
**THE HEART OF
GIVING IN THE
LOCAL CHURCH**



IMMANUEL BIBLE CHURCH

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**WHY DO CHRISTIANS GIVE TO THEIR LOCAL CHURCH?
THE LOCAL CHURCH SHOULD BE THE FIRST PRIORITY
IN CHRISTIAN GIVING, AND IN THIS BOOKLET WE
HOPE TO EXPLAIN WHY, DEFENDING THE BELIEF THAT
CHRISTIANS GIVE TO THE LOCAL CHURCH ...**

- AS STEWARDS OF GOD'S RESOURCES.
- AS AN INVESTMENT IN THE GOSPEL.
- AS A DISCIPLINE TO REDUCE GREED AND SELFISHNESS AND PRODUCE WORSHIP, JOY, AND FAITH.
- TO HELP THE POOR AND NEEDY WITHIN THE CHURCH.
- TO SUPPORT GLOBAL MISSIONS.

WE WILL ALSO EXPLAIN OLD TESTAMENT TITHING, CONTRASTING IT WITH NEW TESTAMENT GUIDANCE ON GIVING. THIS WILL LEAD TO THE QUESTION OF HOW – HOW MUCH, HOW OFTEN, AND VARIOUS MEANS OF GIVING.

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WHY DO CHRISTIANS GIVE TO THEIR LOCAL CHURCH?

THE HEART OF THE MATTER

Everything belongs to God. It all begins with how we view ourselves. Are we owners who manage our own assets, or stewards who manage the wealth of another? The apostle Paul saw himself as a steward: “Let a man regard us in this manner, as servants of Christ and stewards of the mysteries of God. Moreover, it is required of stewards that one be found trustworthy” (1 Corinthians 4:1-2). The apostle Peter taught that all Christians are stewards. “As each one has received a gift, employ it in serving one another as good stewards of the manifold grace of God” (1 Peter 4:10).

When it comes to giving, this is primary: **We and everything we have belongs to God.** We see all of God’s gifts of common grace (life, relationships, education, experiences, skills and abilities), and special grace (salvation and the character it produces) – all of these are God’s assets. Understanding who we are as stewards produces humble worship expressed in wise generosity (Luke 17:7-10).

Living as wise stewards. As stewards, how should we regard the resources God gives, particularly the money we earn? Jesus teaches in the “Parable of the Rich Fool” that it is foolish and presumptuous to regard wealth as ours, or even absolutely within our control (Luke 12:16-21). It (or we) can be gone in a moment. At the same time, we should not fear for ourselves or our families. Unless God has determined that we should suffer for His sake (Philippians 1:29), Jesus promised to provide the basic necessities of life. “Do not be worried ... but seek first His kingdom and His righteousness and all these things will be added to you” (Matthew 6:25-34). Finally, we must be wise stewards, managing our resources to provide for ourselves and our families (2 Thessalonians

3:12; 1 Timothy 5:8). The Bible says much about employment, wealth, savings, debt, taxes, even retirement, all of which are included in the concept of “providing for ourselves.” In doing all that, there is one activity which proves whether or not we regard ourselves as owners or stewards: giving.

Christians give to the local church because they are stewards of God’s resources.

A HEART FOR THE GOSPEL

Giving advances the gospel. So what happens when we give, particularly to the local church? First of all, God uses our gifts to advance the gospel and build His kingdom by leading individuals to Christ and building them up into reproducing disciples. Jesus made the proclamation of the good news His priority (Mark 1:38), as did Paul (1 Corinthians 2:1-5; 9:23), and this is the prominent ministry of the church today (Matthew 28:18-20). When believers give to the local church, that money provides resources for preaching and teaching God’s Word, for corporate worship, and for the teaching and training of everyone in the church, from children through adults of all ages and life stages.

Therefore it is both logical and reasonable, as a wise steward, to give to his or her local church. In fact the Bible directs believers to financially support



those who shepherd them, vocationally preaching, teaching, and ministering to them and their families (1 Timothy 5:17-18, Deuteronomy 25:4, Luke 10:5-7) Believers in the church should provide a living for their pastors, and by implication, other paid staff who vocationally serve the congregation.

