

2 Corinthians 8:1: And now, brothers, we want you to know about the grace that God has given the Macedonian churches.

Have you ever heard a story about a fellow Christian who possessed a humble and generous heart? Often those people go largely unnoticed because they don't want to call attention to themselves. They only want to give glory to God.

There was a woman who lived in a nursing home who once owned a small family farm. After years in the nursing home she eventually ran out of money. A check for \$500 came to the church from her lawyer, who took care of her affairs. In the letter, he stated that he knew how important the church's work was to his client, so he made this contribution for her even though she didn't know about it. Do you see how she gave glory to God through her gifts?

Paul wanted the Christians in Corinth to know about the Macedonian churches and their generosity. He tells their story because it gives glory to God. How? Generosity flows from a heart that God is filled with his grace. That's why God always gets the glory!

APPLY

1. Think of people you know who have been good examples of joyful generosity. What motivates them?
2. The next time you plan a gift that supports the Lord's work, stop for a moment and ask if your gift gives glory to God.

PRAY

Heavenly Father, you are the source of every good and perfect gift. I pray that you would give me the gift of joyful generosity. Let my heart overflow with the abundance of your grace so that I might be generous on every occasion. I ask this in Jesus' name. Amen.

2 Corinthians 8:2: In the midst of a very severe trial, their overflowing joy and their extreme poverty welled up in rich generosity.

The word for “generosity” here is a unique word. It literally means to have a single-minded heart. It means that your God and Savior is everything to you. Everything else comes in second. It means that God and his kingdom always come first.

There is a story in the Bible that illustrates this beautifully. Mark 12:41-44: *Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. ⁴² But a poor widow came and put in two very small copper coins, worth only a few cents. ⁴³ Calling his disciples to him, Jesus said, “Truly I tell you, this poor widow has put more into the treasury than all the others. ⁴⁴ They all gave out of their wealth; but she, out of her poverty, put in everything—all she had to live on.”*

Does that sound like a sad story? It’s not! It’s the story of a woman who was loved by her Savior and who loved her Savior more than anything in the world, so she gave her last pennies to Jesus. She was probably smiling when Jesus saw her give it. Her generosity was measured not by how much she gave, but by what was in her heart.

That’s the way it was with the Macedonians, too. Is it that way with you?

APPLY

1. Does it give you great joy to give to the Lord?
2. Have you shared that joy with your children on a regular basis? Joyful generosity is a gift of God, but it is also learned!

PRAY

Lord Jesus, you always see what I give. You accept what I give you, not because of the size of the gift, but for the single-mindedness of my heart, which you have claimed as your own and sanctified by your Spirit. Accept my gifts to your praise and glory. I ask this in your name. Amen.

2 Corinthians 8:3-4: For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, ⁴ they urgently pleaded with us for the privilege of sharing in this service to the Lord's people.

The Macedonians were mighty examples of God's grace! The Macedonian churches would have included Philippi. Read chapter four of Philippians, where you will see Paul thank the Macedonians for supporting him in his mission work. Here Paul says they also *urgently pleaded* with Paul for the privilege of giving to the special offering for the needy saints in Jerusalem.

God's people are like that. There was a widow who lived on a meager social security income. Her house hadn't seen improvements for years. Her furnace was 40 years old. One day she called her pastor to her house because the church was having a special offering. She reached into her cupboard and gave him an envelope with 50 \$20 bills inside. "I save 20 dollars each week for a rainy day, but I want the Lord to have this," she said.

You have opportunities to give regular gifts to the Lord for his kingdom. The best thing is to sit down with your spouse and plan those gifts. You may want to include your children to model the gift of giving for them. Plan what gifts from your income will honor Jesus for what he has done for you.

Sometimes there are special opportunities that arise. God will provide you the means for those occasions as well. God supplies all our needs from his abundance!

APPLY

1. How do you plan your regular gifts to the Lord? Sit down today and determine a plan for your regular gifts.
2. How might you save up money each week so that you might have something to give on a special occasion?

PRAY

Heavenly Father, you have provided for all my needs from the rich generosity of your heart. Like a faithful parent, you find great joy in providing for all my needs. Teach me that I will never out-give my Giver! I ask this in Jesus' name. Amen.

2 Corinthians 8:5: And they exceeded our expectations: They gave themselves first of all to the Lord, and then by the will of God also to us.

Many years ago, in some congregations, members would pay rent for the pew that they sat in each Sunday. Old pictures show pews with numbers so that people wouldn't sit in someone else's pew. Not that long ago, church members would talk about paying their "dues" to the church.

