

The title of this morning's sermon is "The Widow's Mite and Sacrificial Giving."ⁱ

On Sunday morning, we work our way verse-by-verse through Luke's Gospel and find ourselves at Luke 21:1.ⁱⁱ

I know I've shared before that when Katie and I were part of a home fellowship early in our marriage, a couple joined the group soon after being released from prison. Even though they hadn't been Christians for long, their affection for the Lord was evident. They were thankful that He had forgiven them, that He would want a relationship with them after their actions, and that He would allow them to begin new lives in Christ. Because of the decisions that led to their incarcerations and the burned bridges with most—if not all—family members and friends, it wouldn't be too much to say that our home fellowship was just about all the relationships they had.

They were part of our group when Katie was pregnant with Rhea. Everyone was excited for us, but perhaps because this couple had no children or grandchildren, they seemed more excited than anyone else. They desperately wanted to give Rhea a gift when she was born, but as you can guess, they didn't have much.

They settled on a dirty, smelly blanket, which they put in a torn plastic bag. They were smokers, so we had to put the blanket on the sanitary cycle on our washer quite a few times, but we still couldn't get rid of the smell. While the blanket didn't cost much and was never helpful to us, the gift was very meaningful.

Why?

Because they had so little, we knew the sacrifice that went into the gift.

Giving is much bigger than the gift. If I can use two analogies:

- The gift is an iceberg above the water, and below the surface is the sacrifice that went into the gift.
- The gift is a tree, and the roots in the ground are the sacrifice that went into the gift.

Everything behind the giving is more important than the gift itself.

The premier example of this in scripture is the account commonly called the widow's mite.

Look with me at Luke 21:1:

Luke 21:1 Jesus looked up and saw the rich putting their gifts into the offering box, 2 and he saw a poor widow put in two small copper coins.

There's a lot in commentaries about how much – or how little – she put in. I could bore you with a discussion of the different coins of the day, but I don't think it's necessary. You get the point that she put in a tiny amount.

The shocking part of the widow's giving is that she had only two mites, and she gave them both. She might have kept one coin for herself, and no one would have blamed her if she had. Instead, she gave both with staggering generosity.

Luke 21:3 And he said, "Truly, I tell you, this poor widow has put in more than all of them."

Jesus called His disciples to talk to them about what He saw. The parallel account in Mark 12:41 says, "Many rich people put in large sums."

Jesus wasn't impressed with the large sums the rich people contributed. Instead, He drew their attention to the tiny amount the widow gave.

Although the ESV doesn't include the word "how" in Mark 12:41, most other translations – such as the NASB, Amplified, NKJV, and KJV – say Jesus watched "how" people put money in the offering box.

This is important because it reveals one of the main points of the account:

- Jesus wasn't just watching what they gave.
- He was watching HOW they gave.

He looked beyond the amount to the way it was given.

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If you write in your Bible, in verse 41, circle the words “watched the people” and write, “1 Samuel 16:7.”

1 Samuel 16:7b The Lord sees not as man sees: man looks on the outward appearance, but the Lord looks on the heart.

This account is an excellent example of this verse because Jesus didn't look at this woman's giving as everyone else did.

Man would see that the rich people put in the most money, but in verse 3, Jesus said, “Truly I say to you that this poor widow has put in more than all.”

If they put in large sums and she put in a tiny amount, how could Jesus say this?

The answer is in verse 4:

Luke 21:4 For they all contributed out of their abundance, but she out of her poverty put in all she had to live on.”

Jesus isn't talking about the amount of money. He's talking about the amount of sacrifice.

This brings us to lesson one:

Lesson One: The sacrifice is more important than the amount.

Jesus isn't talking about financial giving. He's talking about sacrificial giving.

The rich gave large sums, but they also retained large fortunes, which means they sacrificed little. The widow “put in all that she had, her whole livelihood,” so she sacrificed much.

George Muller said, “God judges what we give by what we keep.”ⁱⁱⁱ

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So here's what's interesting...

A few dollars given by some can be much more than hundreds or thousands given by others. Conversely, hundreds or thousands given by some can be much smaller than a few dollars given by others.

