

OLD COVENANT versus NEW COVENANT GIVING

INTRO: Everybody gives something, sometimes, to people, organizations, and causes that they believe in. In fact, Jesus said, “**It is more blessed to give than to receive.**” One question is, for those of us who name Jesus’ name and are Christ-followers: How much should we give? But that question is, I think, answered by, and is really a part of, a more important question: WHY do we give?

Statistics (from GenerousGiving.org):

- Christians worldwide had personal income totaling more than \$16 trillion in 2007 but gave only 2 percent, or \$370 billion, to Christian causes.
- Overall, only 3 to 5 percent of those who donate money to a church tithe (give 10 percent of) their incomes. Only 9% of American "born-again" adults tithed in 2004.
- Giving by North American churchgoers was higher during the Great Depression (3.3 percent of per capita income in 1933) than it was after a half-century of unprecedented prosperity (2.5 percent in 2004).

What I want to do today is compare and contrast OC vs. NC giving—and answer the question: *Why do we give?* Next week I will look at the principles of HOW should we give as NC people. If we have a good understanding of these two things—why and how we should give—it can transform our use of money, and help to transform US into more thoughtful, faithful followers of Christ.

I. OLD COVENANT GIVING

A. OT Israel was subject to the law of Moses—part of the law of Moses was the law of the tithe, which was designed to support the Temple and the Levitical priesthood.

1. “Tithe” means 1/10 (i.e., 10%).
2. *When Israel entered the land all of the tribes were allotted portions of land except for the tribe of Levi which served as the priests.* The tithe was instituted to support the Levites, since they couldn’t own their own land. The tithe was, in effect, a tax that all Israelites (whether they were “born again” or not) were required to pay, in order for the nation to function in the land.
3. *Israel was designed to be a physical picture that pointed to spiritual truths (which ult’y are fulfilled in Christ).* In **Deut 28:12** God promised that if Israel did all the commandments of the law He “*will open for you His good storehouse, the heavens, to give rain to your land in its season and to bless all the work of your hand.*” IOW, people would physically see that God exists; He is alive & active in Israel. But if Israel *failed* to keep the whole law, then God promised to withhold the rain and cause the crops to fail and be consumed by locusts & worms (**Deut 28:23-24, 38-42**).

B. Malachi 3 incl. the well-known passage in which God says “test me”: it talks about not robbing God and bringing the full tithe into the storehouse, and if they did God would pour out a blessing on them.

1. *The book of Malachi was given to the nation of Israel after it had returned from exile in Babylon.* The temple had been rebuilt but prosperity had not come. Why not? The priests were presenting “*defiled food*” and “*lame or sick*” animals on the altar (**Mal 1:7-14**) and were causing many people to stumble (**Mal 2:1-9**). They had divorced their wives and had married pagan women (**Mal 2:10-17**). Just as Israel had violated all the other OT laws, it was also violating the laws regarding tithes and offerings.
2. *So God was saying “stop it—test Me—remember My promises when I gave you My law back in Deuteronomy.”* In **Mal 3:10** the “*windows of heaven*” goes back to God’s promise in **Deut 28** to send rain. In **Mal 3:11** when it says that He “*will rebuke the devourer,*” it is clear from the context that some sort of agricultural pest is indicated. Thus, the NIV translates the verse as, “*I will prevent pests from devouring your crop.*”
3. *It is true that, when we obey God, He says that He will take care of our needs.* He knows us. He loves us. But the specific blessings of **Malachi 3** were agricultural promises to the ancient nation of Israel as a whole, based on what God had said back in Deuteronomy, not promises of individual blessings.

II. THEN JESUS CAME, AND THAT CHANGED THINGS—WHY?

A. The Mosaic Law, including the Law of the Tithe was still in effect when Jesus was alive. **Gal 4:4** points out that Jesus was “*born under the law.*” In **Matt 23:23** He tells the Pharisees that, since the Law was still in effect, they should tithe as they were doing, but should not neglect what He called the more important things of the Law: justice, mercy, and faithfulness. But Jesus also said that he had come to fulfill the law, and that not even the smallest letter of the law would pass away “*until all is accomplished*” (**Matt 5:17-18**). You see, **Galatians**

3-4 tells us that the OT Mosaic Law had a specific and limited function: it was a “guardian and manager” (**Gal 4:2**), which had custody over “minor children” (**Gal 4:1-3**) until the Messiah came. But in Jeremiah, God had promised a NC, *not like* the OC which Israel had broken (**Jer 31:31-34**).

