INTRODUCTION

The Internal Revenue Service has always played an important role in Christian giving. Churches usually anticipate an increase in offerings at the end of the calendar year as members strive to take advantage of tax deductions. Those who give to the church often require a financial statement of their giving to offer as proof to the tax collector.

The tax collector also asked John Wesley to answer concerning his finances. Wesley had the reputation of limiting his possessions to the essentials. In 1776 the English Tax Commissioners inspected his tax return and wrote, "(We) cannot doubt but you have plate for which you have hitherto neglected to make entry." They assumed that a man in his position certainly had silver dinnerware to entertain guests in his house. Wesley wrote back, "I have two silver spoons at London and two at Bristol. This is all the plate I have a present, and I shall not buy any more while so many round me want bread."

It was not that John Wesley did not have access to money. He had learned how to give. In 1731 his income was 30 pounds, and his living expenses required 28 pounds. By 1734 his income had increased to 120 pounds, and he continued to maintain a lifestyle requiring 28 pounds. One year his income had increased to 1,400, but he gave away all but 30 pounds.

In 1744 John Wesley wrote, "(When I die) if I leave behind me ten pounds you and all mankind (can) bear witness against me, that I have lived and died a thief and a robber." True to his commitment, upon his death, the only money mentioned in his will was the miscellaneous coins found in his pockets and in his dresser.

John Wesley is obviously an example of a person with an extraordinary call from God. No one would presume to make his commitment and experience standard for all Christians. However, he can teach us a great lesson about grace-giving.

From the initial pages of the Old Testament we find two kinds of giving. First, there is giving required by God. It is properly understood today as the tithe. "Tithe" is an English word meaning "one tenth." It is the designation for the first tenth of a person's income, which is to be given to the Lord.

The second type of giving is voluntary giving. The Old Testament Law made provisions for those who wished to give more than the required amount. A quick review of these passages reveals an emphasis upon rejoicing and celebrating because of God's goodness.

The purpose of this booklet is to examine the scriptural teaching about grace-giving. When we speak of grace-giving, we mean giving that exceeds the requirement of God. New Testament scholars would remind us that Jesus taught that everything belongs to God. However, no one would contend that Christians are to return to God one hundred percent in the form of tithes and offerings.
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Stewardship involves the proper use of all our resources. Giving is only one part of stewardship. The focus of grace-giving is to teach us how to give beyond required giving in response to God’s grace and goodness.

It is grace-giving because it is giving which is a direct response to the grace of God. "Grace" can be defined as "God’s completely undeserved favorable attitude toward us." Every breath we take is a result of God’s grace. Everything we are and have is possible only because we have a gracious God.

Once we become aware of the tremendous grace of God, we will be transformed into givers. Grace-giving is the natural consequence of spiritual growth. The more intimate our relationship with god the more we will desire to give to God.

Our approach in this study will be to examine the pages of scripture and begin by investigating several incidents of grace-giving by God’s people in the Old Testament. We will also ponder the greatest giver of all time – Jesus Christ. Then we will look at the practice of the early church and the writings of the Apostle Paul.

There are many appropriate ways to respond to the grace and goodness of God in our lives. To qualify as grace-giving it must be voluntary and cheerful. Often it will be spontaneous. Always it will be an expression of the heart, representing a desire to give to the One who has given so much to us.

GRACE-GIVING IN THE HISTORY OF THE PEOPLE OF GOD

The doctrine of God’s grace is not confined to the pages of the New Testament. The Old Testament is rich with examples of God’s people responding to God’s grace by giving.

Freewill Offerings

Many sacrifices and offerings were prescribed under the Old Testament system. The Mosaic law details very specific guidelines about how and what God’s people were to give. However, there was also provision for a freewill offering.

> Then celebrate the Feast of Weeks to the Lord your God by giving a freewill offering in proportion to the blessings the Lord your God has given you (Deuteronomy 16:10).

