

GIVING

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“For God so loved the world that He gave His only begotten Son...” [Jn 3:16]

According to an African proverb, the first course when you are invited to dinner is the countenance of your host. If he/she looks cheerful and inviting, you will eat well even if you are already full. If otherwise, you are likely to give excuses for your poor appetite even when you are starving.

Spiritually speaking, to give means to part with what you value. The giving may be to the needy or as an offering to God. Therefore, the following would not count as true giving:

- 1. Parting with what you don't need. For example, Jesus commended the widow's offering because she gave all she had whereas the rich gave what they did not need [Lk 21:1-4]. When food and drug manufacturers donate near-expired products to charitable organizations or poor countries, that isn't spiritual giving because the items are due for the garbage dumps any way.*
- 2. Offering things that are of no value to you or what you did not pay for. David turned down Araunah's offer to take the threshingfloor and the oxen free of charge on the ground that “neither will I offer burnt offerings unto the Lord my God of that which doth cost me nothing”[2 Sam. 24:24].*
- 3. Reciprocal exchange, i.e., giving to those who can also give you in return. Jesus says that we should not invite to our dinners our friends, relatives or rich neighbours who can reciprocate but “the poor, the maimed, the lame, the blind: and thou shalt be blessed for they cannot recompense thee...”[Lk 14:12-14].*
- 4. Serving God at your convenience (in terms of time, place, etc.). Instead, we are enjoined to present our bodies “as a living sacrifice’ to God as our “reasonable service” [Rom. 12:1]*

From the foregoing, it appears that giving, the way God wants it, is not as obvious as we think. That is why I have chosen it for today's lesson. It is important to do the right thing because it is “more blessed to give than to receive” [Acts 20:35] and it is in giving that we receive [Lk 6:38].

1. The Concept of Giving

During my infancy, I lived with my maternal grandfather along with so many other grand children of his. Grandpa would give us a piece of roasted yam from his own meal bowl. As soon as we had started eating, he would ask us to give him back a piece of it. Of course, as child psychologists would confirm, we were at that age *instinctively* selfish and would obviously refuse to give him!

That memory flashed back as I was meditating on the subject of today's lesson. It occurred to me that what we did to our Grandpa over 50 years ago is exactly what we do to God today. The yam belonged to Grandpa and out of the abundance of his heart, he cut us a piece of it. "The earth is the Lord's and the fulness thereof; the world and they that dwell therein" [Ps. 24:1]. He is the one who gave us dominion over a piece of it [Gen.1: 26] and the little He has asked of us is to make thanksgiving our sacrifice to Him [Ps. 50: 14]. What is our reaction? Like Grandpa's "beloved kids", we refuse to give God back the little He has asked us. Instead, we boast that "my power and the might of mine hand hath gotten me this wealth" [Deut. 8:17]. We rob Him of the tithe and our vows [Mal. 3:8] and refuse to open wide our hands "unto thy brother, to thy poor and to thy needy in thy land" [Deut. 15:11].

2. Types of Giving

Giving may be obligatory or voluntary.

Examples of obligatory giving are *tithes* and *vows*. A vow is what we have sworn or promised with our mouths to do for God, and it cannot be broken [Num. 30:2]. When Jacob woke up from a dream at Bethel, he vowed that if God would make his journey to Haran successful, he would return to that spot to build a church for the Lord and pay a tithe on his possessions [Gen. 28:20-22]. He fulfilled it about 15 years later [Gen. 35:6-15]. As a reward, God changed his name to Israel (the name borne today by the nation of his descendants).

Why does God call it robbery when tithe is not paid [Mal. 3:8]? The law on tithes is laid out in Deut. 14:22-29 with the following main features:

- ❑ You must "truly tithe all the increase of thy seed that the field bringeth forth year by year" [v. 22]
- ❑ You are to pay it in a place of God's choice, "in the place which He shall choose to place His name there" [v. 23]
- ❑ It is convertible to money if it is too heavy to carry to God's house [v. 24]. It follows that if the cash is too heavy to carry, you can use a cheque!

- ❑ It is meant for the upkeep of the church and its workers(Levites) and for the support of the stranger, the fatherless and the widow [v. 29]

The tithe shares the characteristics of taxes that we pay to the state in the following respects:

- ❑ Taxes are compulsory, whether you like it or not. However, they are only paid by income earners (salaries, profits, dividends, etc.) in proportion to their earnings. Tithe is like that, except that the rate is fixed at 10% for every income earner.
- ❑ Without tax revenues, it will be difficult to provide and maintain public services, such as defence and security forces, educational and medical facilities, social welfare, etc. Without the tithe, the work of God through the churches and other organizations will be stifled and the devil will have a field day.
- ❑ Taxes are paid to the state, not to the government or the people running it. Therefore, whether you like the present political leaders or not, whether you voted for them or not, you must pay your taxes **[Rom. 13:6-7]**. In the same vein, tithes are paid to Christ, a priest of the order of Melchisedec **[Ps. 110:4; Heb. 7:1-28]**, the Head of the Church **[Eph. 5:23]**, not to the church leaders. Therefore, whether you like them or not, whether they are prudent or wasteful, you must pay your tithes.
- ❑ If you cheat on your taxes, the tax authorities can prosecute you and send you to jail. In addition, you must pay the tax due with interest. Similarly, when you don't pay your tithes, God says that you are a robber **[Mal. 3:8]**. You are a thief who has broken His commandments **[Jam. 2:10; Ex. 20:15]**. Of course, you also owe God the full tithe that is delayed plus an interest of 20% **[Lev. 27:31]**.

