

# Offerings for Jesus



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## SABBATH AFTERNOON

**Read for This Week's Study:** 2 Cor. 9:6, 7; Deut. 16:17; 1 Chron. 16:29; Ps. 116:12–18; Mark 12:41–44; Mark 14:3–9.

**Memory Text:** “What shall I render to the LORD for all His benefits toward me? I will take up the cup of salvation, and call upon the name of the LORD. I will pay my vows to the LORD now in the presence of all His people” (*Psalms 116:12–14, NKJV*).

Besides tithing, there are offerings that come from the 90 percent that remains in our possession after our tithe is returned to God. This is where generosity begins. Different types of offerings were given by God's people, such as sin offerings, given in response to God's grace, or thank offerings, given to recognize God's protection, and blessings of health, prosperity, and sustaining power. There also were offerings for the poor and offerings to build and maintain the house of worship.

When we consider the magnitude of God's gifts to us, we then begin to see our giving as more than just paving the parking lot or buying choir robes. We bring our gifts in response to what God has done for us, especially in the sacrifice of Jesus. “We love Him because He first loved us” (*1 John 4:19, NKJV*). The church, then, whether it be local, conference, or worldwide, uses our gifts to advance the cause of God. This week we will review what the Bible has to say about offerings as part of our management of God's business on the earth.

\* Study this week's lesson to prepare for Sabbath, January 28.

# Motivation for Giving

We love God because He first loved us. Our giving is in response to His amazing gift of Jesus to us. In fact, we are told, “The Lord does not need our offerings. We cannot enrich Him by our gifts. Says the psalmist: ‘All things come of Thee, and of Thine own have we given Thee.’ Yet God permits us to show our appreciation of His mercies by self-sacrificing efforts to extend the same to others. This is the only way in which it is possible for us to manifest our gratitude and love to God. He has provided no other.”—Ellen G. White, *Counsels on Stewardship*, p. 18.

When we surrender “our” money to Jesus, it actually strengthens our love for Him and for others. Therefore, money can be a real power for good. Jesus spent more time talking about money and wealth than just about any other subject. One verse in every six in Matthew, Mark, and Luke is about money. The gospel’s good news is that God can deliver us from the misuse and love of money.

**Read** Matthew 6:31–34 and Deuteronomy 28:1–14. What does God promise to do for us if we obey Him? Is it selfishness on our part to claim the promises of God?

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Our offerings are an evidence of our willingness to sacrifice self for God. Making an offering can be a deeply spiritual experience, an expression of the fact that our lives are wholly surrendered to God as our Lord. To us, as an English idiom says, it is “putting our money where our mouth is.” You can say you love God, but generous offerings help reveal (and even strengthen) that love.

An offering comes from a heart that trusts in a personal God who constantly provides for our needs as He sees best. Our offerings rest on the conviction that we have found assurance of salvation in Christ. They are not an appeasement or a search for God’s acceptance. Rather, our offerings flow from a heart that has accepted Christ by faith as the only and sufficient means of grace and redemption.

**Read** 2 Corinthians 9:6, 7. What is the Lord saying to us here? What does it mean to give as one “purposes in his heart” (NKJV)? How do we learn to give cheerfully?

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## What Portion for Offerings?

**Read** Deuteronomy 16:17. Rather than a percentage, what criterion does God give as the basis for the amount of our offerings?

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Our offerings are an acknowledgment and expression of our gratitude to God for His abundant gifts of life, redemption, sustenance, and constant blessings of many kinds. So, as we noted in the passage above, the amount of our offerings is based on what we have been blessed with.

“ ‘For everyone to whom much is given, from him much will be required’ ” (Luke 12:48, NKJV).

**Read** Psalm 116:12–14. How are we supposed to answer the question posed in verse 12? How does money fit in with the answer?

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How could we ever repay God for all His blessings to us? The simple answer is that we never could. It seems that the best we can do is be generous with the cause of God and in helping our fellow human beings. When Jesus sent out His disciples on a missionary trip, He told them, “ ‘Freely you have received, freely give’ ” (Matt. 10:8, NKJV). Our offerings contribute to the development of a Christlike character. We are thereby changed from selfishness to love; we are to be concerned for others and the cause of God as Christ was.