The freewill offering expressed the worshipper’s consecration and devotion to the Lord. It provided a symbol of self-sacrifice. Note that it provided an opportunity for celebration.

These offerings were also to be given ...in proportion to the blessings the Lord your God has given you. It afforded an opportunity to declare thanksgiving for God’s provisions and blessings. The one who had experienced the grace of God was encouraged to give back to God.
The Tabernacle

While travelling as nomads in the wilderness, the Israelites constructed a tabernacle to serve as a place of worship. These people were well acquainted with the grace of God. They had lived through the plagues sent upon the Egyptians and then walked between the parted walls of water at the Red Sea. Their slavery had been transformed into freedom, not because they were deserving, but because of grace.

In response to this experience of God’s grace, they became a giving people. Artisans and craftsmen were appointed to the task of construction. The remainder of the people voluntarily gave the material for the job.

They received from Moses all the offerings the Israelites had brought to carry out the work of constructing the sanctuary. And the people continued to bring freewill offerings morning after morning (Exodus 36:3).

...because what they already had was more than enough to do all the work (Exodus 36:7).

It was only natural for these people to be so generous. It is an example of true grace-giving.

Raising money for the construction of a building is sometimes a difficult task for the church. People can offer countless reasons why a new facility is not needed or why they are not able to contribute. This was never the case with Israel in the Old Testament. There were three separate occasions in Israel’s history when they constructed (or rebuilt) a house of worship. In each instance, the people were generous in their giving. The construction and dedication of the building was a time of rejoicing and celebration because these people responded to the grace of God.

The Poor

One of the major social concerns of our day is the poor. Poverty has always been a problem in every society, and numerous approaches have been attempted to eliminate this social ill. It should not be surprising that we can help the poor through a proper understanding of grace-giving.

When you reap the harvest of your land, do not reap to the very edges of your field or gather the gleanings of your harvest. Do not go over your vineyard a second time or pick up the grapes that have fallen. Leave them for the poor and the alien. I am the Lord your God" (Leviticus 19:9-10).
The farmer was to leave a portion of the harvest for the poor. This approach allowed the poor to have food on the table and to also retain their dignity by working. It was a type of giving which helped solve their social problem. It was also a response to God’s grace. The phrase, "I am the Lord your God," is a reminder of the motivation for giving.

"Give generously to him and do so without a grudging heart; then because of this the Lord your God will bless you in all your work and in everything you put your hand to. There will always be poor people in the land. Therefore I command you to be openhanded toward your brothers and toward the poor and needy in your land" (Deuteronomy 15:10-11).

Those who are blessed in their work are encouraged to freely open their hand to the needy. This is grace-giving which benefits the giver and the receiver.

It is truly grace-giving because it extends grace to the poor. The indigent do not deserve our gifts; and when they receive them, they experience grace. By giving we have the opportunity to share grace with others.

The Rebuilding of the Temple

The man Ezra was ordained by God to lead the nation to rebuild the temple in Jerusalem. The times were far from prosperous, and most of the people were living at subsistence levels. In the midst of this disastrous economic situation, Ezra was successful in rebuilding the temple because of grace-giving by the people.

When they arrived at the house of the Lord in Jerusalem, some of the heads of the families gave freewill offerings toward the rebuilding of the house of God on its site. According to their ability they gave to the treasury for this work 61,000 drachmas of gold, 5,000 minas of silver and 100 priestly garments (Ezra 2:68-69).

The grace of God is not only evident in prosperity but also in poverty. These ancient Jews experienced grace in the midst of enormous financial suffering. We do not have to wait until our pocketbook is bulging before we can become grace-givers. The money for the temple was offered willingly, which is the true nature of a grace-gift.

Grace-giving is not simply a New Testament doctrine. It has been practiced by God’s people for centuries. It is the kind of giving which will always be practiced when men and women become aware of the truth that God is gracious.

