

Purpose

To help each child understand that we show love for Heavenly Father and Jesus Christ when we pay tithing.

Preparation

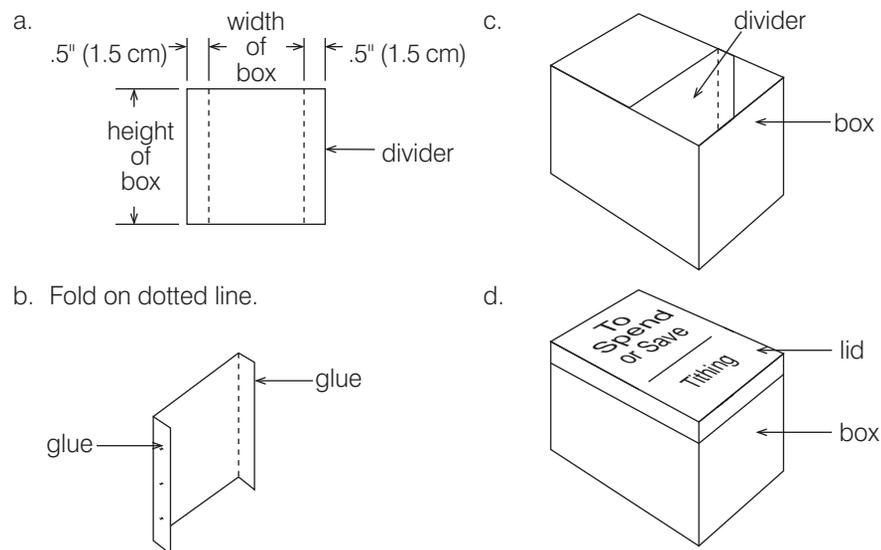
1. Prayerfully study Mark 12:41–44. See also *Gospel Principles* (31110), chapter 32, and pages 561–62 of James E. Talmage’s *Jesus the Christ*, 3rd ed. [Salt Lake City: The Church of Jesus Christ of Latter-day Saints, 1916].
2. Prepare two signs using folded pieces of paper, as shown:



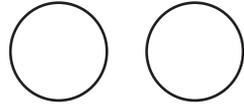
3. Make a money box to illustrate the story about Mark. You can use any small box with a lid, divided into two sections. See the following instructions and illustrations to make a divider, if necessary.

Cut a strip of cardboard the same height as the box but one inch (or three centimeters) wider than the box. Mark one-half inch (or one-and-a-half centimeters) at each side and fold the sides over to make tabs. Apply glue to the tabs and insert the cardboard strip into the box to make two sections, one larger than the other.

On the front of the box or on the lid, print “Tithing” on the small section and “To Spend or Save” on the large section.



- Cut from brown paper two circles the size of small coins called mites, as illustrated:



- Obtain a Tithing and Other Offerings slip and a tithing envelope for each child.
- Prepare to sing or say the words to "I Want to Give the Lord My Tenth" (*Children's Songbook*, p. 150).
- Materials needed:
 - A Bible.
 - Ten coins (or bills) of equal value.
 - Picture 2-55, The Widow's Mite.
- Make the necessary preparations for any enrichment activities you want to use.

**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.

Tithing Is One-Tenth of What We Earn

Attention activity

Hold the ten coins in your hand and show them to the children.

- What would you do with these coins if you had earned them?

Let each child respond, and make positive comments about each answer. There are no right or wrong answers. When each child has responded, continue the discussion.

If a child mentioned paying tithing, comment that someone mentioned something very important that we should do when we earn money. If no one mentioned paying tithing, tell the children that you would like to help them learn about something very important to do whenever they earn some money.

Explain that Heavenly Father has commanded us to pay tithing on the money we earn. When we pay tithing, we give some of the money we have earned to the Church to help pay for things that help people learn about Heavenly Father and Jesus and the gospel, such as temples, church buildings, lesson manuals, and other materials.

Activity

Have the children count the ten coins with you as you place the coins on the table or floor in a row. Put the sign labeled "Tithing" on the table or floor. Read or have the children read the word on the sign. Tell the children that one-tenth of the money we earn is the amount we pay as tithing. One coin out of the ten on the table or floor would be one-tenth. Ask a child to put one coin in front of the tithing sign.

Put the sign labeled "To Spend or Save" next to the "Tithing" sign. Read or have the children read the words on the sign.

- If this were money you had earned, how many coins would you have left to spend or save after paying tithing?

Have a child put nine coins in front of the “To Spend or Save” sign, one at a time, as the class counts them.

Point to the coins in front of the “To Spend or Save” sign and explain that the money we pay in tithing is a small portion of the money we earn.

Explain that we should pay tithing on all money we earn. You may want to use different coins or bills to help the children further understand the idea of paying one-tenth of the money they earn as tithing.

We Choose the Right When We Pay Tithing

Story

Put nine coins in the “To Spend or Save” side of the money box and tell in your own words the story of Mark and his choice to pay his tithing. You may want to substitute the name of the coins you brought for the word *coin* as you tell the story.

The last time Mark was at the store he had seen a toy he wanted to buy. Mark had been working for his mother and saving money to buy the toy. He had earned nine coins. He needed only one more coin to buy the toy. His mother told him that she would pay him if he did a job for her.

Early Saturday morning Mark got up and ate his breakfast, then did the job his mother wanted him to do. When he was finished, his mother told him that she was very pleased with the work he had done. She gave Mark a shiny new coin. Mark was excited because now he had enough money to buy the toy.