Giving to the Lord isn't about paying membership dues or supporting an institution. Giving to the Lord is about giving your *self* to the Lord. The gift you bring represents the time you spent in earning it. It's not just money; it's giving your very self to the Lord.

A famous missionary, Robert Moffat, was just a boy when the offering plate was passed in his church. He had nothing to give, so he put the plate on the floor and stood in it. "I only have myself to give," he said.

Why do Christians give themselves to the Lord first? Because our Lord came down from his throne to redeem us to be his own. God in his mercy doesn't enslave us. He wins our hearts by his love and allows us to give ourselves to him in joyful thanksgiving. The next time the plate is passed, give yourself to Jesus!

APPLY

1. One of our hymns says, "Take my life and let it be, consecrated, Lord, to thee." What does it mean to *consecrate* your life to Jesus?
2. Some have argued that they give their time to Jesus so that they don't have to give their money. Some have said they give their money so that they don't have to give their time. If Jesus redeemed us, body, soul, heart, and mind, shouldn't it be both?

PRAY

Lord Jesus, I am yours and you are mine! My life is full because I know you as my Savior. Forgive me for my selfish ways in which I have denied you my best, my all. Show me that to live for you is my greatest joy in life. Amen.

2 Corinthians 8:6-7: So we urged Titus, just as he had earlier made a beginning, to bring also to completion this act of grace on your part. ⁷ But since you excel in everything—in faith, in speech, in knowledge, in complete earnestness, and in the love we have kindled in you—see that you also excel in this grace of giving.

“The church is always talking about money!” Have you ever heard that complaint? It’s not true. In fact, we probably do not talk about money often enough. That’s because what we really like to talk about is Jesus!

We shouldn’t be ashamed to talk about money in the church. Jesus often did. About one in seven statements Jesus made is about money or material possessions. Jesus knew that money and material possessions are something that our sinful nature likes to think about a lot. He does us a tremendous favor by putting our money in the right context. We don’t worship money. We use money—for our good and for God’s glory.

One of the reasons Paul wrote this letter was to remind the Corinthians to bring this offering for the saints to completion. They needed a little encouragement, so Titus was sent to encourage them and Paul wrote the letter. He wanted them to “excel in this grace of giving.” Our sinful nature and our new man need these words of encouragement!

APPLY

1. Where have you learned about money—its importance, how to use it, how to save it, etc.? The world will lead us astray. Consider taking a course from your church that can give you God’s wisdom about money!
2. Have you made a budget to plan the use of your money? A good budget will help you stay away from those things that “leak” your money.

PRAY

Heavenly Father, all that I have I have received from you. You have been gracious and generous to me in so many different ways. Forgive me when I look at money as my money and not your money. Give me a joyful and generous heart that I might honor you with all that I have. Amen.

2 Corinthians 8:8-9: I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others. ⁹ 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 through his poverty might become rich.

It's amazing, isn't it, that God does not tell us exactly how much we should give? In the Old Testament, he commanded a tithe, or ten percent. In the New Testament, every offering we give is a free will offering. That's why Paul didn't tell the Corinthians how much they were supposed to give.

A man in Bible information class asked the pastor to tell him how much he should give. They had just finished the chapter covering Christian giving. Instead the pastor went through the lesson again. He said, "Pastor, you don't understand. I'm a new Christian. You're the expert. I make about \$80,000 a year. Tell me how much I should give!" The pastor told him, "If I did that, then God would get your money, but he wants something more than that. He wants your heart!"

The tithe (ten percent) is a guide that some still use. Give that amount if you want to but not because you have to. Maybe your heart will lead you to give more! What God wants most is your heart!

APPLY

1. What's the value of deciding beforehand in your heart how much you will give each week instead of waiting for the moment and then deciding?
2. Have you planned your offerings to the Lord? When you do, ask God to give you a joyful and generous heart. Remember, God wants your heart!

PRAY

Lord Jesus, my heart will always belong to you. You will forever be my greatest and dearest treasure. How could I live without knowing the depth of your mercy? How could I die without knowing my sins have been forgiven? I will always, gladly, willingly, be in your debt! Amen.

2 Corinthians 8:9: 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 through his poverty might become rich.

How much did Jesus give to save us from the debt and poverty of our sins? He gave it all. He left his throne in heaven to be born in a manger, no crib for his bed. He gave up his royal robes to wear the simple clothes of a humble servant. Heaven and earth were his, and he chose to live a life in which he did not own a home. He chose to assume our debt of sin so that we could own his righteousness by faith.

Jesus did this so that you could become rich in a way that the world will never appreciate. You are a child of God. You are co-heirs with the King of kings. You are kings and priests, a holy nation, a people belonging to God. “Whom have I in heaven but you? And earth has nothing I desire besides you” (Psalm 73:25).