Let us always remember that “ ‘God so loved . . . , that He gave’ ” (John 3:16, NKJV). In contrast—as sure as day follows night—the more we hoard for ourselves, the more selfish in our own hearts we will become, and the more miserable we will feel, as well.

It is up to us to determine what amount we give and what entity receives our gifts. But bringing an offering to the Lord is a Christian duty with spiritual and moral implications. To neglect this is to do spiritual damage to ourselves, perhaps more than we realize too.

**What do your offerings, and your attitude about giving them, say about your relationship with God?**

## Offerings and Worship

The Bible does not give us an order of service for worship. But it appears that at least four things are present in worship services. In the New Testament this list includes study/preaching, prayer, music, and tithes and offerings.

Three times each year, the men (and families) of Israel were all to appear before the Lord in Jerusalem. And “ ‘they shall not appear before the LORD empty-handed’ ” (*Deut. 16:16, NKJV*). In other words, part of the worship experience was the returning of tithe and giving offerings. It was at Passover, Pentecost, and the Feast of Tabernacles that God’s children brought their tithes and offerings. It’s hard to imagine someone coming to those feasts empty-handed.

In other words, for ancient Israel the giving of their tithes and offerings was a central part of their worship experience. Worship, true worship, isn’t just expressing in words and songs and prayer our thankfulness and gratitude to God, but also expressing that thankfulness and gratitude to God by the bringing of our offerings to the house of the Lord. They brought it to the temple; we bring it to the church on Sabbath (at least as one way to return our tithe and offerings), an act of worship.

**Read** 1 Chronicles 16:29; Psalm 96:8, 9; and Psalm 116:16–18. How do we apply the principles expressed here to our own worship experience?

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As God’s children, who are tasked with the responsibility of managing His business on the earth, it is a privilege, an opportunity, and a responsibility to bring our offerings. If the Lord has given us children to raise for Him, we should share with them the joy of bringing tithes and offerings to Sabbath School and church services. In some places, people return their tithe online or by other means. However we do it, the returning of tithes and offerings is a part of our worship experience with God.

**What has been your own experience with the role of returning tithe and offerings as part of worship? How does the practice impact your relationship with God?**

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# God Takes Note of Our Offerings

**Read** Mark 12:41–44. Whether we are rich or not rich, what message can we take from this story? What’s the principle that this teaches us, and how can we apply it to our own worship experience?

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Jesus and His disciples were in the temple courtyard where the treasury chests were located, and He watched those who were bringing their gifts. He was close enough to see that a widow had given two copper coins. She had put in all that she had. “But Jesus understood her motive. She believed the service of the temple to be of God’s appointment, and she was anxious to do her utmost to sustain it. She did what she could, and her act was to be a monument to her memory through all time, and her joy in eternity. Her heart went with her gift; its value was estimated, not by the worth of the coin, but by the love to God and the interest in His work that had prompted the deed.”—Ellen G. White, *Counsels on Stewardship*, p. 175.

Another very significant point is that this is the only gift Jesus ever commended—a gift to a church that was just about to reject Him, a church that greatly deviated from its calling and mission.

**Read** Acts 10:1–4. Why did a Roman centurion receive a visit from a heavenly angel? Which of his two actions were noted in heaven?

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Apparently, not only are our prayers heard in heaven, but the motive of our gifts also is noted. The passage notes that Cornelius was a generous giver. “For where your treasure is, there your heart will be also” (*Matt. 6:21, NKJV*). The heart of Cornelius followed his gifts. He was ready to learn more about Jesus. Prayer and almsgiving are closely linked and demonstrate our love to God and our fellow men—the two great principles of God’s law: “ ‘ “You shall love the LORD your God with all your heart, with all your soul, with all your strength, and with all your mind,” and “your neighbor as yourself” ’ ” (*Luke 10:27, NKJV*). The first is revealed in prayer, the second in almsgiving.

