

Grace Giving

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One Sunday morning, a 6-year-old son, was busy getting dressed for Sunday school. When it was time for the family to leave, the little boy came out of his room carrying his entire stock of neckties. When the mother asked him why he was doing this, he eagerly replied, "Cause, Mom, Reverend Wyser told us to put our ties in the offering!"

The Hebrew word for *tithe*, literally means "the tenth part" (Deut. 14:22; Neh. 10:37; Deut. 26:12; Neh. 10:38). From the commands of the Old Testament some have concluded the necessity to give ten percent of their total income to meet God's requirement for giving today. In this study we want to address the ministry and privilege of giving to God's work. We want to deal with the differences between tithing and grace giving. Are the two compatible? How much money does God really expect us to give? Is there a difference between the way God's saints were to give in the Old and how they are instructed to give in the New Testament? These are some of the questions that we want to answer in this study.

Clearing the Waters

I took a ride on a glass bottom boat in Florida and could see all the fish swimming around underneath the boat. The clear water was great for viewing the many varieties of fish. Before I begin this study, let me clear the waters and clarify some things concerning the subject of grace giving and tithing. I'm not necessarily teaching against tithing. No pastor in his right mind would do such a thing, since he wants to teach his people the blessing they can receive, as they learn to give sacrificially. My goal in this study is not to downgrade tithing but simply be honest with Scripture and present the facts of Scripture regarding New Testament Christianity and giving. When evaluating the New Testament epistles, we discover that New Testament saints are never commanded to give any exact percentage.

We must make up our own mind how much we want to give (2 Cor. 9:7). This is because we are no longer living under the Mosaic Covenant, which

was given to Israel, a covenant that commanded strict tithing that was designed to keep the government of Israel functioning economically as a nation.

In this study I want to establish the grace factor that should be present in all our giving and not the law factor of demand, pressure, guilt, and penalty for not giving an exact amount. There are many things under the law such as sacrifices, Sabbath days, and strict percentage giving, which is done away with under the grace dispensation, and the new administration of the Spirit. I'm amazed at how many people want to do away with the sacrifices, Sabbath regulations, and strict outworking of rules and penalties under the Mosaic Law while at the same time clinging to the law of tithing.

A Work of Grace

Galatians 5:18 says:

“But if ye be led of the Spirit, ye are not under the law.”

“Ye are not under the law.” The Scriptures speak for themselves on this point. New Testament believers have been released from the strict demands and commands of the law as an outworking of salvation and sanctification. Since the law could not produce either salvation (Rom. 3:28) or sanctification (Rom. 8:1-4) it was necessary to release the believer from the Law and replace it with something new. Nothing was wrong with Mosaic Law (Rom. 7:14). It was man who had the problem. He could not keep the regulations of the Law without God's help and aid.

Sometimes in life you can experience a new start and freshness when you change your job and begin a new line of work. The new work seems to be a welcome change. The Bible is teaching in Galatians 5:18 and other verses that there is a new work of grace taking place which has replaced the old work of the Mosaic Law. The Law demanded without giving the grace to follow, but the new internal work of the Spirit of God leading us in godliness and righteousness, gives us the incentive and power to live according to God's holy standards. Paul is talking about spiritual living and the point is this. When we allow the Holy Spirit to lead and direct our lives, we will be released from the strict demands of the Law which could not promote

holiness and spiritual growth in our lives. The strict demands of the Law do not provide us with the inward power and incentive to change our lives or give to God's work. It takes grace to do this.

The New Testament teaches that we no longer live under the administration of the Mosaic Law, which was a letter written on tables of stone, a letter that could not produce either salvation or sanctification in the lives of God's people. This is because there was no inherent power available in the Mosaic code. But now everything has changed. Grace changes everything! "But if ye be led of the Spirit, ye are not under the law" (Gal. 5:18). Think of it this way. If living by the Spirit's indwelling and enabling power means that we are no longer living under the Law, as a means of sanctification or spiritual growth, this must mean that the work of the Spirit in our lives today represents a new ministry of grace in the present economy (Eph. 3:2). Thus, the whole teaching, transforming, and filling ministry of the Spirit (Eph. 5:18) is a new ministry of grace that takes place in our hearts and lives today, a ministry that replaces the administration of the Law which could not by itself produce and provide the grace of sanctification.

Romans 6:14

"For sin shall not have dominion over you: for ye are not under the law, but under grace."

Paul once again verifies that New Testament believers do not live under the administration of the Mosaic Law which promoted specific regulations and rules that governed the nation of Israel. Ye are not under the law! This truth is significant in relationship to God's plan for living and even giving. In this context we discover that it's the new work of grace that grants victory to believers today. Paul explains that the transforming work of God in our hearts is a work of grace that ultimately comes about by the Holy Spirit making the life and ministry of Christ come alive to each of us (Rom. 7:6; 8:3-4).

Romans 6:14, along with Galatians 5:18, informs us that grace relates to the Spirit's permanent residency and work in our hearts and lives today. The Holy Spirit working in our hearts today is a New Testament expression of grace that is showered upon our lives. The internal ministry of the Holy

Spirit inspires and promotes godly living and sacrificial giving. The Spirit's work (not the law's work) is what should motivate our lives to be more like Christ and give to the work of Christ. "But if ye be led of the Spirit, ye are not under the law" (Gal. 5:18). Grace can do what the law could never do. The gracious work of the Holy Spirit upon our lives can transform our living and giving. This is what we need to grab hold of in this study. Grace giving comes about because of the new ministry of grace operating in our hearts and lives through the Spirit's presence. New Testament living or giving has nothing to do with the Mosaic demands of the Law which provided no incentive or power. It has to do with the operation of God's grace taking place in our hearts.

A Deadly Letter

2 Corinthians 3:6 reads: "Who also hath made us able ministers of the new testament; not of the letter, but of the spirit: for the letter killeth, but the spirit giveth life."

When a person attempts to follow the exact demands of the Law for his final salvation before God, he will discover that he cannot keep the law. So instead of the law bringing eternal life into his spirit it becomes his sentence of death and doom ("the letter killeth" - Rom. 6:23). An external code cannot save any person (Rom. 3:28). However, those who trust in Christ find that the Holy Spirit freely gives them eternal life and forgiveness ("the spirit giveth life" - 2 Cor. 3:6) which is part of the New Covenant ministry and work of the Holy Spirit (Rom. 8:2). Paul then says that he was a minister of the "new testament" (2 Cor. 3:6) or New Covenant work of the Holy Spirit because he preached the Gospel of grace (Acts 20:24) and people were being saved through the agency of the Holy Spirit which produced eternal life in those who believed. The law had nothing to do with the salvation of souls. God gave the Mosaic Law to the people of Israel to demonstrate that they were sinners and could not keep it (Rom. 3:20).

Of course, there is a principle taught in 2 Corinthians 3:6 that should not be overlooked. Law is not compatible with grace! The promotion of the strict external letter of the Mosaic Law kills or stifles the operation of grace in the hearts and lives of people. The Law tends to kill the work and operation of

grace from taking place. The Old Covenant and its laws, which dealt with threats, tithing, and strict amounts for giving, can be thundered forth from the pulpits of preachers, but it does not promote the New Covenant work of the Holy Spirit in the hearts of God's people, who are to be compelled to live for God without the rigid and strict standards of the Mosaic Law.

Each person under grace has been delivered from the rules and regulations of the Mosaic Law that once condemned them and are now to be directed by the Spirit's leading and direction (Gal. 5:18, 25; Rom. 8:14) in relationship to the clear commands and principles of conduct outlined the New Testament epistles. The Law no longer directs our lives; the Holy Spirit does.

We should remember that the internal New Covenant work of the Holy Spirit can cause our lives to bloom and mushroom in the areas of Christian living and giving. The emphasis for all New Testament giving should be based upon the New Covenant ministry of the Holy Spirit, who internally inspires us to give sacrificially to God's cause and work, based upon His inner leading and direction of the heart. Freedom from the Law gives way to the liberty and leading of the Holy Spirit in the manner of giving.

Batteries Included!

Paul in 2 Corinthians chapter 3 is emphasizing the New Covenant work of the Holy Spirit. The hallmark of New Testament Christianity is the New Covenant ministry of the Holy Spirit. The truth cannot be missed. The Spirit of God saves us by grace (2 Cor. 3:6) and also sanctifies our lives through His internal ministry of grace in our hearts (2 Cor. 3:3, 18). This is something the Law could never do. The contrast is between the ineffectiveness of *externalism* inherent in the old covenant ("tables of stone" – vs. 3) and the effective *internal* nature inherent in the New Covenant ("with the Spirit of the living God" - 2 Cor. 3:3).

The point is this. The Old Covenant with the Mosaic Law was essentially an objective, external standard, which God revealed for His people Israel. The Law itself did not inherently provide any special enabling grace or power to the individual to live holy. However, the New Covenant rests on promises

that include the indwelling and empowering presence of God's Holy Spirit who transforms the lives of God's people and gives them the incentive and power to live and give to God's work.

Acts 1:8 says:

"But ye shall receive power, after that the Holy Ghost is come upon you: and ye shall be witnesses unto me both in Jerusalem, and in all Judaea, and in Samaria, and unto the uttermost part of the earth."

Romans 8:4 declares:

"That the righteousness of the law (the moral character of the law) might be fulfilled in us, who walk not after the flesh, but after the Spirit."

In short, God's Spirit, who permanently indwells the believer, enables the believer to do God's will in a new dynamic way. Have you ever bought a particular item in the department store only to discover that when you got home the fine print on the box read, "Batteries Not Included?" The Old Covenant with the Mosaic Law came in a box that said, "Batteries Not Included." It did not provide the necessary power to follow God's commands. However, the New Covenant comes wrapped in a package with instructions that read, "Batteries Included."

The Spirit's gracious sanctifying work in the hearts and lives of New Testament believers grants them the privilege to live free from the external demands of the Law and find their impulse, promptings, and power from the Holy Spirit who lives within. Both Jeremiah and Ezekiel prophesied of this coming New Covenant work of grace in relationship to Israel's final blessing (Jer. 32:39; Ezekiel 36:26-27). Today the Church has also been brought into this New Covenant blessing of the Holy Spirit's inner transformation and power. New Testament Christianity is an inside job (Phil. 2:13). When people are presented with the magnificent and marvelous work of God's grace, when they are taught to give sacrificially out of love and gratitude for God's grace, they will find a life of joy, blessing, and fulfillment.

The work of the Holy Spirit will fill the heart of the beholder of God's grace with love and gratitude (Rom. 5:5) so they will learn to be more like Christ in

their living and giving (2 Cor. 3:18). Christ gave sacrificially (2 Cor. 8:9) and the Holy Spirit's gracious work in our hearts will cause us to give sacrificially like Christ, as we are being taught and transformed by the Spirit into Christ likeness. All living and giving in the New Testament is presented as a work of grace taking place in our hearts. It is never presented as the work of the Law. There is no demanding, no exact percentages required under grace, but only the inworking ministry of the Holy Spirit, who writes the sensitivity of God upon our hearts and stirs us to give sacrificially to the Lord's work, even as Christ gave (Phil. 3:7-8).

I read the other day of a teenager who bought his girlfriend an orchid. It was the first orchid he had ever bought and the first one she had ever received. There was a card with the orchid, and it read, "With all my love, and most of my allowance." This is what grace will do when it is left to operate without the strict tithing regulations of the Mosaic Law. Grace will teach us to give sacrificially. It will teach us to give more than enough!

Something New

When the Holy Spirit prompts us to give sacrificially, we will do so out of love and gratitude. This is called "the newness of the spirit."

Romans 7:6

"But now we are delivered from the law, that being dead wherein we were held; that we should serve in newness of spirit, and not in the oldness of the letter."

Have you ever prayed to God and asked Him to do something new and wonderful in your heart? God working on the heart is what New Testament Christianity is all about (Phil. 2:13). Paul teaches us that believers have been "delivered from the law," which means we have been delivered from the old slave relationship we had with the law in our unsaved or unregenerate state. Paul views unsaved people as living under the law's condemnation and curse (Rom. 3:19). The Law cursed us to hell with its strict demands and its guilty cries as we broke God's written codes (Gal. 3:10). But this has all changed. Grace changes everything!