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If we get an elevated view of this account, it can serve as a window into the way the heavenly reward system works:

- The widow had no idea Jesus was watching her, just as we easily forget that the Lord is watching us.
- There's no indication the widow heard what Jesus said to the disciples, just as we don't know what the Lord thinks of our giving.

We can store up treasure or rewards in heaven:

Matthew 6:19 “Do not lay up for yourselves treasures on earth, where moth and rust[e] destroy and where thieves break in and steal, 20 but lay up for yourselves treasures in heaven, where neither moth nor rust

destroys and where thieves do not break in and steal. 21 For where your treasure is, there your heart will be also.

When the widow put the coins into the treasury, it was as though they were deposited into her heavenly account as well, just as we can lay up treasure for ourselves in heaven.

Considering Jesus said she put in more than everyone else, the amount she deposited in eternity was greater than that in the box. She put in two mites on earth but “[laid] up for [herself much more] in heaven, where neither moth nor rust destroys and where thieves do not break in and steal.”

On the other hand, the “rich put in much” on earth but little, maybe only two mites, in heaven.

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Quick question...

Why doesn't God care as much about the amount we give?

The simple answer is He doesn't need our money. He can accomplish His goals with or without our help. If we give a little but God needs a lot, He has no problem obtaining what He needs because He has plenty of money:

Deuteronomy 10:14 Behold, to the Lord your God belong heaven and the heaven of heavens, the earth with all that is in it.

Psalms 50:10 For every beast of the forest is mine, the cattle on a thousand hills.

Haggai 2:8 The silver is mine, and the gold is mine, declares the Lord of hosts.

God owns everything, so He doesn't ever think, *I sure hope so-and-so will give enough or I will be in trouble.*

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But this brings up another question...

If God doesn't need our money, why does He want us to give?

The answer is twofold...

First, it is one of His ways of giving to us. He graciously gives us the opportunity to participate in His work.

Second, because giving is an act of worship, He is allowing us to worship Him., and this brings us to lesson two:

Lesson Two: Our sacrificial giving is worship.

Unfortunately, when we hear the word *worship*, we typically picture singing in church, but we should think of worship in terms of sacrifice.

Our worship isn't defined by the amount we give. Instead, our worship is defined by the amount we sacrifice.

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Follow me for a moment...

Under the New Covenant, we might believe there's no high priest, priesthood, temple, or sacrifices, but that's not true...

There's still a high priest:

Hebrews 4:14 We have a great High Priest who has passed through the heavens, Jesus, the Son of God.

There's still a priesthood:

1 Peter 2:5 You [are]...a holy priesthood.

There's still a temple:

1 Corinthians 3:16 Do you not know that you are the temple of God?

And there are still sacrifices!

Notice it doesn't say we have a priesthood or temple, it says we are a priesthood and temple, and just like we are priests and the temple, we're also expected to be sacrifices:

Romans 12:1 I appeal to you therefore, brothers, by the mercies of God, to PRESENT YOUR BODIES AS A LIVING SACRIFICE, holy and acceptable to God, which IS YOUR SPIRITUAL WORSHIP.

Did you catch the relationship between sacrifice and worship?

Under the Old Covenant, God accepted the sacrifices of dead animals as worship, but with Christ's sacrifice, dead animals are no longer acceptable. Instead, we worship by offering ourselves as living sacrifices, meaning our lives are lifted up in worship.

What does this have to do with giving?

Giving can be worship, but it must involve sacrifice. Let me give you three examples, bringing us to our next lesson:

Lesson Three: We see sacrificial giving with (Part One) Abraham.

The "principle of first mention" states that God reveals the truest meaning of words the first time they're used in the Bible.^{iv}

The first instance of the word "worship" occurred when Abraham was going to sacrifice Isaac:

Genesis 22:5 Abraham said to [the two men who accompanied them], "Stay here with the donkey; the lad and I will go yonder and WORSHIP, and we will come back to you."

It's hard to imagine that Abraham thought of sacrificing Isaac as worship. But because the greater the sacrifice, the greater the worship, this might be the greatest act of worship in the Old Testament.