This also includes the very practical necessity of providing facilities and resources for meetings of the local church where discipleship is accomplished. A study of such passages as 1 Corinthians 9:14, Galatians 6:6, 1 Corinthians 9:1-18, 2 Thessalonians 3:7-10, and Hebrews 13:17 makes this abundantly clear.

Believers who give to Immanuel can be confident their gifts are properly handled. This begins with the elders, men who must be good managers and free from the love of money (1 Timothy 3:2-7; 1 Peter 1-4). The Bible condemns corrupt leadership. Eli's sons, Samuel's sons, and the leaders of Israel are a few examples (1 Samuel 2:12-17; 1 Samuel 8:1-5; Ezekiel 34:1-10). Like the apostle Paul, we would not "covet any one's silver or gold..." (Acts 20:33).

Each year, the Immanuel budget is approved at four levels: First by ministry councils, then by the elder Finance Committee, followed by a unanimous vote of the elders, and finally by Immanuel members. Immanuel has extensive policies concerning wages, benefits, hiring, and facility management/ usage. Offerings and expenses are managed by trained book keeping personnel who follow standard, independently audited practices. Accountability was practiced in the early church (2 Corinthians 8:16-22) and in like manner, all cash offerings are counted in the presence of at least two persons. In giving, Immanuel Bible Church practices the same generosity it teaches, setting aside for local and foreign missions a significant portion of the total annual budget. Finally, Immanuel takes debt very seriously, being encumbered only to purchase real property, and that must be approved by the congregation. Historically, Immanuel has aggressively paid off these debts.

Giving is investing. Supporting the gospel ministry of the local church is an eternal investment in God's kingdom. Jesus taught in the "Parable of the Talents/Minas" (Matthew 25:14-30; Luke 19:12-27) that He will someday return to receive a kingdom for Himself and He will require an accounting of believers, all of whom have a stewardship over the resources He provides. As stewards, we will be judged or rewarded according to the quality of our investment.

When Christians give to the local church, they are investing in their unsaved friends, who come and hear the gospel. When couples give to Immanuel, they invest in their marriage, growing through the pulpit teaching, the Adult Bible Fellowships, and the many other men's and women's ministries and groups. When parents give they invest in their children, supporting



not only a teaching community, but a counter-cultural environment to reinforce their faith. When singles give to Immanuel, they support a place of ministry and service, where long-term friendships, even marriages, are developed. When seniors give, they give back. They pass on to the next generation something given to them long, long ago. When children give, they learn a life-long discipline and discover a truth, often-quoted but generally unknown in the world today: “it is more blessed to give than to receive” (Matthew 10:8, Acts 20:35). Christians give to the local church because it is an investment in themselves and those they love.

Giving is a measure of faith. Do you really believe in Heaven and eternal rewards? The concept of investing in Heaven only motivates someone who believes in it. Paul believed in heavenly reward, and so should we. “We shall all stand before the judgment seat of Christ” (Romans 14:10; 2 Corinthians 5:10). For the generous Christian who “sows liberally,” that day will yield a favorable judgment (2 Corinthians 9:6-11). This is why “those who are rich in this present world [ought] not to fix their hope on riches, but on God, storing up for themselves the treasure of a good foundation for the future” (from 1 Timothy 6:17 *et al.*). A generous habit of life tangibly measures our faith.

Christians give because it is an investment in the gospel.

GIVING CHANGES YOUR HEART

Giving is an act of worship. Both in the Old and New Testaments, a believer’s worship always included some type of gift to the Lord. Offerings and sacrifices, given from the worshipper’s flocks or fields defined worship in the Old Testament. It demonstrated belief in God and acknowledged that He was worthy of the sacrifice. King David said, “I will not offer burnt offerings to the Lord my God which cost me nothing” (2 Samuel 24:24). In the early church, some sold their land and laid the proceeds at the apostles feet (Acts 4:34-37), and the practice of receiving the offering during the worship service is seen in 1 Corinthians 16:2. Paul describes the Philippian’s gift in terms of worship long understood by believers: It was “a fragrant aroma, an acceptable sacrifice, well-pleasing to God” (Philippians 4:18). Christians give to the local church as a way to worship God.