When we were saved, we entered into a new *grace relationship* with Christ whereby we can “serve in newness of spirit” or with a new desire, love, motive, and power to live for Christ and do what is right from the internal working of the Holy Spirit in our hearts. The “oldness of the letter” (law relationship) speaks of serving under the demands and dictates of the Law that once threatened our lives with judgment and which struck fear and guilt in our hearts, as we broke God’s laws. Our old relationship to the Law was without the Spirit’s assistance or ministry. It promoted human self-effort as the only way to do right and be accepted before God.

Of course, it is impossible to live for God and do what is right on the basis of self-effort and human strength. This is why we need a new grace relationship with Christ. What a difference grace makes! God’s internal provision of the Holy Spirit has taken us away from the demands and threats of the Law and given us a new drive, determination, and dynamic love for Christ through His internal work upon our hearts. It’s the “newness of the spirit” (grace relationship) that promotes New Testament living and giving. We no longer must give under any strict law relationship but under the newness of the Spirit driving and determining what we give.

Today we are no longer led by the Law but by the Spirit’s internal promptings and teaching ministry upon our hearts and lives (Gal. 5:18, 25; Rom. 8:14). The Holy Spirit guides us in New Testament living and giving, which is outlined in the epistles.

Free!

This point emphasizes the freedom that the New Covenant brings into our lives regarding living and giving. With the saving and sanctifying ministry of the Spirit at work in our hearts, with the Spirit’s internal guiding and directional work taking place in our lives, we can be sure that we are freed from the demands, threats, and cries of guilt for not adhering to exactness of the Mosaic regulations regarding tithing.

2 Corinthians 3:17

“Now the Lord is that Spirit: and where the Spirit of the Lord is, there is liberty.”

There is now liberty from the penalty of the Law and its demands (requirements) since the Spirit's saving and sanctifying ministry upon our hearts and lives has set us free from following the Law as a way of salvation or sanctification before God. The demands are replaced by grace! The commands are replaced with motivation and freedom to live according to the dictates of the Spirit's internal leading and presence regarding amoral issues in life (Rom. 14:5). We are now free to be led by the working of God's Spirit in our hearts as the Spirit writes God's moral law upon our hearts (Rom. 8:4) and directs us in the will of God (Rom. 8:14).

The presence of the Holy Spirit gives us the promise of liberty from the Law's condemnation and also from sin's power which was not available under a strict law relationship (Rom. 7:7-25). This is because the Spirit saves us, sanctifies us, and supplies everything we need for spiritual growth (Rom. 8:1-4). The concept of liberty through the Spirit is important under the New Covenant (Gal. 4:31; 5:1). The word "free" is used within the context of the New Covenant and the Holy Spirit's liberating, compelling, empowering, transforming, and leading ministry within our hearts (2 Cor. 3:3, 6, 18; Gal. 5:18; Rom. 5:5; 8:14). We have been freed from the jurisdiction the Law had over our lives and this is now replaced by the Spirit's leading and internal ministry in our hearts (Acts 8:29; 21:4). This brings us a newfound freedom from the fear of judgment, the fear of rejection, and the fear of failure. This is because the Spirit leads us away from the Mosaic regulations into New Covenant living whereby, we are led by His presence and power operating in our hearts and lives.

Since we have been liberated from the demands of the Mosaic Law in every way and are no longer serving under the Dispensation of the Mosaic Law (Rom. 6:14; 2 Cor. 3:11; Gal. 5:18; Heb. 7:12), we no longer should be threatened to give a certain percentage of money – or else! God has liberated us from the outworking of the Law's strict requirements and rules (Col. 2:16). Instead of following the Law we can now follow the New Covenant ministry of the Holy Spirit and allow the Spirit to teach and motivate us what to give (Rom. 8:14). Living under grace is not a matter of dos and donts, regulated by the strictness of the Mosaic Law, but a matter of wills and wents spawned by the internal working of the Spirit of God,

which is regulated by God's Word, as it is revealed in the New Testament epistles. The Bible teaches we have been freed from the Law's legal jurisdiction over our lives in every way and have been given the new internal working of God's Spirit to transform us.

Gonged By God!

I remember watching an old show called "The Gong Show." When a person did not answer right or do something correctly, they were gonged! A bell was struck and they were seen to be losers. I'm glad that under grace God does not gong His people when they don't live according to the strict demands and regulations of the Mosaic Law. We no longer must fear being gonged by God! This is because we have a newfound freedom to live and give according to the direction and leading of God's Spirit within our hearts. All of our living and giving should come from the internal working of God's Spirit upon our hearts, as He reminds us of God's amazing grace, and motivates us to give out of gratitude instead of fear and terror. The Law condemns us while grace frees us! The point is this. The message of grace should motivate us to give sacrificially without the ever-present threat of any tithe or law hanging over our heads. The spirit and freedom of all New Testament grace giving is found in the old couplet:

"Run, John, run! The Law commands!
But gives me neither feet nor hands.
Far grander news the Gospel (grace) brings:
It bids me fly and gives me wings!"

– John Bunyan

A Taboo Answer

Should the church teach tithing? My answer is probably a taboo answer but "what saith the Scripture? (Rom. 4:3). Many churches teach tithing as an absolute command and mandate for Christians today. However, the New Testament nowhere commands, or even recommends that Christians must submit to a legalistic (law) tithe system. To command a tithe is totally

contrary to New Testament apostolic teaching for the Church. This does not mean it's wrong to tithe. What is wrong is to demand the tithe. What is God's plan for New Testament Giving? The New Testament teaches how we are to give:

- Systematically (1 Cor 16:2)
- Proportionately (1 Cor. 16:2; 2 Cor. 8:11b-12)
- Willingly (2 Cor. 8:3, 11-12; 16:3; 1 Timothy 6:18)
- Sincerely – (2 Cor. 8:8) – without hypocrisy
- Joyfully – (2 Corinthians 8:2, 9:7)
- Lovingly (2 Corinthians 8:8)
- Sacrificially (2 Corinthians 8:2-3)
- Graciously (2 Cor. 8:1, 6, 7, 9; 1 Cor. 16:3) – motivated by grace – not by any demand or law.

This is God's New Testament plan for giving. Once again, I must be honest at this point. There is no mention of the tithe in all the verses that deal with New Testament giving. The New Testament is silent on the subject of tithing. There is no command given for God's saints to give an exact percentage of their income. You will search in vain to find it. I would like to highlight the verses which deal with God's New Testament plan for giving and see how all of them are linked in some measure to giving out of a heart of grace and gratitude instead of the demands of the law.

Giving God's Way

2 Corinthians 8:1

“Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia.”

The context of this chapter is dealing with the subject and practice of grace giving. Since these Macedonian Christians gave out of their deep poverty Paul said that God's grace was bestowed upon them in a special way. What Paul was referring to was how God's grace was operating in their hearts and lives in connection with their ministry of giving. The message and truth about the grace of God was being manifested among these believers in a special way. This was evidenced by how they gave out of poverty. In other

words, the message and meaning of God's grace, regarding the sacrificial giving of Jesus Christ (2 Cor. 8:9), had so touched and inspired their hearts, that they were willing to reflect this same attitude and expression in their giving. They gave being motivated by the message and example of God's grace. Dear friend, we need to allow grace to stir our hearts again! We need a fresh stirring in our hearts regarding God's amazing grace. When this happens, we will learn the secret of giving out of grace instead of law and we will find ourselves giving sacrificially and lovingly without the demands of the law hanging over our head. Grace giving is giving God's way.

2 Corinthians 8:6-7 says: "Insomuch that we desired Titus, that as he had begun, so he would also finish in you the same grace also. Therefore, as ye abound in every thing, in faith, and utterance, and knowledge, and in all diligence, and in your love to us, see that ye abound in this grace also"

The expressions "the same grace" (vs. 7) and "this grace" (vv. 7, 19) refers to the benevolence and kindness of the financial gifts of the Macedonian Christians which were collected for the poor saints at Jerusalem (Rom. 15:26, 31). They were called grace gifts for they were motivated by the message of God's grace and the movement of God working in their hearts. The message of grace (God giving His Son and Christ dying on our behalf) and the motivation that this message brings was operating in their hearts. It was the principle of grace (not law) that compelled the saints to give and in this same context of giving Paul talks about "the exceeding grace of God in you" (2 Cor. 9:14) working in the hearts of God's people. New Testament giving is to be done out of a sense of gratitude for God's grace and with the motivation of God's grace at work in the heart. There was no need to bring back the tithe or the law to raise money. There was no need for anyone to beg, bargain, or blow trumpets in order to get the people to give. Grace motivates people to give, as God works in the hearts of His people, convincing and compelling them to sacrificially and lovingly give to His cause (Phil. 2:13).

How Can I Say Thanks?

2 Corinthians 9:15

"Thanks be unto God for his unspeakable gift."

This verse has puzzled many people. How does it fit into a section talking about Christian giving? It's not really difficult to see. As Paul reaches the end of his section on Christian giving, he is forced to think of the greatest Giver of all - God Himself. He also thinks of the greatest gift of all – salvation through the Lord Jesus Christ (Rom. 6:23). This was God's unspeakable or indescribable gift. A saved person cannot put into words what God's grace means to them. God through His Son Jesus Christ has saved us from everlasting hell and damnation. He has rescued us from a judgment that we deserved. "Thanks be unto God for his unspeakable gift."

“How can I say thanks
For the things You have done for me?
Things so undeserved,
Yet you give to prove Your love for me.
The voices of a million angels,
Could not express my gratitude.
All that I am and ever hope to be
I owe it all to thee.

To God be the glory
To God be the glory
To God be the glory
For the things He has done.
With His blood He has saved me
With His power He has raised me
To God be the glory for the things He hath done.”

“Thanks be unto God for his unspeakable gift.” God has given me the cure to the disease of sin, the way to escape the eternal horrors of hell, and the guarantee of everlasting happiness with God. God's grace has saved me by the precious blood of Jesus Christ and granted me eternal life. O thanks be to God for His unspeakable and indescribable gift! Words cannot express how much God's grace means to us!

A Debtor

Romans 1:14-15 declares:

“I am debtor both to the Greeks, and to the Barbarians; both to the wise,

and to the unwise. So, as much as in me is, I am ready to preach the gospel to you that are at Rome also.”

Since God’s grace has reached down and saved us from the eternal burnings of hell, we have become a debtor to grace. Like Paul, we should sense the obligation or debt to give of ourselves and spread the message of the Gospel to the lost. Since grace has saved us, we are motivated to take the message to others. This is the real motivation behind evangelism today. It’s a grateful heart. When people are thankful for what God has done in their own lives, they will be ready to faithfully witness for the Lord. Sensing our debt before grace we are willing to reach out to the nations (Mark 16:15). We sense that we owe God our lives and are willing to give ourselves to seeing others saved. This is what grace does to our hearts.

Like Paul, we should sense our obligation and debt to give of ourselves to God’s cause of evangelism or seeing souls saved. Similarly, like the Macedonians, we should also sense the obligation to give sacrificially to God’s work. Why? It’s because we are a “debtor” to God’s grace. We sense that we owe something to God for the wonderful work that He has done in our lives. Therefore, Paul was indebted to the work of seeing people saved by God’s grace through the Gospel, and the Macedonians were indebted to giving to God’s work, since the grace of God has saved them and touched their lives in such a wonderful way. Grace was at work in their hearts and was compelling them to give to God’s work. They sensed their indebtedness to God’s cause for the wonderful things He had done for them. Because of the wonderful gift of God’s salvation through grace I am a debtor to grace. I am not a debtor to the law but grace. This is because grace has saved me (Eph. 2:8-9) and had captured my heart!

“Come Thou Fount of every blessing,
Tune my heart to sing Thy grace.
Streams of mercy, never ceasing,
Call for songs of loudest praise.
O to grace now great a debtor,
Daily I’m constrained to be!
Let Thy goodness, like a fetter,
Bind my wandering heart to Thee.”

When my heart is tuned to God's grace and I realize that I am a debtor to God's grace, I will lavishly pour my money into God's work, and not become bogged down with any demands of the Law. I will not need preachers to threaten me, programs to entice me, or promises of a one-hundred or three-hundred-fold return. I don't need anything else to stir my soul to give but the message of God's amazing grace! God has already given to me. I am now so overjoyed with this manifestation of God's grace that I don't need any other law or promise to compel me to give. Yes, I'm a debtor to God's grace. Grace will motivate me to give joyfully, willingly, and sacrificially to God's work. Because I am so thrilled and overtaken by God's grace, I will be willing to give to God's work without any demands of the law. I will be willing to open my heart and pocketbook to God's work and ministry for the simple reason that God has reached down by His grace, scooped me up from the bottom of the barrel, and given me new life.