Your gifts to the Lord come from a heart that has been overwhelmed by the awesome love of God in Christ Jesus. That’s what joyful generosity is all about.

APPLY

1. Memorize 2 Corinthians 8:9 above. It is the key verse in these two chapters of the Bible.
2. Is there anything you want so badly that it makes you unhappy because you can’t afford it? When those thoughts come to mind, recite this passage to yourself.

PRAY

Psalm 73:21-26: *When my heart was grieved and my spirit embittered, ²² I was senseless and ignorant; I was a brute beast before you. ²³ Yet I am always with you; you hold me by my right hand. ²⁴ You guide me with your counsel, and afterward you will take me into glory. ²⁵ Whom have I in heaven but you? And earth has nothing I desire besides you. ²⁶ My flesh and my heart may fail, but God is the strength of my heart and my portion forever. Amen.*

2 Corinthians 8:10-11: And here is my judgment about what is best for you in this matter. Last year you were the first not only to give but also to have the desire to do so. ¹¹ Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means.

It appears that the Corinthians had good intentions, but they lacked the discipline to carry out those good intentions. They started well, but were in danger of finishing poorly.

Does that sound familiar? We make New Year's resolutions and then, around the end of January, something derails our good intentions and we go back to life as normal. The same things can happen to our good intentions with giving our firstfruits to the Lord. We start well. We form a plan in our mind. Then, when we have some lean months, we get derailed and never get back to our plan.

When Jesus died on the cross, he said, "It is finished." He finished all your good intentions and made you perfect before God. Remember that when your plans get derailed and use the gospel motivation to put you back on track again. Did you memorize the passage from yesterday? Say it to yourself right now.

APPLY

1. Experts say it takes 90 days to form a new habit. Making giving a habit is a good thing. Try giving ten percent of your income for the next ten weeks, and see if God will bless your efforts. (Remember, it's not a command! You can choose any portion of your income you choose.)
2. If you aren't in church on a given Sunday, do you still make an offering that week? Remember that your gifts are from the abundance God blesses you with every week.

PRAY

1. We give thee but thine own, Whate'er the gift may be; All that we have is thine alone, A trust, O Lord, from thee.
2. May we thy bounties thus As stewards true receive And gladly, as thou blessest us, To thee our firstfruits give. Amen. (*Christian Worship*, hymn 485)

2 Corinthians 8:11-12: Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means. ¹² For if the willingness is there, the gift is acceptable according to what one has, not according to what one does not have.

Notice that Paul says, “according to your means.” Sometimes, when the church needs a little more to fund the ministry of the congregation, members will suggest that “if every member just gives a hundred dollars more, we’ll have enough.” That sounds equitable and reasonable, doesn’t it?

But it’s not biblical. The phrase, “according to your means,” tells us that those who have been blessed with much should give more, and those who have been blessed with less should not be ashamed to give what they can. So, while a person who makes \$20,000 a year may struggle to give ten percent, a person who makes \$100,000 a year could easily give more than ten percent.

It is amazing that God would give us the freedom to decide how much we should give to honor him. What matters is our heart, “if the willingness is there.” He knows that a heart gifted by his Spirit, motivated by the love of Jesus, and blessed with the Father’s abundance will always come through. Count on it. God does!

APPLY

1. We never have empty closets in our homes. If we put in three new closets, we would find a way to fill them. We can do the same with the spending of our money. We will always find a way to spend everything we earn. How can a strict family budget and monthly accounting help you to avoid that? If you aren’t good at that, where can you learn to do it?
2. Go through your last two months of credit card statements. Mark those items you purchased that were not necessary. How does this compare with your offerings?

PRAY

Heavenly Father, if I compare my wealth to people around me, I might think I have little. When I compare my wealth to most the people in the world, I have so much. Help me to be a good manager of your gifts so that there is not only plenty for me and for my family, but also plenty for providing for the work of your kingdom and for helping my neighbor in need. Give me a willing, joyful, and generous heart! Amen.

2 Corinthians 8:13-15: Our desire is not that others might be relieved while you are hard pressed, but that there might be equality. ¹⁴ At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. The goal is equality, ¹⁵ as it is written: “The one who gathered much did not have too much, and the one who gathered little did not have too little.”

Jesus told a parable about a rich man who had an abundant crop. He decided what he would do. He would tear down his barns and build bigger ones so that he would have enough for many years to come. The story then says, “But God said to him, ‘You fool! This very night your life will be demanded from you. Then who will get what you have prepared for yourself?’ “This is how it will be with whoever stores up things for themselves but is not rich toward God” (Luke 12:20-21).