## Special Projects: “Big Jar” Giving

Research has shown that only about 9 percent of people’s assets are liquid and could be contributed as an offering on a moment’s notice. Cash, checking, savings, money market funds, and so on are generally considered liquid assets, at least for those possessing things like this. Most of our assets, about 91 percent, are “invested” in real estate, such as our homes, our livestock (if we are rural), or other nonliquid items.

The differences in the percentages of liquid and nonliquid assets can be illustrated by putting 1,000 pennies in two different glass jars, with 10 pennies representing each percentage point. So, you would have 90 pennies in a small jar representing the 9 percent liquid assets and 910 pennies in a large quart-size jar representing the 91 percent of nonliquid assets.

Most people give their offerings or contributions from the small jar—from their liquid assets. This is what they have in their checking account or pocketbook. But when someone really gets excited about something, they give from the big jar. The Bible tells many such stories.

**Read** Mark 14:3–9 and John 12:2–8. Who were the main characters at Simon’s feast? What was the value of Mary’s gift? Why did she anoint Jesus at this time?

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Mary’s gift was worth 300 denarii—a full year’s wages. It was, most likely, a “big jar” gift. Following this incident, Judas betrayed Jesus for a little more than one third of that amount—a “little jar” gift, 30 pieces of silver (*Matt. 26:15*). It takes real love and commitment to make big jar gifts—from our investments. But when we get greedy, like Judas, we can sell our souls for next to nothing.

The work and activities of Barnabas are mentioned 28 times in the New Testament. We know him primarily as a companion to the apostle Paul and as a great missionary. But the foundation for all of this is established in the first passage, where he is mentioned. In Acts 4:36, 37, we read of his giving, truly, a “big jar” offering. What a powerful example of Christ’s words: “ ‘For where your treasure is, there your heart will be also’ ” (*Matt. 6:21, NKJV*).

**Why is sacrificial giving as important for the givers as for the recipients?**

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**Further Thought:** The heavenly record book of remembrance also notes the financial faithfulness of God’s family members. “The recording angel makes a faithful record of every offering dedicated to God and put into the treasury, and also of the final result of the means thus bestowed. The eye of God takes cognizance of every farthing devoted to His cause, and of the willingness or reluctance of the giver. The motive in giving is also chronicled. Those self-sacrificing, consecrated ones who render back to God the things that are His, as He requires of them, will be rewarded according to their works. Even though the means thus consecrated be misapplied, so that it does not accomplish the object which the donor had in view—the glory of God and the salvation of souls—those who made the sacrifice in sincerity of soul, with an eye single to the glory of God, will not lose their reward.”—Ellen G. White, *Testimonies for the Church*, vol. 2, p. 518.

“God desires people to pray and to plan for the advancement of his work. But, like Cornelius, we are to unite praying with giving. Our prayers and our alms are to come up before God as a memorial. Faith without works is dead; and without a living faith it is impossible to please God. While we pray, we are to give all we possibly can, both of our labor and our means, for the fulfillment of our prayers. If we act out our faith, we shall not be forgotten by God. He marks every deed of love and self-denial. He will open ways whereby we may show our faith by our works.”—Ellen G. White, *Atlantic Union Gleaner*, June 17, 1903.

### Discussion Questions:

- 1 How do praying and giving go together? That is, how might praying help you know what to give as well as where, when, and how much to give?
- 2 A well-known magazine in the United States told about young professionals on Wall Street who were making so much money and yet were so miserable, so empty, so full of angst and worry. One of them, a portfolio manager, said: “What does it matter after I die if I had made an extra one percent gain in my portfolio?” What lessons can we take from this story about how giving, even sacrificial giving, can be so spiritually beneficial to the giver in that it helps free us from the “deceitfulness of riches” (*Matt. 13:22*)?
- 3 In the first Ellen G. White quote above, notice the part about funds being “misapplied.” Why is it important for those of us who give to keep her point in mind?

## Aspiring Artist's Gift

By SACHIKO OBARA

My 14-year-old son, Eichiro, had a special plan for his summer vacation in Japan. He loved to draw, and he decided to save money to purchase a professional tablet and software that he could use to create his art.