A Seagull Dinner

It was gratitude that prompted an old man to visit an old broken pier on the eastern seacoast of Florida. Every Friday night, until his death in 1973, he would return, walking slowly and slightly stooped with a large bucket of shrimp. The seagulls would flock to this old man, and he would feed them from his bucket.

Many years before, in October, 1942, Captain Eddie Rickenbacker was on a mission in a B-17 to deliver an important message to General Douglas MacArthur in New Guinea. But there was an unexpected detour which would hurl Captain Eddie into the most harrowing adventure of his life. Somewhere over the South Pacific, the Flying Fortress of his plane became lost beyond the reach of radio. Fuel ran dangerously low, so the men abandoned their plane for the ocean. For nearly a month Captain Eddie and his companions would fight the water, the weather, and the scorching sun. They spent many sleepless nights recoiling as giant sharks rammed their rafts. But of all their enemies at sea, one proved most formidable - starvation.

Eight days out, their rations were long gone or destroyed by the salt water. It would take a miracle to save and sustain them. And a miracle occurred. As

Captain Rickenbacker said, "Something landed on my head. I knew that it was a seagull. I don't know how I knew, I just knew. Everyone else knew too. No one said a word, but peering out from under my hat brim without moving my head, I could see the expression on their faces. They were staring at that gull. The gull meant food if I could catch it."

Captain Eddie caught the gull. They consumed most of it, and the rest was used for bait to catch fish. The survivors were sustained and their hopes renewed because a lone seagull, uncharacteristically hundreds of miles from land, became a sacrifice. Captain Eddy never forgot, because every Friday evening, about sunset, he would visit that pier to remember the seagull, which on a day long past, gave itself without a struggle. This man was thankful for what that seagull had done for him. To show his thanks, he served those seagulls by bringing them food the rest of his days on earth.

Now friend, if this man was willing to commit the rest of his life to feeding the seagulls, how much more should we commit our lives to Christ and give to His work and cause? How much more should we serve Him with our own lives and through the ministry of giving? After all, God saved us from an eternal death in hell!

Let us never forget that God's grace is to be the primary motivation of our giving. It is always gratitude. Grace can do what the law can never do! We see this in the lives of the Macedonian Christians. The demands of the Law from Mount Sinai motivates us to give out of fear but when we remember the grace of our Lord Jesus Christ, hanging on the cross, paying the penalty for our sin, we are motivated to give out of love and gratitude. Paul said, "But by the grace of God I am what I am" (1 Cor. 15:10). Let us never forget it! Let us not lose sight of God's grace. When we do we will lose the joy of seeing souls saved and the joy of giving.

It was the demonstration of grace that motivated Paul, the Corinthians, and Macedonians to give. It was a matter and motive of grace that spawned their sacrificial giving. Grace had done it all. When grace is rightly viewed it will teach us to live righteously and give sacrificially (Titus 2:11-12). Grace will cause us to live for God, serve God, and give to God's cause and work.

It's evident that God's grace had been operating or working in the hearts of the Macedonian Christians in view of their sacrificial giving during their times of poverty.

2 Corinthians 8:1-5

"Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia; How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality. For to their power, I bear record, yea, and beyond their power they were willing of themselves; Praying us with much intreaty that we would receive the gift, and take upon us the fellowship of the ministering to the saints. And this they did, not as we hoped, but first gave their own selves to the Lord, and unto us by the will of God."

This is grace at work! These dear saints were giving out of their poverty. They were so motivated by the message and expression of God's grace that they were willing to reach deep and give to other poor saints when they themselves were poor. In these verses Paul is saying to the Corinthians, who had already experienced the working of God's grace in their hearts and lives, that they too should excel in this grace giving and contribute to the collection for the poor saints at Jerusalem (2 Cor. 8:6-7). The Corinthians were to allow God's grace to capture their hearts and give to the Jerusalem cause. Grace and gratitude is to be the spirit behind all New Testament giving today. As we grow in our understanding and appreciation of grace (2 Pet. 3:18) we will learn to give sacrificially to the Lord and cheerfully. We should not give because of threats, demands, or pressure but out of an overflowing heart of gratitude because of the grace of God that has touched and transformed our lives.

Discipline

A husband and wife were teaching their children to put money aside to give to Jesus each week. One Sunday morning, the daughter, Jessica, who was three, put her money into the offering plate, then asked, "How do they get the money to Jesus?"

There is certainly a discipline related to the matter of grace giving. Paul established this teaching in several passages of Scripture. Grace giving is not lackadaisical giving. It's planned giving that corresponds to a person's income.

2 Corinthians 8:11-12

"Now therefore perform the doing of it; that as there was a readiness to will, so there may be a performance also out of that which ye have. For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not."

In the context of grace giving we find that there is also to be disciplined giving. In other words, the Bible teaches that New Testament saints are to give in proportion to their income. They were to give "out of that which ye have" and "not according to that he hath not." Have you ever seen those money campaigns on TV that challenge people to place on their credit card a large donation to their ministry? The promise is given by the would-be preacher that when people give something they don't necessarily have that God will return it to them three-fold. This kind of slick campaigning for money is absurd and goes against the principle of disciplined giving in the context of grace. God says that we are to only give of the funds that we have earned or received. We are not expected to give what we do not have. The point is this. We must learn to give in proportion to our income and not out of proportion to our income.

Grace will stir our hearts to set aside a sacrificial gift every week that is proportioned to our financial income. God's grace will lead us to discipline our lives in every way (Titus 2:11-12). Grace living is not undisciplined or unrestricted living. It is actually a life of discipline that results in a person experiencing the true freedom from sin and selfishness that grace offers.

1 Corinthians 16:2

"Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come."

The Bible teaches we should lay aside an offering every week to give to the Lord's work. There is no exact percentage that is commanded in the New

Testament but this does not override the truth that God wants us to discipline ourselves in the ministry of giving. Our giving should be planned giving (1 Cor. 16:2; 2 Cor. 8:11-12) that is thought through and which is systematic in its presentation to the local church. God has commanded us to give but He has not commanded us what to give! There is a difference.

2 Corinthians 9:7

“Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.”

Do you catch what God’s Word is saying for New Testament giving? A Christian is to give “according as he purposeth,” or according as he chooses, in relationship to the leading of the Spirit’s work and ministry upon his own heart. We are free to give as God directs and leads in our hearts. We are not commanded to give according to the Mosaic Law regulations, according to the tithing system, or because of a pounding pulpit preacher who orders us to give ten percent - or else! We have the freedom to give as God leads in our hearts. There are no exact numbers or no exact science when it comes to New Covenant giving. You might say, “Preacher, thanks for getting me off the hook. I never did like tithing.”

Dear friend, this is a wrong attitude to have toward what you have been giving. If you have been giving with this kind of attitude, then you have not yet given according to grace. Grace does get us off the Law’s hook but it allows us to swim free in the vast ocean of God’s grace so we might freely give to God’s work with a generous spirit. One Christian said to me with a smile on their face, “I have found grace has often directed me to give more than ten percent of my money.” Yes, this is what grace can do, as it touches our heart.

The point is this. We should not be caught on the hook of ten percent but free to swim about and give freely to God’s work. Paul’s instruction for New Testament giving allows for the freedom that grace brings from the Mosaic Law. This is why Paul in 1 Corinthians 16:2 does not say that the gift amount must be given on some kind of expected percentage basis. What Paul does say is that our financial gift should be given from the perspective of God’s individual blessing and financial prospering of our lives (“as God hath

prospered him”). In other words, we can’t give more than we receive and must proportion what we make with what we give to the Lord’s work.

This is how it is to be with the freedom that grace brings from the Mosaic regulation of giving. The epistles, which are directed to the Church, tell the whole story. They teach that we are to give every week “as God hath prospered” which means we give a gift in proportion to our weekly income that is sacrificially motivated by God’s grace. This takes discipline but it is a discipline that is spawned by grace and rooted in love! What a difference grace makes!

We are instructed to give our gift “Upon the first day of the week.” One can see that Paul expected the Christians to be disciplined in their giving to God’s work and this is why they were to take an offering every week and receive the monies that the saints had stored up or set aside for their monetary gift. Of course, the fact that God’s people were to give every week presupposes that they were faithful in their attendance to God’s house (Heb. 10:25). God has not commanded us to be faithful to Sunday sports activities and our own plans and activities on the Lord’s Day. God has commanded us to be faithful to His house and giving to His work on a weekly basis.

Many Christians today are trying to sanctify their disobedience. Instead of being faithful on a weekly basis to Church ministry and giving to God’s work many Christians are jettisoning their responsibilities under grace to commit themselves to God’s work and the ministry of giving. There are responsibilities under grace. Grace does not mean we live a free-for-all kind of lifestyle and can do as we please. Grace disciplines our lives (Titus 2:11-12). It will lead us to be faithful to God’s House and give a portion of our income every week to support God’s local church. There is no such thing as radical grace that keeps Christians from following God’s will and honoring God with their faithfulness and giving.

A Christian once told me that being at Church every Sunday is a manmade law. How utterly ridiculous such thinking is. Grace does not lead people away from faithfulness to God’s House and the ministry of giving. Grace causes people to gravitate to the House of God, causes the scales of

disobedience to fall away from their eyes, and promotes a new faithfulness and respect for the Lord's Day (Rev. 1:10) and giving to God. Giving is a barometer of our spirituality (1 John 3:17). Believers are to give graciously, sacrificially, and regularly.

By the way, since we are talking about giving to the local church, don't allow all these "slick Willy" preachers on TV to deprive you of giving to your own local church ministry. It's sad when God's saints are suckered in to giving money to other ministries while they leave their local church ministry starve to death! Why do these TV preachers think that everybody must give to their ministries? Why don't they give some back to our own local church ministries?

The principle of giving the Lord the first fruits can be applied to the church today (Prov. 3:9). Giving to the work of the Lord should come first. It is appropriate to give priority to supporting one's local church and its ministries. However, 1 Timothy 5:8 implies that giving should not keep a believer from providing for the basic needs of one's family. So here is the truth. When reading the church epistles, we discover that the percentage given by each believer under grace will be different (2 Cor. 8:11-12; 1 Cor. 16:2) with the freedom that grace brings from the Mosaic Law and its demands. However, God's plan for New Testament giving involves faithfulness and discipline that is motivated by God's grace.

One thing is for sure. Paul wanted systematic giving to the local church so that when he arrived there would be no money drives, special campaigns for money, or "that there be no gatherings when I come." Paul did not want any church tooting their horns for money when he arrived. He didn't want any outward shows related to money. All giving is a private matter between a believer and God. It should never become subject to coercion or public approval! Matthew 6:1-4 contains the principle which says that giving should be done in secret and not for outward demonstration. Paul taught systematic and proportionate giving in relationship to the New Testament churches. Draining the saints of money which they don't have and devouring widow's houses (Matt. 23:14) is something God despises. It puts a bad taste in God's mouth.

Whatever that gift might be God has called us to present it to Him out of a heart stirred and struck by His marvelous grace.

“Marvelous grace of our loving Lord,
Grace that exceeds our sin and our guilt,
Yonder on Calvary’s mount outpoured,
There where the blood of the Lamb was spilt.

Marvelous, infinite, matchless grace,
Freely bestowed on all who believe;
You that are longing to see His face,
Will you this moment His grace receive?

Grace, grace, God’s grace,
Grace that will pardon and cleanse within;
Grace, grace, God’s grace,
Grace that is greater than all our sin.”

The Greatest Example

“For ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich” (2 Cor. 8:9).

“What grace is this that brought my Savior down,
That made Him to leave His glorious throne and crown -
The One who made the earth, the sky and sea,
Who put the stars in every galaxy!
What condescension, O how can it be!
What shame He suffered, O what agony.
And then the death He died for sinner’s crucified,
What grace is this! What grace is this!

This is grace! Christ’s death on the cross was the greatest example of grace giving that the world has ever seen. It is the model which we follow today and it’s to be the motivation behind all our giving.