Why did Jesus give this warning about the rich man? It was because God saw how his wealth was only a way to please and serve himself. The rich man saw no obligation to give of his abundance to help the poor and the needy.

When God gives us abundance, we have both a burden and an opportunity. The burden is that our abundance may cloud our judgment. The opportunity is that we can use that abundance to serve the Lord and our neighbor, especially those who are poor. What will you do with your abundance? Say 2 Corinthians 8:9 to yourself.

APPLY

1. Some would argue that we have no class system in our culture, but we do. We talk about the lower, middle, and upper classes often. We talk about the one percent versus the 99 percent. All that talk shows us that our culture thinks that money can make you important. Do you believe that? What makes you important in the eyes of God?
2. Paul talks about “your plenty” in these verses. In our culture it seems that no one ever has enough. We have an attitude of “scarcity.” Why would the nation of abundance have an attitude of scarcity? Would you consider yourself to be abundantly blessed? Why or why not?

PRAY

Heavenly Father, when I think about what I ought to give to you, remind me that I am giving from your abundance. You have provided all that I need and even more for my daily life. Help me to give from your abundance and not to fall into the trap of “scarcity” thinking. I ask this in Jesus’ name. Amen.

2 Corinthians 8:16-18: Thanks be to God, who put into the heart of Titus the same concern I have for you. ¹⁷ For Titus not only welcomed our appeal, but he is coming to you with much enthusiasm and on his own initiative. ¹⁸ And we are sending along with him the brother who is praised by all the churches for his service to the gospel.

It seems like someone somewhere made a rule that we should not talk about money in the church or even in the family. That rule certainly isn't biblical. Paul was not afraid to send Titus to the Corinthians to talk about their giving, and Titus was excited to go.

It is especially important to teach children about how to use their money. If you don't talk to them about spending wisely or saving diligently, they will never learn how to use their money. In effect, not teaching them about money sets them up for failure.

The same is true of learning how to give to the Lord. Jesus wants us to "disciple" our children and to teach them everything he has commanded us. That includes teaching them how to give, which Paul does for the Corinthians in these two chapters.

One way to do this is to have a "piggy bank" that has three compartments: share, save, and spend. You can help them practice deciding how to use their money in a godly way.

APPLY

1. How and from whom did you learn how to use your money? Thinking back, what do you wish you would have been taught along the way? Are you ever too old to learn?
2. If you have children at home, make a plan to teach them about their money and especially about joyful generosity.

PRAY

Heavenly Father, if left to ourselves and our sinful natures, we would surely let our money control us and not learn how to give! Thank you for giving us your Word and for patiently teaching us these things. Help us to teach our children that all their money is a loan from you that can be used to your glory. Amen.

2 Corinthians 8:19-21: What is more, he was chosen by the churches to accompany us as we carry the offering, which we administer in order to honor the Lord himself and to show our eagerness to help. ²⁰ We want to avoid any criticism of the way we administer this liberal gift. ²¹ For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of man.

Paul made it very clear that they were administering the gifts of the saints in Corinth carefully. It was not different than it is now. There were people who posed as religious teachers and took collections only to line their own pockets. Paul wanted to assure the Corinthians that would not happen.

Your congregation has put in place certain safeguards to make sure offerings are administered faithfully. Counting committees count the offerings and put them in the bank. Another committee or perhaps your church secretary records the offerings. The treasurer's books are audited. The church council oversees the expenditures, which are duly reported to the congregation.

Be thankful that you belong to a fellowship of believers where you can be not only confident in how your offerings are used, but also able to give of your talents and abilities for the work of the Lord.

APPLY

1. Consider how you can be involved in the ministry of your congregation. Look carefully at your abilities and see what you can do. Ask your pastor for advice, if necessary.
2. Keep your congregation in your daily prayers. Pray for your called workers and leaders. Pray for the children in your school and Sunday school. Pray for the sick and injured.

PRAY

Holy Spirit, thank you for bringing me to faith in Jesus and for calling me into the Christian faith with the gospel. Thank you for my brothers and sisters in the faith in my congregation and beyond. Thank you for the help they have given me in my time of need. Thank you for the opportunities I have had to be involved in ministry. I pray that you keep our church strong as we proclaim the gospel to our community. Amen.

2 Corinthians 8:22-24: In addition, we are sending with them our brother who has often proved to us in many ways that he is zealous, and now even more so because of his great confidence in you. ²³ As for Titus, he is my partner and co-worker among you; as for our brothers, they are representatives of the churches and an honor to Christ. ²⁴ Therefore show these men the proof of your love and the reason for our pride in you, so that the churches can see it.

It is evident here and in all his epistles that Paul enjoyed the fellowship or partnership he had in the gospel with Titus and other fellow workers, and with the congregations he served. That is something that we can give thanks to God for as well.

