need. Now, you will see next week that those last two are clearly what Jesus is talking about in Matthew 6; not the every-third-year tax, but rather, giving in the synagogue and giving directly to people, and He alludes to both of those in our text; we will see that next time. So, Jesus is talking, then, about giving in that sense.

Now that we understand the giving that God required of Old Testament Israelites, I want us to consider briefly "What God Requires of the New Testament Believer," what is the New Testament believer's giving." We are <u>not</u> commanded to tithe, let me say that again, "You are commanded to pay your taxes instead, that is your tithe." But we are commanded still to give to the Lord from our hearts according to God's prescribed plan. Now the New Testament teaching on giving is primarily, in addition to the passage in Matthew 6 that we'll consider next week, it is in three other passages: in 1 Corinthians 16:1-4; in 2 Corinthians, chapters 8 and 9; and in Philippians 4, verses 14-19. But I think we get a great overview of New Testament giving in 1 Corinthians, chapter 16; turn there with me. 1 Corinthians, chapter 16, and let me just read the first three verses.

> Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come. When I arrive, whomever you may approve, I will send them with letters to carry your gift to Jerusalem.

Now, this passage on giving, has specifically, giving to the poor in Jerusalem who were poor because of a famine. So this is one aspect of giving, but here we learn some "Basic Principles of New Testament Giving." Let me just draw them out briefly for you. Principle number one, "Our giving is commanded by Christ." You'll notice in verse 1, Paul "directed," the Greek word is 'ordered,' all the churches in Achaia and Macedonia and Greece, that's to whom he's writing, as well as he alludes in verse 1 to the churches in Galatia. He ordered all those churches to do this. No church was exempt. What about in each church? Who was to give in each church? Notice verse 2, "each one of you (everyone) is to put aside" and give. This is a universal command for all churches, for all Christians. No one in the Corinthian church was exempt. As we are going to see, the New Testament doesn't tell you how much to give, that's between you and the Lord, but it does tell you that you must give from what God has given to you. By the way, you understand that, right? What you have isn't yours, it's God's. In Haggai 2:8, the people were holding on to their money instead of doing what God commanded, and God says to them, look, "the silver and the gold are mine." You need to remind yourself that whatever you have in the bank, savings account, your retirement plan, your house, all the assets you have, it's not yours, it's His; and you are a steward of what is His, and He commands you to give from that.

Now it's just a matter of obedience. Let me say that just like every other command in Scripture, I want you to choose to obey this, but like Paul told the Philippians, it's not that I desire the gift itself. Listen, Christ has cared for the needs of this church through faithful members since I've

been here. Like I said, I don't teach on this issue very often. People are generous and they give, and so I'm not after that. Christ is going to supply the needs of this church with or without you or me. But as Paul said, “I seek for the spiritual benefit which increases to your account by doing this,” Phil. 4:17 (Paraphrase). It's commanded; it's commanded.

A second basic principle of New Testament giving is that “Our giving should be consistent and systematic.” Verse 2 explains the frequency with which we're to give, “On the first day of every week.” Now that implies two things. That's when the church met for worship. So that implies that giving is part of our corporate worship. That's why we take an offering on Sunday through the slots in the back wall, or you can do it online. But we do that, and we remind you of that periodically on the Lord's Day because that's what the church has always done. It also means our giving is to be consistent and systematic. Not occasional, not haphazard, but consistent and systematic on the first day of every week. Doesn't mean if you're paid monthly you need to divide your income and give a fourth every Sunday. That's not the idea; the issue is consistent and systematic.

Thirdly, “Our giving should be primarily through the church.” You'll notice in verse 1 there was a collection in the church at Corinth, “as I directed the churches of Galatia,” and notice in verse 3, all of the collections taken in Corinth become “your gift,” singular, through the church. Now that doesn't mean you can't give outside the church. There are examples in the New Testament, we're going to look at one of those next week; but the basic principle is that our giving should be primarily through the church.

