
Purpose	To strengthen the children’s desire to pay tithing.
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Preparation	<ol style="list-style-type: none"> 1. Prayerfully study Doctrine and Covenants 119:3–4 and Malachi 3:10. 2. Prepare to help the children sing or say the words to “I Want to Give the Lord My Tenth” (<i>Children’s Songbook</i>, p. 150). 3. Materials needed: <ol style="list-style-type: none"> a. A Bible and a Doctrine and Covenants. b. Obtain a picture of the temple in your area. c. A tithing and other offerings envelope and form for you and each child. d. A pencil for each child. e. Ten coins of the same value. f. A bottle. g. Ten apples (or other fruit) or objects. h. Picture 3-26, Child Paying Tithing; picture 3-62, Portland Oregon Temple (62617); picture 3-68, People Doing Family History; and picture 3-69, Missionaries Tracting (62611). 4. Make the necessary preparations for any enrichment activities that you will be using.
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Suggested Lesson Development

Invite a child to give the opening prayer.

Follow up with the children if you encouraged them to do something during the week.

The Law of Tithing

Attention activity	<p>Display the ten apples (or other objects) where all can see.</p> <ul style="list-style-type: none"> • If I were to give you these ten apples and then ask you for only one of them back, would you be willing to give it to me? Raise your hand if you would. • Who made it possible for apples to grow? • Who made the earth?
Teacher presentation	<p>Emphasize that this world and everything good in it have been given to us by Heavenly Father and Jesus Christ. They love and care for each of us. We can show our appreciation for their love and goodness by obeying their commandments and doing our part to help strengthen the Church.</p> <p>Explain that this lesson is about an important commandment. When we obey this commandment, we help the Church grow.</p>

Ask the children to listen as you read Doctrine and Covenants 119:3–4.

- What commandment are we going to discuss? (Tithing.)
- What is tithing?

Object lesson

Review the concept that tithing means one-tenth. Show the children ten coins.

- If a person earned this much money, how much tithing should that person pay?

Let a child come up and pick one coin for tithing.

Explain that Heavenly Father and Jesus Christ have asked Church members to give one-tenth of the money they earn to the Church for tithing. Since everything we have comes in one way or another from Heavenly Father, paying tithing is really just giving one tenth back to him. Tithing belongs to Heavenly Father, and we should not keep it from him.

How Tithing Is Paid

Activity

Show a tithing and other offerings envelope. Explain where the tithing and other offerings envelopes and forms can be found in your ward meetinghouse. These envelopes are usually found near the bishop's office. They are used in paying tithing.

Pass out a tithing and other offerings envelope and form and a pencil to each child. Show the children where to write their names and write the amount of tithing being paid.

Explain that when they pay their tithing, they should fill out the form, place the money in the envelope, seal it, print their name on the front, and give it to the bishop or one of his counselors.

Have the children print their names on the front of the envelopes.

Emphasize how important it is to pay one-tenth of any money we earn or receive to the bishop for tithing.

- Many of you have paid tithing. Would you like to relate your experience?

Tithing Is Used to Help Jesus Christ's Church Grow

Pictures and discussion

Display picture 3-26, Child Paying Tithing. Explain what happens to the tithing after the bishop receives it. It is counted, and the tithing is sent to Church headquarters. The leaders of the Church then use it in different ways to help the Church grow, such as building temples and meetinghouses, providing materials for us to study, and for seminaries to help us learn the gospel.

Tell the children you are going to show them what our Church leaders do with the tithing money, the Lord's tenth. Take one of the apples and cut it into enough pieces for each class member to have a piece, and have them eat it. Explain that, in a similar way, the tithing we pay can help many people.

Our tithing is combined with the tithing of other members to help the Church all over the world. It comes back to us in many ways.

Bring out the following points, and show the corresponding pictures:

1. Tithing money pays the expenses for building and maintaining meetinghouses, temples, and other Church buildings.
2. Some tithing money pays for family history and temple work.
3. Some tithing money is used to support missionary work.

Explain that tithing also helps pay for many other things, such as seminary and institute programs. It is a privilege and blessing to pay tithing. We should feel good knowing that the money we give for tithing helps the Church.

Story

Have the children listen to the following story to see how one person's tithing was used to help the Church:

Brother Wilson was a pioneer. He had a good team of oxen. These animals helped Brother Wilson plow his farm.

Once when it came time to pay his tithing, Brother Wilson discovered that there was not enough money. He did not want to pay just part of his tithing. He wanted to pay the full amount.

Finally he decided that he would give his favorite ox for tithing, even though it meant he would have only one ox.

