



*“The payment of tithing strengthens faith, increases spirituality and spiritual capacity, and solidifies testimony.”*



# The Law of Tithing

*“A testimony of the law of tithing comes from living it.”*

## **From the Life of Howard W. Hunter**

Shortly before Howard W. Hunter and Claire Jeffs were to be married, Howard went to his bishop to obtain a temple recommend. He was surprised that during the interview, the bishop questioned whether he could support a wife and family on his income. Howard recalled, “When I told him how much I was making, he said the reason for his doubt as to my ability to support a wife was based on the amount of tithing I had paid.”

Until that time, Howard had not been a full-tithe payer because he had not understood the importance of paying a full tithe. He explained, “Because my father had not been a member of the Church during my years at home, tithing had never been discussed in our family and I had never considered its importance.”

Howard said that as he and the bishop continued to talk, the bishop “in his kindly way . . . taught me the importance of the law and when I told him I would henceforth be a full tithe payer, he continued the interview and relieved my anxiety by filling out and signing a recommendation form.”

When Howard told Claire about this experience, he learned that she had always paid a full tithe. “We resolved that we would live this law throughout our marriage and tithing would come first,” he said.<sup>1</sup>

## Teachings of Howard W. Hunter

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### 1

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#### **The Lord's definition of the law of tithing is simple.**

The law [of tithing] is simply stated as “one-tenth of all their interest” (D&C 119:4). Interest means profit, compensation, increase. It is the wage of one employed, the profit from the operation of a business, the increase of one who grows or produces, or the income to a person from any other source. The Lord said it is a standing law “forever” as it has been in the past.<sup>2</sup>

Like all of the Lord's commandments and laws, [the law of tithing] is simple if we have a little faith. The Lord said in effect, “Take out the decimal point and move it over one place.” That is the law of tithing. It's just that simple.<sup>3</sup>

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### 2

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#### **The law of tithing existed from the beginning and continues today.**

The first distinct mention of the word “tithes” in the Bible is in the very first book of the Old Testament. Abram . . . was met by Melchizedek, king of Salem and priest of the Most High God. Melchizedek blessed him, and Abram “gave him tithes of all.” (Gen. 14:20.)

A few chapters later in the same book, Jacob, at Bethel made a vow in these words: . . . “Of all that thou shalt give me I will surely give the tenth unto thee.” [Gen. 28:20–22.]

The third mention is in connection with the Levitical law. The Lord spoke through Moses:

“And all the tithes of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord.” (Lev. 27:30.)

Under the Levitical law the tithes were given to the Levites for their maintenance, and they in turn were charged with the paying of tithes on that which they received as shown by the words of the Lord as he instructed Moses:

“Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them

for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe.” (Num. 18:26.)

This clearly indicates that the law of tithing was a part of the Levitical law and paid by all people—even the Levites themselves who were directed to pay tithing on the tithes which were received by them.

There are some who take the position that the law of the tithe was only a Levitical institution, but history confirms the fact that it has been and is a universal law. It was basic in the Mosaic law. It had existed from the beginning and is found in the ancient Egyptian law, in Babylonia, and can be traced throughout biblical history. It was mentioned by the Prophet Amos [see Amos 4:4] and by Nehemiah who was charged with the rebuilding of the walls of Jerusalem [see Nehemiah 10:37–38; 12:44; 13:5, 12]. Shortly thereafter Malachi began an even greater task of rebuilding the faith and the morale of a nation. In his supreme effort to strike out against the covetousness of those who were religious only in name, he lashed them with the accusation of a crime against God.

“Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

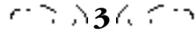
“Ye are cursed with a curse: for ye have robbed me, even this whole nation.

“Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, 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.” (Mal. 3:8–10.) . . .

The words of Malachi close the Old Testament with a reiteration of the law of tithing, indicating there had been no abrogation of this law which had existed from the beginning. The New Testament dispensation, therefore, commenced under this admonition. . . .

