



Tithes and Offerings

Chapter 32

Paying Tithes and Offerings

- How does our willingness to pay tithes and offerings show gratitude to our Heavenly Father for all His blessings to us?

We have been given commandments to help us prepare in every way to live in the presence of our Heavenly Father. He has given us a way to thank Him for our blessings. Willingly paying tithes and offerings is one way we thank Him. As we pay these offerings, we show that we love Him and will obey His counsel.

- In what ways does the payment of tithes and offerings help us thank our Heavenly Father?

Obeying the Law of Tithing

- What is an honest tithe?

Anciently, Abraham and Jacob obeyed the commandment to pay a tithe of one-tenth of their increase (see Hebrews 7:1–10; Genesis 14:19–20; 28:20–22).

In modern times the Prophet Joseph Smith prayed, “O Lord, show unto thy servants how much thou requirest of the properties of thy people for a tithing” (D&C 119, section introduction). The Lord answered: “This shall be the beginning of the tithing of my people. And after that, those who have thus been tithed shall pay one-tenth of all their interest annually; and this shall be a standing law unto them forever” (D&C 119:3–4). The First Presidency has explained that “one-tenth of all their interest annually” refers to our income (see First Presidency letter, Mar. 19, 1970).

For teachers: Use questions at the beginning of a section to start a discussion and send class members or family members to the text to find more information. Use questions at the end of a section to help class members or family members ponder and discuss the meaning of what they have read and apply it in their lives.

When we pay tithing we show our faithfulness to the Lord. We also teach our children the value of this law. They will want to follow our example and pay tithing on any money they receive.

- In what ways is tithing a principle of faith more than a principle of finances?
- What can parents do to teach their children to pay tithing and understand its importance?

We Should Give Willingly

- Why is our attitude important as we pay tithing?

It is important to give willingly. “When one pays his tithing without enjoyment he is robbed of a part of the blessing. He must learn to give cheerfully, willingly and joyfully, and his gift will be blessed” (Stephen L Richards, *The Law of Tithing* [pamphlet, 1983], 8).

The Apostle Paul taught that how we give is as important as what we give. He said, “Let him give; not grudgingly, or of necessity: for God loveth a cheerful giver” (2 Corinthians 9:7).

- What does it mean to you to be a “cheerful giver”?

Tithing and Other Offerings

- In what ways does the Church use tithing funds and other offerings?

As members of the Church, we give tithing and other offerings to the Lord.

Tithing

Tithing is used by the Church for many purposes. Some of these are to:

1. Build, maintain, and operate temples, meetinghouses, and other buildings.
2. Provide operating funds for stakes, wards, and other units of the Church. (These units use the funds to carry out the ecclesiastical programs of the Church, which include teaching the gospel and conducting social activities.)

3. Help the missionary program.
4. Educate young people in Church schools, seminaries, and institutes.
5. Print and distribute lesson materials.
6. Help in family history and temple work.

Other Offerings

Fast Offerings. Church members fast each month by going without food and drink for two consecutive meals. They contribute at least the amount of money they would have spent for the meals. They may give as generously as they are able. This offering is called the fast offering. Bishops use these fast offerings to provide food, shelter, clothing, and medical care for the needy. (See chapter 25 in this book.)

As part of the fast day, members attend a meeting called the fast and testimony meeting, where they share with each other their testimonies of Christ and His gospel.

Other Donations. Church members may donate to other efforts of the Church, such as missionary work, the Perpetual Education Fund, temple construction, and humanitarian aid.

Service. Members also offer their time, skills, and goods to help others. This service allows the Church to help needy members and nonmembers around the world at community, national, and international levels, especially when disasters occur.

We Are Blessed When We Give Tithes and Offerings

The Lord promises to bless us as we faithfully pay our tithes and offerings. He said, “Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith . . . if I will not 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).

Latter-day revelation tells of another blessing for those who tithe: “Verily it is a day of sacrifice, and a day for the tithing of my people; for he that is tithed shall not be burned at his coming” (D&C 64:23).

The blessings we have been promised are both material and spiritual. If we give willingly, Heavenly Father will help us provide for our daily needs of food, clothes, and shelter. Speaking to Latter-day Saints in the Philippines, President Gordon B. Hinckley said that if people “will accept the gospel and live it, pay their tithes and offerings, even though those be meager, the Lord will keep His ancient promise in their behalf, and they will have rice in their bowls and clothing on their backs and shelter over their heads. I do not see any other solution. They need a power greater than any earthly power to lift them and help them” (“Inspirational Thoughts,” *Ensign*, Aug. 1997, 7). The Lord will also help us grow “in a knowledge of God, and in a testimony, and in the power to live the gospel and to inspire our families to do the same” (*Teachings of Presidents of the Church: Heber J. Grant* [2002], 124).

Those who pay their tithes and offerings are greatly blessed. They have a good feeling that they are helping to build the kingdom of God on earth.

- What are some blessings you, your family members, or your friends have received through the payment of tithing and other offerings?

Additional Scriptures

- D&C 119:1–4 (the law of tithing)
- Genesis 14:18–20; Alma 13:13–16 (Abraham paid tithes)