

Giving God Our 1st and Best

1 Chronicles 29:10-20 on August 7, 2022

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Please read 1 Chronicles 29:10-20 before going further in this transcript.

Today we're taking a break from our sermon series on Revelation and talking about our financial tithes and offerings. But before going any further, let's recognize that current inflation has made money tight for many of us. So I want to be sure to remind our church family about our church's Benevolence Fund. Our Benevolence Fund is available for anyone within our church family who might need help with groceries, or a utility bill, rent, a car repair, a medical bill, or whatever else might be creating a financial hardship for you right now. Simply contact one of our elders; our names and faces are posted on the bulletin board in our foyer.

Now, admittedly, one of the things that prompted this message on tithes and offerings, is our church's current budget shortfall. However, there's an immensely more important reason for a sermon on financial giving, and it's this: discipleship. **Financial giving plays a vital role in our journey toward spiritual maturity.** To put it another way, "Becoming deeply devoted followers of Jesus together" has a direct connection with worshipping God through our giving. So it's important that we talk about financial giving, when times are lean, but also, when times are good. In fact, some of you may remember that I preached on this same topic a few years ago, back when our church budget was in considerably better shape.¹ But even then, we still needed to talk about giving because it's so closely connected with our faith.

Old Testament Israel's faith was directly connected to tithing, to giving 10% of their firstfruits. These firstfruits represented not only giving to God FIRST, but also giving to God their BEST. Leviticus 27:30-34 mentions, "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....Every tithe of the herd and flock—every tenth animal that passes under the shepherd's rod—will be holy to the LORD....' These are the commands the LORD gave Moses at Mount Sinai for the Israelites." So these instructions were specifically laid out for how the Nation of Israel should operate. They were functioning under the direct and immediate rule of Yahweh. Now the Old Testament has a lot of details as to how and when these tithes were brought before the Lord. And in addition to these tithes, there were various offerings and special gifts as well.²

¹ This is a significantly modified version of a sermon that I preached with the same topic back on November 17, 2019. <https://efcbemidji.org/sermon/giving-to-god-first/>

² Some of the best, key texts on tithing include Leviticus 27:30-34, Numbers 18:21-29, and Deuteronomy 14:22-29.

We won't take time to cover every nuance of the tithing system today. Instead, we'll focus in on a few key texts.³ The earliest mention of giving 10% goes back to Genesis 14:20, "And praise be to God Most High, who delivered your enemies into your hand." Then Abram gave him a tenth of everything." This is way back when Abraham was still called Abram. After winning a great battle, Abram gives King Melchizedek a tithe, 10% of the spoils from the war. 10% was considered the "king's share."⁴ We see this "king's share" show up again later in Genesis 28:20-22, "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 household, then the LORD will be my God... and of all that you give me I will give you a tenth." In other words, Jacob is acknowledging Yahweh as his king by honoring him with a 10% tithe of all he has.⁵

This is the original Old Testament background for tithing, which then developed for the nation of Israel from there forward. Deuteronomy 14:22 says, "Be sure to set aside a tenth of all that your fields produce each year." So we see here that most of the tithing within this agrarian society was actually done once a year, rather than weekly or monthly. Deuteronomy 14 then goes on to explain that the annual tithe also involved an annual celebration before the Lord. We might think of it as a yearly "Harvest Festival," where everybody eats and celebrates together. Deuteronomy 14:23 continues, "Eat the tithe of your grain, new wine and olive oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always. 24 But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away), 25 then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose. 26 Use the silver to buy whatever you like: cattle, sheep, wine or

³ Frankly, the system had a number of complexities and nuances to it, depending on which chapter of Israel's history we're talking about.

⁴ The Bible doesn't really explain why the percentage was 10%. Why not 7% or 12%? After all, those are also good biblical numbers. But, apparently 10% just happened to be how much it would take to meet the various needs for their worship services as well as helping those in need. Perhaps 10% also made for easy math. 1 out of every 10 animals, 1 out of every 10 bushels of wheat, and so on. Even today, those who tithe 10% have easy math. If you are wondering how to compute a 10% tithe, it's pretty simple. Just round off your paycheck to the nearest dollar and then remove the number on the far righthand side. So, if your paycheck is \$100, remove one zero, and your tithe is \$10. If your paycheck is \$500, remove one zero, and your tithe is \$50. And so on. To be clear though, tithing was NOT giving God His 10% and then keeping MY 90%. Everything we have belongs to God; ALL 100% is His. He graciously delegates the responsibility to His people to steward all things for His glory.