Eichiro did careful preliminary online research to find out which tablet would be the best for him, and he even went to the store with his father to see it in person. At the same time, he eagerly looked for ways to earn money, even asking me to pay him for doing simple household chores.

After some time, he saved up 55,000 Japanese yen (U.S.\$500), and he ordered the tablet online. "It will arrive soon!" he excitedly told me. Every three hours, he went online to check the delivery status.

A few days later, the package arrived. Eichiro carefully opened it, checked the tablet's functions, and began to paint. For the next three days, he was like a professional artist holed up in a studio. Then he emerged from his room and made an astonishing announcement. "I'm thinking about giving the tablet away," he said. He had seen a video, produced by the Seventh-day Adventist Church in Japan, about a project to create a comic-book version of Ellen G. White's *The Great Controversy*. In the video, he had seen a young Adventist artist starting to work on the project with an old tablet.

"If I could get her to use my tablet, I think it would help her to get more work done," Eichiro said. "I'm asking God whether this is His will."

At his insistence, I contacted the person in charge of the project and was put in touch with the young artist. It turned out that she needed a tablet just like Eichiro's. But when she heard that Eichiro had worked so hard for it, she hesitated. So, I told her that Eichiro had made the decision with much prayer. "I'll accept the tablet gratefully," she said.

I believe that the Holy Spirit touched my son's heart in a powerful way. Before buying the tablet, his only thoughts were about how to earn more money. But as the Holy Spirit worked, his focus shifted from self to God and His mission work. I'm very happy that my son heard God's calling and was able to contribute to His work. Let's all seek to obey God just as honestly when He calls us to fulfill the mission of proclaiming Jesus' soon coming to the world.




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*This mission story illustrates the following components of the Seventh-day Adventist Church's "I Will Go" strategic plan: Spiritual Growth Objective No. 6, "To increase accession, retention, reclamation, and participation of children, youth, and young adults," and Spiritual Growth Objective No. 7, "To help youth and young adults place God first and exemplify a biblical worldview." Read more: [IWillGo2020.org](http://IWillGo2020.org).*



## ***Part I: Overview***

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What can we give Jesus for everything He has done for us (*Ps. 116:12–14*)? The divine covenant requires our complete surrender of body, mind, talents, and possessions (*Deut. 8:18*). This covenant can be kept only in a relationship of complete love, with the whole heart, mind, and strength (*Deut. 6:5*).

In the worship service to God, offerings reveal the quality of our commitment and who we are as worshipers. As a faith exercise, offerings express our gratitude and strengthen our love for the Lord and for His cause.

In the Scriptures, offerings must be given according to the blessing received and not merely based on a random percentage, disconnected from the giver's prosperity (*Deut. 16:17, Luke 12:48*). Additionally, in Old Testament times, though they were voluntary, offerings also were essential in large worship feasts where the worshiper was not allowed to come before the Lord empty-handed (*Deut. 16:16*).

As such, worship and offerings are voluntary. But the first is accepted only if accompanied by the second. Worship and offerings are voluntary because they must be freely given. But they are mandatory in the sense that they are a vital part of our service to the Lord.

In the example of the poor widow (*Mark 12:41–44*), the Word who became flesh took time to sit and observe the givers who preceded her, examining the motives and the amounts deposited in His house for the advancement of His work (*Acts 4:36, 37; Mark 14:3–9*). Through an angel sent from heaven to Cornelius (*Acts 10:4*), God also revealed that He observes and approves the sincere giver.

## ***Part II: Commentary***

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Like prayer, offerings are commitments of faith (*Acts 10:4*). In the Old Testament, there were mandatory worship offerings, such as the atonement offerings and temple tax (*Leviticus 1–5; Exod. 30:13, 14*). There also were freewill offerings, the value and type of which were not prescribed (*Exod. 25:1–5*). But the Scriptures show that both prescribed and mandatory offerings, as well as freewill offerings, were essential in worship. However, although spontaneous, the offering, like any spiritual act, can become tainted by hidden selfish desires. For God to be pleased, the offering must be generous. The willingness of the giver also must be complemented by the joy of giving, which is the fruit of the Holy Spirit (*2 Cor. 9:6, 7; Gal. 5:22*).