So, on the question of tithes, you don't have to be a cheerful giver! Have you ever seen a cheerful taxpayer?

10% of what? Some people pay on their gross income while others pay on their net or take-home pay. All that the Bible tells us is "thou shalt truly tithe all the increase of thy seed that the field bringeth forth year by year" **[Deut. 14:22]**.

Let us assume that you pay your tithe in farm produce (as in old times) and not in cash. Let us also assume that you must have incurred some operating and production costs, such as the cost of fertilizers and supplies, salaries, bank loans, utilities, etc. After subtracting those costs from your produce, the state authorities will also come and take away some produce as taxes. What is left is your own. Now, on what produce will you pay your tithe? Certainly, it has to be 10% of what is left for you after taxes and other costs have been accounted for.

Our gross pay consists of the monetized aspects (such as salaries and fringe benefits) and the non-monetary aspects (such as recreation and welfare facilities, staff discount on company products or services, such as reduced airfares for airline staff, educational grants for the children of staff, etc). In fact, the monetized aspects may constitute less than 60% of what an average employer spends on an average employee. Since such items are hardly quantified in monetary terms even for tax purposes, it does not make sense to do so for tithe purposes. So, let us limit our analysis to the monetized gross pay.

Taxes and other deductions at source (i.e., by the employer) are beyond the employee's control. Therefore, like the farmer above, he should pay tithe only on the portion of his gross pay that is left for him. If he does not pay tax, such as United Nations staff, then the gap between the gross pay and the take-home pay is smaller and he can pay more tithe than the rest of us! Where the tax system is based on withholding for which the tax payer files annual returns to obtain refunds, then the tithe must be paid on the refund when it is received. Similarly, when you collect your pension/retirement benefits, which were tax-exempt when you were working, you have to pay tithe on them.

Voluntary Giving

God has given us the free will to do what we like. Even when we refuse to acknowledge Him as God or worship Him, He does not withdraw any gifts that He has granted us [**Rom. 11:29**]. Nevertheless, He loves us so much that while we were yet sinners, He sent His only begotten Son to die for us [**Rom. 5:8**]. Therefore, if we choose to exercise our free will to give to Him or our neighbours for His sake, it is a good thing and He will reward us greatly [**Lk 6:38**].

We can give whatever we choose provided that, as we stated earlier, it has value and entails some sacrifice on our part. Such giving can take any of the following forms:

- ❑ Thanksgiving [**Ps. 50:14; Ps. 100:1-6**]
- ❑ Alms to the poor [**Prov. 19:17; Deut. 15:11**]
- ❑ Service, such as Samuel offered by his mother for God's service [**1 Sam. 1:28**]
- ❑ Career, such as Amos from farmer to prophet [**Amos 7:14-15**]
- ❑ Marriage, such as the choice of celibacy by Roman Catholic priests [**Matt. 19:12**] or the death of Ezekiel's wife [**Ezek. 24:15-18**]
- ❑ Your last, such as the widow's mite [**Lk 24:4**] or the Zarepath widow's last meal offered to Elijah [**1 Kgs 17:9-16**]
- ❑ Your whole self [**Lk 14:33; Rom. 12:1**]
- ❑ Your only, such as Abraham's offer of Isaac [**Gen. 22:9-10**]

In order to reap the maximum reward from God, such giving must meet the following requirements: (a) it must be done in secret [**Matt. 6:1-4**], (b) it should be given

willingly [1 Chr. 29:3-9], *liberally and cheerfully* [2 Cor. 9:6-17], and (c) it must be an item of value [2 Sam. 24:24], such as Abraham's offering of Isaac [Gen. 22:1-18].

When our giving meets those requirements, God has lined up material and spiritual blessings for us. For example, He will deliver us in the day of trouble [Ps. 50:14-15]. He will open the windows of heaven and pour us a blessing "that there shall not be room enough to receive it" [Mal. 3:10]. He called Abraham His friend [Is. 41:8] and David, the man after His heart [1 Sam. 13:14]. Both of them were great givers.

3. Conclusion

The bottom line is *giving based on absolute trust in God, the Great Provider*. Abraham had waited for 25 years to have Isaac in whom "shall thy seed be called" [Gen. 21:12]. In other words, Abraham was going to be the father of many nations through Isaac's descendants, a promise that God made to him ten years before Isaac was born [Gen. 17:5-7]. Now, some years after Isaac's birth, the same God asked Abraham to offer Him his only beloved son [Gen. 22:1-2]. Abraham did not hesitate to obey. But, just as he was going to kill his son, *Jehovah-jireh*, God the Great Provider, stopped him and provided him with a substitute lamb [Gen. 22; 11-14]. As a reward for such absolute trust, God opened the windows of blessing upon Abraham and his descendants forever [Gen. 22:17-18].

Abraham's blessings can be yours if you can learn to give of your means, time and service to God *willingly, liberally, cheerfully and selflessly*. Then, He will supply all your needs according to His riches in glory by Christ Jesus [Phil. 4:19]. May Jehovah-jireh provide for you now and forever more!