Congregation of the Lord Jesus Christ,

If someone were to ask you for a Bible verse that best summarizes the Christian life, what would your suggestion be? Mine would be **Romans 12:1**: “*Therefore, I urge you, brothers, in view of God's mercy, to offer your bodies as living sacrifices, holy and pleasing to God-- this is your spiritual act of worship*.” And the reasons I would pick this verse are that it shows that Christian living is about **every aspect of our being**, that Christian living is not about a list of do’s and don’ts but about **worship**, and that the **motivation for Christian living is** **God’s mercy to us in the Lord Jesus Christ**.

And the reason I have begun with this point is because unlike in some sermons where we come to a conclusion at the end of the sermon, today we will begin with the conclusion and then see, from Scripture, why this is so. So, today we want to see that **Christians Ought to Tithe because of God’s Command and His Mercy to Us in Christ**.

1. Now, we will look at our text and its context in a moment, but before we do that, we must do some basic groundwork in terms of understanding **the Old Testament and the Commandments of God**. So, that is our first point this morning.
	1. You see, a mistake made by many professing Christians today is to view the Old Testament as Israel’s book while our book is the New Testament. In their view, the Old Testament has all that temple stuff and law stuff, but we are a grace or gospel people. And we don’t have time to be exhaustive on this point today, but this is really wrong-headed. For the Old Testament is our book. As we have seen in our Genesis sermon series, you simply cannot fully understand the gospel and humanity and God’s plan for history apart from the Old Testament. But it is true that not every commandment in the Old Testament applies to us as it did to Old Testament believers.
		1. For example, Leviticus 1 commands God’s people to present a burnt offering to God, at the tabernacle, when they sin. Must we still do this? No. We are not required to do this because this is an example of the **ceremonial** laws that were for Israel. And the Book of Hebrews is very clear that those ceremonies pointed forward to and had their fulfilment in the Lord Jesus Christ. So, we are not bound by the ceremonial law.
		2. Another category of Old Testament law is **civil** law. These were the laws for Israel when God was her direct king. They included criminal codes, hygiene laws, property laws, and welfare laws, for example. And while there is much for us to learn from these laws, by way of principle, we are not bound by them.
		3. What we are bound by is the **moral** law. The moral law is the law that reflects who God is and how He expects all people to live. And we find moral law, for example, in the Ten Commandments.
			1. Mrs Holtslag was reading a book the other day and she shared with me a really helpful observation from the author. He said that the Ten Commandments became necessary after the Fall. If the Fall had not happened, Adam and his wife and future generations would have worshipped God alone, the right way, not misused His name, observed the Sabbath, honoured those in authority, and not killed, or committed adultery, or stole, or lied, or coveted, without any need for law. But after the Fall, the law became necessary. Sinful humans now needed to know, *from God*, what was right and what was wrong.
			2. Now, **Romans 2:15** explains that God’s law is written on our hearts. We call this the conscience. So, for around two thousand years, conscience and direct revelation to individuals were how God made His law known to His people. But eventually, at Mt. Sinai, the Ten Commandments were written on stone tablets by God. And these ten laws basically captured all of life.
	2. Well, here we are in 2023. We live on this side of the cross. Do we still need God’s law? And we can answer this question very easily by asking another question: **Are we more like Adam and his wife *before* the Fall or *after***? After. Despite Jesus having come and given us the Holy Spirit, we are still sinners who need to know what sin is, and how to live in a way that honours God and pleases Him. So, we need the moral law of God.
	3. And as those who live on this side of the cross, we have even more motivation to obey the law. For if you know the Ten Commandments, you will know that they begin by reminding the people of Israel that **God rescued them from slavery in Egypt**. This was their motivation for glad and grateful obedience. Well, that rescue foreshadowed a greater rescue – the life and death of the Lord Jesus Christ. He came to earth and endured much sorrow, and eventually He poured out His blood and died that our sins might be forgiven. Thus, our obligation to keep God’s moral law is not less than Israel’s, but the same or more than!