Mark ran to get his money box, and he dropped the coin inside. (Place another coin in the “To Spend or Save” side of the box.) Then he and his mother went to the store.

When they got to the store, Mark found the toy. He was happy it hadn't been sold. He looked at it very carefully. He could hardly wait to play with it.

When Mark went to pay for the toy, the clerk smiled and said that it would cost ten coins. Mark took the lid off his money box and started to count out his coins. (Take the lid off the money box, and count out the coins from the “To Spend or Save” side.) When he got to ten he remembered: one coin out of ten should be tithing.

Mark didn't know what to do. He really wanted the toy. He could have it, but only if he gave the clerk his tithing money. Mark looked at the clerk, at the toy, and then at the tithing coin.

- What would you do if you were Mark?

Mark dropped the tithing coin in the tithing side of the box. (Put a coin in the “Tithing” side of the box.) He put the nine coins back in the “To Spend or Save” side of the box and walked down the aisle to put the toy back on the shelf.

Mark's mother didn't say anything, but she put her arm around Mark and gave him a tight squeeze. Mark knew he had done the right thing.

The next day at church, Mark gave his tithing envelope to the bishop. The bishop shook Mark's hand and told Mark that Heavenly Father was happy that he paid his tithing. Mark was happy too. He knew he had made the right choice. (Adapted from Marshall T. Burton, “The Little Red Car,” *Instructor*, Apr. 1966, pp. 158–59.)

- Discussion
- What choice did Mark have to make?
 - Why was this a difficult choice for him?
 - How did Mark feel about the choice he made? Why?
 - Who else was happy about Mark's choice?

Paying Tithing Shows Love for Heavenly Father and Jesus Christ

Discussion Explain that we show our love for Heavenly Father and Jesus Christ when we pay tithing.

- What blessings have Heavenly Father and Jesus Christ given you?

Point out that one coin out of ten is not much to give to thank Heavenly Father and Jesus for the many blessings they have given us.

Scripture story Show the brown paper circles to the children, pointing out how small the circles are. Explain that these circles are the same size as coins called mites, which were used when Jesus Christ was on the earth. Mites were not worth very much.

Show picture 2-55, The Widow's Mite, and explain that even though mites were very small and not worth very much, a woman used them to show love for Heavenly Father. Tell the story found in Mark 12:41–44.

Explain that in Jesus Christ's time, tithing and offerings were collected at the temple in large containers with openings at the top. (Point out the container in the picture.) One day Jesus watched the people as they came and put their money in the container. When Jesus saw the widow put in her money, he called over his disciples. He told the disciples that the widow had done a great deed because she loved Heavenly Father enough to give even though she did not have very much money.

Teacher presentation Read aloud from Mark 12:43 what Jesus told the disciples. Explain that the widow had given only a small amount compared to the amounts that some rich people paid, but Jesus knew that she gave what she had because she loved Heavenly Father. We too can show our love for Heavenly Father and Jesus Christ by paying our tithing, even if it is just a small amount.

Remind the children how Mark showed his love for Heavenly Father and Jesus by choosing to pay his tithing instead of buying the toy. It was difficult for Mark, but he felt happy when he made the right choice.

Song Help the children sing or say the words to "I Want to Give the Lord My Tenth." Repeat the song a few times so the children can learn the words.

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.

Remind the children that when we pay our tithing, we show how much we love Heavenly Father and Jesus Christ.

How We Pay Tithing

Activity	<p>Remind the children that when Jesus was on the earth, the people put their tithing and other offerings of money into containers at the temple. Explain that today we pay our tithing to the bishop (or branch president) or one of his counselors.</p> <p>Give a Tithing and Other Offerings slip and a tithing envelope to each child. Explain that we use these forms and envelopes when we pay our tithing. Show the children how to fill out the form. If the children are interested, briefly explain the other donation categories listed on the form. Explain that we put the form and the money in the envelope and give it to our bishop (or branch president) or one of his counselors.</p>
	<h3>Summary</h3>
Review	<p>Show the ten coins again.</p> <ul style="list-style-type: none">• If you earned these ten coins, how much tithing would you put in the envelope? <p>Have a child take the proper amount and put it in an envelope with the form.</p> <ul style="list-style-type: none">• What do we do with the tithing envelope?
Testimony	<p>Bear your testimony about how we show love for Heavenly Father and Jesus Christ by paying our tithing.</p> <p>Encourage the children to pay tithing on any money they earn, no matter how small the amount.</p> <p>Invite a child to give the closing prayer.</p>

Enrichment Activities

Choose from the following activities those that will work best for the children in your class. 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. Discuss with the children some of the things tithing money is used for, such as building temples and meetinghouses, doing missionary work, and printing lesson manuals. Discuss how these things benefit us and others.

Give the children paper and crayons or pencils, and let each child draw a picture of one of the things you have discussed.

2. Sing or say the words to “I’m Glad to Pay a Tithing” (*Children’s Songbook*, p. 150).

My Heav’nly Father gives me all good and lovely things:
The sun that shines, the rain that falls, the meadowlark that sings.

I’m glad to pay a tithing, one-tenth of all I earn;
It’s little when I think of all God gives me in return.

Talk about the importance of having the right attitude when obeying the law of tithing, as with any other commandment that our Heavenly Father gives us.

3. Let each child decorate a container, such as a box, can, or envelope, for tithing. Bring the containers yourself or contact the children during the week before this lesson to ask them to bring their own containers.