You can be sure that Christ's sacrifice and gracious gift on our behalf was a freewill gift that was motivated by love! This is the way we are to give today in the New Testament. We are to give as Jesus gave – sacrificially and lovingly out of grace! As we place money in the collection plate we are to look back and remember Christ's sacrificial gift on our behalf and give as He gave. What a difference this makes in our giving! Jesus demonstrates what grace giving is all about. Giving out of grace means to lovingly, sacrificially, lavishly, and generously give to God's cause. Grace giving not only deals with *how* we give (out of sacrifice and generosity) but *why* we give (out of love).

Once again, Christ is the greatest example of grace giving, whose sacrifice should stir our hearts to give back to Him.

Hebrews 12:2 declares: "Looking unto Jesus the author and finisher of our faith; who for the joy that was set before him endured the cross, despising the shame, and is set down at the right hand of the throne of God."

If we are looking unto Jesus we will keep giving to Jesus!

I Am Willing Lord

2 Corinthians 8:5

"And this they did, not as we hoped, but first gave their own selves to the Lord, and unto us by the will of God."

The truth is this. When a person is willing to give of themselves to the Lord in surrender they will be prepared to give sacrificially to the work of the Lord. This can be seen in the lives of the Macedonian Christians. They willingly gave of themselves to do the Lord's work in the Lord's way. The lesson is this. God wants people before their pocketbooks.

Someone has said:

"If God doesn't have your hand, He doesn't want what is in your hand."

Surrender precedes sacrificial giving. When a person's heart is touched by grace he will willingly surrender his life to the Lord. A surrendered heart and life will naturally result in fruitful giving.

G. Campbell Morgan said:

"Contributions to the work of the Lord are only valuable as they are the gifts of those who are themselves yielded to God."

Whatever you give should always be a sacrificial gift to God, not a mandatory tithe or certain percentage, and a gift that is motivated by New Testament grace – not out of fear, law, slick campaigning, guilt, or any manmade command. The Bible says New Testament Christians were "willing of themselves" (2 Cor. 8:3) to give as they are motivated by God's grace. The passage on grace giving also says they possessed "a readiness to will" (2 Cor. 8:11) and a "willing mind" (2 Cor. 8:12). A person who gives out of appreciation for God's grace will learn to give willingly.

Please notice that there are no demands or percentages given in this key passage regarding New Testament giving. Why is this? It's because grace makes our heart willing (something the law cannot do) and causes us to willingly give our money to the Lord's work and cause. What we need is a willing heart and mind. This has always been the true spirit of giving even in the Old Testament. God's method for the ministry of giving has not changed.

Exodus 35:21

"And they came, every one whose heart stirred him up, and every one whom his spirit made willing, and they brought the Lord's offering to the work of the tabernacle of the congregation, and for all his service, and for the holy garments."

A willing heart full of gratitude for God's kindness and grace will result in fruitful giving. The people whose hearts have been touched by grace will respond in grateful sacrificial giving. There is another Old Testament illustration of grateful hearts responding to God's goodness and grace.

Exodus 36:2-7

“And Moses called Bezaleel and Aholiab, and every wise hearted man, in whose heart the Lord had put wisdom, even every one whose heart stirred him up to come unto the work to do it: And they received of Moses all the offering, which the children of Israel had brought for the work of the service of the sanctuary, to make it withal. And they brought yet unto him free offerings every morning. And all the wise men, that wrought all the work of the sanctuary, came every man from his work which they made; And they spake unto Moses, saying, The people bring much more than enough for the service of the work, which the Lord commanded to make. And Moses gave commandment, and they 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 were restrained from bringing. For the stuff they had was sufficient for all the work to make it, and too much.”

When a person’s heart is stirred (“every one whose heart stirred him up to come unto the work to do it” – vs. 2) they will willingly give with overflowing joy and gratitude. They will bring “free offerings” (vs. 3) to the Lord and God’s work will have more than enough to function and move forward (“For the stuff they had was sufficient for all the work to make it, and too much” – vs. 7). This is how grace works in the heart. It softens our hearts so we are willing to give sacrificially and faithfully to God’s work, no matter what portion or percentage it might be. Once again, the key is found in verse two when it says “everyone whose hear stirred him” (Ex. 36:2) brought a gift. We need to have our hearts stirred once again!

“My heart is stirred, when’ere I think of Jesus!
That blessed name that sets the captive free.
The only name through which I find salvation.
No other name has meant so much to me.”

When a person’s heart is stirred he will give sacrificially. You will not have to pull his teeth to give. When the message of Jesus Christ and His grace stirs our hearts we will not need any law to promote giving. Grace can do what the law could never do.

I Love You Lord!

2 Corinthians 8:8

“I speak not by commandment, but by occasion of the forwardness of others, and to prove the sincerity of your love.”

Grace giving is spawned by our love for the Lord Jesus Christ. In the context of grace giving, we discover how important love becomes. The proof of the Corinthian's love would be seen in their grace gift. When I am full of gratitude because of God's grace, I will possess a love in my heart for the Lord and others and find myself giving to God's cause. A love that is motivated by grace will cause me to give to God's work. Love is at the center of all true giving. If the cake is grace, the icing is love! When we love God because of the manifestation of His grace showered upon our lives and our relationship with Him (1 John 4:19), we will need no law to promote giving in our hearts. We will need no program, pressure, or preacher to convince us to give to the Lord's work sacrificially. Our own love for the Lord, motivated by grace, will stir our hearts to give sacrificially to God's work. A love for the Lord that is stimulated by grace will cause us to open our pocketbooks and wallets and give to the Lord's work.

The New Testament reveals in Romans 7:4 that we are “married to another” (Jesus Christ) and are to live in a new dynamic loving relationship with Him, a relationship that is spawned by a new work of grace. This is a work that is completely opposite of the old work of the Mosaic Law which provided no saving or sanctifying relationship with the people. This new work of grace is called the “newness of the spirit” (Rom. 7:6) and refers to the new love, motive, fruit, and power the Spirit creates in our hearts due to our saving link or union with Jesus Christ. In short, Christ's indwelling presence is made real to our lives through the Spirit's internal work. The Holy Spirit takes Christ's life and links it to the believer's life, creating a new loving union with Jesus Christ, out of which flows new love, incentive, motive, power, and fruitful living. This is something the Law never offered, nor could it provide. In short, our giving should originate from our love relationship with the Lord - not the Law.

The new work of God's grace is opposed to the law or "oldness of the letter" (Rom. 7:6). In the context of salvation and sanctification the expression refers to our old unsaved relationship we had with the Mosaic Law, a relationship that produced self-effort, fear, condemnation, judgment, and enslavement to sin. When we tried to live by the Law, without God's aid or assistance, we stood condemned, cursed, and carnal outside the blessings of grace. Law and grace do not mix! The Mosaic Law and our past relationship to this Law has been replaced with a much grander and more glorious new marriage relationship with Jesus Christ. Instead of possessing a terrible marriage relationship with the Law that dooms us to hell and promotes fear and dread in our hearts, we now have a new marriage relationship with Jesus Christ that does not work on the principle of law (fear, dread, lack of power) but grace (love, new incentive, power).

In a marriage relationship we give to one another out of love (1 Pet. 3:7-9). We give in order to please our marriage partner. The same is true regarding New Testament giving. When we give to the Lord and His work we should do so lovingly and to please Him (2 Cor. 8:8). This is because we are married to Christ and have a loving relationship with Him that operates on the principle of grace.

Jowett says:

"Cheerful giving is born of love, and therefore it is a lover loving a lover and rejoicing in the communion. Giving is the language of loving; indeed, it has no other speech. "God so *loved* that He *gave!*" Love finds its very life in giving itself away."

Our union with Christ in the present order or dispensation speaks of marital communion with Christ and love for Christ. The point is this. You can give without loving, but you can't love without giving! A love motivated by grace will do a wonderful work in our hearts and we will find ourselves giving to God's work joyfully. When you truly love the Lord, giving and desire merge together, and you will learn to give sacrificially based upon God's grace which produces love and gratitude in the heart.

A man received a sharp letter from one of his creditors demanding payment. He wrote back to the firm and said, "Dear Sir. Every month I take

all the bills I have and put them on the table, shuffle them, and pick out six, which I pay. Now, if I have any more trouble out of you, next month you'll be out of the shuffle entirely." Have you shuffled God out of your giving? If so, you need to reexamine your love life with the Lord. You can give without loving but we cannot love without giving.

Poor as Church Mice

We have all heard this expression. After paying all the weekly or monthly bills and juggling our money to make ends meet we come to the conclusion, "We are as poor as church mice." Join the club! The Macedonians were really poor. They lived in poverty. This is something that most of us do not really experience where we live. However, in spite of their poverty, these Macedonian Christians were still motivated to give because of God's grace.

2 Corinthians 8:1-3

"Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia; How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality. For to their power, I bear record, yea, and beyond their power they were willing of themselves."

The expression "deep poverty" suggests that these saints were truly poor. They were experiencing poverty conditions barely having enough to eat and survive. And yet they sacrificially gave what they did possess during their poverty because their hearts were set aflame by God's grace. The message of God's grace had so stirred their hearts that they wanted to reflect the same kind of grace in their giving. They wanted to show the same kind of benevolence and kindness in their sacrificial giving. The old, old story of Jesus and His love became the story of their own lives for the Bible says that "in great trial of affliction" (2 Cor. 8:2) they gave even as Jesus gave of Himself on the cross (2 Cor. 8:9).

Normally in trial and financial testing people tend to save their money. But this was not so with these grace-giving believers. They gave during their trials and found great blessing in doing so. You know, the times of testing can become the times of greatest giving and blessing for our lives. This is

because we can experience the operation of grace in our hearts and lives in a wonderful way during times of stress and difficulty. Giving during these times becomes a special work of God's grace being manifested in our hearts.

Paul said that these saints gave "beyond their power" (2 Cor. 8:3). They actually pleaded ("with much intreaty" – 2 Cor. 8:4) to be part of the collection for the Jerusalem saints. Paul commented that these Christians had given more than he had hoped (2 Cor. 8:5). Why? It's because the grace of God has touched their hearts and as a result they demonstrated the same kind of grace in their manner of giving. A heart that is stirred and motivated by grace will bring a person to give sacrificially even as these poor saints did. The giving of these saints was not based on percentage but sacrifice. Even in their poverty or extreme poor condition they experienced the grace to give.

One minister was preaching about Christians giving their all to God, emphatically making his point by saying, "God does not want our leftovers." In the dramatic pause, I heard a small child exclaim, "See Mommy. God doesn't like leftovers either!" No, God does not like our leftovers. He wants us to learn the blessing of giving sacrificially to His work because of the work of grace inspiring and impelling our hearts. In fact, grace will motivate us to give sacrificially even when we are financially stretched. Our responsibility under grace is not to tithe but to give sacrificially as God has prospered us and as grace teaches us to give. As we grow in our understanding and appreciation of grace we will learn to give more to the Lord.

Mark 12:41-44

"And Jesus sat over against the treasury, and beheld how the people cast money into the treasury: and many that were rich cast in much. And there came a certain poor widow, and she threw in two mites, which make a farthing. And he called unto him his disciples, and saith unto them, Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury: For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living."

Jesus stood by and watched the rich people throw in large gifts of money. He knew their hearts and that their giving did not represent a sacrifice. They gave out of their abundance. Jesus knew that when the widow threw in her two mites, the two smallest bronze Jewish coins circulating in Palestine, that what she gave was her livelihood. Jesus then announced that she gave more than all the rest put together for her gift was a sacrifice. Of course, in relationship to monetary value, she gave very little. However, the Lord estimates giving by our motive, our means, and by how much we have left.

Someone wrote:

“It is not the *portion* but the *proportion* that is important.”

This is a great encouragement to those who have few material possessions but possess a great desire to give to the Lord sacrificially. Of course, many Christians today would criticize the widow for not providing for her future at this point. Did this show a lack of foresight and prudence on her part? Of course, Jesus was not against preparing for the future (Prov. 30:25). But let's be honest. This woman had no real money to save and what she was giving might very well deprive her of even the basic necessities of life. I'm reminded what Jesus promised. He promised that He would provide for those who seek first the kingdom of God and His righteousness (Matt. 6:33). This may seem radical and revolutionary, but this is what Jesus taught. The lesson is this. We can sacrificially serve and give to the Lord knowing that God will always meet our truest needs in life. When grace motivated us to give we will learn to give sacrificially out of overflowing gratitude and love. We will not need the demands of a percentage or preacher to motivate us to give. This has never been the motivation for giving.