	4. And finally, in this regard, remember also that Jesus Himself was very clear about our duty to obey the moral law. He said, “*I did not come to abolish the law … [but] to fulfil [it] ... Therefore, whoever relaxes one of the least of these commandments and teaches others to the same will be called least in the kingdom of heaven*.”
2. So, we are still under obligation to keep the moral law. What we need to see next is that **the Command to Tithe, while it has some ceremonial aspects to it, is part of the moral law**.
	1. It is in **Leviticus 27**, which we read earlier, where the Lord spells out His requirement that the people of Israel would set aside a tenth of all their increase, whether that be of seeds or fruit or animals, etc, and present it to the Levites – the priestly tribe. And later in Deuteronomy we see mention of things like wine and oil also. So, whatever increase or income you generated was a gift from the Lord. Therefore, you had to set aside a tenth of it to give back to Him as an act of thankful worship.
		1. And apart from teaching the people that all that they had was from the Lord, another reason for the tithe was to support the Levites. You see, the tribe of the Levites was the tribe of the priests. They did not have their own land and income, and it was their duty to teach the Israelites the law of God and to lead them in worship. So, the tithe was **how the Levites were supported by the congregation**. And we also learn later in Deuteronomy that the Levites would tithe from the tithe and give that to those who served as priests. And the tithe was also used for the care of the poor
		2. And the practical ones among us are probably thinking, How do you bring a tenth of your sheep and cattle and wine and oil and seed and fruit all the way to Jerusalem, which is where the temple was? Well, in Deuteronomy 14, the Lord told the people that if the journey was long, they were permitted to sell all that and bring the **money equivalent**.
		3. And God also said something really neat about how part of the tithe money could be used: He said, “*Spend the money for whatever you desire- oxen or sheep or wine or strong drink, whatever your appetite craves. And you shall eat there before the LORD your God and rejoice, you and your household*.” So, part of the tithe made sacrifice time party time!
	2. Now, how do we know that the command to tithe is moral law? Well, here are two reasons:
		1. First, **tithing was happening long before Israel existed as a nation**.
			1. We see this, for example, in **Genesis 14**, where a priest of God named Melchizedek blessed Abraham after he had won a battle. And in response, Abraham presented Melchizedek with a tenth of the ‘spoils of war.’
			2. And in **Genesis 28**, after Jacob had his dream of the ladder that ascended to heaven, we read that he set up an altar and worshipped the Lord. And he vowed to the Lord that if he returned to his father in peace, he would present to the Lord a tenth of all that the Lord had given him.
			3. So, in the same way that the Ten Commandments were the requirement of God long before He wrote them down for the people of Israel, so the expectation of the tithe was the requirement of God long before He spelled it out for the people of Israel.
		2. And as we head into the New Testament, a relevant passage of scripture is found in **Matthew 23:23**. Let’s turn there together for a moment (p. 829). Here the Lord Jesus was rebuking the Pharisees for their hypocrisy. He had observed them tithing even their spices! But while they did that, they were neglecting the “*weightier matters of the law: justice and mercy and faithfulness*.” And Jesus said, “*These you ought to have done* (meaning justice and mercy and faithfulness)*, without neglecting the others* (meaning tithing)*.*” So, Jesus did not release them from the requirement to tithe, or indicate in any way that how they were tithing was wrong or soon to become obsolete. And this is precisely what we would expect Jesus to say if tithing is part of the moral law.
	3. So, putting all this together, it has always been the expectation of God that His people would present to Him a tenth or a tithe of our increase. It is from Him, it belongs to Him, and He is most worthy of this act of worship, especially in view of the great mercy He has shown us in Christ!
3. Well, that brings us, thirdly, to our text and **the Command to Bring an Offering**.
	1. You know, one of the most curious aspects of this whole discussion is that if you are debating tithing with a brother or sister who thinks we are no longer under obligation to tithe, our text will be a go to passage for them. They will say that what the Lord requires of New Testament believers is that “*each one must give as he has made up his mind, not reluctantly or under compulsion, for God loves a cheerful giver*.” And the inference is that unlike Old Testament believers who were reluctant and tithing under compulsion, New Testament believers are free to give as they feel led to give. And this makes them cheerful givers unlike the miserable Old Testament believers.

