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This annual conversation with your bishop is both an opportunity and a blessing.

After commanding His people to pay their tithes, the Lord promised to “open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it” (Malachi 3:10; see verses 8–12). Those who have seen the fulfillment of this promise can testify that the blessings are often more spiritual than financial, but the Lord also promises, “And I will rebuke the devourer for your sakes and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field” (Malachi 3:10).

Tithing is an important test of our personal righteousness. President Joseph F. Smith (1838–1918) said: “By this principle it shall be known who is for the kingdom of God and who is against it. . . . By it shall be known whether we are faithful or unfaithful.”¹

If we are satisfied in our hearts that we have paid an honest tithing, why is it necessary to declare it to the bishop? There are several important reasons.

Declaration of tithing status.

We are accountable for what we have been given by God. And we shall be judged “out of those things which [are] written in the books, according to [our] works” (Revelation 20:12; see also 3 Nephi 27:26). President James E. Faust said, “One of the great blessings the people of this Church have is to meet with the bishop once each year, settle their tithing, and report that what they had paid in

Why?

contributions constitutes a tithe. It is also a great blessing for the bishops to have this experience.”²

At the end of the year, the bishop or branch president is asked to record on the records of the Church the tithing status of each member in his unit. It is our privilege to exercise our accountability by declaring to him our own tithing status.

A time to show our commitment. Tithing settlement allows all members the chance to demonstrate their obedience to the principle of tithing. Parents can use it as a teaching time. Children who hear their parents’ declaration learn that pay-

ing tithing and fast offerings is important to their parents and to the Lord.

An audit of personal and Church records. Reviewing your records of contributions helps you ensure they are correct. An important part of the Church’s audit procedures is to have individuals check whether their personal records match the



MEETING WITH THE BISHOP FOR TITHING SETTLEMENT

Tithing is a principle that is fundamental to the personal happiness and well-being of the Church members worldwide, both rich and poor. Tithing is a principle of sacrifice and a key to the opening of the windows of heaven.”

President James E. Faust, (1920–2007), Second Counselor in the First Presidency, “Opening the Windows of Heaven,” *Ensign*, Nov. 1998, 59.

Church’s and whether contributions were properly distributed in the categories selected on the donation slips.

A time for commitment. If you are not a full-tithe payer or if you haven’t paid *any* tithes or offerings, the interview with the bishop can be the beginning of repentance, a time to commit to begin or to do better.

Great blessings come to those who faithfully pay tithing and to those who faithfully attend tithing settlement. ■

NOTES

1. Joseph F. Smith, *Gospel Doctrine*, 5th ed. (1939), 225.
2. James E. Faust, “Opening the Windows of Heaven,” *Ensign*, Nov. 1998, 59.

Tithing Settlement