B. When Jesus came He perfectly fulfilled the Law. And on the night before He died, at the Last Supper, He said “*This is the NC in my blood*” (**Luke 22:20**). The next day He shed His blood on the cross, and said “*It is finished!*” Thus, “*All was accomplished*” at the cross. At the cross Christ began the New Covenant and, with it, the new era of “the law of Christ” which is written on our hearts (**1 Cor 9:19-21; 11:25; 2 Cor 3:5-6; Gal 6:2**). And we know that is true b/c Jesus declared (**Mark 7:19**) all foods are clean—you can eat whatever you want—i.e., the OT food laws no longer apply. Men are no longer required to be circumcised. The temple, the sacrificial system, the priesthood, and the other distinctive aspects of the OT law were brought to fulfillment and done away with. The distinction between Jew and Gentile has been abolished, and he has made us “*one new man*” in Christ (**Eph 2:11-22**).

So what does this mean with respect to our giving? After all, God’s standard for giving for 1500 years was the Tithe. And now that law, and the rest of the OC, has been fulfilled and superseded. If we are no longer under the Law of the Tithe, does that mean that we should not give 10%? Evidently most people who call themselves Christians must think so, since only 9% of people who say they are born again give even 10%, and the average Christian gives only 2.5%. WE NEED TO TAKE A GOOD LOOK AT WHAT THE COMING OF THE NC IMPLIES FOR OUR GIVING.

III. NEW COVENANT GIVING

A. The New Covenant standard for giving is not the tithe, but the Cross. Our focus is Christ, not Moses. Christ did not just give 10% of Himself, but gave all of Himself for us.

<u>Old Covenant</u>	<u>New Covenant</u>
1. Under the OC, the people had to continually make sacrifices for their sins (Lev 4:1-5:13; 5:14-6:7; 6:24-30; 7:1-8; 8:14-17; 16:3-22; Num 5:5-10; Heb 7:27).	1. In the NC, Christ has made the one sacrifice that is sufficient to forgive all of His people’s sins forever (John 1:29; Heb 7:26-28; 9:11-12, 28; 10:1-18).
2. Under the OC, only some of Israel’s sins were covered, and only for 1 year (Num 15:30-31; Heb 9:7; 10:1-3).	2. In the NC, <i>all</i> of our sins—past, present, and future—have been forgiven <i>forever</i> (Jer 31:34; Acts 10:43; 13:38-39; Heb 10:1-18).
3. The OC did not give eternal life (Rom 3:21; Gal 3:11, 21).	3. In the NC, we are given eternal life (John 3:14-16, 36; 17:2-3; Heb 5:9).
4. Under the OC, God’s presence only dwelt in the temple, and the people had to go to the temple to get close to the presence of God (1 Kgs 8:10-11; 2 Chron 5:11-14; 7:1-2).	4. In the NC, we <i>are</i> the temple, and God has come to us (1 Cor 3:9, 16-17; 2 Cor 6:16-7:1; Eph 2:21; 1 Pet 2:5; Rev 3:12).
5. Under the OC, only the priests could enter the temple (Num 18: 22-23; Heb 9:6).	5. In the NC, all Christians <i>are</i> priests (1 Pet 2:5, 9; Rev 1:6; 5:10).
6. Under the OC, only the high priest could enter the holy of holies to be in the presence of God (Lev 16:2-34).	6. In the NC, Christ is our high priest (Heb 4:14-5:10; 7:1-10:25).
7. Under the OC, the high priest could only enter the holy of holies 1 day each year (Lev 16:34; Heb 9:7).	7. In the NC, Christ is continually in the presence of God interceding for us (Heb 7:25; 9:24).
8. Under the OC, the Holy Spirit left the temple, never to return (Ezek 9:3; 10:1-19; 11:22-23).	8. In the NC, Jesus promised that He would “never leave us or forsake us” (Heb 13:5).
9. Under the OC, the Holy Spirit never indwelt people, but only came upon certain people and then would leave (Exod 31:3; Num 11:16-29; Judg 3:10; 6:34; 14: 6, 19; 1 Sam 10:1-11; 16:13-14; 19:20-24).	9. In the NC, the Holy Spirit has come to live inside of all believers, and will never leave us or forsake us (Ezek 36:27; John 14:16-17; 16:7; Acts 2:14-18, 38-39; Rom 8:9; 1 Cor 3:16; 6:19).
10. Under the OC, the people were in bondage to the law which they could never fulfill (Acts 15:10; Rom 7:6, 23; 8:2-3; Gal 3:23; 5:1).	10. In the NC, Christ has fulfilled the law for us, and has written His law (the law of Christ) on our hearts (Jer 31:33; Matt 5:17; Rom 10:4; Col 2: 13-15; Heb 8:10; 10:16).
11. Under the OC, the people had hearts of stone (Zech 7:12).	11. In the NC, God has replaced our hearts of stone with hearts of flesh (Ezek 11:19; 36:26; 2 Cor 3:3).