⁵ In 1 Samuel 8, Israel willfully asks for an earthly, human king to lead them. God warns Israel that when they get this king, he will take 1/10th of everything they have. See verses 15 and 17. This is above and beyond the tithe they would give to God.

other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the LORD your God and rejoice.” So a small portion of the tithe was enjoyed by the ENTIRE nation, and then the remaining majority of the tithe was allotted for the wages of those who worked in the Lord’s service.

Deuteronomy 14:27 continues, “And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own. 28 At the end of every three years, bring all the tithes of that year’s produce and store it in your towns, 29 so that the Levites (who have no allotment or inheritance of their own) and the foreigners, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands.” These four particular groups of people didn’t own any land, which made it difficult for them to produce an income. So the Lord provided for them through Israel’s tithing system, which was distributed throughout the towns every 3rd year.

So tithing was not only a way for Old Testament Israel to honor God as their king, but it was also the way that they cared for foreigners, and for orphans and widows. The tithe also funded the work of those who ministered at the tabernacle or the temple, both the Levites and the priests. Numbers 18:25-29 records a helpful detail, “The LORD said to Moses, “Speak to the Levites and say to them: ‘When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the LORD’s offering. 27 Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress.’” So the Levites were told to “tithe their tithe.” In other words, those who served in ministry were not exempt from tithing themselves. Verse 28 continues, “In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD’s portion to Aaron the priest. 29 You must present as the LORD’s portion the best and holiest part of everything given to you.” You see, there was an understanding all throughout the tithing system, that you tithed your 1st AND your best to the Lord. This was true for the Israelites’ annual tithes to the Lord, as well as for the Levites’ tithes to the priests. Therefore, we could summarize Israel’s financial giving this way: Israel gave God their 1st and best... except, of course... when they didn’t.

When Israel’s relationship with God was going well, and their hearts were warm toward Him, it was reflected in heartfelt tithes and offerings. But sometimes their hearts grew cold, and their giving fell short. In Malachi 1:13-14 God says, “When you bring injured, lame or diseased animals and offer them as sacrifices, should I accept them from your hands?” says the LORD. “Cursed is the cheat who has an acceptable male in his flock and vows to give it, but then sacrifices a blemished animal to the Lord. For I am

a great king,” says the LORD Almighty, “and my name is to be feared among the nations.” God isn’t interested in lame offerings. He makes His divine displeasure abundantly clear; He expected better from His people than their table scraps and leftovers. When our hearts are right before the Lord, we’ll want to offer Him nothing less than the very best of our firstfruits. You see, just because someone brought in their tithe, that didn’t necessarily guarantee that it was prompted by love for the Lord, or that they were growing in spiritually maturity. For some, giving to God had become mere duty or obligation, rather than a heartfelt response.⁶

That’s what I love about 1 Chronicles 29, which we read earlier; it gives us a wonderful example of joy-filled, worshipful giving. It’s a helpful picture of what it looks like to go beyond just the 10% tithe, to joyfully and voluntarily give to the Lord’s work, because He is SO worthy.

Giving to God expresses...

1 ...our reverent worship of the Lord above all else. 1 Chronicles 29:10-11 tells us that “David praised the LORD in the presence of the whole assembly, saying, “Praise be to you, LORD, the God of our father Israel, from everlasting to everlasting. 11 Yours, LORD, is the greatness and the power and the glory and the majesty and the splendor, for everything in heaven and earth is yours. Yours, LORD, is the kingdom; you are exalted as head over all.” King David’s financial giving was directly and intricately connected to his deep reverence for who God was. David doesn’t specifically address the LORD as kingdom, but he does refer to His kingdom. David was worshipping his king, with more than 10%, beyond what was required as “the king’s share.”⁷