Giving is a spiritual discipline that produces joy. Giving brings joy to everyone: The giver, the recipient, the disciple-maker, and ultimately the Lord. Paul rejoiced in the Philippian’s gift to him, especially for the

“profit credited to their heavenly account” (Philippians 4:10,17). In the Old Testament, when the people gave “willing offerings” to build the first temple, the people rejoiced, as well as King David (1 Chronicles 29:9). “God loves a cheerful giver” (2 Corinthians 9:7).

Giving is a spiritual discipline to suppress greed. Jesus’ statement from Matthew 6:21, “where your treasure is, there your heart will be also,” is both a test of your heart, and a remedy to fix it. If you want to love the things of the Lord, invest in them by devoting interest, time, and money to them. Serve in the church and you will grow to love the church. Give to the church and you will become more aware of the ministries your gifts support, which should lead you to pray for and encourage those who minister.

Giving is a spiritual discipline to grow in faith and imitate Christ. “Instruct those who are rich in this present world not to be conceited or to fix their hope on the uncertainty of riches, but on God, who richly supplies us with all things to enjoy. Instruct them to do good, to be rich in good works, to be generous and ready to share, storing up for themselves the treasure of a good foundation for the future, so that they may take hold of that which is life indeed” (1 Timothy 6:17-19). When we are generous, we prove to ourselves that we trust in God, not money, and we remind ourselves that security in Heaven is much more important than security this side of the grave. It is a tangible way to have the same attitude as Christ, regarding others as more important than ourselves (Philippians 2:3-5). When believers give, they deliberately imitate their God who by nature gives (John 3:16; Luke 11:13).

Christians give to the church because it is a deliberate growth discipline.

A HEART FOR THE NEEDY AND LOST – INSIDE, OUTSIDE, AND ABROAD

Compassion for the poor and needy. For believers, the priority in giving should be to the local church, supporting her mission to glorify God through evangelism and “equipping the saints for the work of the ministry” (Ephesians 4:12). The Bible also teaches that believers should show compassion for the poor and needy, both within the body and to those outside the church.

Generally, when individual church members have an urgent need, they themselves cover it from their own wise management of God's resources. These include personal savings, insurance, the care of their extended family, and in some cases public benefits. Lacking these resources, their local church often provides assistance, particularly if the person is a member and has devoted themselves to the service of the body. The church's benevolence is often accompanied with financial counseling to ensure that the assistance is appropriate, has the greatest effect, and does not do more harm than good (2 Timothy 5:3-16).

In the New Testament most references regarding care for the poor and needy refer to believers within the local body (Acts 11:29-30, Acts 24:17, Romans 15:25-26, 1 Corinthians 16:1). Early believers were so generous

“there was not a needy person among them” (Acts 4:32-37). Therefore, in the administration of church resources toward the poor and needy, priority is rightly given to the needs of local church members. Gifts given to Immanuel finance Immanuel's benevolent ministry, whether through weekly offerings or special benevolent offerings.



This does not preclude Christians from giving directly to other charities and para-church organizations to help the poor and needy and provide disaster relief around the world. Throughout the Bible God requires of believers that they show material compassion for the needy, including the stranger and alien. The many commands, admonitions, promises, proverbs, and condemnations regarding charity to the poor demonstrate this clearly in the following passages: Exodus 23:10-11, Leviticus 23:22, Deuteronomy 15:7-11, Job 31:16-19, Psalm 41:1, Proverbs 29:7, and Isaiah 58:7. This should always be over and above regular support for one's local church.

Christians give to the local church to help the poor and needy within the church. They give individually to charities that benefit those outside the church.



Missions. In the Bible, local churches commission and send missionaries. The church at Antioch sent Paul and Barnabas (Acts 13:1-3). The churches of Macedonia supported Paul (Philippians 1:4-7, 4:10-20). The Ephesian church supported traveling missionaries (3 John 5-8). Believers who give to Immanuel should know that Immanuel Bible Church currently

gives 16% of her annual budget to missions.