All giving should be done with the heart of David. 2 Samuel 24:24 records: “...Nay; but I will surely buy it of thee at a price: neither will I offer burnt offerings unto the Lord my God of that which doth cost me nothing...”

The greatest surprise of Mary's life was receiving a dollar on her fourth birthday. She carried the bill about the house and was seen sitting on the stairs admiring it. "What are you going to do with your dollar?" her mother

asked. "Take it to Sunday School," said Mary promptly. "To show your teacher?" Mary shook her head. "No," she said. "I'm going to give it to God. He'll be as surprised as I am to get something besides pennies."

The percentage given by each believer under grace will be different (2 Cor. 8:11-12; 1 Cor. 16:2) with the freedom that grace brings from the Mosaic Law, but the level will always be sacrificial (2 Cor. 8:1-9). Grace will motivate us to give with overwhelming joy and sacrifice! Please notice that Paul did not mention the size of the gift that was given. The attitude and the sacrifice of the Macedonians was more important than the amount (Mark 12:41–44). *Christian giving is always estimated in terms, not of quantity, but of sacrifice.* When you have experienced the grace of God in your life, you will not use difficult circumstances, or lack of money, as an excuse for not giving. You will be so captivated by grace that you will want to give even when you are financially strained.

Glad, Mad, Sad!

One preacher commented, "You will either get mad, glad, or sad after listening to my preaching." The same can be true in relationship to your giving. When it comes to giving there are Christians who present their offering with a wrong attitude. They can find themselves giving out of pressure and reluctance instead of gladness and joy. They can give with a wrong spirit. Then there are other Christians who give with a joyous attitude and overwhelming gratefulness unto the Lord. What we need is a right attitude in our giving and learn the New Testament teaching about grace giving – not law giving. We should not give on the basis of commands and demands but out of grace and gratitude.

In the context of grace giving there is to be great joy and overflowing appreciation for God's grace. Grace giving spawns glad giving. The Bible says that "God loveth a cheerful giver" (2 Cor. 9:7). It reminds us how the Macedonian Christians gave with "the abundance of their joy" (2 Cor. 8:2). There is great joy in grace giving! When our hearts are set aflame by God's grace we will find ourselves joyfully giving to God's work. There is joy in serving Jesus and part of that joy comes when we give to His cause.

All our giving should be a willing response to God's grace, not something done "grudgingly" (2 Cor. 9:7) or out of an attitude of regret and reluctance. Nor are we to give out of "necessity" (external pressure and coaxing). Many campaigns for tithing are accomplished by pressuring people into giving. They are basically told to tithe or else! They are expected to sign on the dotted line or disobey God. Threats and promises of lost blessing are hurled upon them if they don't give an exact figure or amount. This certainly is not God's plan for New Testament grace giving. God's grace is designed to motivate people to give sacrificially in the present church dispensation and economy without any direct command, weight, or pressure hanging over one's head.

A mother wanted to teach her daughter a moral lesson. She gave the little girl a quarter and a dollar for church. "Put whichever one you want in the collection plate and keep the other for yourself," she told the girl. When they were coming out of church, the mother asked her daughter which amount she had given. "Well," said the little girl, "I was going to give the dollar, but just before the collection the man in the pulpit said that we should all be cheerful givers. I knew I'd be a lot more cheerful if I gave the quarter, so I did."

Maybe the child missed the point! However, when grace is at work in our hearts we can be sure that we will give cheerfully as the Bible states "for God loveth a cheerful giver" (2 Cor. 9:7). When God's grace has touched our hearts we will have a new attitude when we give and whatever amount we choose to give. Giving out of appreciation and love for the Lord makes giving a tremendous blessing and joyful experience.

Someone said:

"Grace not only frees us from our sins, but it frees us from ourselves. The grace of God will open your heart and your hand. Your giving is not the result of cold calculation, but of warmhearted jubilation!"

The word "cheerful" means to give with a merry heart that is prompted to do anything out of enjoyment. We actually get our word "hilarious" from the Greek word (hilaros) that is behind our English word "cheerful." When a person gives hilariously they give without reluctance and with great merriness and enjoyment.

Author Thomas Carlyle tells how, when he was a boy, a beggar came to the door. His parents were out and he was alone in the house. On a boyish impulse, he broke into his own savings bank and gave the beggar all that was in it, and he tells us that never before or since did he know such sheer happiness as came to him in that moment. There is indeed joy in giving (Acts 20:35). Whatever we give we must do it with a right attitude allowing grace to do its work in our heart.

Be Real

God is looking for real or genuine givers. Our giving can become filled with pretence, legalism, and pride. Grace giving spawns sincere or genuine giving. In the context of grace giving we are also told to give out of a pure heart that has no ulterior motives. We find this kind of giving in the hearts of the Macedonian Christians whose hearts had been captured and captivated by God's grace.

2 Corinthians 8:2-3

"How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality."

2 Corinthians 9:13

"Whiles by the experiment of this ministration they glorify God for your professed subjection into the gospel of Christ, and for your liberal distribution unto them, and unto all men."

The only thing we can be liberal about is our giving! The words "liberality" and "liberal distribution" speak of the true sincerity of heart that we are to possess which manifests itself in generosity. When we give we are to do so with singleness, sincerity, and simplicity. There is to be no pretense in our giving "to be seen of men" (Matt. 6:1).

Henry Ward Beecher once said:

"Do not give, as many rich men do, like a hen that lays her eggs and then cackles."

The message about grace and the operation of God's grace in our hearts will keep us from becoming hypocritical in our manner of giving. Grace keeps us from becoming a hypocrite! A right view of Calvary and God's grace will cause our hearts to be humble and genuine in all of our giving, living, and singing. God wants us to be real. God is looking for the real deal! When the chords of God's grace strike our heart we will sing:

“But drops of grief can ne'er repay
The debt of love I owe.
Here, Lord, I give myself away,
'Tis all that I can do!”
A Promised Blessing

In this study we are presenting a Biblical approach to giving. Tithing is not wrong in and of itself. Whatever amount we give we must do so being motivated by God's grace and remember that God promises to bless our lives in direct proportion to our giving. In the context of grace giving and sacrificial giving God makes a tremendous promise.

2 Corinthians 9:6-8 says:

“But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work.”

The Lord promises to meet our needs as we step out in faith and give sacrificially to Him and His work. The teaching of these verses is simple. As you give sacrificially God will “make all grace about toward you” which means that God will manifest His kindness and benevolence by providing the necessary resources materially and monetarily that you need to live. The Lord promises that we will always have “all sufficiency in all things” (God's material supply). The promise is sure. When we sacrificially give God (“he which soweth bountifully”) He will continue to supply our material needs so we can “abound to every good work” (the continued work of sacrificial giving). God promises to meet our needs by His marvelous grace,

as we sacrificially give, so we can continue to reach out to others and give to God's cause. This seems to be the main teaching of these verses. What a promise! When we give to God's work, He will see to it that we can continue to support His cause.

What God promised is that He will provide more seed, or the opportunities and resources we need, so we can continue to sow and make further investments of good works (financial giving) in the Lord's work. This verse does not promise increased wealth for our own consumption but wealth to be used for the Lord's work. When we give God will make sure that we will always have enough to continue giving to His cause. God will give generous Christians more material resources that they can pass on to others. Of course, it's also true that God will also meet our needs as well (Phil. 4:13). But our needs are not the real issue in this verse – it's the needs of others.

The main promise is that when we give to God's work, He will give back to us, so we can continue to meet the needs of others in the Lord's work. Giving to the Lord's people and work has nothing to do with selfish motive. Some people give to make them wealthy, healthy, and wise. This certainly is not the promise of these verses. If you are giving to receive Rolls Royces and Rolex watches your giving is not motivated by grace. It's motivated by greed!

When we give to God's work, He will provide what we need, so we can continue giving to God's work, with the prospect of receiving eternal reward. The truth is this. Even when tithing is done in the spirit of New Testament "grace giving" it can be a joyous, wonderful, and rewarding experience and bring great blessing into our lives both now and the future. This is why I am not against tithing per say. *Tithing can actually be labeled as sacrificial giving when it is done out of appreciation for God's grace and the motivation that comes from God's grace.* It's wonderful that God promises to meet our needs as we sacrificially give to His ministry and work.

"I gave them to Him,
All the things I'd valued so
Until I stood there empty-handed.
Every glittering toy did go.

And I walked earth's lonely highways
In my rags and poverty;
Till I heard His voice entreating,
"Lift your empty hands to Me."

Empty hands I lifted to Him,
And He filled them with a store
Of His own transcendent riches
Till my hands could hold no more.
And at last I comprehended,
With my mind so slow and dull,
That God could not pour His riches
Into hands already full."

A Bumper Crop

2 Corinthians 9:6

"But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully."

This is a spiritual law that Paul establishes. It concludes that the size of the harvest corresponds to the scope of the sowing.

Galatians 6:9-10

"And let us not be weary in well doing: for in due season we shall reap, if we faint not. As we have therefore opportunity, let us do good unto all men, especially unto them who are of the household of faith."

Paul in the context of giving once again gives the promise of God's spiritual law of giving and return. We will reap spiritual reward in due time if we stay faithful and sow to God's work and ministry ("he which soweth bountifully shall reap also bountifully" – 2 Cor. 9:6) In other words, if you want a bumper crop in eternity you will need to sow your seed in this present life. The seed of course is your money and the return bumper crop is your eternal reward. We get what we sow. This is true not only in this life (Luke 6:38) but also in the life to come (2 Cor. 5:10). A man may enjoy all his grain by eating it, or he may lose some of it by sowing it, and later reap a bountiful harvest. What an important lesson this is to learn. Now remember this. You only keep what you give away.

Missionary martyr, Jim Elliot said:

“He is no fool who gives what he cannot keep to gain what he cannot lose.”

We can bank on God’s law of return!

Jesus said in Luke 6:38:

“Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again.”

Jesus is establishing a fundamental principle. Whatever you give out you will get back (“for the same measure that you mete withal it shall be measured to you again” – vs. 38). In other words, what you give you get in return. This is true in relationship to the present life. Jesus first teaches that a person’s attitudes and actions do reflect back on an individual in this life (Luke 7:36-37). What we give out to others we normally get in return. I’d rather be giving out mercy and forgiveness so that I get back mercy and forgiveness. If I give out unrighteous, irrational, and hypocritical judgments I will in time get this back. What we live and give out to others we normally get in return.

The same is true about a person’s giving. When we learn to give of ourselves, money, and our time for the sake of others and ministry (Luke 6:38), it’s then that we will receive God’s return! This is especially true in connection with the next life. Jesus uses a grain illustration to teach this lesson. The expression “good measure” is an illustration that comes from the marketplace where grain was poured out, shaken down, and then filled to overflowing, so the buyer received the full amount purchased. Jesus used the imagery of a man in the marketplace with a large apron-like fold in the front of his garment which he uses for carrying the overflow of grain (“running over, shall men give into your bosom”). The figure of speech is also taken from the marketplace and from the practice of the Oriental grain merchant, who fills the basket of his customer as full as possible, until the grain runs over the edge.

Of course, such a verse is misused and abused by the Wealth and Health Gospel movement of today. The claim is made that a person can expect to

have bulging bank accounts and big returns in this life when they give to the Lord's work and especially to their ministry which is being promoted on TV! This certainly is not the case. We can sacrificially give and still be poor in this life (Luke 21:3; 9:58; Acts 3:6; 2 Corinthians 8:1-2). What about the widow who gave? What about Jesus Himself who had no place to lay His head? What about Peter who said silver and gold have I none? What about the Macedonians? God does not always promise a return in this life! However, there is the promise of return in the next life. This is what Jesus is teaching. Let us not miss the main point of this verse in spite of the interpretive madness of some who use it for greed.

Jesus had just been talking about eternal reward (Luke 6:35 – “and your reward shall be great”). This provides the background which helps us to understand something. God plans to reward us in the future when we give to His work in our present lives. Jesus gives an illustration about giving and return to remind His disciples that what we give to God's work and cause in this life will come back to us in the next life (“For with the same measure that ye mete withal it shall be measured to you again”). Human generosity will be rewarded with the divine generosity of eternal reward (Matt. 6:19-20). God's program of rewards and returns is still in the future! Let us remember that we will have a bumper crop for eternity when we learn to give sacrificially and generously to God's work.

It has been said:

“The millionaires in eternity are the givers in time.”

