

**Purpose** To encourage each child to pay an honest tithe and other offerings.

**Preparation**

1. Prayerfully study Mark 12:41–44, 3 Nephi 24:10, and Doctrine and Covenants 119:4. Then study the lesson and decide how you want to teach the children the scripture account. (See “Preparing Your Lessons,” p. vi, and “Teaching from the Scriptures,” p. vii.)
2. Additional reading: Luke 21:1–4 and Doctrine and Covenants 64:23.
3. Select the discussion questions and enrichment activities that will involve the children and best help them achieve the purpose of the lesson.
4. Materials needed:
  - a. A Bible or a New Testament for each child.
  - b. Ten coins (or draw ten circles on the chalkboard to represent coins).
  - c. Paper and pencils for each child.

## Suggested

### Lesson

#### Development

Invite a child to give the opening prayer.

#### Attention Activity

Show ten coins to the class.

- Who would like to have these coins?
- If I gave you all these coins, would you be willing to give one back to me? Why? Would you be willing to give two or three back to me or maybe even all of them?

Explain that Heavenly Father has commanded us to pay tithing, which is giving back to him one-tenth of whatever we earn. He has also asked us to give other donations, such as fast offerings and contributions to the missionary fund, to help further his work here on earth.

Remind the children that everything on the earth was created by Heavenly Father and Jesus Christ. Heavenly Father blessed us with our bodies and our minds so we can work and think. All that we earn or receive on the earth is a gift from him. Heavenly Father wants us to show our gratitude, faith, and obedience by paying tithing and giving other offerings to the Church.

#### Scripture Account

Teach the story of the widow's mite (Mark 12:41–44). (For suggested ways to teach the scripture account, see “Teaching from the Scriptures,” p. vii.) Explain that Heavenly Father and Jesus have always commanded people to pay tithing and also asked them to make other donations to help supply the needs of the Church.

Discussion and  
Application  
Questions

Study the following questions and the scripture references as you prepare your lesson. Use the questions you feel will best help the children understand the scriptures and apply the principles in their lives. Reading the references with the children in class will help them gain insights into the scriptures.

- What did the rich people cast into the church treasury? (Mark 12:41.) What did the widow put in the treasury? (Mark 12:42. Explain that a mite was a very small amount of money.) Why was Jesus more pleased with the widow's offering than that of the rich people? (Mark 12:43–44.)
- How much does Heavenly Father command us to pay in tithing? (D&C 119:4. Explain that "interest" means whatever money we earn. Using the paper and pencils, show the children how to figure out tithing amounts.) What does it mean to pay an honest tithe?
- How much has Heavenly Father asked us to pay in fast offerings? How much does he ask us to pay to the missionary fund? Help the children understand that, unlike the set amount of tithing we have been commanded to pay, we decide how much we contribute to fast offerings and the missionary fund based on what we have and what our needs are. Heavenly Father has asked only that we be generous, because the more we give, the more we are showing that we are committed to doing Heavenly Father's work.
- In what other way can we help further Heavenly Father's work? (Exodus 25:1–8; D&C 124:26–27.) Explain that members throughout the ages have been asked to contribute to building temples. Today temples are being constructed all over the world, and we can receive great blessings by contributing if we are in a district where a new temple is being built.
- Why does the Lord ask us to pay tithing? What blessings do we receive when we pay a full tithing? (3 Nephi 24:10.) What does it mean to have the windows of heaven opened to us? What kinds of blessings do we receive when we pay other offerings?

Discuss the following statement from President Spencer W. Kimball, twelfth President of the Church:

"The Lord has promised that he will open the windows of heaven when we are obedient to his law. He can give us better salaries, he can give us more judgment in the spending of our money. He can give us better health, he can give us greater understanding so that we can get better positions. He can help us so that we can do the things we want to do" (*The Teachings of Spencer W. Kimball*, p. 212).

Emphasize that the greatest blessings we receive from paying tithing and other offerings are spiritual. Our faith grows stronger each time we choose to obey the law of tithing and be generous in our contributions to fast offerings and the missionary fund.

- How have you or someone you know been blessed by paying tithing or other offerings? Share with the children an example from your own experience and invite the children to share experiences when they have been blessed because of their offerings.

- When should we pay our tithing? (We can pay tithing any time during the year, but it is best to pay as soon as we receive any income.) To whom do we give our tithing and other offerings? (To the bishop or his counselors. The bishop sends tithing money to Church headquarters, where Church leaders determine how best to spend it to carry out the Lord's work. Fast offerings and missionary funds are used locally; excess funds are sent to Church headquarters.)
- How is our tithing money used? (See enrichment activity 2.) How are fast offerings used? (Fast offerings support the welfare program of the Church.)
- What is tithing settlement? (A meeting we have once each year with the bishop. We review the records of the tithing and other contributions we have paid and tell him if we are a full-tithe payer. We can declare that we are full-tithe payers if we have paid one-tenth of all our income to the Lord.)
- Why do you think it is important that we pay tithing willingly? (Moroni 7:6–8.) If our incomes are small, are we still expected to pay tithing? Why?