We thank God for faithful pastors and teachers who bring us the Word of God, not only in our church but in our synod as well. When our children move and join another church in fellowship with us, we can be sure our children and grandchildren will hear God's Word in its truth and purity.

We are thankful, too, that we can come together as churches to support gospel mission work all over the world. A share of what you give to your congregation is also given to other ministries, especially to our synod.

APPLY

1. Besides praying for your congregation, pray for the other ministries that are supported by your congregation. Pray especially for our synod, our ministerial education schools, and our missionaries.
2. Find a way to honor the called workers in your congregation. Even a special note left in their box can encourage them in their work.

PRAY

Lord Jesus, you have given our congregation pastors and teachers to bring us the Word of God. Thank you for them. Keep them strong in their faith and diligent in studying your Word so that they may teach us in turn. Help our congregation to keep its focus on nurturing the faithful and reaching out to the lost. We ask this in your name. Amen.

2 Corinthians 9:1-5: There is no need for me to write to you about this service to the Lord's people. ²For I know your eagerness to help, and I have been boasting about it to the Macedonians, telling them that since last year you in Achaia were ready to give; and your enthusiasm has stirred most of them to action. ³But I am sending the brothers in order that our boasting about you in this matter should not prove hollow, but that you may be ready, as I said you would be. ⁴For if any Macedonians come with me and find you unprepared, we—not to say anything about you—would be ashamed of having been so confident. ⁵So I thought it necessary to urge the brothers to visit you in advance and finish the arrangements for the generous gift you had promised. Then it will be ready as a generous gift, not as one grudgingly given.

Paul once again reviews with the Corinthians why he is writing this letter, and especially these two chapters. He sums it up nicely with the last sentence: "Then it will be ready as a generous gift, not as one grudgingly given."

If we haven't planned or properly prepared for our offerings, we could easily become annoyed at such an opportunity to give to the Lord. We don't have the money in hand. We feel guilty if we can't give what we wanted to give. We feel pressure if we think we must give what we don't have.

Plan your giving carefully. Make it part of your family budget and set aside an amount each paycheck. If a special opportunity arises, trust that God will provide all that you need, and that you can give from his abundance.

APPLY

1. What is your giving plan? A worksheet is available at the back of this handout.
2. What is your motivation for giving? Remember 2 Corinthians 8:9. Without the proper motivation, your gifts will be grudgingly given and not from a joyful and generous heart.

PRAY

Lord Jesus, give me a heart that is filled with joyful generosity so that all my gifts will honor you from a heart that knows no fear or guilt. All my wants and needs have been supplied by you. Give me also the diligence to plan my giving carefully and to carry out my plan faithfully. Amen.

2 Corinthians 9:6: Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.

Paul reminds us of a simple truth that every farmer knows. If you skimp on either the quantity or quality of seeds you put into the soil, you will end up with a small crop. The opposite is also true. Sow generously and you will reap generously.

Why does he tell us this? He is not giving us motivation to give generously. We learn generosity at the foot of the cross (recite 2 Corinthians 8:9 to yourself). He is, however, taking away the excuse that our sinful nature will come up with. If I give generously, I may not have enough left over for me. The argument of our sinful nature is false. It is a lie.

The Lord said it even more explicitly through Malachi 3:10-11: "Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it."

APPLY

1. What would it mean for you to "sow generously" in your giving to the Lord?
2. Keep your church and its ministry in your prayers today and tomorrow. Also, pray that Jesus would remove any fears from your heart about giving generously.

PRAY

Lord Jesus, bless our congregation and its gospel ministry. Help us to reach the lost with the gospel and to nurture and grow the saved. I pray that you would remove every fear of giving generously from my heart. You promise that those who sow generously will reap generously. I am not thinking of a profit. I only want to please and honor you, who became poor for my sake, that I might become rich. Amen.

2 Corinthians 9:7: Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.

What kind of compulsion would a Christian feel with giving that would lead him or her to give reluctantly and not cheerfully?

Motivation that comes from the law will always put us “under compulsion.” Some examples of that might be:

- You are told how much to give so that making a decision in your heart is taken away.
- You feel the threat that if you don’t increase your contribution, the ministry of your congregation will suffer.
- You think that God expects you to give until it hurts or to make great sacrifices if you want your gift to be acceptable to God.
- You think that the size of your offering makes you more or less acceptable to God.

God wants you to give cheerfully and willingly. That happens when you are motivated by the gospel and when you give from God’s abundance. Can you recite 2 Corinthians 8:9 one more time?

