Even though Pastor Pavel Goia’s father was a prosperous construction contractor during the Romanian Communist era, the family never had a fancy car, expensive furniture, or a big house. “If things were better,” he would say to his wife, “we would promote God’s work even further. Those are the treasures we have, because we don’t take anything except souls to heaven. So let’s invest in souls.”

One time, when he was building a church, he came home with $25,000 after putting on a new roof for a school—a huge amount in Romania at that time. So his wife asked him, “How much should we give? Ten percent?” Pavel’s dad said, “No, no, no! Give it all.” Then his wife said, “Let’s keep $2,000 for the house, for emergencies.” He agreed and said, “OK, keep 10 percent and give 90 percent.” He would say, “Who gave us the money? Who gave us health? He is going to give us more again. Give it all. Give it to the church.” And that didn’t happen just one time, said Pavel. “It was usually the case. We got used to constantly hearing this again and again until it was anchored into our system.”

This week we will focus on some aspects of giving related to the account of the poor widow, who became an extreme giver by giving all. Extreme giving is a joyful adventure of faith for those who have lost themselves in the Savior’s arms, who have nothing else to fear, whose eyes and hearts are already stepping in that “land that is fairer than day.”*

*Adapted from 2020 Tithes and Offerings readings: https://stewardship.adventist.org/duplicate-of-prem%E2%80%99s-sacrifice.pdf
Write out Mark 12:41–44 from the translation of your choice. You may also rewrite the passage in your own words, or outline or mind-map it.

Luana’s Sacrifice Offering
THE RIGHT PLACE

It was after His triumphal entry that Jesus cleansed the temple, wiping out the sordid commerce that had been going on with God’s holy offerings. What should have been considered His house of prayer was transformed into a “den of thieves” (Mark 11:1–17)! The very ones supposed to protect God’s honor were misrepresenting His character by taking advantage of their positions to amass wealth.

Chief priests, scribes, and elders, authorities of the people, confronted Jesus, questioning His authority. Jesus then told them the parable of the vineyard. According to the story, the owner of a vineyard rented it to vinedressers. Instead of paying the owner his due, they took possession of the vineyard and killed his son. Feeling accused by the parable, “they sought to lay hands on Him, . . . for they knew He had spoken the parable against them” (Mark 12:12).

After being questioned by the Sadducees and the scribes, Jesus warned the people about the hypocrisy of their leaders. They loved to parade their religiosity, while being full of greed and sin inside, taking advantage for selfish purposes of even the people’s offerings.

It is in that context that Jesus sits “opposite the treasury” and watches how people would put money on it (v. 41). He was not there by chance. His purpose was to teach some precious lessons to the future leaders of His church and to us.

The first one is that He cares and evaluates our giving practices. Abel’s sacrifice, for instance, was weighed and considered “more excellent” than Cain’s (Heb. 11:4). He is still there every time we bring our offerings to Him (in person or electronically). He always weighs “how” we worship Him through them.

This “how” refers to our state of being. Are our hearts cleansed and our sins confessed? Are we able to discern His sacrifice, His offering for us? Have we done what was possible to repair any damaged relationship with fellow human beings? Otherwise, even though accepted by the church (which cannot read hearts), offerings would not be accepted by Him.

Another point is that He was there not to see “how much,” but “how” people would put money into the treasury. “How much” is never His concern, because His focus is not on the money, but on the worshipper’s allegiance and surrender. What made the Creator of the universe stop and call His disciples for a lesson was the offering of an unnamed widow. She trusted God, giving Him all she had—two of the smallest coins in use at that time.

Some could have told her not to bring the offering to the temple (God’s storehouse), feeding the corrupted priests. Jesus Himself could have suggested a different destination for tithes and offerings, maybe diverting them to His ministry—which was the most important ministry that ever existed in this world. After all, would not the human recipients of those offerings kill Him a short time later? But Jesus, instead, commended her faithfulness in doing what was right.

By praising her act, Jesus implicitly confirms that His storehouse is still the place where He expects His children to bring tithes and offerings. And He has not changed!
HOW DOES JESUS JUDGE WHAT WE GIVE?

How could Jesus say that one who gave the lesser amount gave more than the ones who gave far larger amounts (Mark 12:41–43)? Had the Creator of the universe missed His math classes? No. Jesus is the originator of all sciences, the possessor of all knowledge! His statement about the poor widow’s giving was accurate not only from a spiritual standpoint but also from a mathematical perspective.