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Interestingly, who else did Abraham say would worship?

Isaac!

He said, "The lad and I will go...worship."

How was Isaac worshipping?

He was willing to be sacrificed!

Because Romans 12:1 commands us to “present our bodies as living [sacrifices],” aside from Jesus Himself, there might be no better example of doing this than Isaac.

Lesson Three: We see sacrificial giving with (Part Two) animal sacrifices

When people sin, there must be an accompanying death:

Romans 6:23 The wages of sin is death.

In the Old Testament, animals supplied the death in the sinner’s place. These sacrifices were a temporary covering that looked forward to Christ’s substitutionary atonement:

Leviticus 5:10 [The sinner] shall offer the [animal] as a burnt offering...the priest shall make atonement on his behalf for the sin which he has committed, and it shall be forgiven him.

A few verses later...now listen to this:

Leviticus 5:15 “If anyone...sins unintentionally...he shall bring to the Lord...a ram WITHOUT BLEMISH...18 He shall bring to the priest a ram WITHOUT BLEMISH...and the priest shall make atonement for him for the mistake that he made unintentionally.

Now, here’s the question...

If the animal’s death was all that was needed to make atonement for sin, why does Leviticus command twenty-four times that the sacrifices be “without blemish”?

Animals that are old, sick, dying, and full of blemishes aren’t good sacrifices because offering them doesn’t involve much sacrifice.

Lesson Three: We see sacrificial giving with (Part Three) David.

David, the man after God’s own heart, understood worship must involve sacrifice. God told him to build Him an altar on the threshing floor of Araunah the Jebusite. Araunah was a generous man who thought highly of David, so when David asked to buy Araunah’s threshing floor, Araunah replied:

2 Samuel 24:22 “Let my lord the king take and offer up whatever seems good to him. Look, here are the oxen for burnt sacrifice, and threshing implements and the yokes of the oxen for the wood. 23 All these, O king, Araunah has given to the king. May the LORD your God accept you.”

Araunah offered David everything needed for the sacrifice, including the threshing floor, animals, and wood. But if David accepted all this, it wouldn’t be David’s sacrifice; it would be Araunah’s; therefore, David replied:

2 Samuel 24:24 “No, but I will surely buy it from you for a price; NOR WILL I OFFER BURNT OFFERINGS TO THE LORD MY GOD WITH THAT WHICH COSTS ME NOTHING.” So David bought the threshing floor and the oxen for fifty shekels of silver.”

David wouldn’t offer anything to the Lord that cost him nothing. He knew that a sacrifice that doesn’t involve any sacrifice isn’t a sacrifice.

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The sacrifice behind the offering, or thinking back to the analogies, the roots below ground or the iceberg below the surface, makes the offering worshipful.

Tying this back to giving...

If our giving doesn't involve any sacrifice, it isn't worshipful. Giving without sacrifice is like offering animals with blemishes.

Erwin Lutzer said, "Those who give much without sacrifice are reckoned as having given little."^v

While I can't say how much we should give, I can say we should feel it. If we can't, we probably aren't giving enough.

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I know the question you're left with: how much am I supposed to give?

Most of you probably remember from previous sermons that I don't believe the New Testament commands us to give a tithe or 10 percent.

Most people think this because they think the Mosaic law commanded giving a tithe, but this isn't accurate. It commanded giving *multiple* tithes: one for the Levites, one for the use of the temple and the feasts, and one for the poor of the land (Leviticus 27:30-32; Numbers 18:21-32; Deuteronomy 14:22, 28-29; 26:12).

All these tithes pushed the total closer to 25 percent. So, if people want to follow the Mosaic law concerning giving, they should give closer to one-fourth of their earnings rather than one-tenth.

The main reason I don't think the New Testament commands giving a tithe is that there is no command in the New Testament to give a tithe.

But this leaves us wondering how much to give. So, what does the New Testament command?

The answer brings us to lesson four...

Lesson Four: Give according to your income.

If I came up with another title for this lesson it would be, "God sees our proportion versus our portion."