APPLY

1. Decide in your heart what you want to give to the Lord. Remember how the Lord has blessed you, not only from the cross and but also from his abundance.
2. Keep your church and its ministry in your prayers today. Pray for your called workers, that they may serve joyfully and faithfully. Pray for the leaders in your church, that they might lead diligently and with joy.

PRAY

Heavenly Father, thank you for the opportunities that you set before me to give my offerings of praise to you. Giving joyfully and not under compulsion is difficult for me because of my sinful nature. Give me a single-minded heart that finds great joy in giving. I ask this in Jesus’ name. Amen.

2 Corinthians 9:8-10: And God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work. ⁹ As it is written: “They have freely scattered their gifts to the poor; their righteousness endures forever.” ¹⁰ 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.

The truth in these words is often summarized by the statement, “You can’t out-give the Giver.”

Many years ago, during a synod capital funds campaign, a farmer was moved to give a generous gift for the offering—so generous that it stretched their budget to the limit. At the same time, this farmer had a 30-acre field of hay that got too mature because rains kept him from harvesting the hay. He decided to harvest the clover seed from the field instead. Some people laughed when he started combining the field, because it didn’t seem like there was much clover in the field. However, the crop he harvested was way more than he expected. In fact, it more than covered the amount of the gift he had given to the Lord.

When we give, we give not from our own abundance, but from God’s abundance. We will always have all that we need so that we can be generous on every occasion. You can’t out-give the Giver.

APPLY

1. Can you share a story with your family about an occasion when God blessed you from his abundance in some special way?
2. Churches are often in a “scarcity” mode when it comes to planning ministry. Pray for your congregation, that God would bless its ministry with an abundance of both human and financial resources, so that together you can do the ministry you want to do and not just what you can afford to do.

PRAY

Heavenly Father, thank you for providing all that we need in such abundance that we can be generous on every occasion. When have we ever known a time when we could not afford to give our offerings to you? As we plan our gifts to you, remind us to give from an attitude of abundance instead of an attitude of scarcity. We pray also for our congregation, that you will bless us with an abundance of volunteers and financial resources so that we can carry out the gospel ministry we want to do in your name. Amen.

2 Corinthians 9:11: You will be enriched in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.

What will my gifts and offerings to the Lord accomplish? It's good to know exactly what your congregation plans to accomplish with the gifts you bring (refer to addendum one at the end of this handout). But that is not the ultimate goal of our gifts and our offerings. Our real goal is to give thanks to God.

A man had the opportunity to think about what he would give to his church when they planned to build a new school. He had put some stock in a company when he was 32 years old. He had all but forgotten that stock until one day, when he was in his mid- to late seventies, he decided to look at that stock to see if he could gift it to his church. The original 25 shares had multiplied to over 400 shares, each worth several hundred dollars. He decided to give almost all of those shares to his church, saying, "All of this came from God's blessings. I didn't even work for it. Why shouldn't I give it back to the Lord?" The smile on his face demonstrated that giving it back to God give him such joy!

Joyful generosity results in thanksgiving to God. That's our ultimate goal!

APPLY

1. Normally, our regular every-Sunday giving comes from our regular income. What resources do you have that can be the source of some special gift when the occasion arises?
2. Thank offerings in the Old Testament were called "firstfruits" giving because the best, the first, the choice part of the harvest was given in thankfulness to God. What would be the "firstfruits" of your life: your pre-tax income, your investments, your time, your abilities, etc.?

PRAY

Heavenly Father, thank you for everything that I am and have in this life. I am your child by faith in Jesus, a faith you worked in my heart. You have given me my family, friends, and church. You have blessed me with an abundance that more than meets the needs that I have in this life. Whatever I give back to you, I do so as a thank offering. Let your name be glorified in all that I do! Amen.

2 Corinthians 9:12-14: This service that you perform is not only supplying the needs of the Lord's people but is also overflowing in many expressions of thanks to God. ¹³ Because of the service by which you have proved yourselves, others will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and with everyone else. ¹⁴ And in their prayers for you their hearts will go out to you, because of the surpassing grace God has given you.

Two for one sale! You have often seen that ad in the paper or in the store window. Buy one and get one free. You get double for your money. What a deal!

Here's a real deal. You can get double the thanks for your gifts to God! By your offerings to God, you give thanks to God for all his mercy to you in Jesus (2 Corinthians 8:9). Then God is thanked again when other people receive the benefit of your generosity. The saints in Corinth gave thanks to God with their gifts, and the saints in Jerusalem gave thanks to God for the Corinthians' gifts. Double for your money!

Missionaries often convey the thanks of people in the far corners of the world for the support that people like you give to our synod's mission work. You probably couldn't afford to send a missionary somewhere by yourself. That's why we gather our offerings together. Together we can do more than we can by ourselves. As a result, God receives double thanks!

