

excited about the rewards earned by givers than the joy they experience in receiving gifts and offerings. Learn to appreciate the gift, the giver, *and* the eternal rewards givers receive for giving. In the long run their gift benefits them more than it does you. Paul's attitude is well captured in the paraphrase "It is not that I just want to receive the gift" (Louw & Nida).

**10.** Giving to missions is a spiritual sacrifice made to and accepted by God (Phil. 4:18). It's a sacrifice of our substance: in this case, God is the recipient; Paul is the temporal beneficiary; and those who gave are richer for all eternity. Giving to missions is one way to earn treasure in heaven.

**11.** Don't be afraid of giving sacrificially to missions since God has promised to supply all of your needs (Phil. 4:19).

### REMEMBER ME

Remember me for this, O my God, and do not blot out my loyal deeds which I have performed for the house of my God and its services (Nehemiah 13:14).

Nehemiah often prayed: "Remember me, O my God, for good, according to all that I have done for this people" (Neh. 5:19; cf. 13:31). It would be unjust not to pay what is promised and owed. "For God is not unjust so as to forget your work and the love which you have shown toward His name, in having ministered and in still ministering to the saints" (Heb. 6:10).

### BECOME SPIRITUALLY RICH

I know your tribulation and your poverty (but you are rich)  
(Revelation 2:9a).

I advise you to buy from Me gold refined by fire, that you may become rich (Revelation 3:18a).

The rich fool was not spiritually rich: "So is the man who lays up treasure for himself, and is not rich toward God" (Luke 12:21). Neither was the pastor of the church in Laodicea: "Because you say, 'I am rich, and have become wealthy, and have need of nothing,' and you do not know that you are wretched and miserable and poor and blind and naked" (Rev. 3:17). The pastor at Smyrna, however, was spiritually rich: "but you are rich" (2:9a). Question. Are you rich or poor toward God?

### PAYDAY

For we must all appear before the judgment seat of Christ, that each one may be recompensed for his deeds in the body, according to what he has done, whether good or bad  
(2 Corinthians 5:10).

in the future there is laid up for me the crown of righteousness, which the Lord, the righteous Judge, will award to me on that day; and not only to me, but also to all who have loved His appearing (2 Timothy 4:8).

Rewards are wages owed and paid to servants for work performed (Rom. 4:4; Rev. 11:18). They're earned now and stored up in heaven for safekeeping (Matt. 5:12; Luke 6:23; 2 Tim. 4:7-8). Payment is promised (Matt. 6:4, 6, 18; Eph. 6:8; Heb. 10:36; James 1:12) and is received (Matt. 10:41; John 4:36; 1 Cor. 3:8, 14; 2 John 8) in the future (2 Tim. 4:8). We will all be paid for our work (Matt. 16:27; Rom. 2:6-7; 1 Cor. 3:8; 2 Cor. 5:10; Rev. 22:12). Old Testament prophets, saints, and people who fear God's name will receive rewards (Rev. 11:18). No one will be slighted or overlooked—neither the small nor the great (Rev. 11:18). These rewards are given to the Church at the Judgment Seat of Christ (2 Cor. 5:10; 2 Tim. 4:8; 1 Peter 5:4; Rev. 22:12) and to saints of prior dispensations at "the resurrection of the righteous" near the beginning of the Millennium (Matt. 16:27; Luke 14:14; Rev. 11:18; 20:4-6). And, since our inheritance is "imperishable and undefiled and will not fade away" (1 Peter 1:4), we will keep and enjoy our rewards forever (2 Cor. 4:17).

Behold, I am coming quickly, and My reward is with Me, to render to every man according to what he has done  
(Revelation 22:12).



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# YOUR BANK ACCOUNT IN HEAVEN

Proper Attitude Of Christian  
Leaders Toward Receiving  
Support From God's People



And you yourselves also know, Philippians, that at the first preaching of the gospel, after I departed from Macedonia, no church shared with me in the matter of giving and receiving but you alone; for even in Thessalonica you sent a gift more than once for my needs. Not that I seek the gift itself, but I seek for the profit which increases to your account. But I have received everything in full, and have an abundance; I am amply supplied, having received from Epaphroditus what you have sent, a fragrant aroma, an acceptable sacrifice, well-pleasing to God. And my God shall supply all your needs according to His riches in glory in Christ Jesus.  
~ Philippians 4:15-17~

## BUY PURE GOLD FROM JESUS

I advise you to buy from Me gold refined by fire,  
that you may become rich (Revelation 3:18a).

Questions: What is this pure gold? Is it literal gold (like the streets of the New Jerusalem) or figurative for what is most valuable in heaven? How much does it cost? Is it sold by the ounce, in bars, or as shares? With what do we buy it? What will Jesus accept as payment from us? How much gold is for sale? How much does Jesus have to sell? Where did he get it? Why is it offered for sale? Who keeps track of the purchase orders?

Whatever this gold is, whether literal or figurative for something of great value, it's treasure in heaven. It makes you rich toward God. You can buy this gold at any time—even if you're spiritually poor like the pastor at Laodicea (Rev. 3:17–18). Jesus sells; we buy. Apparently once purchased it becomes ours for all eternity. But it's not a free gift; it has to be purchased. And it's stored up for us in heaven. We'll take possession of it in heaven someday, probably at the Judgment Seat of Christ. And here's the important thing: How much you buy now determines your worth in the world to come. As always, any purchase of expensive items requires some kind of sacrifice on our part (of time, energy, or finances). The purchase price of this pure gold is doing good works (2 Cor. 5:10), teaching (1 Cor. 3:8, 14; 1 Tim. 6:18–19), evangelizing (John 4:36; 1 Cor. 3:8 'plants'), giving alms (Matt. 6:4), enduring persecution (Matt. 5:12), and giving to the poor (Luke 12:13–14). This is not gold that perishes (as in James 5:1–3); it lasts forever (Matt. 6:19–20).