GRACE-GIVING IN THE LIFE OF THE SON OF GOD
When we think of grace, the name Jesus immediately comes to mind. Many have said that Jesus had more to say about giving than anyone else in scripture. Much of His teaching about giving addressed the subject of grace-giving.

Taught by Jesus

One of the most poignant examples of giving was the widow who gave all she owned.

Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasure. Many rich people threw in large amounts. But a poor widow came and put in two very small copper coins, worth only a fraction of a penny. Calling his disciples to him, Jesus said, "I tell you the truth, this poor widow has put more into the treasure than all the others. They all gave out of their wealth; but she, out of her poverty, put in everything – all she had to live on" (Mark 12:41-44).

We usually focus upon how much we give. Jesus is interested in what remains after we give. There was no law which required this widow to give her two small copper coins. We can also assume that she was not doing it for show because it was not very impressive in comparison the large sums contributed by the rich people.

Jesus commended her grace-giving and held her up as an example to his disciples. If God were interested in amounts, He would have directed the disciples’ attention to the gifts of the rich. Instead, God is blessed when we express joyful abandon in our giving. Obviously this widow was no stranger to the grace of God.

Jesus expects God’s people to tithe (see Matthew 23:23). However, He praises those who go beyond the tithe as an expression of grace. This kind of giving puts us in a position to truly experience more of God’s grace.

"Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you" (Luke 6:38).

John Wesley exemplified the spirit of this poor widow. Both gave far beyond the requirement of the law. This kind of giving rests upon the confidence that God is gracious, and He will continue to supply every need. The fulfillment of our needs is not dependent upon the money in our pocket but upon the glorious riches of God (see Philippians 4:19). Understanding this reality will transform us into grace-givers.
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Experienced by Jesus

Although most of His three-year ministry was characterized by rejection, Jesus was also the recipient of grace-giving.

While he was in Bethany, reclining at the table in the home of a man known as Simon the Leper, a woman came with an alabaster jar of very expensive perfume, made of pure nard. She broke the jar and poured the perfume on his head (Mark 14:3).

Some of those present protested because of the extravagance of the gift. Again, they reveal the tendency of men to concentrate on the cost. This woman had resolved the issue of extravagance as she expressed her love for Jesus.

This kind of giving will open us up to criticism by the world. We should not expect people outside the church to comprehend why we would want to give beyond the basic requirement. However, even if the world does not understand, we can be assured that God is pleased.

We tend to measure extravagance from a human standpoint. Was it exorbitant for a woman to pour a costly vial of perfume over the head of the King of the universe? If we could call this woman to testify before us today, she would certainly declare that her gift was not at all costly. She did not miss a meal or fail to pay the rent because of her great gift. On the contrary, she was blessed far beyond all expectations. This is the result of grace-giving in her life.

In response to her gracious gift Jesus said, "Leave her alone... Why are you bothering her? She has done a beautiful thing to Me" (Mark 14:6). He was happy to receive her extravagant gift. Not only did Jesus commend this generous woman, but her reputation has had a continuing influence.

"I tell you the truth, wherever the gospel is preached throughout the world, what she has done will also be told, in memory of her" (Mark 14:9).

The effects of grace-giving are the same for God’s people. When we give in response to God’s grace, not only is God blessed but we are also enriched.

Demonstrated by Jesus

Jesus did much more than teach and personally experience grace-giving. He provided the greatest demonstration of grace-giving men have ever known. The cross was His grace-gift to the world. It was grace because it was totally undeserved, and it was a gift because it was voluntary.

But the gift is not like the trespass. For if the many died by the trespass of the one man, how much more did God’s grace and the gift that came by the grace of
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the one man, Jesus Christ, overflow to the many
(Romans 5:15)!

It is understandable that we would have a legalistic approach to giving if we were living under the old system of the law. However, we live under a system of grace (see Ephesians 2:8-9); so every aspect of our existence should reflect our response to God’s grace, even our giving.

