STORY
Jesus Talks About Taxes and Offerings - Mark 12:13-17, 41-44

TEACHER PRAYER
Oh, All-Providing God in Heaven, you do daily provide all we need whether it be earthly possessions or Your blessed holy Word. The children you have entrusted to my care this morning need to know You as that loving always-caring God in Heaven. Help me to use Your holy Word to impress on their hearts this important truth. In Jesus’ name. Amen.

INTRODUCTION
In today’s story Jesus talks about taxes and our offerings. I think you know what offerings are. Offerings are the money we put in the offering plate on Sunday at church. Who is the offering money for? If the offerings are for God, how does the church give the money to God? (Explain how churches use the offerings to serve God and His kingdom.) Do you know what taxes are? Taxes are the money we pay to our country’s government. You pay taxes when you buy something at the store. (Briefly present a small item such as a book. Explain that it costs $1.00. Show the dollar you would have to pay the cashier and the extra pennies (sales tax) that you would have to pay. Explain that the extra money goes to our government to pay for policemen, firemen, fire trucks, soldiers, building roads and schools, etc. Explain how necessary these things are for our lives. Explain good and bad attitudes people have about paying taxes.)

PRESENTATION
Use dollars, coins, pennies, and an offering basket to tell the story. If you don’t have real dollar bills, then use Monopoly money.

THE STORY
Jesus had many enemies who hated Him. They hated Him so much they wanted to kill Him. These enemies were looking for a reason to kill Jesus. They tried to find a hard question for Jesus so that they could get Him in trouble.

First they said nice things to Jesus to try to trick Him. They said, “Teacher, we know that you always tell the truth and teach God’s Word rightly. Jesus knew that they didn’t really mean these nice things that they said.

Then they asked, “Should we pay taxes to our rulers or not?” They were trying to get Jesus in trouble. Most Jews hated their ruler and did not want to pay taxes to him. If Jesus said, “Yes, you should pay taxes,” then the Jewish people would not like Jesus. If Jesus said, “No, don’t pay taxes to the ruler,” then the ruler would be angry at Jesus and might put Him in jail.

Jesus could look into His enemies’ hearts. He saw how much they hated Him and were trying to trick Him so they could kill Him. Jesus knew this was a sin. He tried to warn them to be sorry about their bad sin. He said, “Why are you trying to trick me? Bring me a coin. I want to see it.”

They brought Jesus the coin. Jesus asked them, “Whose picture is on this coin?”

The enemies said, “Our Ruler’s.”

Jesus answered, “Give to your ruler what belongs to the ruler, and give to God what is due to God.”

The enemies were amazed at how wisely Jesus spoke. They were not able to trick Him or get Him into trouble.

Later, Jesus was sitting in the temple watching people put their money in the offering boxes. Because He is God, Jesus could look into each person’s heart and mind as they were giving their offerings.

Many rich people gave large amounts of money. But a poor widow came who put two small coins in that were worth even less than a penny.
Jesus called His disciples to Him and said, “I tell you the truth, this poor widow has given more than all the other people. All the other people gave some of the money they had left over after they bought for themselves what they wanted. But she put in all her money, even though she needed it for herself to live on.”

**LEVEL 1**

**REVIEW**
Why did the enemies want to kill Jesus? *(They hated Him.)*
What was in their hearts to make them feel that way? *(Sin)*
Did Jesus still love His enemies? *(Yes)*
How did Jesus show His love for His enemies? *(He warned them of their sin. He wanted them to see their sin and be sorry for it. Unfortunately, they weren’t sorry.)*
What did Jesus say we should give to our rulers? *(taxes [money]*)
What did Jesus say we should give to God? *(The First Commandment gives us our answer: “You shall have no other gods. What does this mean? We should fear, love, and trust in God above all things.” Offerings and good works are a fruit of faith that show our fear, love, and trust for God.)*
Do you think the widow ever sinned? *(Yes)*
Who did she pray to when she was sorry for her sins? *(God)*
Who forgave her sins? *(God)*
How did this make her feel? *(happy, relieved)*
Where would she go when she died because her sins were forgiven? *(heaven)*
How did this make her feel? *(happy)*
How did she show her love and thankfulness to God for eternal life? *(She gave all she had.)*
Was Jesus pleased that the widow had faith in Him? *(Yes)*
Was Jesus pleased with the widow’s offering? *(Yes)*

