

Paying Tithing with the Right Attitude

Lesson 29

Purpose To encourage class members to pay tithing cheerfully and with faith.

Preparation

1. Prayerfully study Malachi 3:8–12; 2 Corinthians 9:6–7; Moroni 7:6–8; Doctrine and Covenants 104:14–15; 119:4.
2. Materials needed: A set of scriptures and a scripture marking pencil for each class member. Continue to encourage class members to bring their own scriptures to class each week.

Note to the teacher *Paying tithing is a privilege. It allows us to show our gratitude to and love for the Lord. We need to pay tithing much more than God needs us to do so, yet it greatly pleases him when we pay with faith and with a willing and happy heart. The spirit with which we give is, in fact, as important as the act of giving. Help class members understand that paying tithing is more than giving money; it is a demonstration of faith, gratitude, and humble obedience.*

Suggested Lesson Development

Paying Tithing Demonstrates Faith and Obedience

Story

Tell the following story shared by Elder Joe J. Christensen of the Seventy:

“I remember vividly an experience I had near the end of my mission. . . .

“At that time I was working in the mission home with the president of the Mexico and Central America Mission. He called my companion and me into his office one day and told us that he was sending us to Oaxaca. He handed us a list of the names of all the people who had joined the Church during the brief time missionaries had served there; they had been withdrawn some months previously. Our assignment was to look up everyone on the list, see how they were getting along, and, if possible, arrange for a sacrament meeting so that the members could meet together and partake of the sacrament. Then we were to bring back a report.

“We made the overnight trip on the little narrow railway, arriving very early the next morning. As soon as we got off the train, we began tracking down addresses.

“The first place we went to was a street lined with long adobe walls with doorways in them. When we found the address we were looking for and walked through the doorway, we found a whole group of homes inside. Tucked back in one corner was the home of the woman we were seeking. She lived there with her eight-year-old son and infant daughter.

“As she came out of her small house, she recognized us by the way we were dressed, and rushed to give us a warm Mexican greeting. Then, without saying another word, she turned around and went back into her home.

“Moments later she returned, carrying a small clay jar. She reached into the jar and pulled out some pesos and centavos (Mexican money). She told us that her family had saved ten percent of what they had earned. Most of that tithing had come from her son, who worked at the plaza in the center of the city, shining shoes. When he returned each day, he immediately put his tithing into the little jar so that the money could be turned in to the missionaries whenever they returned.

“I can remember my feelings as that woman handed me the money. She was standing there in threadbare clothes and no shoes, and her children were in the same circumstances. I knew that there were things she would have loved to buy her children. I knew that there were many things that they desperately needed money for.

“At first I wanted to give the money back to her and to encourage her to spend it where it was most needed. But then I realized that that was not my right. She and her son had saved that money carefully, knowing that it belonged to the Lord and wanting Him to have it. I realized, too, that they would be blessed for it.

“I learned a great lesson that day about the importance of paying tithing and the blessings it can bring. I also learned a lesson about faith. That little boy and his mother had not known if missionaries would ever return to their home, but they were committed to the gospel principles, and they had faith that, if they were obedient, the Lord would bless them” (quoted by Kellene Ricks, in “Friend to Friend,” *Friend*, Jan. 1991, 6).

Tell class members that this lesson is about tithing. Explain that the lesson answers three questions about tithing:

What is tithing?

What blessings will we receive when we pay tithing?

What should be our attitude about paying tithing?

What Is Tithing?

- What does it mean to pay a full tithe?

Share the following statement by President Spencer W. Kimball:

“Inquiries are received at the office of the First Presidency from time to time from officers and members of the Church asking for information as to what is considered a proper tithe.

“We have uniformly replied that the simplest statement we know of is the statement of the Lord himself, namely, that the members of the Church should pay ‘one-tenth of all their interest annually’ which is understood to mean income (see D&C 119:4)” (in Conference Report, Oct. 1980, 113; or *Ensign*, Nov. 1980, 77).

Explain that whenever we receive money, we are asked to pay tithing by giving ten percent of that money to the Lord.

Have class members read and mark Malachi 3:8–9.

- How do people “rob God” by not paying tithing?

Discussion and quotation

Scripture discussion

Discussion
and quotation

- What are tithing funds used for?

Give class members a chance to respond. Then read the following statement by Elder Dallin H. Oaks of the Quorum of the Twelve Apostles:

“The Lord has directed by revelation that the expenditure of his tithes will be directed by his servants, the First Presidency, the Quorum of the Twelve, and the Presiding Bishopric (see D&C 120). Those funds are spent to build and maintain temples and houses of worship, to conduct our worldwide missionary work, to translate and publish scriptures, to provide resources to redeem the dead, to fund religious education, and to support other Church purposes selected by the designated servants of the Lord” (in Conference Report, Apr. 1994, 46; or *Ensign*, May 1994, 35).

What Blessings Will We Receive When We Pay Tithing?

Scripture
discussion

Point out that we receive blessings when we pay tithing. Have class members read and mark Malachi 3:10.

- What do you think the Lord meant when he said “Prove me now herewith”? (To pay tithing and see that he really does keep his promises. Note that in this verse, the word *prove* means test.)
- How might the Lord “open . . . the windows of heaven” to bless us when we pay tithing?

Explain that the blessings the Lord may provide to people who pay tithing include the ability to earn enough money to provide for their needs, the ability to use money wisely, protection from costly catastrophes, and the joy of sharing and giving. Obedience to the law of tithing, like obedience to other commandments, also helps us feel the influence of the Holy Ghost in our lives.