* 1. Well, our text is not about tithing but about what is called **a free-will offering**. In **Romans 15:26** and **1 Corinthians 16:1**, we learn that Paul was taking up a collection in all the churches that he was visiting to bring to the church in Jerusalem. And he was doing this because the church in Jerusalem was suffering because of persecution and a severe famine.
		1. In 1 Corinthians 16, **Paul’s instruction** was that each member of the church, if they prospered, was to put some money aside on the first day of each week, Sunday, so that there would be no actual collection when Paul arrived.
		2. And in 2 Corinthians 8-9, Paul is **giving an update** on how this collection had been going in the churches in Macedonia. They had been very generous. And Paul was encouraging the Corinthians to be as generous. That is what this passage is about; not tithing. The requirement to tithe, as part of their local congregation, remained. There was still a need to demonstrate their thankfulness to God for His provision, to support the work of the ministers in the congregations, and to provide the deacons with money for the poor. But alongside the tithe there was this free-will offering for their needy brothers and sisters in Jerusalem.
		3. And this offering was **not mandated** in any way. Each person was free to give or not give as they were able.
		4. But knowing that **our natural and sinful tendency** is to not give or to give as little as possible, Paul reminded them that “*if we sow sparingly we will also reap sparingly, but whoever sows bountifully will also reap bountifully*.”
		5. And you have also heard me say before that the Greek word translated as “*cheerful*” in verse 7 is ***hilaron***, from which we get the word hilarious. So, in effect, Paul was saying, Let this extra offering be such that if anyone else knew how much you were giving they would think you were bonkers and find it utterly hilarious!
		6. And notice also, in verses 11 and 12 that Paul repeatedly connects this free-will offering with **thanksgiving to God**. Again, because of the great mercy that God has shown us in Christ, we should be eager to be generous toward others.
	2. And in terms of you and me today, the equivalent of the Jerusalem offering would be the **special collections** that we have. We hold these on the first Sunday of the month, and they are to support Reformed Seminaries, the Kindy, organizations like Creation ministries or Voice of the Martyrs, or the diaconal projects of our national diaconate committee. And we also have special collections when there has been a disaster in New Zealand or overseas. But we can bring an extra offering for our deacons to distribute every Lord’s Day. It is why when it comes to the time in the service when the deacons pass the offering bags around, I typically say, let us now bring to the Lord His Tithes and our offerings. The tithe is required, and it already belongs to God. The offerings are what we freely choose to give on top of or extra to the tithe. But both tithes and offerings should be an expression of thanks to God for His many mercies to us in Christ.
1. Well, that brings us, as our fourth and final point, to a few **Practical Considerations**.
	1. The first arises from our earlier reading in **Malachi 3**. God’s complaint there was that the people of Israel were not bringing the whole tithe to the storehouse, by which was meant the Levites and the temple. So, either by not tithing at all, or by bringing just a part of the tithe to the storehouse, God said that they were robbing Him. That is how serious this matter is. So, let us not be those who would rob God. Let us be those who tithe. And the equivalent of the storehouse for you and me as New Testament believers is **the local church**. This is where we should bring the whole tithe. We are free to give extra offerings anywhere we like, but this is where we should bring our tithe.
		1. And I make this point because I have heard people in the past who are unhappy with the elders for some reason make it known that they are doing their giving elsewhere. And they justify their actions by saying that the church is bigger than one local congregation. And the church *is* bigger than one local congregation. That is true. But God wants you and me as members of this congregation to tithe in this congregation, and members of other congregations to tithe in their congregations. And in this way, He provides for His ministers in each congregation, and the poor in each congregation and in that church’s neighbourhood. So, we are to tithe in our local congregation.
	2. And did you notice the last part of the Malachi passage? The Lord said, Tithe “*and … put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need*.” When the devil was tempting the Lord Jesus, Jesus said, “*It is written, 'You shall not put the Lord your God to the test*.'” So, ordinarily, we should take God at His word. But when it comes to tithing, **the Lord invites us to test Him**! He is saying, trust me in this, and watch what happens! We see a similar idea in Proverbs 3:9 where the Lord says, “*Honour [me] with the firstfruits of your wealth then your barns will be filled with plenty, your vats bursting with wine*.” And let’s be realistic, a tenth of our income is a lot of money. And if this is not something we are used to doing, it can be daunting to contemplate.
		1. And as an illustration of this, I remember a time when my parents-in-law were under severe financial pressure. And there was never enough money left at the end of the week, after all the bills were paid, for the tithe. So, in faith and trust, because of the principles we have looked at, they decided to set aside the tithe at the beginning of the week. And lo and behold, I remember my Father-in-law saying, with a big smile on his face, there was always enough to pay the bills. They ‘tested’ the Lord and He poured down a blessing!
	3. And that bring us, lastly, to **the challenge of tithing in an almost cash-less age**. And here we enter the realm of Christian freedom.
		1. In **Psalm 96:8**, the Psalmist says, “*Ascribe to the LORD the glory due His name; bring an offering, and come into His courts!*” And so, the practice of my grandparents and parents and for Mrs H and I was to always make sure we had the cash or cheque for our tithes and offerings ready on Saturday at the latest. And we would have coins that we could give to our children, so that in both services, we all had something to put in the bag as it passed by. We still do it with our grandchildren. And if our children received pocket money or payment for a job, we taught them to get a tithe ready on Saturday. And we did this because this was a part of worship that we wanted to actively participate in.
		2. But the fact is that we live in **an increasingly cash-less society**. And while the Lord requires us to tithe, the Bible simply does not mandate exactly how this is to be done. And cash may not be around for much longer, and giving by way of electronic transfer is still giving. The challenge though is to not let our giving to the Lord become like every other automatic electronic payment we make that we do not really think about. A couple of months back, we had my brother in law from the Netherlands staying with us, and he told us that when it is time for the collection in his church, a QR code comes up on the screen, and many people in the congregation lift up their phones and scan the code and key in the amount they have purposed to give and press transfer. And this was brought in because at least it requires you to actually do something in the service rather than just have an auto payment that goes through at midnight.
		3. But as I said earlier, we are in the realm of Christian freedom here. The key thing is that we must be intentional with our giving. And even if we are giving electronically, at that time in the service, we should be thinking about giving, and our thankfulness to the Lord, and our desire that the kingdom of Christ would grow. And for those of us who are parents, let us talk with our children about tithes and offerings, and teach them to give and to participate in this part of the service too.

Back in **2 Corinthians 8:7**, Paul exhorts believers to see to it that we excel in the grace of giving. To excel is to surpass or outdo or be the best at. Now, our giving is between us and the Lord, not anyone else. But the Lord sees our hearts. And He is pleased when we intentionally, and obediently, and thankfully, and generously give. And the reason Paul supplies for our wanting to excel in giving is this: “*For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, so that you by His poverty might become rich*.” God has been most generous to us in Christ! So, let us worship Him now by presenting Him with His tithes and our offerings.