**OUTER AIM**
Jesus was pleased with the widow’s offering because she gave it with love and thankfulness.

**APPLICATION**
Do we ever sin? *(Yes)*
How often do we sin? *(Many times each day)*
Can we go to heaven if we are full of sin? *(no)*
What should we tell God when we sin? *(I’m sorry, please forgive me.)*
How did Jesus pay for our sins? *(by dying on the cross)*
Who washes away our sins? *(Jesus)*
When our sins are washed away and we believe in God, can we go to heaven? *(Yes)*
How can we show God we love Him and are happy that we’ll go to heaven? *(Many ways – prayers of thanksgiving, praise, obedience, sharing the Gospel, and also giving offerings)*
When we give offerings in church what are we showing God? *(love and thankfulness)*

**INNER AIM**
We show our love and thankfulness to God by giving Him offerings.

**MEMORY WORK**
We love Him because He first loved us. 1 John 4:19

Oh, give thanks to the Lord, for He is good! For His mercy endures forever. Psalm 107:1

We should fear, love, and trust in God above all things. (Luther’s explanation to the first commandment)
Hymn: #442 v. 1-2

Lord of Glory, who hast bo’t us
With Thy life-blood as the price,
Never grudging for the lost ones
That tremendous sacrifice;
And with that hast freely given
Blessings countless as the sand
To th’ unthankful and the evil
With Thine own unsparing hand;
Grant us hearts, dear Lord, to yield Thee
Gladly, freely, of Thine own;
With the sunshine of Thy goodness
Melt our thankless hearts of stone
Till our cold and selfish natures,
Warmed by Thee, at length believe
That more happy and more blessed
‘Tis to give than to receive.

PRAYER
Dear Heavenly Father, You have given us so much. The whole world was created by You as a gift for us. Thank You for the many gifts you give us of food, clothes, family, and homes. Thank you also for Your best gift of all, Your Son, Jesus Christ. Through Jesus’ death on the cross You have given us the gift of forgiveness and eternal life. We give You our offerings because we love You and want to thank you. Please accept them for Jesus’ sake. Amen.

LEVEL 2

REVIEW
Why did the enemies want to kill Jesus? \(\text{(They hated Him.)}\)
What was in their hearts to make them feel this way? \(\text{(Sin)}\)
Did Jesus still love His enemies? \(\text{(Yes)}\)
How did Jesus show His love for them? \(\text{(He warned them of their sin.)}\)
What was Jesus trying to show them was in their hearts? \(\text{(Sin)}\)
Were they sorry for their sin? \(\text{(No)}\)
What did Jesus say we should give our rulers? \(\text{(taxes [money])}\)
What did Jesus say we should give to God? \(\text{(We should give God what is due Him. The First Commandment tells us what is due God: “We should have no other gods. What does this mean? We should fear, love, and trust in God above all things.” Good works and offerings are a fruit of faith.)}\)

OUTER AIM
We should pay taxes to our rulers and give offerings to God.