Giving is proportionate. God doesn't set a fixed percentage, but He does expect the amount to be relative to our income. Consider these verses:

The Macedonians, whom Paul praised in 2 Corinthians 8-9, are the premier givers in Scripture, and Paul wrote about them:

2 Corinthians 8:3 They GAVE ACCORDING TO THEIR MEANS, as I can testify, and beyond their means, of their own accord,

This means they gave according to their income, or in this case, beyond it.

A few verses later, Paul wrote:

2 Corinthians 8:12 (NIV) If the willingness is there (this means willingness to give), the gift is acceptable ACCORDING TO WHAT ONE HAS, not according to what one does not have.

Again, giving according to our income.

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Luke 12:48 [Jesus said], "Everyone to whom much is given, from him much will be required."

Although this is not directly about finances, it implies if we're given more, we're expected to give more.

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Now, here's something interesting...

Even though we are discussing the New Testament emphasizing giving according to our income, the Old Testament foreshadowed this:

Deuteronomy 16:10 Keep the Feast of Weeks...with the tribute of a freewill offering from your hand, which you shall give AS THE LORD YOUR GOD BLESSES YOU...17 Every man shall give AS HE IS ABLE, ACCORDING TO THE BLESSING OF THE LORD YOUR GOD which He has given you.

Considering these words are in the Old Testament, we might expect it to say...

“Every man shall give a tithe...”

But it says, “Every man shall give as the LORD blesses you,” which means giving according to their income.

These verses are in Deuteronomy, which means “second law.”

The book records Moses delivering the law to the new generation who would enter the Promised Land because the old generation died during the forty years of wandering in the wilderness. So, giving according to income wasn't just foreshadowed in the Old Testament; it was foreshadowed in the law that commanded giving a tithe!

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Here's another verse:

1 Corinthians 16:2 On the first day of the week let each of you lay something aside [to give], storing it up AS HE MAY PROSPER.

They were to give according to the amount they prospered, which is to say, according to their income.

Donald Whitney wrote, “The more you prosper, the higher should be the proportion of your giving. There is no percentage goal in giving. Giving ten percent of your gross income does not necessarily mean you have fulfilled the will of God. That's not a ceiling of giving to stop at, but a floor to move from.”^{vi}

This principle reveals another problem with giving a tithe. Some people have prospered more than others and should give more, while others haven't prospered as much and can give less.

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Now, when I talk about giving less if you prosper less, you may have breathed a sigh of relief because you think that describes you.

Maybe it does, but if you live in the United States, probably not!

In May, after coming back from Malawi, I shared statistics about our wealth in the United States, so I don't want to spend much time on that, but I will say this:

- The US has slightly more than 4% of the world's population but almost 42% of the world's wealth.
- Even after adjusting for the cost of living, a typical American still earns an income ten times higher than the average person in the rest of the world.

In other words, if you're an American, more than likely, you're one of the people who has prospered the most. It's hard to imagine many Americans falling into the category of giving less because we make less. Most people in the rest of the world would love to prosper “as little as we do.”

But, sadly, consider these statistics for American Christians:^{vii}

1. Only 5% give ten percent of their income
2. 80% give only two percent of their income
3. 37% give nothing at all

On average, American Christians give 2.5% of their income.

To give that some perspective, during the Great Depression, it was almost 3.5%. On average, American Christians gave more during the Great Depression than we give now.

Gene Getz said, “Statistics reveal that most Christians in America do not include God in their budgets. Sadly, God often gets what is leftover, if anything.”^{viii}

The statistics are sad not because churches aren’t getting enough money, although I’m sure that’s the case in many congregations. They’re sad because they reveal the condition of American Christianity.

Matthew 6:21 [Jesus said], “Where your treasure is, there your heart will be also.”

What does that say about our hearts if we don't give much?

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Let me conclude with our last lesson...

Lesson Five: Give because our God is a giver.

We’re discussing giving, and God is a giver:

He gives us wisdom:

James 1:5 If any of you lacks wisdom, let him ask of God, who gives to all liberally and without reproach, and it will be given to him.