Number four, “Our giving should reflect our financial ability,” but the amount is entirely our decision. Our giving should reflect our financial ability, but the amount is entirely our decision.

As New Testament believers, how do we determine how much to give? There are two criteria, two factors. Factor number one, “Our financial ability.” Look at verse 2 of 1 Corinthians 16, “as he may prosper.” In other words, give in keeping with the way the Lord's prospered you. In fact, 2 Corinthians 8:12 says, “For if the readiness is present, it is acceptable according to what *a person* has, not according to what he does not have.” God doesn't expect you to give what you don't have. There are times in all our lives, maybe you are without work, and you need every penny you have to feed your family. God doesn't expect you to give. He doesn't need your money. He wants you to have the heart, the willingness to do it, even if in that moment, you are not able. Now, maybe you're not able because you have not been a faithful steward of your finances–you are living beyond your means; you have accumulated too much debt or whatever. You need to fix your finances. We have financial counselors here at the church that can help you so you can obey Christ. But the point is, you give in keeping with your financial ability.

Secondly, in keeping with “Your cheerful decision,” 2 Corinthians 9:7, Paul says he's to give “as he has purposed in his heart.” In other words, giving is not impulsive. Those churches that pass offering plates, you can kind of see people sitting there going, “Okay, it's today, let's see, what am I going to give today?” That's not how you're to give’ “as you've purposed,” as you've determined, “not grudgingly.” In other words, not with reluctance or with regret, “Well, okay, I guess the Lord can pry this money out of my hands.” He doesn't need your money. Okay? It's not about that; do not give in that way. And, not “under compulsion,” not from some external or legalistic pressure, in other words, not a manipulative pastor or whatever it is, “for God loves a cheerful giver.” God wants you to give what you can cheerfully give and support His work in keeping with the way He has prospered you.

Number five, “Our giving should serve to accomplish God's established priorities for giving.” What are those priorities? Well, let me just give them to you very quickly; there are three of them. This is why we give to the Lord's kingdom. Number one, “To support missionaries.” In Philippians 4:15, the Philippians gift was for Paul's missionary needs. In Acts 13, the church in Antioch underwrote the expenses, at least partially, for Paul's first missionary journey. In 3 John 7 and 8, we are told to support those who go out for the sake of the Gospel. So we give to support missionaries.

A second priority for our giving is “supporting the ministry of the local church.” This begins with those who minister the word. 1 Timothy 5:17, Paul says that some elders are to be paid by the church. He describes that in verse 17 and 18. Galatians 6:6, “The one who is taught the word (that's you) is to share all good things with the one who teaches *him*.” By the way, the support of the local church isn't just for those who are paid by the church, but it includes everything the elders decide is necessary for the functioning of that local church. We have power bills. We have repairs. We have all those things that are involved with us gathering as a church.

A third giving priority is “helping those in need.” That's 1 Corinthians 16. What's going on there is in the Jerusalem church, people were suffering because of a famine. And Paul is collecting so that the churches can send money to help those brothers and sisters who are suffering. Sometimes it is in the church, sometimes it is those who are going through hardship in the church itself. Other times it's believers in other parts of the world. By the way, let me encourage you, just this week, because of your generosity in giving to our Benevolence Fund, our elders were able to send $25,000 to our brothers and sisters in Columbia who were affected by that earthquake down there so that they can have what they need to repair their lives and their homes. So that's part of what we are to do as a church. We give to help those in need. Let me

just say, when you give to the Lord through this church, your giving goes to fund those three priorities.

But there are also several New Testament texts that prescribe giving directly to "Help individuals in need," like 1 John 3, if you see "your brother in need," help him; give to him. So sometimes it's directly to individuals. Now it's this last priority here, helping those in need, that Jesus focuses on in Matthew 6. In fact, the Greek word translated 'give' there means 'to give to the poor.' So, we are to give financial gifts either to the church or to individuals to help those who are poor and needy or currently disadvantaged. Jesus says, "When you give to the poor," (paraphrase), He assumes that we will, and He commands that we will.