It is clear through the poor widow’s account that Jesus’ estimation on what we give isn’t based on the amount. His opinion about her offering can only make sense under a proportional approach. He explained to His disciples that she gave more than all the others because she gave “all” she had (“all” may also be expressed as a proportion, or percentage—hundred hundredths, or one hundred percent).

Moses alluded to the proportional system for offerings when he said that one should give “as he is able,” and “according to the blessing of the Lord” (Deut. 16:17). This implies that those who are more financially blessed are more able, and should give more. Those who are less financially blessed are less able, and therefore are expected to give less; and those who are not financially blessed are not expected to give (see 2 Cor. 8:11, 12).

Paul also promotes a proportional concept about giving when he says that “each one of you” should store something up for the collection “as he may prosper” (1 Cor. 16:2)—those who prosper more giving more, and those who prosper less giving less.

Through this plan, God reveals His wisdom and equity, giving to the poor and rich the same opportunities. An offering of five percent of the income of a rich person means to Jesus exactly the same as five percent of what was earned by the poorest person, because God is not a respecter of individuals.

If a poor person gives six percent of their income as offering, for instance, Jesus considers it as more than the five percent of the richest, even though the amount given by the rich could be far bigger. That is why George Müller once said that “God judges what we give by what we keep.”

Those who understand and accept Jesus’ fair proportional system no longer want to rely on their perceptions or impulses (Jer. 17:9) while deciding when and how much to give. They will no longer give based on their emotions, feelings, external motivations, appeals, sympathy for missionaries, for projects or institutions.

Instead, they want their giving to be motivated by principles, to be as regular as they receive financial blessings from above. Therefore, they will partner with Jesus by prayerfully vowing a percentage of their income to be regularly returned to Him as an offering, beside the tithe.

(Cont. on p. 85)
Review your memorized verse from Mark 12:41–44.

(Cont. from inTerpret p. 84):

For educational purposes, this kind of proportional giving has been named as “promise,” and those who give under that system are called “promisors” because they understand that they should vow or promise, according to the purpose of their hearts (2 Cor. 9:7), a percentage of their income as a regular offering to the Lord.

Because their giving always represents a proportion of what God gave them before, they are regularly reminded that He is always the first to give. As the first, He does not expect from them anything from what He had not provided for them before (2 Cor. 8:11, 12). Their giving then becomes just a grateful response to His giving, never an attempt to earn merit, which would be offensive to God.

(Cont. from inSight p. 87):

They should not allow the amount given to God to be disproportionately small when compared with that appropriated to their own use. (E. G. White, Counsels on Stewardship, 36.)

How much more eager will every faithful steward be to enlarge the proportion of gifts to be placed in the Lord's treasure house, than to decrease his offering on jot or tittle. (E. G. White, Counsels on Stewardship, 200.)

He has placed means in the hands of men, that His divine gifts may flow through human channels in doing the work appointed us in saving our fellow men. . . . He thus makes man the medium through which to distribute His blessings on earth. (E. G. White, Counsels on Stewardship, 15.)

If men will become channels through which heaven's blessing can flow to others, the Lord will keep the channel supplied. (E. G. White, Counsels on Stewardship, 36.)

What relationship do the following verses have with the primary passage?

Hebrews 11:4
Acts 10:4
2 Corinthians 9:7
1 Corinthians 16:2
2 Corinthians 8:11, 12
Deuteronomy 16:17
Luke 12:48
Jeremiah 17:10

What other verses come to mind in connection with Mark 12:41–44?
Jesus’ praise of the poor widow’s offering stands as an open rebuke to those who are reluctant to give because they suspect that something is not right within the work. When rumors resonate with their unwillingness to give, some mistake their unbelief by wisdom, and become even proud of it. When they are influenced by a worldly mindset that surrounds them, God’s Word becomes secondary, cynicism abounds, truth is distorted, conspiracy theories proliferate, and each believes to have the true version of facts.

In the case of the poor widow, however, there were true reasons for distrust. Even so, she decided to do what was right in God’s sight and was commended by Jesus. She firmly believed that God cannot be mocked, that He not only watches how we give, but also how funds are managed after we give. He says, “I, the Lord, search the heart, I test the mind, even to give every man according to his ways, according to the fruit of his doings” (Jer. 17:10). Nothing escapes from His never-sleeping eyes.

On the other hand, institutions that manage God’s funds should not only do what is right, but must also look as though they are right. The Adventist Church, for instance, adopted strict policies to ensure that offering funds would be appropriately used. One of them was turning the church into a legal entity, which is not owned by any individual or group of individuals that could take profit on it.