In order to determine the minimum of giving we often turn to the Law. As Christians living under grace, we will want to go beyond the minimum. The standard for giving under grace is not found in the law; it is discovered at the cross. Jesus personally demonstrated how we are to give. Anyone who has a true appreciation of Calvary will seek ways to emulate that kind of grace-giving.

GRACE-GIVING IN THE EXPERIENCE OF THE CHURCH OF GOD

Most of the practices by the early church can be found in seed form in the Old Testament. This is especially true in the realm of giving. The church took the Jewish giving practices and elevated them to new heights. Even though the Old Testament Jews knew the grace of God, the believers in Christ had an even deeper understanding of grace.

There are two areas of giving found in the early church which deserve our consideration under the subject of grace-giving.

Ministry of the Church

The church was started with the conversion of thousands of people at, and immediately after, the feast of Pentecost. Many of these new Christians were obviously visitors to Jerusalem. These people had no home, job, or income. It did not take long before large numbers of Christians were living in poverty.

We have already seen that the Old Testament specified a program for helping the poor. However, this was not the usual situation; and times called for drastic measures. The number of people was great, and the need for grace-giving was great.

These Christians, who had just recently encountered the grace of God in Christ, teach us how to minister to others.

All the believers were together and had everything in common. Selling their possessions and goods, they gave to anyone as he had need (Acts 2:44-45).

All the believers were one in heart and mind. No one claimed that any of his possessions was his own, but they shared everything they had. There were no needy persons among them. For from time to time those who owned lands or houses sold them, brought
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the money from the sales and put it at the apostles’ feet, and it was distributed to anyone as he had need (Acts 4:32, 24-35). See also Acts 11:27-30; 24:17; Romans 15:25-27; I Corinthians 16:1ff.)

It would be impossible for the finest legalist to find such behavior commanded in God’s Word. These new Christians were proving the grace of God in their lives by going beyond the demands of the law. They were now living by grace, so they demonstrated grace in their giving.

Missions by the Church

Another area which desperately required grace-giving was the massive need of mission resources. The Gospel spread rapidly throughout the known world. Of course this was the result of the work of fine missionaries like Paul, Barnabas, Luke, Mark, and others. However, another feature was the generosity of the church in funding these mission endeavors.

The church at Philippi is the finest example of this kind of mission-giving.

Moreover, as you Philippians know, in the early days of your acquaintance with the gospel when I set out from Macedonia, not one church shared with me in the matter of giving and receiving, except you only; for even when I was in Thessalonica, you sent me aid again and again when I was in need (Philippians 4:15-16).

Paul knew the success and provisions for his mission efforts came from God. However, he also knew that God used the church at Philippi to share in his ministry through their grace-giving. This kind of giving is not a requirement but rather an expression of concern for the lost.

The Philippian church stands as a glowing example to our churches today in the area of mission-giving. The challenge to reach the lost is still before us. The opportunity is available because of the recent changes in world politics. We should seize the occasion by giving so that others can know the grace of our Lord Jesus Christ.

GRACE-GIVING IN THE WRITINGS OF THE APOSTLE OF GOD

A sizable portion of our belief and practice comes from the writings of the Apostle Paul. Therefore, a study of grace-giving would be incomplete without an examination of his teachings on the subject of giving.

Paul’s Professor

It would be interesting to attempt to write a gospel from the writings of the Apostle Paul. Although he did not endeavor to provide a biography of Jesus, Paul
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has given us a great deal of information about our Lord. In his farewell message to the Ephesian elders, Paul quoted a beatitude of Jesus which we find in no other source.

Paul is one of the great teachers of grace-giving. In fact, Paul originated the phrase “grace-giving” in II Corinthians 8. He learned about this kind of giving from Jesus; so it was natural for him to quote our Lord when He said, "It is more blessed to give than to receive" (Acts 20:35).