The End of the Tithe

It's time for the rubber to meet the road. It's time to think seriously about the tithe in relationship to New Testament giving. Where is the mention of tithing in the New Testament epistles? We have just studied through the verses on giving and have found no verse remotely suggesting a tithe. The New Testament nowhere assigns a certain percentage to giving. We must remember that the manual for Christian living is the New Testament. There is not one verse or shred of evidence in the New Testament epistles (truth given for the Church today) that places Christians under the Old Testament tithe. Nothing is more certain than that the Christian, living under grace, is

free from legal obligations. For instance, if you have an Old Testament command and it is set aside in the New Testament, then it is no longer valid and is not binding upon Christians today (Acts 10:9-16; 1 Tim. 4:1-3; Colossians 2:16-17). Such things as dietary laws, festivals, rest or Sabbath days, and tithing have been set aside.

The New Testament frees us from the legal obligations of the Mosaic Law. I'm glad we don't have to observe all the Mosaic laws today! Everybody is thankful for this as a Christian. The teaching and typical lessons of the law, which God gave to Israel, have been set aside today in the new administration of grace. Dispensationally the Law with all of its legal regulations and requirements ended with the sacrifice of Christ (Rom. 10:4; 2 Cor. 3:7-11; Gal. 3:19, 22-23; Heb. 7:12). There is a newfound liberty from the Mosaic regulations of the past Law dispensation regarding days, diets, and distinct laws, such as Sabbath day keeping, animal sacrifices, and tithing. The dispensation of Law with its typical teachings and lessons in the Mosaic regulations was a temporary program (Gal. 3:19; Matt. 27:51) that served its purpose and whose pictures have all been fulfilled and done away with through Christ's death.

The New Testament does not teach the intricate laws of tithing. All tithing laws were specific laws given to the nation of Israel (Lev. 27:31-34 - "commanded Moses for the children of Israel" Romans 9:4 - Who are Israelites; to whom pertaineth ... the giving of the law"). We must understand that God has not instructed the New Testament church to give to His work in the strict fashion of tithing. Nor do we bring animals (Lev. 27:32; Deut. 14:22-23) and grain into a storehouse for tithing today (Malachi 3:10). This was all instruction given to Israel under the Law.

If we want to strictly follow the tithing laws, we should bring our food and animals to church and give them to God! This approach to giving is outdated and is another reason why tithing does not apply or work in the context of New Testament giving. God's methods in dealing with mankind do change over the course of history. This is seen in the different dispensations or stewardships presented in the Bible. Tabernacles, temples, and tithing were God's dealings with the people of Israel who lived under the administration of the Mosaic Law.

Some believers attempt to enforce the tithe upon believers today, pointing out that it is mentioned in the New Testament. This is true. However, in three of these references (Mt. 23:23; Lk. 11:42, 18:9-12), it is spoken in reference to the Pharisees and the Mosaic Law. In its fourth context (Heb. 7:4-10) it refers to the Tribe of Levi. The truth is this. Tithing is never found nor mandated in the New Testament in regard to the New Testament believers.

The New Testament makes something very clear. The Old Testament tithe is not binding upon Christians who live under the new dispensation or administration of grace (Rom. 6:14 – “for ye are not under the law, but under grace”). This means that Christians are not bound nor obligated to observe the days, diets, and distinct tithing regulations which were linked to the Old Testament Mosaic Law. The Bible teaches we have been freed from its binding authority upon our lives.

All or Nothing

Colossians 2:16 says:

“Let no man therefore judge you in meat, or in drink, or in respect of an holyday, or of the new moon, or of the sabbath days.”

If we are not to be judged according to the ceremonial laws or Sabbath days, which were commands given under the Mosaic Law, then out of necessity we should not be judged by the tithing laws. Why? It's because these laws have been rescinded or abrogated (abolished) for Christian living today. We are not commanded to tithe in the New Testament any more than we are commanded to keep the Sabbath. To be thoroughly consistent, a believer in this dispensation, who feels under obligation to tithe, should also keep every other feature of the Mosaic system. He should observe Saturday (the Sabbath) as a day of rest, taking strict care not even to do so much as pick up sticks on that day (Numb. 15:32-35); he should offer the prescribed sacrifices in the properly appointed places (Leviticus 1-7); and he must scrupulously avoid defilement in the foods he eats and the things he touches (Leviticus 11). Those who tithe are not consistent in following the Mosaic regulations. If they would be they would limit their lifestyles in many ways. They would also have to submit the penalties of the Mosaic

Law which sometimes demanded death for breaking key laws. Of course, no person today would want to submit themselves to this kind of rigid system.

The Mosaic Law was a unit (James 2:10; Gal. 3:10; 5:3) and one cannot pick and choose which parts they want to follow and which parts they don't want to follow. It's all or nothing. If you want to follow tithing you must also follow the Sabbath and if you want to follow the Sabbath, which was observed on Saturday, you cannot do any work or start a fire (Ex. 35:2-3). You must also face the prospect of being stoned if you break it (Numb. 15:32-35)! We should also stone adulterers in the church if we follow the Mosaic system (John 8:4-5; Lev. 20:10; Deut. 22:22). There simply is no justification for placing Christians under the Mosaic Law of tithing.

What Remains and What Goes?

Here is a good reminder. Nothing in the Mosaic Law applies to Christians unless it is either repeated in the Church epistles, or it is part of God's unchanging moral code – God's natural law that is written upon the conscience of all men such as adultery, stealing and murder (Rom. 2:12-15). Nine out of the Ten Commandments are restated in the New Testament teachings of grace in the present dispensation, at least in principle form (1 John 3:11-15; 5:21; James 5:12; Eph 4:28-29; 5:3; 6:1-3; Col 3:5-10; 1 Thess. 4:3-7; Rom. 13:8-10), and these are all valid for believers to follow in the present dispensation, with the exception of the Sabbath observance (Col. 2:16). This is because nine of the ten pertain to the moral law of God and are rooted in God's essential holy and righteous character, which must be observed for everyone in every generation or dispensation and under all conditions. The hallmark of New Testament Christianity is that we can follow God's unchanging moral commands through the new administration of grace working in our hearts – the indwelling presence of the Holy Spirit (2 Cor. 3:3, 17-18; Rom. 7:6).

When interpreting the Bible with proper hermeneutics we can come to this conclusion. Tithing, like the Sabbath laws, have been canceled out for present-day church living. We have sufficient proof that God never intended tithing to be a practice for New Testament Christianity since a strict ten per cent tithing principle is never taught in the epistles and since this truth is

not written upon the conscience of all men as a constant moral code to follow. Today we only follow the unchanging moral codes and laws that were presented in the Mosaic Law, since they are part of God's unchanging moral laws recorded in Scripture or recorded upon our hearts (see Lev. 18:20-23; 28-32).

McQuilkin has observed:

"All Scripture should be received as normative for every person in all societies of all time unless the Bible itself limits the audience."

In other words, when the Bible limits the audience to Jews living under the law who were practicing tithing, we cannot assume that this is an accepted practice for us today. The truth is this. God no longer promotes this practice for New Testament Christianity. In short, the Law was given to govern the nation of Israel and not to all of the Gentile world governments that would exist through the ages of time (Romans 9:4-5; Exodus 19:3-6). Furthermore, Israel was expected to implement all the intricacies of God's Law. The whole law was an indivisible unit with inseparable penalties (James 2:10; Gal. 3:10; 5:3). To keep one part makes one liable for the whole code.

I know of no person today who is willing to be placed under the minute Old Testament laws that pertain to dietary regulations, farming, clothing, worship, and holy days (Matt. 23:23; Exodus 30:19-21; Lev. 5:2; 11:29-32; Numb. 6:18). The Bible teaches that such laws have been rescinded (Col. 2:16, Heb. 9:10; Acts 10:11-14; Rom. 14:1-3, 17-20) and we are no longer living under the outworking of the Mosaic dispensation (Rom. 6:14) with its strict procedures, practices, and penalties (Duet. 27:15-26).

Rolland McCune said:

"God's whole dispensational program is based on epochs of new revelation of Himself and His will that result in new stewardships with new requirements and responsibilities that displace previous commands and laws."

Out With the Old and In With the New

We must look into the epistles and examine what new forms have replaced the old forms. We must capture Paul's perspective on the matter of giving

and not Moses' teaching. To live under grace would suggest that we no longer must follow the Old Testament tithe. A new standard for giving was arranged for the new dispensation. It is called grace giving (2 Cor. 8:6, 9). We are no longer under the law. This is also why we do not bring sacrifices to the altar any longer (Leviticus 1), worry about ceremonial unclean practices of the law (Leviticus 5:2; 11:26), work land according to Old Testament procedures (Exodus 23:11; Lev. 25:10-11), or make vows (Numbers 6:1-6). The simple reason why Christians are no longer obligated to follow these practices is because we no longer live under the law. We have been freed from the law as a way of life. We now live under the new administration of grace (Rom. 6:14) as a way of life in the present dispensation and have been transferred from the position of being under the law to that of being under a new grace way of living, where God has changed His methods and practices.

Unanswered Questions

Something else needs to be said at this point. The very passages which many call to support tithing explicitly state that two of the three tithes were to be paid to the Levites (Numb. 18:21-22; Deut. 14:27-29) but where are the Levites to be found today within the church? There are none! The tithe is expressly designated for the support of the Levites who were the priesthood (Lev. 18:1). Since these were the requirements under the Law, then to who is the tithe to be paid today? Where are the priests today in the church? There is no answer to this question for we are no longer obligated to tithe and follow the Mosaic laws. Actually, every believer today is a New Testament priest (1 Pet. 2:5, 9). Furthermore, where are the animals and grain that the people tithed (Lev. 27:30, 32; Deut. 14:23)? Where is the storehouse (Malachi 3:10) which was a special room in the temple for keeping tithed grain (1 Kings 7:51; Neh. 10:38; 13:12)?

Living free from the Mosaic Law means that we no longer must follow the intricacies of tithing found in the Old Testament. The point is this. There are major differences between law and grace. A failure to distinguish clearly between Israel and the church, Judaism and Christianity, and law and grace, is the fundamental error of tithing-advocates. We must remember that all Scripture is for us (Rom. 15:4) but not to us! The Old Testament Mosaic Law

was given to Israel and not the Church. There are many differences between the Old and New Covenant. Below is a summary.

- The tithe, as an integral part of the Mosaic Law, is done away for the Christian (Rom. 6:14; 10:4; Col. 2:16).
- Obligation to tithe demands the fulfillment of all other Mosaic requirements such as observing the Sabbath, animal sacrifices, and all other Mosaic Laws along with the penalties of the Law (Lev. 1-11; Numb. 15:32-36; Deut. 27:15-26; Lev. 26).
- The law, of which the tithe is a part, was never given to Gentiles but to Israel only (Ex. 31:13, 16-17; Lev. 26:46; 27:30-34; Rom. 9:4).
- The tithe is opposed by its very character to grace as a rule of life (Rom. 6:14). Grace motivates us to give out of love and appreciation – not out of fear and guilt.
- Tithing can no longer be practiced in the proper, divinely prescribed manner (giving to the Levites or the priests); therefore, it should not be practiced at all (Numb. 18:21-22; Deut. 14:27-29).
- The blessings of the tithe were material, but those of the church are primarily spiritual (Eph. 1:3; 2 Cor. 9:7-8).

Let's think this through Biblically. If we were to obey the other Mosaic Laws we would be bound by rules that would restrict shellfish and eating pork (Lev. 11), picking up sticks or making a fire on Saturday (Ex. 35:3; Numb. 15:32-33), planting different seeds in our garden, or wearing clothing made from two different fabrics (Lev. 19:19). The point is this. We should not command people to tithe any more than we command them to keep the Sabbath days and sacrifice animals on the altar. We must be honest and consistent about this. God's plan and agenda for giving is different in the epistles which are directed to the Church. Tithing is not part of the universal moral and ethical laws of God and this is why tithing is not reiterated in the New Testament as a continuing practice for the Church.

Pre-Mosaic Tithing?