Brother Wilson gave the ox to the bishop. The bishop gave Brother Wilson a receipt for his tithing. Brother Wilson felt sad to give up his ox. But because he loved Heavenly Father and Jesus Christ, he was happy he had given his ox to the Church as tithing.

Brother Wilson often thought about the ox he had given as tithing. He wondered just how his ox was used to help the Church. Then one day he was in Salt Lake City where the temple was being built. He noticed two fine oxen pulling heavy stone blocks. He was so interested in watching the oxen at work that he moved closer for a better look. To his surprise and delight he recognized that one of them was his favorite old ox. How happy Brother Wilson felt to know that the ox he had given as tithing was helping to build the temple!

From then on, paying tithing made Brother Wilson even happier. He thought of the many ways his tithing was used to help the Church.

Explain that although we usually don't see how our tithing is used, as Brother Wilson did, we know that our tithing is used to help the Church.

We Should Pay Our Tithing Willingly

Song

Teach the children the words to "I Want to Give the Lord My Tenth."

I want to give the Lord my tenth,
 For ev'ry time I do
 It makes me think of all the gifts
 He gives to me and you.

He gives us life, this lovely world.
 And though my tenth seems small,
 It shows my faith and gratitude
 To him, the Lord of all.

- Who is pleased when we pay our tithing? (Heavenly Father and Jesus Christ.)

- What do we show Heavenly Father when we pay our tithing? (That we love him and are grateful for the things he gives us.)

Have the children repeat the first verse of the song. Point out that when we pay our tithing, we show Heavenly Father that we love him. Emphasize how happy Heavenly Father and Jesus Christ are when we pay our tithing, especially when we pay it willingly.

We Are Blessed When We Pay Our Tithing

Scripture reading

Tell the children that Heavenly Father and Jesus Christ have promised to bless us if we pay our tithing.

Read Malachi 3:10.

- What do you think it means when Heavenly Father promises to open the windows of heaven and bless us?

Explain that blessings come to those who pay their tithing. President Heber J. Grant, one of our latter-day prophets, said that we would be blessed with a greater knowledge of Heavenly Father and Jesus Christ, a stronger testimony, and an increased ability to obey the commandments (see Conference Report, Apr. 1925, p. 10). Other latter-day prophets have also told us that when we pay our tithing, we will prosper. *Prosper* means that we will be blessed with material needs such as food and shelter.

- Would you like these blessings?

Point out that Heavenly Father blesses all people who pay their tithing. Tell the children that their Heavenly Father loves them, and though he may not bless them all in the same way, when they pay their tithing he will bless them in the ways that are best for them.

Emphasize that we should be faithful, pay an honest and full tithing, and trust in Heavenly Father.

Summary

Game

Help the children arrange their chairs in a circle, or have them sit in a circle on the floor. Play spin the bottle. Place a bottle in the center of the circle of chairs. Spin the bottle. The child at whom the bottle points after it stops will be given the chance to agree or disagree. Then that child will spin the bottle.

If time permits, you may wish to replay the game.

Read the following statements. If the person disagrees, have the children supply the correct information.

1. It is a commandment to pay tithing. (Agree.)
2. Tithing means one-fifth. (Disagree. Tithing means one-tenth.)
3. We pay our tithing to the Church. (Agree.)
4. Tithing is used to help build Church buildings. (Agree.)
5. Tithing is used to help support missionary work, print books, and help with family history and temple work. (Agree.)
6. It doesn't matter if we pay tithing. (Disagree.)

	7. Heavenly Father and Jesus bless us when we pay our tithing. (Agree.)
Teacher testimony	Conclude the lesson by bearing your testimony of the blessings of paying tithing. Encourage the children to always choose the right and pay their tithing gladly.
Handouts	Return the tithing and other offerings envelopes to the children at the end of Primary. Invite a child to give the closing prayer.

**Enrichment
Activities**

Choose from the following activities those that will work best for your children. You can use them in the lesson itself or as a review or summary. For additional guidance, see “Class Time” in “Helps for the Teacher.”

1. Help the children prepare a special place where they can keep their tithing money separate from the rest of their money. It could be a box, a small jar or can, or an envelope. Tell them that each time they earn money, they should first take the amount needed to pay tithing and place it in their special container.
2. Invite the ward or branch financial clerk into your class to explain what happens to tithing after the bishop or branch president receives it.
3. Show the video presentation “Windows of Heaven,” found on *Beginning Course Videocassette 2* (53178).
4. Prepare a paper for each child. Label one side of the paper “Heavenly Father’s” and the other side “Mine.” Let the children draw nine objects (coins, apples, etc.) on their side of the paper and one object on the side of the paper marked “Heavenly Father’s.”