These words of Jesus have often been identified as the "forgotten beatitude." In simplest terms, Jesus said, "It is better to give than to get." We have already examined Jesus’ teaching on the subject of grace-giving, but Paul provides an additional insight.

The word "blessed" is the same word used by Jesus in the Sermon on the Mount (Matthew 5:3-12). Modern translators like to render the term as "happy." Thus, Jesus is teaching that the way to happiness is be a giver rather than a receiver. We are reminded of the close relationship between giving and grace. Happiness is an experience of grace, and giving is the channel for this grace.

There is no need to wonder where Paul learned this truth about giving. The apostle, who penned a sizable portion of the New Testament, received his instructions directly from Jesus. This kind of direct teaching from Jesus was not unusual for Paul (see I Corinthians 11:23; 15:3; Galatians 1:12). He had received the gospel, information about the resurrection, and instruction about giving, as well as other subjects from his professor, Jesus.

Paul’s Pattern

In order to determine how to give, Paul followed a pattern which was provided by Jesus.

For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich (II Corinthians 8:9).

1. RICHES OF JESUS

We tend to think of giving in terms of amount, so our attention is automatically directed toward the rich. Jesus was rich.

Who, being in the very nature God, did not consider equality with God something to be grasped (Philippians 2:6).

All of the riches of God belonged to Jesus. Just as God owns the cattle on a thousand hills (Psalm 50:10) and all the silver and gold (Haggai 2:8), so too did Jesus. He was in a position to be a generous giver.
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2. RESPONSE OF JESUS

From the world’s perspective, the wealthy are often the poorest in terms of giving. In spite of His wealth, Jesus was a giver.

…yet for your sakes he became poor (II Corinthians 8:9).

Jesus gave it all away in the most marvelous demonstration of grace ever witnessed. He set aside His wealth for our benefit. "Grace" has been defined as "God giving us what we need but do not deserve."

No person has ever been deserving of Jesus giving away His wealth in order to become poor. Yet, Jesus looked at our poverty and realized that His wealth was exactly what we needed.

3. RESULT OF JESUS

The result of this grace-gift by Jesus is clearly identified.

…so that you through his poverty might become rich (II Corinthians 8:9).

Because He became poor, we become rich. He gave up everything so that we could have everything. His generosity was for our benefit.

With this marvelous understanding of the grace of Jesus, Paul discerned a pattern for Christian giving. This statement about Jesus’ pattern of giving is set within the context of giving an offering. Paul was exhorting the Corinthians to fulfill the commitment to give to help the Jerusalem Christians suffering famine. The first pattern he described was the churches of Macedonia who gave out of …their extreme poverty…(II Corinthians 8:2). The Corinthians are urged to follow their example of …rich generosity….

However, in spite of the exemplary behavior of the Macedonians, Paul says there is an even greater pattern to follow in giving. That standard is the giving demonstrated by Jesus as He left heaven and took the form of a servant (see Philippians 2:7) in order to give.

Harry B. McCormick, former president of the United Christian Missionary Society, told of an experience in one of his early pastorates. The largest gift from their church to a special mission offering was from a single woman who was the sole support of her invalid mother. The leaders of the church determined that she could not afford such an extravagant gift.

Dr. McCormick agreed to talk with the woman and return the check. He explained that she had given more than she could afford and that the church could not accept her gift. After listening to her pastor, the woman replied, "My daily work is hard and dull – especially since, as a girl, I had my heart set on going to a foreign field as a missionary. But then my mother became ill, and I had to go to work to
support her. I am glad to be able to provide and care for her; but the thing that gives real meaning to my working hours is the thought that I am able, by my giving, to help somebody else go overseas and serve as a missionary. You cannot take away from me this one great joy of my life by refusing to accept my check.”

Dr. McCormick reports that he left her home humbled and chastened. He determined that he would never again attempt to tell anybody that their gift was too much. This woman offers an example of the same pattern of giving as the Macedonians and Jesus. It is the pattern which Paul holds up for us to follow.