He gives us abundant life:

John 10:10b I have come that they may have life, and that they may have it more abundantly.

He gives us gifts to enjoy:

James 1:7 Every good gift and every perfect gift is from above, and comes down from the Father of lights.

The greatest gift God has given us is His Son:

Romans 8:32 He who did not spare his own Son but GAVE HIM UP for us all, how will he not also with him GRACIOUSLY GIVE US all things?

I could tell you to give because that’s what God commands, but is there a higher, better reason to give than out of thankful hearts of worship because of all God’s given us, including even His own Son.

So, we don’t give to be saved. We give because He saved us.

We don’t give to earn God’s favor. We give because He had favor on us.

Spurgeon said...

“Christ is the ultimate example of giving. He is the great Giver. Because of Him we give freely and generously. Our Lord Jesus is ever giving, and does not for a solitary instant withdraw His hand...the rain of His grace is always dropping, the river of His bounty is ever-flowing, and the wellspring of His love is constantly overflowing. As the King can never die, so His grace can never fail.”

Let's pray.

ⁱ DONE:

- Gotquestions.org
- EW on Mark
- Life Application on Mark
- Wiersbe - <https://asucru.files.wordpress.com/2008/01/wiersbe-commentary-new-testament.pdf>
- HCC
- FT

ⁱⁱ The wonderful thing about this widow's giving was that she had two mites and gave them both. She might have kept one coin for herself, and no one would blame her if she did. Instead, she gave with staggering generosity.

When Jesus commented on the widow's mite, He commented on the scribes "who devour widows' houses" (Mark 12:40). The religious officials of the day, instead of helping the widows in need, were perfectly content to rob them of their livelihood and inheritance. The system was corrupt, and the darkness of the scribes' greed makes the widow's sacrifice shine even more brightly. "God loves a cheerful giver" (2 Corinthians 9:7), and He is faithful to take care of His own.

There are two widows in Scripture who share many similarities...

The widow in the temple gave away her last means of self-support, like the widow of Zarephath gave her last meal to Elijah...

1 Kings 17:12 And she said, "As the Lord your God lives, I have nothing baked, only a handful of flour in a jar and a little oil in a jug. And now I am gathering a couple of sticks that I may go in and prepare it for myself and my son, that we may eat it and die." 13 And Elijah said to her, "Do not fear; go and do as you have said. But first make me a little cake of it and bring it to me, and afterward make something for yourself and your son. 14 For thus says the Lord, the God of Israel, 'The jar of flour shall not be spent, and the jug of oil shall not be empty, until the day that the Lord sends rain upon the earth.'" 15 And she went and did as Elijah said. And she and he and her household ate for many days. 16 The jar of flour was not spent, neither did the jug of oil become empty, according to the word of the Lord that he spoke by Elijah.

Does that mean the widow left the temple completely destitute, went home, and died of starvation? No. The Bible teaches that God provides for our needs (Matthew 6:25–34). We don't know the details of this particular widow's future, but we can be certain that she was provided for. Just as God provided for the widow and her son in Elijah's day (1 Kings 17:15–16), God also provided for the widow in Jesus' day.

ⁱⁱⁱ G.L. Morrill, *Life as a Stewardship: Five Bible Studies of Man's Relation to Things* (Louisville, KY: Westminster John Knox, 1924), 19.

^{iv} David L. Cooper, "The Law of First Mention," *Biblical Research Monthly* (Adelanto, CA; Biblical Research Society, 1947-9), 48.

^v Lutzer, E. W., *How In This World Can I Be Holy?* (Chicago, IL: Moody Publishers, 1974) p. 45.

^{vi} Donald S. Whitney, *Spiritual Disciplines for the Christian Life* (Carol Stream, IL; NavPress, 2014), 151.

^{vii} “Church and Religious Charitable Giving Statistics,” *Nonprofits Source*, accessed September 28, 2021, <https://nonprofitssource.com/online-giving-statistics/church-giving/>.

^{viii} Gene Getz, *The Measure of a Man: Twenty Attributes of a Godly Man* (Raleigh, NC; Regal, 2004), 194.