### The Meaning of Voluntary

In general, the Bible uses the word “freewill” for offerings given in a spontaneous sense (*Exod. 25:1, 2; 2 Cor. 8:3*). In terms of worship, spontaneous—or freewill—doesn’t necessarily mean optional. Before sin, duty and obedience were performed with a spirit of joy and willing love. Sin broke the unity between duty and a willing spirit. But, in the Holy Spirit, duty and willingness are restored and reside in perfect unity once more.

*Voluntary* means to do something of one’s own freewill, without being pressured or compelled by someone else to do it. In general, the Bible tells us that voluntary offerings in worship, proportional to the blessings or possessions received, were essential for worship. Thus, because of their essential nature, voluntary offerings were not optional—except if the person made the decision not to serve the Lord.

A voluntary offering, however, isn’t necessarily pleasing to God. It is possible that even freewill offerings can be based on wrong motives. People may develop gifts, give all to the poor, and even “voluntarily” give their bodies to be burned, yet have no love (*1 Cor. 13:1–3*).

On the other hand, the word “optional” generally means something elective, something that you are free to do or not to do. In the context of worship, vows were an example of optional acts. But offerings were part of the atonement, forgiveness, gratitude, and dedicatory aspects of worship. Spontaneous, offerings, therefore, cannot be optional in worship. Thus, “freewill” offerings refer to offerings that originate from a heart that is filled with love and joy in obeying the Lord and in giving Him the most and best of what one possesses.

### Voluntary Versus Essential Giving

While essential, the giving of offering also is voluntary. Yet, to stop giving could have serious spiritual consequences. Therefore, the word “offering” was used for spiritual life’s nonnegotiable duties in ancient Israel. Here are some examples of such duties:

1. *Serving the Messiah is a voluntary act.* The Hebrew word *nedabah*, “willing” (*Ps. 110:3*), elsewhere in the Bible translated as “freewill” and “voluntary,” is used to refer to those who come to honor the Messiah. The same word is used for freewill offerings (*Num. 29:39*), or simply an offering.

In Psalm 110:3, the people offered themselves voluntarily to the Messiah. All that is done for God must be done with a willing spirit. As mentioned earlier, *voluntary* means “spontaneous,” not by force. Even that which is essential to the service of the Messiah must be done in the spirit of a freewill offering.

2. *Feast offerings.* *Nedabah* also is used in the offering itself, even when it is mandatory: “And thou shalt keep the feast of weeks unto the LORD thy God with a tribute of a freewill offering [*nedabah* = voluntary offerings] of thine hand, which thou shalt give unto the LORD thy God, according as the LORD thy God hath blessed thee” (*Deut. 16:10*). However, despite being voluntary, one could not attend the feast empty-handed (*Deut. 16:16*). Additionally, the offerings should be proportional, according to the blessing (*Deut. 16:10*). As such, when the Bible uses the word “freewill,” it doesn’t necessarily mean optional, except when the person chooses not to serve God.
3. *Gratitude and atonement offerings.* Freewill offerings were essential in the worship of God and in the sanctuary service, as is understood in the reading of Leviticus 1–7. In these chapters, the atonement and sin offerings were voluntary, such as the burnt offering and the meat offering, among other gifts. For example, one could not receive forgiveness without the offering; it, therefore, was essential. In these examples, voluntary actions also are presented as essential.
4. *Tithe as offering.* Tithe is mandatory (*Mal. 3:8*), but the tithe should also be returned with a willing spirit. “But the *tithes* of the children of Israel” are offered “as an *heave offering* unto the LORD” (Heb. *terumah*) (*Num. 18:24, emphasis supplied; see also Num. 18:19, 26, 28*). Therefore, failing to give offerings and tithes is to rob the Lord (*Mal. 3:8*). Not giving offerings to God is not an option for a converted heart. “He has specified tithes and offerings as the measure of our obligation.”—Ellen G. White, *Counsels on Stewardship*, pp. 80, 81.
5. *Temple tax.* The mandatory temple tax is also called an offering (*terumah*) (*Exod. 30:13, 14*).