Giving is a very natural way to respond to God in worship. Just like singing a song or living out an obedient life, one of the ways that we can express our worship to God is by bringing Him a financial offering. The word “worship” is directly related to the idea of “worth.” We often characterize the value of certain things in our world by how much they cost, or how much we think they are “worth.” Therefore, one way of demonstrating God’s WORTH is through WORSHIPFUL giving. However, when we spend our money on other things first, it reveals that we are putting those things first, before God. God should be worth more to us than our house or our car or our boat or our investment portfolio. He should be worth more than our hobbies: more than reading or golfing or hunting and fishing or shopping. In

⁶ By the way, there are some potential dangers to stopping at a 10% tithe. For one thing, for some of us, giving 10% isn’t sacrificial. We may be wealthy enough that we barely feel it when we only give 10%. It may be an inconvenience, but it may not be a sacrifice. Further, capping our giving at 10% can hold hostage the funds that God intends us to steward for further gospel opportunities.

⁷ In 2 Samuel 24 King David offers to buy the threshing floor where he wants to build an altar to the Lord. The owner offers to just give King David the space, as well as all of the animals and supplies he’d need for the offering. But David tells him in 2 Samuel 24:24, “I will not sacrifice to the LORD my God burnt offerings that cost me nothing.”

fact, God is worth more than our spouse or our children or even our grandchildren. God is WORTH more and He's WORTHY of more.

Giving to God also expresses...

2 ...our current acknowledgement, and future trust, in God's

provision. David continues his prayer in 1 Chronicles 29:12-14, "Wealth and honor come from you; you are the ruler of all things. In your hands are strength and power to exalt and give strength to all."⁸ 13 Now, our God, we give you thanks, and praise your glorious name. 14 "But who am I, and who are my people, that we should be *able* to give as generously as this? Everything comes from you, and we have given you only what comes from your hand." None of us would have a penny to our name, if God hadn't provided it in the first place. When we return a portion of our wealth back to God, we acknowledge that what we have in our possession right now is from the Lord, AND that we trust in what the Lord will provide for us later, in the future. No matter what happens in the stock market, no matter what job I get or lose, no matter what gets taken or stolen from me, or what happens to the price of gas, or groceries, or rent.

The very act of giving our tithes and offerings to the Lord demonstrates our faith, that we trust Him to provide us with MORE than we need to live on. God gives us an abundant provision SO THAT we can be generous in His name, SO THAT we can give toward His purposes in this world. That's probably what I appreciate most about consistently tithing 10%, it's a way of demonstrating trust in God's future faithfulness. I'm so convinced that God will provide for all of my needs, that I chose to live on 90% of what He provides.⁹

Giving to God also expresses...

3 ...our commitment to God's work in this world.

In 1 Chronicles 29:16 David prays, "LORD our God, all this abundance that we have provided for building you a temple for your Holy Name comes from your hand, and all of it belongs to you." The point of building the temple was to glorify God by providing a place for worship and witness. God didn't need a place to live; the people needed a place to worship, a place to gather for instruction, and spiritual growth. On top of all of the one-time resources that were being donated for the temple's construction, would be their ongoing tithes and offerings. These tithes and offerings would then provide for the ongoing work at the temple, by providing regular income for the Levites and priests who would carry out God's work. In a similar way, our ongoing tithes and offerings here at E-Free Bemidji provide for the ongoing work of our church.

⁸ This echoes closely with Deuteronomy 8:17-18.

⁹ The life and times that we live in today are considerably different compared to those of the Old Testament nation of Israel. So it's not really possible to exactly replicate the same tithing system within our local church, nor should we necessarily feel a need to.

That's how we pay for the ministry supplies, the building expenses, and the ministry staff that are needed to lead us in winning the lost, and building up and equipping believers in their faith. John Stott summarizes it well, "When we contribute to evangelistic enterprises, we are expressing our confidence that the gospel is God's power for salvation, and that everybody has a right to hear it.... When we give to the maturing of the church, we acknowledge its centrality in God's purpose and his desire for its maturity."¹⁰

Giving to God expresses...

