When we dedicate merit to those who’ve passed away, it serves several functions. One, it reminds us that even though good people have left the world, goodness is still here in the world. We can still do it.

When Ven. Sariputta passed away, Ven. Ananda went to see the Buddha and said, “When I heard that Sariputta had passed away, I lost my bearings.” The Buddha responded, “Did he take virtue with him? Did he take concentration? Did he take discernment with him?” “No.”

Those things are still there. They’re still things that we can do. So that gives us hope, that there are good things that are still in the world and we can do them ourselves.

Second, it’s good to stop and think about all we owe to the people who’ve passed away. If it weren’t for their help, if it weren’t for their instruction, if it weren’t for their goodness, we wouldn’t be where we are right now. Things would be a lot more miserable.

This reminds us that goodness is something that you don’t do just for yourself. You also do a little extra to leave behind. This is why we like to think about good people who’ve passed away, because of the good they’ve left behind. And we hope that someday someone will think the same thing of us after we’ve gone.

Finally, of course, making merit and dedicating it does really help the person who’s gone. We can send the currents of our minds in their direction. If they’re good currents, they’re helpful for them.

So this is some goodness that’s good all around.

As the Buddha said, being heedful is an auspicious thing. In the standard Thai textbook, they say that merit-making with relationship to funerals or someone’s passing away is an inauspicious ceremony. But that’s not really the case. That’s not a Buddhist attitude, it’s more a Brahmanical attitude. The Buddhist attitude is that anything that you can do to help heighten your heedfulness is all to the good. It’s auspicious because it then carries over into your thoughts and your words and your deeds, becoming something good and auspicious in the world.

So we make merit by being generous, by observing the precepts, and especially by meditating: This is a gift we give to ourselves, a gift to the people who’ve passed on, and a gift we share all around.