Paul’s Principles

One of the most helpful features of Paul’s writings is his practical application. He produced the greatest theological doctrines ever written. However, he also provided specific guidance to help these theological truths become a reality in our lives.

Paul has given us some very practical guidelines to help us flesh out the teaching of grace-giving. The following four principles can assist us as we seek to become grace-givers.

1. PRINCIPLE OF PREDICTION

   Remember this: *Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously* (II Corinthians 9:6).

   Every successful businessman needs to have an idea of his expected income for the coming year. In order to construct a family budget we need to know what kind of income to anticipate. These projections take into account many factors which help determine accuracy.

   However, in order to know what to expect from God we have an easy way to make a prediction – examine our giving. The "principle of prediction" declares that we will reap what we sow. When Paul speaks of sowing, he is referring to giving.

   The miserly giver can anticipate miserly receiving. The generous giver can foresee abundant returns. If a farmer wants to harvest one hundred acres of corn, then he must plant one hundred acres of seed.

2. PRINCIPLE OF PROVISION

   *And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work. As it is written: "He has scattered abroad his gifts to the poor; his righteousness endures forever"*(II Corinthians 9:8-9).
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Within these verses we find a great promise. God assures us that we cannot give too much. Paul reminds us that God’s grace will abund and will result in our giving. Remember, we have defined grace-giving as giving which is a response to the grace of God.

God does not give …all that (we) need… in order for us to become more prosperous. The reason is so that we …will abound in every good work. God wants us to share in the grace which He demonstrates by giving. Therefore, He provides in order that we can give.

As Christians, we must never believe that we cannot afford to give. Our failure to be givers is not because of a lack of resources. Rather, it is a consequence of our failure to comprehend the grace of God. God provides so we can give.

3. PRINCIPLE OF PROSPERITY

Paul continues with this same idea of receiving in order to give as he presents the principle of prosperity.

Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God (II Corinthians 9:10-11).

We can be assured that God will …increase (our) store of seed and will enlarge the harvest of (our) righteousness. Again, we notice that it is not in order to make us prosperous. Instead, (We) will be made rich in every way so that (we) can be generous on every occasion….

Most people would like to be rich. The State of Texas recently instituted a state lottery and on the very first day sold more than $21 million worth of lottery tickets. Every ticket was purchased by someone hoping to become wealthy.

Although winning the lottery is not the Christian’s hope for prosperity, there is nothing wrong with a desire to prosper. The determining factor is how we use our prosperity. We should desire prosperity …so that (we) can be generous on every occasion….

4. PRINCIPLE OF PROFIT

Grace-giving produces a profit for everyone involved.

This service that you perform is not only supplying the needs of God’s people but is also overflowing in many expressions of thanks to God. Because of this service by which you have proved yourselves, men will praise
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God for the obedience that accompanies your
confession of the gospel of Christ, and for your
generosity of sharing with them and with everyone
else (II Corinthians 9:12-13).

When we join God and become grace-givers, the impact is widespread. First, the needs of God’s people are met. It has been correctly observed that if all Christians gave according to God’s instructions, the church would have more money than it could spend. We could make a significant impact for missions and ministry around the world.

Paul also states that God will also profit from our grace-giving. He profits as He receives the …overflowing in many expressions of thanks…. Those on the receiving end of our grace-gifts will express thanksgiving to God. Not only will God receive thanks, but …men will praise God for the obedience…. The impact of our grace-gifts extends all the way to heaven.

There is another profit which is credited to the account of the grace-giver. By …this service…you have proved yourselves…. In other words, by giving, we provide evidence of the sincerity of our faith. Grace-giving provides a testimony of our relationship to God.

These four principles should motivate us to share in the privilege of grace-giving. We must learn that getting is not the way to joy. It is giving which produces blessing. A carpenter does not count his success by the number of tools in his tool chest but by what he has done with his tools. In the same way, a Christian does not calculate prosperity by the size of his bank account but by the ministry accomplished with his resources.