Did the widow give an offering to God? \(\text{(Yes)}\)
Was it very much money? \(\text{(No, worth less than a penny)}\)
Did the rich people give offerings to God? \(\text{(Yes)}\)
Were their offerings very much money? \(\text{(Yes)}\)
Who did Jesus say gave more, the rich people or the widow? \(\text{(the widow)}\)
How could the widow’s offering be more if she gave so little money? \(\text{(She gave God all the money she had.)}\)
Who was showing more love for Jesus, the widow or the rich people? \(\text{(widow)}\)
Did the rich people have enough money to buy all the things they wanted and needed? \(\text{(Yes)}\)
Did the widow have enough money to buy all the things she needed? \(\text{(No)}\)
How much money did she have left for herself after she gave her offering? \(\text{(Nothing)}\)
Was she worried about how she would buy food to eat? \(\text{(No)}\)
Who did she trust would give her the food and the clothes she would need? \(\text{(God)}\)
Was the woman angry at God that she was poor or had lost her husband? \(\text{(No)}\)
She was showing respect for God in the way He was directing her life. Another word in the Bible for this respect is fear. When the Bible says we should fear God it means that we should respect Him, stand in awe of Him, and want to obey Him as our ruler.
Let all the earth fear the Lord; let all the inhabitants of the world stand in awe of Him. Psalm 33:8  (We should fear God.)
The widow, by giving her offering, was showing fear, love, and trust for God.

INNER AIM
We should fear, love, and trust in God above all things.

APPLICATION
Do you think the widow always feared, loved, and trusted God as she should?  (No)
Do you think she may have been worried sometimes?  (Yes)
Do you think she may have loved other things or people more than God sometimes?  (Yes)
Do you think she may have showed a lack of respect for God by disobeying Him sometimes?  (Yes)
What do we call it when we worry, love others more than God, and disobey God?  (Sin)
What do you think the widow did when she sinned?  (Asked God to forgive her)
Who forgave her sins?  (God, for Jesus’ sake)
Do we ever show a lack of respect for God by disobeying His commands?  (Yes)
Do we ever worry?  (Yes)
Do we sometimes love things or ourselves more than we love God?  (Yes)
What do we call it when we do those things?  (Sin)
What should we do when we sin?  (Tell God we’re sorry and ask Him to forgive us)
Will God forgive us?  (Yes)  Why?  (He forgives us because Jesus paid for our sins on the cross.)
Who always respected God and kept all of His commandments?  (Jesus)
Who always trusted the Heavenly Father for all He needed?  (Jesus)
Who always loved God above all things?  (Jesus)

Jesus always feared, loved, and trusted God above all things for us.

We call this Jesus’ righteousness.  All the right things Jesus did, He did for us, because He knew we couldn’t keep all of God’s commandments.  Now when God looks at us, He doesn’t see all our sin.  Jesus washed those away.  Instead God sees all the right things Jesus did for us.

Because God forgives our sins and makes us righteous, where will we go when we die?  (heaven)
How does this make us feel?  (happy, thankful)
How can we show God we are thankful and happy?  (Many ways – offerings, thanks and praise in our prayers, tell others the Gospel, obey God, help at church, help other people)

MEMORY WORK
Let all the earth fear the Lord; let all the inhabitants of the world stand in awe of Him. Psalm 33:8  (We should fear God.)

We love Him because He first loved us.  1 John 4:19  (We should love God.)

Our help is in the name of the Lord, who made heaven and earth.  Psalm 124:8  (This is the God we trust in.)

1st Commandment
You shall have no other gods.

What does this mean?
We should fear, love, and trust in God above all things.
Hymn: #442 v. 1-2

Lord of Glory, who hast bo’t us
With Thy life-blood as the price,
Never grudging for the lost ones
That tremendous sacrifice;
And with that hast freely given
Blessings countless as the sand
To th’ unthankful and the evil
With Thine own unsparing hand;
Grant us hearts, dear Lord, to yield Thee
Gladly, freely, of Thine own;
With the sunshine of Thy goodness
Melt our thankless hearts of stone,
Till our cold and selfish natures,
Warmed by Thee, at length believe
That more happy and more blessed
‘Tis to give than to receive.

PRAYER
Dear Heavenly Father, We are sorry when we don’t respect (fear) You enough to obey Your commandments. We’re sorry when we love other things or people more than You. We’re sorry when we don’t trust You. Please forgive us for Jesus’ sake. Thank You for sending Jesus who perfectly feared, loved, and trusted You in our place. Help us to show our love and thankfulness to You in our offerings, prayers, and obedience to Your commands. In Jesus’ name we pray. Amen.