APPLY

1. You probably receive lots of requests for your money during the year. Don't feel guilty if you choose not to support some of them. "Decide in your heart" what you want to give to thank God for his goodness to you. Then choose where you want to give that money.
2. Besides your congregation, is there a ministry which has a special place in your heart? Get to know that ministry. Pray for it. Give as God gives you the ability to support it.

PRAY

Lord Jesus, there are more ministries than I could possibly support. I pray for our missionaries everywhere, that the gospel may continue to be spread across the world. I pray for the schools in our synod and for the young men and women preparing for ministry. I pray for my congregation, that you would continue to move us to proclaim the gospel in our community. I pray this in your name. Amen.

2 Corinthians 9:13-14: Because of the service by which you have proved yourselves, others will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and with everyone else. ¹⁴ And in their prayers for you their hearts will go out to you, because of the surpassing grace God has given you.

Your gifts are not only an expression of thanks to God. Your gifts also celebrate the fellowship we have with Jesus and with each other.

In 1998, a tornado ripped through a community in Minnesota and destroyed the sanctuary of a WELS congregation. Though devastated that their church was in ruins, the gospel continued to be proclaimed out of our fellowship hall until a new church was built.

At that time, members of the synod gave over \$250,000 to the church through WELS Christian Aid and Relief. What caring people we have in our synod! What a wonderful expression of their fellowship with each other in the gospel!

When we come together to bring our offerings to support the ministry of our congregation, we also celebrate this fellowship we have with each other in Jesus. God has given us his abundant grace in so many ways!

APPLY

1. Our culture today has moved to “privatizing religion.” You can get your church on the Internet or you can visit numerous churches without joining one. What’s the benefit of joining and becoming involved in a Christian congregation?
2. Pray for your congregation and your synod every day. Especially pray for those who are sick or in need.

PRAY

Holy Spirit, you have not only called us to faith in Jesus, you have gathered us into your Holy Christian Church. I want to thank you today for my congregation. Thank you for fellow believers who pray for me, encourage me, and watch out for my soul. Thank you for the ministry we are able to do together, which we could not do ourselves. I pray that you will also make me a blessing to your Church and to my congregation. Amen.

2 Corinthians 9:15: Thanks be to God for his indescribable gift!

What a wonderful way to conclude these chapters and our meditations on the grace of giving! Our giving is a response to God's indescribable grace (2 Corinthians 8:9—one more time!). It's all about grace, from beginning to end. Therefore, we will:

- Look upon giving as a privilege, not a chore
- Give cheerfully, not reluctantly or under compulsion
- Give proportionately from what God has given to us
- Trust God to supply what we need
- Value the examples of others and be an example to others
- Welcome guidance and encouragement from Christian brothers and sisters in the matter of giving
- Rejoice to work together with our fellow Christians in using our offerings for God's glory and the work of his kingdom.

The grace of Jesus and the grace of giving are woven together in hearts. Thanks be to God for his indescribable gift!

APPLY

1. What have you learned personally through this journey in the grace of giving?

2. Develop a personal plan for your giving.

PRAY

Lord Jesus, you were rich, but for our sakes you become poor, so that through your poverty we might become rich. Accept our offerings not only from our hands, but also from our hearts. Let every gift come from a cheerful and generous heart. Give us the faith to know that you will make us rich in every way so that on every occasion we can be generous, and that our generosity will result in thanksgiving to you. Amen.

Addendum One: Insert your congregation's ministry plan here.
If you don't have one you can start from the sample below.

[CHURCH NAME, LOGO HERE]

MAKING DISCIPLES OF JESUS...

GATHERING → GROWING → GOING →

At [Congregation Name], we are focused on “**Making Disciples of Jesus.**” A disciple isn't just a member of a church. A disciple is a follower of Jesus whose entire life is impacted by Jesus' love and forgiveness. A disciple of Jesus is constantly **Gathering, Growing, and Going.**

GATHERING

A disciple of Jesus is constantly gathering with other Christians to praise our Savior and hear his Word. The Bible encourages us, “Let us not give up meeting together, as some are in the habit of doing, but let us encourage one another—and all the more as you see the Day approaching” (Hebrews 10:25). The focal point of our congregation's ministry is gathering with each other each weekend in our worship services. A disciple is never done **GATHERING!**

GROWING

An hour or two in church each week isn't the end goal, however. A disciple of Jesus is constantly growing in his or her faith in Christ and knowledge of his Word. The Bible encourages us, “Grow in the grace and knowledge of our Lord and Savior Jesus Christ” (2 Peter 3:18). Our congregation is making disciples by encouraging everyone to be growing in their faith by making personal and family devotions a priority and by seeking opportunities to dig deep into God's truth in our regular Bible studies. A disciple is never done **GROWING!**