Some will try and teach that tithing is a universal principle for all time because it was practiced even before the time of the Law. It's said that both Abraham and Jacob tithed and set the example for us to tithe even without

any instruction given under the Mosaic Law. How do we respond to this argument? First, God did not instruct tithing in Genesis 4 (Cain and Abel's day), Genesis 8 (Noah's day), Genesis 12 and 14 (Abraham's day), nor in Genesis 28 (Jacob's day). Second, In Genesis 14:18-20 God did not command Abraham to give a tenth. It was a spontaneous gift on his part. God did not create a universal plan for tithing which caused Abraham to give ten percent. This simply is not the case. In fact, this is the only recorded time Abraham ever gave a tenth during his 160 years on earth! In other words, this was a one-time gift, and it was free and voluntary – unlike the Mosaic Law regulations for tithing.

Abraham's gift to Melchizedek was not prescribed by God but was a *free gift* given out of the sincerity of his heart. Abraham paid a voluntary tithe to Melchizedek (Gen. 14:20); however, it is not mentioned as a pattern for giving in the New Testament church era. At best it can become an example to follow but not a command that must be obeyed since no command was given to Abraham regarding tithing. In the New Testament we are commissioned to follow the faith of Abraham (Rom. 4:16; Gal. 3:7, 9) but not the tithe of Abraham. Third, Jacob tried to bribe God with ten percent of his wealth (Gen. 28:20-22). He was tempting to buy God's blessing. This is hardly a universal instruction or lesson that God gave for tithing. Fourth, God never commanded Jacob to tithe in this passage. There simply is no case for any kind of set pattern or command by God for pre-Mosaic tithing. It is non-existent and cannot be found in God's Word.

Arnold Fruchtenbaum makes these observations:

“Genesis 14:17-20 is one other passage used by some to teach tithing, with proponents basing their belief on the last phrase of verse 20. This text tells us that Abraham paid a tithe, *a tenth of all*, to Melchizedek. Because this act preceded the Law, contends this school of thought, then tithing must not be limited to those people living under the Mosaic Law. But is that really what this text teaches? Not at all. Rather, the passage states five things: First, Abraham's giving was based upon his free will and was not a response to a command; second, Abraham did not give to a store house or treasury, but gave individually to an individual, Melchizedek; the third fact is that Abraham paid this tithe at the age of 80, and there is no record of him tithing prior to this nor after. It was a one-time donation, not continuous

and not repeated; fourth, Abraham did not give a tenth of his wealth or income but rather a tenth out of the spoils of war. Therefore, those that use this passage to advocate tithing should also teach that one must first go to war, capture the spoils and give 10 percent of it; fifth, then, this passage does not provide a basis for teaching tithing for the Church saint.”

Ten or Twenty-Three Percent?

Here is something that people normally do not know who tithe. If people want to tithe according to the Old Testament practice they must actually give much more than ten percent of their earnings. Under law the people gave approximately 23.3% of their total earning by way of several different tithes (not just 10%).

- There was the priestly tithe of 10% which was given to support the priests who had no income (Numbers 18:21; Lev. 27:30 –32) – 10%

Note: one fifth of the original cost was to be added on to the ten percent if a person sold his crops and exchanged crops for money (Lev. 27:13, 31). So it was 10 percent plus one fifth added on!

- There was the festival tithe given to support the national feasts of Israel (Deut. 14:23-26) - another 10th of the remaining 90%

Note: These tithes were eaten together and became like a national potluck dinner at the annual feasts. Their sharing and fellowship around the table became a way for Israel to express her unique relationship with the Lord.

- There was the additional welfare tithe or social security tax (Deuteronomy 14:27-29; 26:12) given to feed the priests, the widows, poor people, and Gentile proselytes to Judaism who were present at the Jewish festivals. This was the nation’s social security system – another 3.3%

Note: A 10% figure was given every three years equaling another tithe or ten percent over a period of three years. This comes to about 3.3% annually on top of the already 20% that was given.

When adding all the tithing figures together one can arrive at the Biblical conclusion that God's people in the Old Testament actually gave 23.3 percent of their total income per year. This may scare those who tithe today! God actually required 23.3 percent. Now wait. There is still more! Even before any tithing took place the people gave the first fruits of their corn, wine, and oil to the officiating priests who served at the central sanctuary (see Deuteronomy 18:4). In other words, the first yielding of the crop was also given to the priests. There is a principle to learn from this verse. It means we should remember the Lord first in our giving and give Him the best of the yield – not the leftovers!

Arnold Fruchtenbaum agrees with the above conclusion:

“The Mosaic Law required three distinct tithes: The first was 10 percent to be given to the Levites, the priestly Tribe of Levi which was responsible for maintaining the Scriptures and Temple worship (Num. 18:21-24; Deut. 14:27). The other tribes, benefiting from the Levites' teaching and Temple caretaking, were responsible to support the priestly tribe by means of this first tithe; the second tithe (Deut. 12:5-7, 10-19; 14:22-26) was another 10 percent (of the remaining 90 percent) donated to maintain the festivals and sacrifices of the Lord. Though part of this tithe was to go to the Tribe of Levi as well, the other tribes were free to partake of this second tithe, but only for the purpose of purchasing items to observe the Feasts of Israel; the third tithe was applicable every third year, when 10 percent was to be given to the poor. So, if one truly wants to give according to the Law, then one must donate an amount close to 23 percent, not 10 percent. The Mosaic Law, however, is no longer in effect and, so, none of these tithes are applicable to the Church saint today.”

Tithing, Taxes, and the IRS

There are those who feel that Christians living today should give 10% of their total income to the church according to the Old Testament requirement and practice. They suggest that since God demanded 10 percent for the nation of Israel to function as a nation, then ten percent is what God requires for the church to function today. This conclusion is misleading for several reasons. First, as we have seen, the people of Israel

actually gave 23.3% of their total earnings to keep the nation functioning according to God's government plan. Second, God instituted the tithing system for Israel (Lev. 27:31-34). In the New Testament local churches are not a theocracy of people like Israel but an assembly of people meeting together to worship God. Third, the tithe was actually a taxation system which was designed to enable the Israelites to function as a nation. It was God's IRS taxation system which served the purpose of keeping order and unity within the nation. No less than 23.3% of their total earnings went to help the priests, to maintain Israel's religious feasts, to help the poor and keep the nation functioning economically.

Today we give a large portion of earnings to the tax system of our country. Jesus said that we must pay our taxes as Israel did in order to keep our own economy and government functioning properly (Romans 13:7-8). This is similar to God's plan for the tithing system for His people within the nation of Israel. What we must understand is that the series of 10% tithing (totaling in excess of 23% per year) was much like the IRS taxing system of our day. It was required to keep the nation functioning properly. Fourth, the needs of church life and ministry will be met when grace is properly taught and people understand how God expects them to give sacrificially (2 Cor. 9:8; 1 Cor. 16:2; Acts 2:45).

Storehouse Tithing?

Malachi 3:10

"Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."

This verse has been notoriously used to teach "storehouse giving." Those who do so view the church building as the storehouse into which Christians should bring their tithes to the Lord. Some go so far as to teach that it is wrong for Christians to give to the Lord in ways that bypass the local church, for example, giving directly to a missionary or assisting in providing the needs of others outside the local church. In the context of Malachi, the storehouse was the Jewish Temple in Jerusalem and *not* the church; the

store-house's purpose was to sustain the priests and *not* to serve as a storage center for distribution to various ministries. The Malachi passage is not speaking of the Church or its responsibilities, and it has no direct application for the Church today.

The storehouse, contrary to much popular preaching on the subject, is not the local church, since the Church was not in existence at this time (Eph. 3:5-10; Acts 2). Also, when one understands the nature of the tithes and offerings, he will understand that the storehouse is a reference to the chambers in the Temple where the tithes and offerings of grain and fruit were brought (Neh 10:38; 13:12). Storehouse giving is a foreign concept in the New Testament, since the church building is not the same as Israel's storehouse, and since God has nowhere in the New Testament commanded believers to bring a tithe of all their grain and fruit to store in the local church.

To equate the storehouse to the Church today and our manner of giving as tithing, which needs to be brought to fill the storehouse, is to bring the Church back under the civil laws of Israel and demand what God has not commanded in the New Testament. This is a serious error of illegitimate transfer, which involves transferring the commands given to Israel under the old covenant to the church and reinterpreting them as a literal mandate for New Testament living. Here is the catch. If we teach storehouse tithing, we must out of necessity also teach sacrificing animals, Sabbath observance, and dietary regulations since these were parts of the indivisible unit of the Mosaic code as well (James 2:10).

Of course, there is an important principle we should learn from this practice which applies to New Testament giving (Rom. 15:4). New Testament believers should systematically bring their gifts to the house of God of which they are members and support the work of the Lord in their local church (1 Cor. 16:1-2). Yes, we can still rob God when we fail to sacrificially give to Him. Furthermore, it's always wrong to starve the local church! Let us never forget this. We can safely apply certain principles found in any passage of Old Testament Scripture to our lives without literally reinterpreting these passage for New Testament living and giving.

The truth is this, we are not commanded to bring an exact tithe or amount to the local church today. This is because pastors are not priests and the church is not functioning as a theocracy like Israel. The viewpoint of storehouse tithing fails to appreciate the differences between Israel's temple and Christian churches. Israel had a temple and God's people today are themselves a temple (1 Cor. 6:19-20). Furthermore, Israel's temple was a depository for the gifts that the Israelites brought to sustain the servants and work of the Lord throughout their nation. It was a central sanctuary that was used to support all the priests who functioned on Israel's behalf. The Christian church of today is different in that Christianity is not designed to function within the bounds of a localized central sanctuary, as Israel did, nor does the church have a national homeland to support.

Things have definitely changed under the new administration and outworking of the grace dispensation. New Testament Christianity with all its local churches is not designed to function out of one storehouse. Today Christian churches and Christians are spread throughout the world, in contrast to the localized storehouse, where Israelites fulfilled their mission by serving God within their land. God told the Israelites to stay in the land and let their light shine from there (Exod. 19:5-6), but He has told Christians to invade the nations and become a universal force throughout the entire earth (Matt. 28:19-20).

This means there would be millions of localized churches spread throughout the earth and not one temple or place that was designed to fulfill the needs of New Testament Christianity. To strictly interpret storehouse tithing for modern-day Christianity would mean that all churches everywhere should give their tithes of grain and fruit to a common or generic super church, where pastors serve as officiating priests, and where they lavishly live off the wealth that is brought to them. Storehouse tithing does not fit God's plan for Christianity's expansion and its emphasis on universal outreach and grace giving. Where is the storehouse? Where are the priests? Where are the tithes of grain? Let's stop reading the New Testament back into the Old Testament and forcing Old Testament commands about tithing on New Testament Christians. You can't put a square wooden block in a round hole! Storehouse tithing simply does not fit into God's plan for New Testament Christianity, living, and giving.

Freewill Giving

In both Old and New Testaments we find that God's people were instructed to give an offering on a freewill basis. In the Old Testament the freewill offering that the people gave was separate from the required tithe and reflects God's design for all true giving.

Leviticus 22:18 speaks of "all his freewill offerings, which they will offer unto the Lord for a burnt offering." Numbers 15:3 mentions "a freewill offering" and Ezra 3:5 said that "every one that willingly offered a freewill offering unto the Lord." Psalm 119:108 says: "Accept, I beseech thee, the freewill offerings of my mouth, O Lord, and teach me thy judgments."

The Old Testament repeatedly indicates that God's people gave their freewill offerings before the Lord (Lev. 22:21, 23; 23:38; Numb. 15:3; 29:39; Duet. 12:6, 17; 16:10; 23:23; 2 Chron. 31:14; Ezra 1:4, 6). There was no percentage or requirement for freewill giving. It was just that – free will. This is the same manner that God instructs believers to give today. They are to give willingly and freely without any mandatory requirement (2 Cor. 8:3, 11-12; 9:7-8; 1 Timothy 6:18). Actually, the universal law regarding giving, which God established prior to the Mosaic Law, during the time of the Mosaic Law, and after the Mosaic Law (Church age) is not tithing but freewill giving. This is the true manner of giving.

Jesus said in Matthew 10:8, "freely ye have received, freely give." This is the true ministry of all giving! It's to be done as a free gift out of gratitude for what we have received from the Lord. The practice of giving, by its very nature, must be a freewill offering and not an obligatory tithe. When a person gives a gift to the Lord he does so without obligation. A gift is something given voluntarily. God's plan for all true giving deals with freewill voluntary offerings. Paul does command the believers to give systematically (1 Cor. 16:2) but he does not demand the people to give an exact percentage or amount from their income. There is a difference.

Jesus also said in Acts 20:35:

"It is more blessed to give than to receive."