Quotation and
discussion

Have a class member read the following statement by President David O. McKay, ninth President of the Church:

“Tithing makes its greatest appeal to the sincere mind because of its spiritual significance. It is an unfailing source of spiritual power. True and constant obedience to this law will give as much spiritual development as will obedience to any other principle of the gospel” (*Gospel Ideals* [1953], 199).

- The Lord has promised to give us spiritual and material blessings when we pay a full tithing. How has the Lord blessed you or someone you know for paying tithing faithfully? (You may want to share an experience from your own life.)

What Should Be Our Attitude about Paying Tithing?

Story and
discussion

Point out that we should not pay tithing just so we can receive blessings. We should pay tithing with the right attitude—willingly, cheerfully, and with faith.

Explain that in the past, tithing was often paid “in kind.” In other words, Church members gave one-tenth of their increase in things such as crops and livestock. Tell the following story told by a man who as a child learned to pay tithing in kind:

“Grandpa Vanisi’s spirituality inspired an awe in me as a child. I remember following him daily to his plantation. He would always point out to me the very best of his taro, bananas, or yams and say: ‘These will be for our tithing.’ His greatest care was given to these ‘chosen’ ones. During the harvest, I was often the one assigned to take our load of tithing to the branch president. I remember sitting on the family horse. Grandfather would lift onto its back a sack of fine taro which I balanced in front of me. Then with a very serious look in his eyes, he said to me, ‘Simi, be very careful because this is our tithing.’ From my grandfather I learned early in life that you give only your best to the Lord” (quoted by Dallin H. Oaks, in Conference Report, Apr. 1994, 46; or *Ensign*, May 1994, 35).

- What was Grandpa Vanisi’s attitude about paying tithing?
- Now that we usually pay tithing with money, how can we give our very best to the Lord? (Answers may include that we can pay with the proper attitude and pay tithing first, before we use our money to buy things we need or want.)

Scripture discussion

Have class members read and mark 2 Corinthians 9:6–7.

- How can paying tithing relate to being “a cheerful giver”?

Have class members read and mark Moroni 7:6–8.

- What does it mean to offer a gift “with real intent”? (To offer it with sincerity, really wanting to give it.)
- What does it mean to offer a gift grudgingly? (Giving a gift but not really wanting to do so.)
- When we pay tithing, are we giving a gift to God? Why or why not?

Point out that everything we have belongs to God (see D&C 104:14–15). Although the words in 1 Corinthians 9:6–7 and Moroni 7:6–8 can be applied to the way we pay tithing, it is important to remember that when we pay tithing, we are merely giving back one-tenth of what God has already given us.

- Why do you think our attitude and motivation are important when we pay tithing to the Lord?

Story and discussion

Explain that having faith is another part of paying tithing with the right attitude. Then share the following story told by Elder Dallin H. Oaks:

“My attitude toward the law of tithing was set in place by the example and words of my mother, illustrated in a conversation I remember from my youth.

“During World War II, my widowed mother supported her three young children on a schoolteacher’s salary that was meager. When I became conscious that we went without some desirable things because we didn’t have enough money, I asked my mother why she paid so much of her salary as tithing. I have never forgotten her explanation: ‘Dallin, there might be some people who can get along without paying tithing, but we can’t. The Lord has chosen to take your father and leave me to raise you children. I cannot do that without the blessings of the Lord, and I obtain those blessings by paying an honest tithing. When I pay my tithing, I have the Lord’s promise that he will bless us, and we must have those blessings if we are to get along’” (in Conference Report, Apr. 1994, 43–44; or *Ensign*, May 1994, 33).

- How was paying tithing a demonstration of Sister Oaks's faith in the Lord?
- What can we do to pay our tithing with the right attitude—willingly, cheerfully, and with faith?

Testimony

Bear your testimony of tithing. Encourage class members to pay tithing willingly, cheerfully, and with faith in the Lord.

**Enrichment
Activities**

You may want to use one or more of these activities during the lesson.

1. If *Doctrine and Covenants and Church History Video Presentations* (53912) is available, show "Windows of Heaven," an eleven-minute segment. This segment dramatizes a time when President Lorenzo Snow, fifth President of the Church, taught the blessings of tithing to Church members experiencing a severe drought.
2. Bring to class a Tithing and Other Offerings form. Show class members where to list the amount of tithing they pay. You may also want to point out the spaces for fast offerings and other donations and explain why these donations are made. Explain that we give this form and our tithing and offerings to the bishop (or branch president) because he is the Lord's representative in our ward (or branch).

3. Read the following story:

President George Albert Smith, eighth President of the Church, was talking to a longtime friend after they had both attended a Church conference. The friend explained to President Smith how he paid tithing.

"'Well,' he said, 'if I make ten thousand dollars in a year, I put a thousand dollars in the bank for tithing. I know why it's there. Then when the bishop comes and wants me to make a contribution for the chapel or give him a check for a missionary . . . , if I think he needs the money, I give him a check. . . . Little by little I exhaust the thousand dollars, and every dollar of it has gone where I know it has done good. Now, what do you think of that?'"

- Had this man paid tithing? Why or why not?

President Smith answered him: "I think you are a very generous man with someone else's property. . . . You have not paid any tithing. You have told me what you have done with the Lord's money. . . . You have taken your best partner's money, and have given it away" ("The Story of a Generous Man," *Improvement Era*, June 1947, 357; see also *Sharing the Gospel with Others*, comp. Preston Nibley [1948], 44–47).

- Who was the man's "best partner"? (The Lord.)

Emphasize that paying tithing faithfully includes doing it in the way the Lord has established. It is not our responsibility to determine how tithing should be used.