1. *In the NC we have a direct, personal relationship with God that OC believers never had* (**Jer 31:34; Heb 4:16; 7:19**). We have unlimited access to God our Father, through Jesus Christ, that the OC believers could only dream about (**Matt 27:51; Heb 10:19-22**). God even has adopted us into His own family (**Rom 8:14-17; Gal 3:26; 4:6-7; Eph 1:5**). Since we have been given so much more than they were given, how can Christians view the tithe (10%) as a lot, or as the maximum? Instead, we should view it as the minimum. *Just as the OC was the foundation for the NC, so the tithe (10%) should be the foundation—the floor, not the ceiling—for giving in the NC.*

2. *Our giving reveals the state of our heart.* The primary issue is not *whether* to give, or even *how much*

to give, but the *reason why* we give: Do we give because the law commands us externally to give (OC), or because the gospel changes us internally so that we want to give (NC)? Our attitude towards giving reveals, perhaps better than any other area of life, whether we truly have been born again, or not. “If Christ could sacrifice so much for us, how dare we refuse to give generously to the needy!” (Blomberg 1999:193)

B. The early church understood this, and amazed and changed the world largely because of the generosity of their giving.

1. *The example of Zaccheus (Luke 19:1-10)*. Although Zaccheus became a believer while the Old Covenant was still in effect, he is an excellent example of someone who understood the implications of the Gospel with respect to giving. *Zaccheus voluntarily decided to give half of his possessions to the poor*. Jesus had not commanded him to begin tithing in order to meet the requirements of the law. His giving was a clear outward sign of a changed heart.
2. *The church in Jerusalem in Acts 2:44-47 and Acts 4:32-37*. The believers did each own their own property and things (**Acts 2:45-46; 4:34-37; 5:4**). However, the crucial thing was their *attitude* toward the things they owned and toward other people. They did not claim “*that anything belonging to him was his own, but all things were common property to them*” (**Acts 4:32**). So, when they saw that anyone had need, the *believers “began selling their property and possessions and were sharing with them all, as anyone might have need”* (**Acts 2:45; see also Acts 4:34-35**). The result was that “*There was not a needy person among them*” (**Acts 4:34**). Further, the apostles were able to preach “*with great power*” (**Acts 4:33**). WHY? B/c the people were demonstrating by their great generosity that Jesus is alive; He had changed them; they had a new attitude, a new direction, a new set of values, a new heart—and that was all reflected in what they did with their money.
3. *The church in Macedonia (2 Cor 8:1-5)*. Macedonia is in northern Greece, and is Gentile. In **2 Cor 8** there was a famine in Judea, and Paul was taking up a collection for the poor Jewish believers. What happened? They themselves were suffering from “*deep poverty*” and “*a great ordeal of affliction*” (**2 Cor 8:2**). N/t/l, the Macedonians gave freely, “*of their own accord,*” and gave “*according to their ability, and beyond their ability*” (**2 Cor 8:3**). They even “*begged us with much urging for the favor of participation in the support of the saints*” (**2 Cor 8:4**). The reason the Macedonians gave so generously was that they understood the implications of the Gospel: “*they first gave themselves to the Lord and to us by the will of God*” (**2 Cor 8:5**)—i.e., they demonstrated with their money and giving exactly what Jesus said are the 2 greatest commandments: Love the Lord your God with all your heart, soul, mind, and strength; and love your neighbor as yourself.
4. *The voluntary, generous giving of the early church was not limited to Bible times, but continued for at least the next 300 years of church history.*
 - a. Justin Martyr (100-165): “We who once took most pleasure in the means of increasing our wealth and property now bring what we have into a common fund and share with everyone in need.
 - b. Tertullian (160-225): “One in mind and soul, we do not hesitate to share our earthly goods with one another. All things are common among us but our wives.”
 - c. Emperor Julian the Apostate (360): “Observe how the kindness of Christians to strangers, their care for the burial of their dead, and the sobriety of their lifestyle has done the most to advance their cause? For it is disgraceful when Christians support our poor in addition to their own.”