Prescribed or freewill offerings are denoted in the Bible by the use of certain terms: “bring” the tithe (*Mal. 3:10*), “give” the temple tax (*Exod. 29:28*), and “bring me” an offering (*Exod. 25:2*). These expressions make it clear that the instructions from God must be obeyed. As such, in all the stages of the history of God’s people, offerings were a duty to be performed with a willing heart.

### Voluntary and Willingly With the Heart

The tabernacle offerings (*Exod. 25:1, 2*) contain principles for all offerings, whether freewill or mandatory, which must be given willingly with the heart: “Speak unto the children of Israel, that they bring me an offering [in Hebrew, *terumah*]: of every man that giveth it willingly with his

heart ye shall take my offering [in Hebrew, *terumah*].”

1. We find here in these verses the utterance of a divine command and the necessity of a willing heart. If the command is obeyed without a willing heart, the offering is not acceptable (*2 Cor. 9:6, 7*). Furthermore, if the giver has a willing heart, but his or her willingness is not out of love (*1 Cor. 13:1–3*) and with joy (*2 Cor. 9:7*), nothing will be gained (*1 Cor. 13:3*).
2. God instructs us to keep His commandments (*Deut. 30:19*). At the same time, He gives us freedom of choice: “Therefore choose life, that both thou and thy seed may live” (*Deut. 30:19*) because all obedience is predicated upon joyfulness and gladness of heart (*Deut. 28:47*).
3. David’s appeal to build Solomon’s temple illustrates well the importance of internal motivation: “Who then is willing to consecrate his service this day unto the LORD?” (*1 Chron. 29:5*). As a result, the “people rejoiced, for that day they offered willingly, because with perfect heart they offered willingly to the LORD” (*1 Chron. 29:9, emphasis supplied*). Here are the same principles pointed out by Paul: “Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver” (*2 Cor. 9:7, emphasis supplied*).

Examples of those who gave generously and in proportion to the blessings received, with perfect and joyful hearts and willing spirits, can be seen in the lives of the poor widow (*Mark 12:41–44*), the centurion (*Acts 10:4*), and Barnabas (*Acts 4:36, 37*). These Bible characters show hearts moved by the Holy Spirit to perform acts of generosity.

### Part III: Life Application

A. Ask a student to read Jeremiah 17:9. Jeremiah warns us that the human heart is deceitful (*Jer. 17:9*). Keeping this thought in mind, ask your students the following questions:

1. **Can someone give “voluntarily” but be moved only by social custom or fear of damnation? Explain.**

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- 2. Is it possible to use the expression “freewill offering” to excuse oneself from giving, or for giving small amounts, merely to ease the conscience? Discuss with your class.**

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B. Select volunteers to read the passages below. Invite your class to reflect on their meaning. Then ask your class members the questions that follow.

“God desires from all His creatures the service of love—service that springs from an appreciation of His character. He takes no pleasure in a forced obedience; and to all He grants freedom of will, that they may render Him voluntary service.”—Ellen G. White, *Patriarchs and Prophets*, p. 34.

“He can admit no rival in the soul, nor accept of partial service; but He desires only voluntary service, the willing surrender of the heart under the constraint of love.”—Ellen G. White, *The Desire of Ages*, p. 487.

- 1. What does the second quote mean by “voluntary service . . . under the constraint of love”? Why does God desire service from your class members only in this way? How might class members apply this principle to offerings?**

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- 2. How does love enable the student to keep the commandments (*Eccles. 12:13*) in a way that is acceptable to the Lord without quashing his or her freedom? How is the same principle applicable to his or her voluntary return of tithes and offerings?**

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Prayers are “the freewill offerings of my mouth” (*Ps. 119:108*); however, they must never cease to be uttered.

What is the importance of always praying and giving offerings as acts of worship (*Acts 10:4*)?