This covers only a portion of the total need of any given missionary. This is why we encourage individual believers to partner with missionaries and organizations, providing prayer and financial support over and above giving to your local church. Doing so makes you a partner in their work, a heavenly investment that will reap eternal rewards (3 John 5-8).

Christians give to the local church to commission and send missionaries. Christians give to individual missionaries and ministries to personally share in gospel work around the world.

A HEART OF GENEROSITY

How much should a Christian give? We have emphasized that giving should be properly motivated and willingly offered. It should be done wisely with an awareness of what it accomplishes and confidence that the gift is well managed. Finally, it should be a joyful act of worship. All of this explains *why* Christians should give to the local church. We must now address *how* Christians should give. The Bible provides very practical guidance when it comes to how much and how often.

Tithing. Many churches teach that “how much” equals 10%. This is called a “tithes.” Prior to the Law of Moses, both Abraham and Jacob gave offerings of that amount (Genesis 14:16-20; Genesis 28:20-22). This provides a helpful guideline of what they considered to be a reasonable and worthy sacrifice. Later, in the Law of Moses, Israel was commanded to give a tithe of their produce to support the Levites (Leviticus 27:30-31) which sustained a theocracy centered around the worship of Yahweh. To withhold these tithes was to “rob God” (Malachi 3:7-12). A complete

study of tithing reveals that there were in fact multiple “tithes.” There was an annual tithe (Leviticus 27:30-33), a festival tithe (Deuteronomy 14:22-27), and a third year tithe (Deuteronomy 14:28-29). If taken together, these might total as much as 30% of a family’s resources, not including various sacrifices and offerings given as worship. This is seldom seriously considered when churches teach tithing.

In fact, tithing is never commanded in the New Testament, and is mentioned only as a negative illustration of superficial righteousness. Jesus said, ““But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God; but these are the things you should have done without neglecting the others”” (Luke 11:42). As with the rest of the Law of Moses, laws regarding tithing were fulfilled in Christ (Matthew 5:17; John 1:17; Romans 6:14; Galatians 5:18), and so Christians are not obligated to pay a tithe.

PRINCIPLE 1: PRIORITY. To answer “how much,” we consider several principles of giving. First, whenever giving is taught in the Bible, it is understood as a sacrifice, having importance both to the giver and to God. Sacrifices of animals or produce were always the first, the best, the healthiest, the purest, and the cleanest. The Law of Moses repeatedly taught this. It reflects a conviction that God is worthy of the best we can offer. He has the right to ask us for it. As sinners saved by grace we should rejoice to give it. If giving to God is not a priority to the believer, it can hardly be considered a gift acceptable to God.

Too often, when churches teach their congregation about giving, the fear of not offending people overshadows the necessity of teaching important truth. This fear begins with the false concept that churches are asking people to donate a portion of “their money.” As we talk about “how much,” it’s good to remember this: As God’s possession, we owe Him everything, and as sinners, even more than everything. In fact, we cannot pay the debt we owe to God.

That He pays our sin-debt Himself by giving His Son makes the question of “how much” problematic. On the one hand, to give everything communicates a misunderstanding of Christ’s sacrifice, as though we could ever repay it. As stewards we are told to provide a sustainable living for ourselves and our families, not being a burden to others and at the same time being ready to bear their load (Galatians 6:1-6, 2 Thessalonians

3:6-12). In most cases, to give away all our material resources would be foolish and irresponsible. On the other hand, whatever amount we give below everything fixes the value of our appreciation on the portion we give (like 10%). This is one reason why tithing, or any other legalistic method of answering “how much,” is problematic. A Christian’s devotion to the Lord is worth much more than 10% of his or her income.

It’s not what’s left over. It is helpful to consider the example of the Macedonian church who gave “beyond their ability.” When they gave themselves to the Lord first, everything else followed (2 Corinthians 8:3-5). If you are a Christian, and are not in the habit of giving, determine to set an amount that is not from the “leftovers.” Select an amount demonstrating Christ as the priority in your life. Ask yourself what is reasonable, reflecting on the many “why’s” outlined above. Recall that even prior to the Law of Moses, a “reasonable” amount began at 10% for Abraham and Jacob. You might consider that “a good place to start.” If you are concerned about legalism, pick an odd amount, like 9%. The point is, the “how” should reflect Christ as the priority of your life.