GOING

A disciple of Jesus is constantly going out to share the message of Jesus' forgiveness and to serve others with the selflessness of Jesus' love. Jesus encourages us, “Go and make disciples of all nations” (Matthew 28:19). Jesus has given us something far too great to keep to ourselves. Our congregation is making disciples by equipping everyone to go into our community to serve selflessly and share boldly the message of Jesus. A disciple is never done **GOING!**

Did you notice how the description of a disciple uses a lot of words ending in “-ing”? That's because being a disciple of Jesus is never-ending, at least not until we reach Jesus' side in heaven. Our congregation is focused on the never-ending ministry of making disciples of Jesus who are constantly gathering, growing, and going with the gospel of Christ.

What Do Our Offerings Do? [Complete this report template to share with your members.]

Budgets can seem complicated. There are a lot of expenses involved in operating any organization, including our church. We want our members to know that every offering given to Christ's work at our church is used in the best possible way to share Christ with our members and our community. Here is a summary of the important ways our offerings are used to carry out Christ's work.

Where does our church's income come from?

Our current church budget runs from [fiscal year start date] through [fiscal year end date]. Over the course of this year, we are expecting to receive around \$[#] in income to operate our church. Our church receives income in the following ways.

- First, **# percent** of our income (\$#) comes from **offerings to our general fund**. Our regular, weekly offerings to God's work at our church is by far the most important way we support the ministries we carry out at our church.
- Second, **# percent** of our income (\$#) comes from **tuition** paid by families who use our [Congregation Name] Lutheran School and Preschool, along with some special gifts that have been given to our school.

What do our offerings do?

Our congregation does everything it can to use our offerings to God's glory. Over the course of this year, we expect to have around \$# in expenses. Our expenses can be divided into # categories.

- First, **# percent** of our expenses (\$#) are to pay the **salaries and benefits of our called workers**, including [list called workers and whether they work full- or part-time]. By far, the majority of our offerings are used to support the people who share the gospel on a regular basis on our behalf.
- Second, **# percent** of our expenses (\$#) are to cover **other ministry costs**, including [e.g., paying our secretary, office supplies, educational materials, music for our choirs, and our outreach events].
- Third, **# percent** of our expenses (\$#) are to take **care of our property and building**, including [e.g., janitorial services, insurance, maintenance and repairs, and utilities].
- Fourth, **# percent** of our expenses (\$#) are our congregation's **mission offerings** to support God's work in other places, including WELS and [list any parasynodical organizations].

What does the future look like?

We are thankful for all of God's people's gifts to his church! This year we plan to . . . [Provide further highlights here.]

My Personal Giving Plan

I believe that though Jesus was rich, yet for my sake he became poor, so that through his poverty I may become rich. As a child of God and thankful for all of God's abundant blessings, I plan to:

- _____ Pray for my congregation, its called workers and its members
- _____ Continue to grow in my faith by _____

- _____ Volunteer my time and abilities as God gives me strength, especially in the following areas:

- _____ Give financially to the support of [Congregation Name] Lutheran Church

Total to be given in one year: \$_____ (see chart on the next page)

Check method of contribution: ___ Weekly ___ Monthly ___ Lump-sum payment

Name: _____

**Personal Plan for Commitment
(based upon weekly giving)**

<i>annual income</i>	lower range giving			middle range giving			upper range giving			tithe	beyond a tithe	
	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	12%	15%
\$15,000	3	6	9	12	14	17	20	23	26	29	35	43
\$20,000	4	8	12	15	19	23	27	31	35	38	46	58
\$40,000	8	15	23	31	38	46	54	62	69	77	92	115
\$60,000	12	23	35	46	58	69	81	92	104	115	138	173
\$80,000	15	31	46	62	77	92	108	123	138	154	185	231
\$100,000	19	38	58	77	96	115	135	154	173	192	231	288
\$125,000	24	48	72	96	120	144	168	192	216	240	288	361
\$150,000	29	58	87	115	144	173	202	231	260	288	346	433
\$175,000	34	67	101	135	168	202	236	269	303	337	404	505
\$200,000	38	77	115	154	192	231	269	308	346	385	462	577
\$250,000	48	96	144	192	240	288	337	385	433	481	577	721
\$300,000	58	115	173	231	288	346	404	462	519	577	692	865

**how to
use this
chart:**

1. Find where YOU are in the chart (your annual income and current weekly giving).
2. Move to the right to determine how much you are willing to grow in your giving.