Moreover, all important financial decisions and policies are made by committees, not individuals. Leaders and workers are paid under a fixed salary scale, and if more tithes and offering funds become available, instead of workers becoming wealthier the mission will be completed earlier.

Another important aspect is that there is a vigilant and robust system of audit, in which all financial and administrative processes are regularly investigated, and reports are published.

Givers may also help to improve transparency and accountability of the church by simple measures, such as expecting and requiring receipts after any contribution. As a reminder, receipts are possible only if every time they give, they identify themselves by name in the digital or real envelopes. To expect and require receipts is not only the giver’s right—it is a duty.

Jesus is calling His end-time children to trust Him, the owner of the church, and to trust each other, moving forward as an organized army. He is able to fix things that some may believe are impossible to be straightened.

Difficult times are ahead. Jesus invites the church’s last-day generation to emulate the poor widow’s example, following Him, the extreme giver, in paths of self-denial and sacrifice. He left all behind, came down, and died for them. While there is time, He invites them to partner with Him through regular and systematic giving in His holy business of saving souls. Then, before the very end, He will invite them to move a step further—now giving all—because their redemption is very near. Anyway, like Noah, they will no longer need what they got rid of.

God’s children know that it is only by giving regularly and systematically now that their hearts would gradually be disconnected from this world and prepared for translation. They have walked with Jesus here, learned to trust Him, and now their eyes are placed in another country. “For those . . . declare plainly that they seek a homeland. . . . They desire a better, that is, a heavenly country. Therefore God is not ashamed to be called their God, for He has prepared a city for them” (Heb. 11:14–16).
THE PRINCIPLE OF PROPORTIONS

Some have been dissatisfied, and have said, “I will not longer pay my tithe; for I have no confidence in the way things are managed at the heart of the work.” But will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order; but do not withdraw from the work of God, and prove unfaithful, because others are not doing right. (Ellen G. White, Counsels on Stewardship [Washington, D.C.: Review and Herald Publishing Association, 1940], 93, 94.)

Christ unsurprisingly condemned abuses, but He was careful not to lessen obligation. He rebuked the selfishness that extorted and misapplied the widow’s gifts. At the same time He commended the widow who brought her offering for God’s treasury. Man’s abuse of the gift could not turn God’s blessing from the giver. (Ellen G. White, The Desire of Ages [Mountain View, CA: Pacific Press Publishing Association, 1898, 1940], 614.)

Many would have advised her to keep her pittance for her own use; given into the hands of the well-fed priests, it would be lost sight of among the many costly gifts brought to the treasury. 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. . . . 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. (E. G. White, The Desire of Ages, 615.)

Thus he [Jesus] taught that the value of the gift is estimated not by the amount, but by the proportion that is given and the motive that actuates the giver. (Ellen G. White, The Acts of the Apostles [Mountain View, CA: Pacific Press Publishing Association, 1911], 342.)

In the balances of the sanctuary, the gifts of the poor, . . . are not estimated according to the amount given, but according to the love which prompts the sacrifice. . . . God’s providence has arranged the entire plan of systematic benevolence for the benefit of man. (E. G. White, Counsels on Stewardship, 180.)

In the Bible system of tithes and offerings the amounts paid by different persons will of course vary greatly, since they are proportioned to the income. (E. G. White, Counsels on Stewardship, 73.)

The principle laid down by Christ is that our offerings to God should be in proportion to the light and privileges enjoyed. (E. G. White, Patriarchs and Prophets [Washington, D.C.: Review and Herald Publishing Association, 1890], 528.)

The followers of Christ should not wait for thrilling missionary appeals to arouse them to action. If spiritually awake, they would hear in the income of every week, whether much or little, the voice of God and of conscience with authority demanding the tithes and offerings due the Lord. (Ellen G. White, Testimonies for the Church, vol. 4 [Mountain View, CA: Pacific Press Publishing Association, 1876], 474.)

(Cont. on p. 85)
Is "helping to spread the gospel" the best motivation for giving offerings, or there should be an even higher motivation than that?

According to God’s system of giving, we are supposed to give a proportion of the income as offering. Why, then, is there no information in the Bible about what is the ideal percentage to be given? What does it indicate? (See Prov. 4:18.)

Have you ever purposed (2 Cor. 9:7) a percentage of your income to be gratefully returned as offering? What percentage of any income or increase is the Holy Spirit suggesting you now regularly return to Him as offerings? _____ percent

Which one requires from the worshiper a higher commitment and more surrender: returning tithe or regular/systematic offerings? Why?