This familiar verse reminds us that greater blessing and joy comes into our lives when we give rather than receive. If you want to have a life of blessing and fullness, then you must learn to give to the work of the Lord. You must learn to sacrifice your money to God.

Winston Churchill used to say:

“We make a living by what we get out of life, but we make a life by what we give.”

Pastor to Pastor

Allow me to comment to pastors on this matter of grace giving. As a pastor myself, I am certainly not against tithing per say. However, we need to remember what grace can do in the hearts and lives of people today. We also must be honest with the Scriptures and not place people under the demands of the Mosaic Law, since grace has freed them from any legal and binding relationship with the Law (Rom. 6:14; Heb. 7:12). We should be consistent in teaching our release from the Mosaic Law. If we don't teach people to sacrifice animals, observe the Sabbath days, follow the dietary regulations of the Mosaic Law, or stone adulterers, then we should not expect them to follow the tithes of the Law.

Instead of pressuring God's saints to tithe their money and making them feel guilty if they don't, we should teach them the disciplines under grace and the truths related to New Testament giving (1 Cor. 16:2; 2 Corinthians 8-9). We must remember that God's grace will promote sacrificial giving so the needs of church life and ministry will not suffer. We must allow grace to touch the hearts of our people again and not the thundering commands of the Mosaic Law from our Mt. Sinai pulpits. There is nothing wrong with a good “Thus saith the Lord” but we must wise up as pastors and stop commanding and demanding something from our people that God does not require of them.

Throughout my years as a pastor, I have never commanded my people to tithe, since I do not find God teaching this for the Church in the New Testament epistles. However, I have been told by many dedicated Christians in my congregation that they do tithe and that they enjoy giving sacrificially

in this way to the Lord's work. I think this is the right attitude to have. If we would teach our young converts and children sacrificial, systematic, grace giving, I believe the Lord would do a real work in their hearts. Those pastors who insist on tithing might remember the story of the little native boy.

There was a knock on the door of the hut occupied by a missionary in Africa. Answering, the missionary found one of the native boys holding a large fish in his hands. The boy said, "Reverend, you taught us what tithing is, so here--I've brought you my tithe." As the missionary gratefully took the fish, he questioned the young lad. "If this is your tithe, where are the other nine fish?" At this, the boy beamed and said, "Oh, they're still back in the river. I'm going back to catch them now.

This little boy had learned the most important lesson. It really wasn't the lesson of tithing, but the lesson of love and appreciation that was motivated by grace, which was at work in his heart. This young lad was willing to give to the Lord because his heart was captured by God's goodness. This is what caused him to give. So here is the truth. When you give money to the Lord's work and for His cause, you can tithe, or give some other specified amount of money pledged to the Lord, simply because you love Him and want to present a sacrificial gift for Him every week, as the New Testament instructs (1 Cor. 16:1-2). You can tithe your money but you should do so motivated by grace. Always remember this. You can't out-give the Lord! Christians today should give generously out of a willing heart that has been touched by God's grace.

Pastors, you can skin a sheep only once, but sheep can be sheared over and over again. The lesson is this. The demand for tithing can often skin the sheep and take the joy out of giving. However, when giving occurs in the context of grace, the sheep are repeatedly sheared, and they continue to give sacrificially and willingly. The point is this. Grace should be the basis and motivation for the giving of our people instead of the law, commands, demands, threats, programs, and emotional appeals for money. This is because God's people have been delivered from the "oldness of the letter" (Rom. 7:6) which was a legal and binding relationship to the Mosaic Law. When people are motivated by grace they will give willingly ("willing of themselves" - 2 Cor. 8:3; "readiness to will" - 2 Cor. 8:11; "a willing mind" - 2 Cor. 8:12; "willing to communicate" - 1 Tim. 6:18).

Grace prepares our hearts to give. It does not threaten us to give! It does not make us give! Grace stirs our soul and sends us to Church with a willing heart that is ready to give out of appreciation for what God has done for us and is presently doing in our lives.

Many years ago after World War II was over, two families were waiting in line after a Sunday evening service to greet the pastor. The church was preparing to build, and the pastor had preached on the importance of giving that night. The first family said, "Pastor, as you know, our son was killed in the war. In honor of his sacrifice, we would like to give two hundred dollars as a memorial gift." After they left, the second family said, "Pastor, we were going to give two hundred dollars, but after listening to that other family, we realize how fortunate we are that our son came home. We've decided to give five hundred dollars."

It has often been said that *thankfulness* is thankfulness. When we take time to think of all that God has been done for us by His grace and goodness, we will display a spirit of thankfulness, willingness, and generosity in all of our giving. Now let me say one more thing to all the pastors.

Amazing Grace

I am aware that most church ministries would probably be hurting financially if many of God's people did not sacrificially tithe the money that He has given to them (Deut. 8:17-18). Perhaps this why many fundamental preachers do not address this topic and try to present a more Biblically balanced approach to giving. They fear that people may stop giving their tithe and cause a drop in the church giving. However, when people are giving out of grace, they will not belittle, or decrease their giving, and try to cheat God. Just the opposite will be true. They will continue to give sacrificially and cheerfully and abound in the grace of giving (2 Cor. 8:6, 7, 19; 9:14). The truth is this. People who sit under a steady diet of preaching that majors on grace usually end up giving more than ten percent. The word of God's grace (Acts 20:32) and the joy that grace brings to the heart (Col. 3:16) brings amazing results which are witnessed in the ministry of giving.

“Amazing grace! how sweet the sound
That saved a wretch like me!
I once was lost, but now am found -
Was blind, but now I see.”

When people are taught to give sacrificially, motivated by God’s grace, the needs of church ministry will be met (Acts 2:44-45). It’s amazing what grace can do if you give grace a chance to work in the hearts and lives of people! Grace can teach people to give sacrificially without any strict demands or threats hanging over their heads. Grace refreshes, rejuvenates, and revives our hearts. Grace certainly is amazing!

“Down in the human heart,
Crushed by the tempter,
Feelings lie buried that grace can restore;
Touched by a loving hand,
Wakened by kindness,
Chords that were broken will vibrate once more.”

Grace restores us to the place where we give sacrificially, lovingly, and willingly to the work of the Lord. When we sense how we have been touched by the loving hand of the Lord, we will not need a preacher to beg or plead for money, so we can be motivated to give. What we need is to be touched by His loving hand and wakened to His kindness and grace. When this happens, we will be ready to give with overflowing thanks and joy out of appreciation for God’s grace.

The teaching about giving must be presented from the context of the Church epistles which are directed to the Church. Furthermore, all giving must be done within the context of grace giving. My recommendation to young Christians is that they learn the secret of giving sacrificially simply because they love the Lord and appreciate God’s grace which has been showered upon their lives. However, one should never feel condemned or guilty before God, if they don’t give an exact amount. This approach can take the joy out of giving and not allow for God’s plan for New Testament “grace giving” to work in the hearts and lives of God’s people.

Conclusion

Believers in Jesus Christ are not under the Mosaic Law (Rom. 6:14; 7:1-6; Gal. 3:16-19). Therefore, the tithing system, which was a legitimate and compulsory means of taxation for the nation Israel, does not apply to believers in the church age. Although Abraham paid a voluntary tithe to Melchizedek (Gen. 14:20), it is not mentioned as a pattern for giving in the New Testament church era. In the New Testament epistles there is no fixed amount presented regarding giving. A person must make up his own mind how much he wants to give (2 Cor. 9:7) but the gift should be sacrificial (2 Cor. 8:1-3).

There is no law or tithe demanded since we have been released from the law and live under grace (Rom. 6:14). The New Testament clearly revokes and overrules the tithing practice and centers upon proportionate and sacrificial giving (2 Cor. 8-9; 1 Cor. 16:1-2). However, this does not mean tithing is necessarily wrong. It's our attitude in tithing that is important. Grace must rule our hearts and living and giving and when this happens our giving will be transformed into a new and exciting experience. Grace changes our attitude in giving, our amount in giving, and our reason for giving.

We are not commanded to give out of strict legality but out of a loving heart fueled by God's grace (2 Cor. 8-9). The model for New Testament giving is grace – not law or tithing. New Testament giving is not about a specific percentage but discovering how far you will allow grace to take you! As we grow in grace our giving will also grow (2 Pet. 3:18). Tithing is not wrong per say. What is wrong is when we make demands about tithing, which were given under the law, and place them in the context of grace and the church epistles. If we tithe in the context of grace, we will have God's blessing, but if we tithe under the demands and threats of the law, we have missed the joy of giving freely and willingly (2 Cor. 8:12; 9:7).

The Bible clearly teaches that tithing was practiced extensively in the Old Testament, but it was never practiced nor taught within the first-century Church. Instead, the New Testament Scriptures teach only the concept of "freewill offerings" as a means of supporting the church (I Corinthians 16:2

and II Corinthians 9:7). In fact, the earliest groups sold everything they had and held it in common to be used for the furtherance of the Gospel (Acts 2:44-47). Also, in Acts chapter one, we find a narrative relating to a man and wife who promised to sell a piece of property and donate the entire piece of land to the Church (Acts 5).

Never once is a percentage mentioned in the context of giving within the epistles. These truths inform us that the first-century Church did not establish, nor insist on a 10% (tithe) rule, but instead emphasized only freewill giving. The early Christians within the church knew they were no longer living under the old administration and mandate of the law but under the new outworking of grace. Hence, they were not to be burdened down with Old Testament Mosaic regulations which were given to Israel.

In Acts 15:19, at the council of Jerusalem, Peter concludes with these words: "Wherefore my sentence is, that we trouble not them, which from among the Gentiles are turned to God." The problem of circumcision was being dealt with in this meeting. Peter concludes that the Gentiles should not be placed under the Jewish law of circumcision. His apostolic authority and conclusion would infer that all Old Testament laws, whether circumcision, Sabbath keeping, dietary laws, or tithing, should not be pushed upon the converted Gentiles, who had entered in to the New Testament grace dispensation which no longer promoted Mosaic law keeping.

God has changed His order, economy, and people (Eph. 3:2-10). A new work, for a new day, with a new community of people has begun that emphasizes freedom from the law and a new outworking of grace in the hearts of God's people, which is displayed through the ministry and operation of the Spirit of God (Rom. 5:5; 8:4; 2 Cor. 1:22; Eph. 2:22; 2 Cor. 3:3, 17-18). Grace is the method or way that God deals with the Church believer today in relationship to his life, service, growth, giving, and sanctification (Rom. 6:14; 2 Cor. 8:1-19; 2 Pet. 3:18).

New Testament believers are motivated in a new and dynamic way through the message of grace (God's kindness extended to us through Christ) and the method of grace (Spirit's indwelling life and Christ's presence). These

two grace features inspire believers to give sacrificially, willingly, lovingly, and faithfully.

Grace operating in the heart leads a person to say with the apostle Paul, "Lord, what wilt thou have me to do?" (Acts 9:6). It also leads us to ask, "What wilt thou have me to give?" This is because grace changes the heart and brings a person into a new love relationship with the Lord which desires to please Him in every aspect of life (Rom. 7:4). As we grow in our appreciation of God's grace and are motivated to be more like Christ, through God's new inner work of grace upon our hearts by the Holy Spirit (2 Cor. 3:18), we will learn the blessing of giving sacrificially and finding true meaning in life.

There are three kinds of givers - the flint, the sponge, and the honeycomb. To get anything out of a flint you must hammer it. And then you get only chips and sparks. To get water out of a sponge you must squeeze it, and the more you use pressure, the more you will get. But the honeycomb just overflows with its own sweetness. Which kind of giver are you?

This honeycomb giver represents the person who gives in response to God's grace – not in response to the law, threats, or man's manipulative programs. We are to give out of a sense of gratitude instead of guilt. This will change our manner of giving, our magnitude of giving, and our method of giving. We will give as one lover within the marriage relationship gives to another. Our Lover is Jesus Christ for we are "married to another" (Rom. 7:4), which is Christ, though the new manifestation and outworking of God's grace. We are linked with the Lord and should serve and give to Him on the basis of grace and love motivating our hearts. What a difference grace makes!

"Amazing Grace, shall always be my song of praise.
For it was grace that bought my liberty.
I do not know just why He came to love me so;
He looked beyond my fault and saw my need.
I shall forever lift my eyes to Calvary,
To view the cross where Jesus died for me.
How marvelous the grace that caught my falling soul;
He looked beyond my fault and saw my need."