PRINCIPLE 2: PROPORTIONALLY. A second principle regarding the “how” of giving is that Christians should give in proportion to their means. Even in the Old Testament, God made allowances for those of various income levels. This is seen in the New Testament as well: Mary and Joseph gave the poorest of sacrifices when they dedicated Jesus at the temple, a pair of turtledoves (Luke 2:24). When instructing the Corinthians regarding their offering, Paul instructed them to give “as he may prosper” (1 Corinthians 16:2). He also says in 2 Corinthians 8:11-12 that offerings are “acceptable according to what a person has, not according to what he does not have.”

This means Christians should be good stewards and meet their obligations and responsibilities. This includes supporting themselves and their families, living wisely when it comes to spending, savings, investment, and debt retirement. It also does not preclude enjoying what God supplies, so long as it is done in worship, without idolizing or coveting wealth (Ecclesiastes 5:18-20; 1 Timothy 6:17). Certainly he or she should consider other charitable causes which the Lord lays on their heart. Balancing all these things, Christians should consider a healthy portion to give to the Lord’s work as committed members of their own church. As good stewards, they will weigh their stewardship

toward their church heavily against all other obligations. If this causes the reader to feel uneasy, even fearful, consider that throughout the Bible, God teaches that when Christians align their souls and their livelihood with the furtherance of the gospel, giving great priority to it, God supplies their needs (Malachi 3:10; Matthew 6:33; Philippians 4:19). Particularly in the New Testament, this is *not* a promise of great wealth, or even a lack of suffering, but it is a promise that the resources which God demands, He always supplies (Matthew 14:15-21).

PRINCIPLE 3: REGULARLY. A third principle regarding “how” relates to “how often.” Practically speaking, the church is supported by our sacrificial giving, and as with your own place of employment, church wages and other business obligations are continuous. A good practice is to set up a regular schedule of giving that coincides with how you are paid. Paul refers to the Sunday worship service in 1 Corinthians 16:2, which indicates regularity. This does not mean people who are paid once or twice a month should break their giving into weekly portions, although there is nothing wrong with doing so. Nor does it preclude the use of modern methods of giving, such as direct bank or online giving. At Immanuel, people have donated stocks, portions of their estate through wills, and items of value. While Immanuel accepts any means of giving and various types of gifts, an increasing proportion of gifts today come through direct bank giving, automatically transferred on a regular schedule.



PRINCIPLE 4: WITH A PURE HEART. Finally, all of this presupposes giving with the right attitudes and motives. This includes *voluntarily* (2 Corinthians 8:1-4). While this article has been intentionally persuasive, a Christian should never give if they feel coerced to do so. We have already discussed the attitudes of *joyful* giving (2 Corinthians 9:7), with a heart of *worship* to God, even *gratitude* and appreciation for the church pastors and staff who serve Him and you vocationally. Jesus emphasizes *humility*, the attitude behind anonymous giving, desiring the praise of God, not men (Matthew 6:1-4). All this equates to pure-hearted, properly motivated giving, which to God (and His church) is much more important than the amount itself.

So how much? That is really up to you. Only you can decide on an amount that reflects Christ as your priority, is proportional, regular, and from a pure heart.

THE HEART OF GIVING

Why do Christians give to their local church? We have seen that Christians regard themselves as stewards of all God gives. They consider giving to their church as an investment in the gospel. It is also a spiritual discipline, a means to help the poor and needy, and a way to support global missions. That is why Christians give to their local church.

Throughout, we have focused on a *Christian's* giving, which presupposes regeneration. The reasons given above are intended to motivate someone whose life has been radically changed by Christ, a person who has been redeemed and transformed. Is that you? If so, giving to your local church, in this case Immanuel Bible Church, makes perfect sense. It is a reflection that you know who you are, to Whom you belong, and most of all, the reason you are here.

So then, my brothers and sisters, because of God's great mercy to us I appeal to you: offer yourselves as a living sacrifice to God, dedicated to his service and pleasing to him. This is the true worship that you should offer.

(Romans 12:1 - GNT)

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