Now let me just say if you are here this morning and you are not a follower of Jesus Christ, if you say, "Tom, I don't know Jesus and all this money talk." Listen, let me tell you what God would say to you, "He doesn't want your money; keep your money." You know what He wants from you? He wants your heart. In 2 Corinthians 8:5, He's talking about giving, and He says, "they (Macedonians) first gave themselves (their hearts) to the Lord." That's what He wants from you. He wants you to repent and believe in His Son.

But for Christians, if this is so important to our Lord, why don't many Christians give, as Scripture commands? Well, I think there are a number of reasons, but I think a couple of main reasons are materialism, we're going to deal with that in the second half of chapter 6, and another is debt. They have so much debt that they don't have any money to do anything with. In fact, I read this week that those with revolving credit card debt have an average balance of $11,000. They typically spend more than they make, and they struggle to make the minimum payment each month. Many keep adding to that credit card amount. Listen, you need to get out

of debt. And there again, we have counselors that can help you deal with that. That's not honoring to Christ. But if you are not giving faithfully to the Lord, ongoing, there is only one of two reasons. Number one is a lack of knowledge. Well, guess what? You can't claim that anymore. The second is a lack of obedience. That's it. Now, please don't misunderstand this morning. I'm not after a raise. I'm very well cared for. I appreciate that. I'm not trying to manipulate you. I'm just teaching the Scripture. And I'm asking if you consistently obey your Lord in what He commanded you to do with your resources. Correction, with His resources entrusted to you? Do you give to the Lord? Do you? Do you give consistently and systematically? Does your giving flow primarily through the church? Is your giving proportionate with your financial ability and your cheerful decision before the Lord? Is your giving directed to the Lord's established priorities for giving–supporting missionaries, the local church, and those in need? It's a question of obedience.

Next week, Lord willing, we will work through Matthew 6:2 through 4, where our Lord teaches us "How not to give," "How to give," and most importantly of all, "Why to give." But as we turn toward the Lord's Table, let me point out something that's staggering to me. In 2 Corinthians 8 and 9, a passage about giving, buried in the middle of that passage is this line, "thanks be to God for His indescribable gift!" That's what motivates everything, including our giving, the gift that God has given us in His Son. And that's what we celebrate in the Lord's Table. Take a moment and prepare your heart as the men come.

Our Father, as we think about our own giving, we just can't help but remember Your indescribable gift to us in Christ. And even as the choir so beautifully sang this morning, that kind of love, that kind of grace demands our soul, it demands our all. Father, as we come to take of the Lord's Table this morning, I pray that You would prepare our hearts. Lord, for those of us

who are in Christ, those who should be taking this ordinance, Lord, I pray that You would help us now to confess our sins. Lord, thank You that You have forgiven us our sins before the bar of Your justice, in Your courtroom, the gavel has come down, and we are forever forgiven of all of our transgressions. But now, it's as if we've left the courtroom and we live in Your house. And when we sin, those sins are already covered in the courtroom. But those same sins offend You, our Father, and we come seeking your forgiveness. Lord, I pray that for each of us right now, You would bring to mind those sins in our lives that grieve You.

Lord, thank You that You have broken the power of those sins in our lives, that we see a decreasing pattern of sin, an increasing pattern of righteousness, but Lord, still we sin. And so, we come to You asking You to forgive us for Jesus' sake. And Lord, as we take of the Lord's Table, oh God, don't let us do it in a mere external, perfunctory sort of way. Help our hearts to be engaged in remembering Christ, remembering His body and blood broken on the cross for us, so that we could enjoy the forgiveness of our sins; we could call You Father. Lord, fill our hearts with meditation on these things and with true worship, so that He would be honored, so that Your great name would be honored. We pray this in Jesus' name. Amen.