4 ...our heartfelt worship of the king. In 1 Chronicles 29:17-18 David declares, "I know, my God, that you test the heart and are pleased with integrity. All these things I have given willingly and with honest intent. And now I have seen with joy how willingly your people who are here have given to you. 18 LORD, the God of our fathers Abraham, Isaac and Israel, keep these desires and thoughts in the hearts of your people forever, and keep their hearts loyal to you." This is very similar to our first point on "our reverent worship of the Lord above all else," and that's intentional. In fact, that's really the point: our financial giving, should begin and end, as an act of worship. Whether we chose to practice an official 10% tithe or to simply give generous offerings, our heart-felt worship and devotion to the Lord is really the most important component in our giving.^{11 12} 1 Chronicles 29:9 records, "The people rejoiced at the willing response of their leaders, for they had given freely and wholeheartedly to the LORD. David the king also rejoiced greatly." Worshipping God through our giving results in rejoicing. 1 Chronicles 29:21-22 highlights this crescendo of joy, "The next day they made sacrifices to the LORD... sacrifices in abundance for all Israel. They ate and drank with great joy in the presence of the LORD that day."

¹⁰ Stott on Stewardship: Ten Principles on Christian Giving, Generous Giving, Inc., Chattanooga, TN, 2003, p. 13

¹¹ As we strive toward developing a generous heart, let's agree on 3 things: 1. Giving to God is a cheerful expression of worship. 2 Corinthians 9:7 says that "Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver." 2. Giving to God is a joyous privilege. 2 Corinthians 8:1-4 says, "And now, brothers and sisters, we want you to know about the grace that God has given the Macedonian churches. In the midst of a very severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the Lord's people." 3. Giving to God comes with contentment. 1 Timothy 6:6-7 tells us, "But godliness with contentment is great gain. For we brought nothing into the world, and we can take nothing out of it." As we grow in spiritual maturity, we learn to be content with not spending all of our money on ourselves. We discover a deep satisfaction in being generous. In the words of Jesus, we learn that "It is more blessed to give than to receive." (Acts 20:35)

¹² For several reasons, it is unwise for any of us to mandate tithing: One primary reason is that the New Testament application of tithing is far from clear. The reality of being people who are under the New Covenant and who are no longer under the Law, is significant. (See Jeremiah 31:31-34 and Hebrews 8:6-13. Also consider Matthew 9:14-17. Also ponder Matthew 5:17 and consider requesting the sermon transcript from February 3, 2019, "How the Bible Fits Together" on Matthew 5:17-20.) Another key reason not to mandate tithing, is that clearly most of us in this room are not part of the Nation of Israel. We live in an American system of governance with things like social welfare programs, food shelves, and local church benevolence funds. Although tithing may indeed be valid today, it would be misleading to suggest that we can mandate it on the basis of comparing "apples to apples."

Even as I read these words, I want to express my own joy as your pastor. I want to make sure to say, “thank you” to so many people in our church who are practicing generous giving to God at our church. Because of our confidential giving practices, I don’t know any details about who gives or how much anyone gives. Even so, I want to publicly say “thank you.” Thank you, not just for giving, but also for setting an example of spiritual maturity and devotion to Christ. Thank you for loving God and His church. For financially supporting the gospel-centered ministries here in Bemidji and around the world.

Well, with that said, it seems appropriate to wrap up our message today with an appeal, for each one of us to prayerfully consider our giving.

Will you prayerfully consider your giving to E-Free Bemidji? For God’s glory. For your own spiritual maturity. For our ministry in the Bemidji area and beyond. For almost 100 years now, people have been faithfully supporting the ongoing ministry of Efree Bemidji. This has happened through God’s faithful provision, and then, through our faithful response in giving our tithes and offerings. As I mentioned at the beginning of this message, we are currently experiencing a shortfall in our ministry budget. The reality of the math here, is that if we don’t see a significant uptick in gifts to our General Ministry Fund, then we’ll be forced to make significant cuts to our 2023 Ministry budget. Rather than cutting back on ministry, we’d like to see ministry flourish. Strong, steady financial giving is what helps us keep the lights on and keeps our church doors open.¹³ And not just open, but thriving for His Kingdom purposes.