Discuss the following statement by President Spencer W. Kimball: "There are people who say they cannot afford to pay tithing because their incomes are small. . . . No one is ever too poor to pay tithing" (*The Teachings of Spencer W. Kimball*, p. 212).

- Why is it important to pay other offerings? How can we use the widow's contribution as an example of making donations to the Church? Help the children understand that in the future we may be asked to give everything we have to the Church. But right now we are asked to give only what we are able to donate and still meet our own needs.

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## **Enrichment Activities**

You may use one or more of the following activities any time during the lesson or as a review, summary, or challenge.

1. Using imitation money (you can make your own), have the children pretend to be a family and make a budget for the amount of money you give them. Have them budget for food, rent, utilities, clothing, and recreation. Then tell them to add tithing and other offerings to their budget by placing them first on the list. Explain to the children that we should always pay our tithing first because that is the Lord's tenth.
2. Go around the room and ask each child to name a specific way his or her tithing money is used. Give suggestions from the following list if necessary:
  - Building meetinghouses, temples, seminaries and institutes of religion, mission training centers, and family history centers
  - Paying for ward and stake activities and teaching manuals and supplies
  - Paying for meetinghouse maintenance and utilities
  - Paying travel expenses and supplies for missionaries
  - Paying travel and other expenses for General Authorities
  - Providing computers for use in temple and family history work

Helping to publish Church magazines

Paying for Church satellite broadcasts

Paying for translation and publication of the scriptures

3. Give the children each a piece of paper and a pencil and have them walk to a window or other place where they can look outside. Ask them to quietly write down as many things as they can see in a few minutes. After the children return to their seats, ask them to name the things they saw. Explain that Heavenly Father has given us everything we have, and paying tithing and offerings is one way we can show our love and gratitude to him.
4. Tell the following story by President Ezra Taft Benson, and discuss the faith that is needed to pay tithing and the blessings that come from being obedient to the law:

“On one occasion when I was a teenager, I overheard Father and Mother talking about their finances in preparation for tithing settlement the following day. Father [owed] twenty-five dollars at the bank, which was due during the week. In figuring their tithing, he owed twenty-five dollars more. He also had a hay derrick [something used to lift hay onto a haystack] which he had built. He . . . was trying to sell it, but had met with no success.

“What were they to do—[pay] the bank, pay their tithing later, or pay their tithing and hope that they could [pay the bank] in just a few days? After discussing the matter, and I am sure praying together before they retired, Father decided next day to go to tithing settlement and pay the twenty-five dollars, which would make him a full-tithe payer. As he rode home by horseback, one of his neighbors stopped him and said, ‘George, I understand you have a derrick for sale. How much are you asking for it?’

“Father said, ‘Twenty-five dollars.’ The neighbor said, ‘I haven’t seen it, but knowing the way you build, I am sure it is worth twenty-five dollars. Just a minute and I will go in the house and make out a check for it. I need it.’ This is a lesson I have not forgotten” (*The Teachings of Ezra Taft Benson*, pp. 471–72).

5. Tell the following story:

“When I was about five or six years old, I sat at the dinner table with my large family and listened as the others discussed tithing. They told me that tithing is one-tenth of all we earn and that it is paid to the Lord by those who love him.

“After dinner I got out the small amount of money I had saved and figured what I owed the Lord as tithing. I then went to the only room in the house with a lock on the door—the bathroom—and there knelt by the bathtub. Holding the three or four coins in my upturned hands, I asked the Lord to accept them—certain that he would do so. I pleaded with the Lord for some time, but the money remained in my hands. No little boy could have felt more rejected than I did. The Lord had accepted tithing from my parents and from all of my older brothers. Why not from me? As I rose from my knees, I felt so unworthy that I could not tell anyone what had happened. Only the Lord knew.

“A few days later at Primary the teacher said she felt impressed to talk about something that was not in the lesson. I sat amazed as she then taught us how to pay tithing. But what I learned was far more important than how to pay tithing. I learned that the Lord had heard and answered my prayer, that he loved me, and that I was important to him” (Ariel Ricks, “Coins for the Lord,” *Ensign*, Dec. 1990, p. 47).

6. Sing or read the words to “Because I Have Been Given Much” (*Hymns*, no. 219).

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## Conclusion

### Testimony and Challenge

Bear testimony about the importance of paying tithing. Share your feelings about the privilege we have of paying our tithing as a way to express our gratitude to Heavenly Father and Jesus Christ. Share, or invite another member to share, any experiences you have had when your faith in Heavenly Father and Jesus increased when you paid tithing.

Give the children each a donation receipt and envelope and challenge them to pay an honest tithe whenever they receive any income.

### Suggested Home Reading

Suggest that the children study Mark 12:41–44 at home as a review of this lesson.

Invite a child to give the closing prayer.