Those early Christians turned the world upside down, largely because of their great generosity and holy lifestyles. They were an obvious, positive contrast to how everybody else lived.

C. So why do we give? We give b/c we are not the same people we were. We have been forgiven. We have been given new hearts; a new mind; a new spirit; a new direction; a new set of values; a new life. *Why do we give?* We give b/c our entire life is a response to the grace that has been poured out in us—and that response of love and gratitude and grace includes what we do with our money and in our giving.

IV. APPLICATION

A. Why don't most people give >2.5%, when we have vastly greater abundance than all of those early Christians in Jerusalem, Macedonia, and the Roman Empire? I think one big reason is that most people simply have not sought, or have been taught, to consciously apply our faith in the area of our money—and have not been taught the fundamentals of budgeting and good money management. Most people spend first and give a little of what's left over. That's backwards.

B. It has been truly said that failing to plan, is planning to fail. This is certainly true in the area of money and giving. Everyone can cut expenses, establish a budget, and include both saving (investing) and giving as an integral part of the financial plan and budget. We need to establish goals; then determine a plan to achieve those goals; then work our plan and continually assess it. A good place to begin might be an 80-10-10 plan. What that is is a financial plan and budget whereby we begin by saving 10%, giving 10%, and living on 80% of our income. As we implement that plan we look for ways to live on 75% and then 70%, which enables us to give more and save and invest more. There are lots of good resources to help us get control of our finances. One that helped Nancy and me is *Your Finances in Changing Times* by Larry Burkett.

C. In order to begin budgeting, you have to know what you are currently doing with your money. Many people do not a good idea of how much money they are actually earning, and where it is actually going. Here is what pastor Andy Stanley of Atlanta and his wife did when they were just starting out: For 3 months they make a written note of every dollar that came in. They also saved receipts or made of note of every dollar that they spent or gave away, and noted what it was for. They put all of those receipts or notes into a large envelope. Every dollar—no matter how small—was accounted for. At the end of the 3 months they got together, opened the envelope, and then added up the totals. They were amazed: they thought they had been big givers, but the actual numbers showed that they weren't. They also saw that they were spending \$1000s on things that they could cut out or cut way down on. You too will probably be surprised at how much, or how little, you are spending—or giving—in certain categories. However, if you don't know where you actually are, you will never be able to make the changes necessary to get you where you want to be. Get control of your money. And include giving right at the outset as an integral part of your budget, and strive to increase what you give as God prospers you.

CONCL: Jesus said, "*You cannot serve God and money.*" He knew that what we do with our money is a very clear reflection of the state of our heart. Or, as the Anglican Book of Common Prayer puts it (talking about the sacraments—but the principle applies here): what we do with our money is "*the outward and visible sign of our inward and spiritual state.*" We cannot earn our way to heaven, by doing good deeds or giving a lot of money to help the poor and build the kingdom. We are saved only by God's grace alone, through faith in Jesus alone. But as Luther said, "faith is not alone." IOW, when we come to Christ we receive a new life: a new mind; a new spirit; a new direction; a new set of values; a new heart. If we are truly born again and have Christ's spirit, mind, and values, that WILL affect what we do with our money, especially our giving. So let us assess ourselves and our finances. Let us make the changes in our financial management and budgeting to reflect CHRIST'S heart and values. Let us *by our giving* show the world that Christ is alive, that He is reigning in us, and that He is working through us to show love for the poor and to build His kingdom, just as those early Christians did.