I promise that I’m not here to twist anyone’s arm today. Again, I don’t know who gives or how much anyone gives, other than my wife Debbie and me. But I do know that God calls us to honor Him with our giving and to support the ministry of this local church with our shared finances. One way that way we could solve our current budget shortfall would be for each of us to prayerfully consider increasing our regular giving by just a little. Here’s what I mean, currently we have about 200 households that consistently support our ministries at Efree Bemidji. So if all 200 of those households made a modest increase, it would easily cover our shortfall. For example...

\$10/month x 200 households = \$24,000/yr.

\$25/month x 200 households = \$60,000/yr.

\$50/month x 200 households = \$120,000/yr.

Of course, in order for this to actually work, every one of us will need to prayerfully consider what God is leading us to give. Some of us just can’t afford any kind of an increase right now. In fact, some of us may have

¹³ I appreciate Pastor Matt Chandler’s candid remark: Paying the church’s light bill is not sexy, but that’s what grownups do, they pay the light bill.

recently lost part of our income and we've needed to decrease our giving for the time being. However, others of us may have the resources to make a modest increase. Or, God may even be calling some of us to make an even larger increase than what's on the screen right now.

Be that as it may, it's important that we pause here and remind ourselves that God cares about the heart of the giver, not the amount of the gift. Mark 12:41-44 reminds us of when "Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. 42 But a poor widow came and put in two very small copper coins, worth only a few cents. 43 Calling his disciples to him, Jesus said, "Truly I tell you, this poor widow has put more into the treasury than ALL the others. 44 They all gave out of their wealth; but she, out of her poverty, put in everything—all she had to live on." Ultimately, giving is about our heart attitude toward God, not the actual amount of our tithes and offerings.

Let me share one other challenge today; it's to those of us who may not yet be giving anything at all to the church. The fact is, we don't actually have 200 households who give to E-Free (remember I said "about 200"), it's actually something more like 190 households. So, what would really help our Ministry Budget would be if about 10 more households would begin to give.¹⁴ If you consider this your church home, would you please prayerfully consider joining the rest of us who give? Maybe you've already been praying about this, or maybe you have some questions about giving. If so, let me suggest a couple of things.¹⁵

1. Read the booklet, "Why Should I Give to My Church?" These are available for free out in our foyer.
2. Pick up some giving envelopes. These are for those of us who give by cash or check. They are available in the pocket of the chair in front of you, or by contacting the church office.
3. Visit our website for Ways to Give: www.efcbemidji.org/give There you'll find information for online giving, mobile giving, giving by text, and giving over the phone.
4. Stop by our Giving Kiosk. Stop by our Giving Kiosk in the foyer and make a donation to E-Free Bemidji today. If God is leading you to give, then don't wait.

However, if you need more time to think and pray about your giving, then, by all means, wait and pray, and only give if the Lord leads you to give. By

¹⁴ Pastor John Piper urges people "toward the tithe" since he knows that some are not yet giving, but he trusts that any believer in Christ should be on their way toward it. Listen to his excellent message on tithing at <https://www.desiringgod.org/messages/toward-the-tithe-and-beyond> Also check out <https://www.desiringgod.org/interviews/is-tithing-commanded-for-christians> Consider also <https://www.desiringgod.org/interviews/should-all-of-my-tithe-go-to-the-local-church>

¹⁵ Consider 2 Corinthians 9:5 where Paul mentions finishing the arrangements for giving.

the way, I should mention that if you have any specific questions about our church budget or our financial practices, please don't hesitate to contact one of our trustees. Their names and pictures are posted right out in the foyer.¹⁶

Without apology, I urge you to join us in the privilege of supporting God's work. Let's take to heart the words of 2 Corinthians 8:7, "But since you excel in everything—in faith, in speech, in knowledge, in complete earnestness and in the love we have kindled in you—see that you also excel in this grace of giving." We serve an extremely generous God; let's become more and more like Him. Let's grow in this grace of giving. Giving to God financially is an intrinsic part of "becoming deeply devoted followers of Jesus together." So let's increase our spiritual maturity, so that Giving God Our 1st and Best, becomes a natural overflow of our faith.

¹⁶ Read 2 Corinthians 8:16-24. Pastor T.D. Jakes notes that a good test of someone's integrity is their openness to accountability.