Note: The purchase price (good works) is worth more than the pure gold to Jesus. Obedience, endurance, faithfulness, service, and overcoming are what Jesus wants from us; these are, in fact, the only things we have to pay him with—the only things he wants. We can pay with time (serving), work (service), and money (giving). Here's the deal: You can buy heavenly gold with earthly gold... by giving it away!

## STORE UP TREASURE IN HEAVEN

...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 6:19).

The opposite of spiritually rich (Rev. 2:9; 3:18) is spiritually

poor ("not rich toward God" Luke 12:21; Rev. 3:17). We become spiritually rich, as noted, by buying pure gold from Jesus (Rev. 3:18a)—by laying up or storing up treasure in heaven (Luke 12:21; 1 Tim. 6:19). This is accomplished by making sacrifices and doing good works: "... sell your possessions and give to the poor, and you shall have treasure in heaven" (Matt. 19:21).

## CREDIT THIS TO MY ACCOUNT

Not that I seek the gift itself, but I seek the fruit that is increasing in your account (Philippians 4:17 RCL).

This verse is important, so let's proceed a point at a time.

1. Every believer has a bank account in heaven (Phil. 4:17). One of the many meanings of *logos* in Greek is "a record of assets and liabilities—'account, credit, debit.'... The phrase εἰς λόγον in Php 4:17 is a technical expression referring to the settlement of an account and indicates that this is a credit to the account. Accordingly, one may properly translate λόγον as 'the amount of an account'" (Louw & Nida). This heavenly bank account is where heavenly treasure is recorded; it's a written record of how rich you are toward God.

This record may be an account of money handled, an audit, a bank account, a credit or credit account, financial statement, balance sheet, treasurer's ledger, the title of a treasurer, public accounts (branch of a treasury), a record of payments, an itemized bill, or a list of credits and debits owed to a king (Matt. 18:23). *Logos lammatos* means "total income" and *logos dapanas* means "total expenditure."

In ancient business documents *logos* is often a written record of money paid monthly or yearly for goods and services, as, for example, money paid by a father to a weaver to feed and clothe his son during his apprenticeship (P Oxy II. 275<sup>19,21</sup>). Or it may be an itemized list of expenses—a bill asking for reimbursement—as, for instance, expenses incurred in taking care of a dying man and transporting his corpse to his family (P Grenf II. 77). In the Parable of the Unmerciful Slave (Matt. 18:23–35), the king probably settled accounts with his slaves by comparing his personal account of the amount loaned with their accounts of realized gains and losses. Credits and debits would be tallied, the king's initial loan and any agreed upon percentage of the total profits would be deducted, and the remainder would be the slaves' (borrowers) profit. The unmerciful slave's account read a minus 10,000 talents (over ten times the yearly revenue of Herod the Great's kingdom)!

2. Giving is more important than the gift. A gift provides for needs and desires in this life; giving provides eternal rewards in the next life. Temporal value. Eternal value. That's the choice. Giving is a win-win situation: It provides happiness for both givers and receivers. As Jesus said, "It is more blessed (happy, honorable) to give than to receive" (Acts 20:35).

3. Gifts increase your joy in this life; giving increases your joy in this life *and* in the next. That's why it's "more blessed to give than to receive". Giving is storing up treasure in heaven.

4. Gifts make you richer in this world; giving makes you richer in the world to come.

5. The goose (giver) is more important than the golden eggs (gifts).

6. Giving to missionaries is a credit to your heavenly bank account (Phil. 4:17). And a lot of credits is a lot of heavenly treasure—a lot of future rewards. A literal translation helps us understand the accounting process in heaven: "the fruit (reward) that is increasing in your account" (Phil. 4:17b RCL). In agriculture, fruit (*karpos*) is the reward for work—planting, watering, cultivating, and harvesting; in business, fruit is the profit gained in business transactions. Here it's the reward for giving to missions. Apparently there are at least four columns for entries in the heavenly account books: (1) the date, (2) an itemization of the good works foreordained for each person by God (cf. Eph. 2:10), (3) a checklist for work accomplished or opportunity lost, and (4) the amount of payment or reward for each good work performed.

7. This account (ledger, record) is probably kept in the Books of Works (cf. Neh. 13:14; Rev. 20:12–13). It's a running tally of all the good works, including giving, we do in serving God. The church in Philippi gave at least twice to Paul; the other churches did not give at all (Phil. 4:15–16).

8. This account (ledger, record) is the basis for giving and receiving rewards at the Judgment Seat of Christ. Apparently each work (here a gracious gift to Paul) is listed with its corresponding spiritual value. Churches today keep a record of your giving in order to provide you with a tax deduction; God keeps a record of your giving to repay you with eternal rewards. What's better—a tax credit now or repayment later?

9. Paul wanted his supporters to be rich toward God. Receiving support made him happy: (1) it made life easier, (2) it enabled him to keep ministering full time, (3) his friends were adding more treasure to their heavenly bank accounts, and (4) they were becoming richer toward God. Ministers who receive support for their ministries should be more