Paul’s Process

Our final consideration about Paul’s teaching of grace-giving concerns the process of giving. He offers very simple and practical guidance about how we should give.

Each man should give what he has decided in his
heart to give, not reluctantly or under compulsion, for
God loves a cheerful giver (II Corinthians 9:7).

1. INDIVIDUALLY

The phrase Each man…teaches that grace-giving is an individual matter. It would cease to be grace if we were required to give a specified amount. Each Christian must determine what he/she will give.

2. SINCERELY

The amount is to be …decided in his heart…. We must never forget that God always places primary emphasis upon the heart, not the outward
expression. By definition, grace-giving must be from the heart. If it is forced or generated by impure motives, then it is not an expression of grace. Grace-giving is always sincere giving.

The word "sincere" implies "purity." A grace-gift is given merely as an expression of grace. It does not seek reward or recognition. It is not given to buy influence or position. The grace-gift is a pure reflection of the heart.

3. **ENTHUSIASTICALLY**

When Paul says we are not to give …reluctantly or under compulsion…, he is reminding us that we are to be enthusiastic givers. The word "reluctantly" means "sorrowfully or painfully." It can refer to physical pain or the sorrow of the spirit. If a child is forced to share a toy or other object, often he/she will do so sorrowfully. It is the attitude of, "I would rather not, but since I must, here it is." We are not to give in this manner. If giving causes pain or grief, then we are not to give. God does not want our sorrowful gift. (He certainly does not need our money.)

The word "compulsion" means "to give because we must or because it is necessary." There is a difference between giving because it is necessary and giving because we need to give. God does not compel us to be givers but invites us to share in this grace.

God could accomplish everything He desires in the world without our gifts. However, He permits us to participate by giving. Missionary Dan Crawford lived in poverty among the African people. After long months of trying to identify with the native people, one of the chiefs gave Crawford some cloth because "he was out at the elbows." Crawford said the finest thing about the gift was that it tied the two men together. He then observed, "If you want to make people love you, get them to do something for you."

4. **CHEERFULLY**

Finally, Paul encourages us to give cheerfully. …*God loves a cheerful giver.* Grace-giving should be an enjoyable experience. Giving is pleasurable because it is an experience of grace. There is nothing painful about grace.

From a pastor’s perspective I have made several observations from the podium during the offering portion of the worship service. It is not unusual to see people using the time to get situated for the sermon. They arrange their coat, send the kids to the bathroom, put up hymnbooks, locate their Bible, etc. Sometimes, people handle the offering plate as if it were a hot potato, almost embarrassed to be seen with it in their possession. We usually provide offertory music which is designed to keep our minds off the subject of giving.

According to these words by Paul, we should anticipate the offering with excitement. It is a time of rejoicing and celebration because we have the privilege
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of sharing in the grace of giving. The opportunity to work with God in the evangelization of the world is certainly a cause for cheer.

CONCLUSION:

There is an old legend of a wealthy woman who was a moderate Christian. This woman had a dream that she went to heaven and was met by the angel Gabriel who gave her a tour of the celestial city. First, he took her to see a beautiful palace which belonged to this woman’s former maid. Next she was shown an enormous mansion which was the dwelling place of her chauffeur. Finally, Gabriel led her to a very modest house which was identified as belonging to the woman.

Greatly disappointed, the woman said, "But I lived in a palace on earth!"

The angel replied, "I'm sorry. This is the best we could do with the material you sent up."

Giving may not increase our bank account in this life, but it will produce eternal benefits. Through our money we have the opportunity to store up heavenly treasures which we can enjoy for all eternity.

God does not need our gifts, but we need to give. To always be on the receiving end of God’s grace tends to make a person selfish. On the other hand, as we learn to give, we enlarge our capacity to receive, and we share in the blessings of grace. Grace-giving provides us the opportunity to develop the highest qualities of Christian character.