Not long after the gospel was restored in this dispensation, the Lord gave a revelation to his people through a latter-day prophet defining the law . . . :

“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, for my holy priesthood, saith the Lord.” (D&C 119:4.)<sup>4</sup>



### **We make a gift and also pay an obligation with our tithes.**

The tithe is God’s law for his children, yet the payment is entirely voluntary. In this respect it does not differ from the law of the Sabbath or from any other of his laws. We may refuse to obey any or all of them. Our obedience is voluntary, but our refusal to pay does not abrogate or repeal the law.

If tithing is a voluntary matter, is it a gift or a payment of an obligation? There is a substantial difference between the two. A gift is a voluntary transfer of money or property without consideration. It is gratuitous. No one owes the obligation to make a gift. If tithing is a gift, we could give whatever we please, when we please, or make no gift at all. It would place our Heavenly Father in the very same category as the street beggar to whom we might toss a coin in passing.

The Lord has established the law of tithing, and because it is his law, it becomes our obligation to observe it if we love him and have a desire to keep his commandments and receive his blessings. In this way it becomes a debt. The man who doesn’t pay his tithing because he is in debt should ask himself if he is not also in debt to the Lord. The Master said: “But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you.” (Matt. 6:33.)

We can’t walk east and west at the same time. We can’t serve both God and mammon. The man who rejects the law of the tithe is the man who has not given it a fair try. Of course it costs something. It takes work and thought and effort to live any of the laws of the gospel or any of its principles. . . .

It may be that we make a gift and also pay an obligation with our tithes. The payment of the obligation is to the Lord. The gift is to our fellow men for the upbuilding of God’s kingdom. If one



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thoughtfully observes the proselyting done by the missionaries, the teaching program of the Church, the great educational system, and the building program to erect houses of worship, there will come a realization that it is not a burden to pay tithing, but a great privilege. The blessings of the gospel are shared with many through our tithes.<sup>5</sup>



**An offering to the Lord should cost  
the giver something of value.**

In 2 Samuel 24:18–25 we read that David would not make an offering unto the Lord of that which cost him nothing. He no doubt reasoned that unless the gift cost the giver something of value, it was not fit or appropriate to be an offering for the Lord.

Christ said it is more blessed to give than to receive [see Acts 20:35], yet there are some who will give only if it costs them nothing. This is not according to the teachings of the Master who said:

“If any man will come after me, let him deny himself” (Matthew 16:24).

There are some who will not live the law of tithing because of the cost. This is in contrast to the reasoning of David who would not make an offering unto the Lord unless it cost him something. The great moral principles encompassed in the law of tithing are overlooked by those who are not tithing payers, and they lack the understanding of the law and the reasons for it.<sup>6</sup>



### **Paying tithing brings great blessings.**

The Lord gave the law [of tithing]. If we follow his law, we prosper, but when we find what we think is a better way, we meet failure. As I travel about the Church and see the results of the payment of tithes, I come to the conclusion that it is not a burden, but a great blessing.<sup>7</sup>

Pay an honest tithing. This eternal law, revealed by the Lord and practiced by the faithful from the ancient prophets down to the present, teaches us to put the Lord first in our lives. We may not be asked to sacrifice our homes or our lives, as was the case with the early Saints. We are challenged today to overcome our selfishness. We pay tithing because we love the Lord, not because we have the means to do so. We can expect that the Lord will open “the windows of heaven” (Malachi 3:10) and shower down blessings upon the faithful.<sup>8</sup>

We follow the principle of returning to the Lord a portion of his goodness to us, and this portion we refer to as tithing. Tithing . . . is entirely voluntary. We can pay tithing or not pay tithing. Those who do, receive blessings that are not known to others.<sup>9</sup>

Mary Fielding Smith [was an] indomitable pioneer mother who was the wife and widow of the Patriarch Hyrum Smith, brother of the Prophet. . . . One spring as the family opened their potato pits, she had her sons get a load of the best potatoes to take to the tithing office.

She was met at the steps of the office by one of the clerks, who [protested] as the boys began to unload the potatoes. “Widow Smith,” he said, remembering no doubt her trials and sacrifices, “it’s a shame that you should have to pay tithing.” He . . . chided her for paying her tithing, and called her anything but wise and prudent. . . .

The little widow drew herself up to her full height and said, “William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing I should expect the Lord to withhold His blessings from me; I pay my tithing, not only because it is a law of God but because I expect a blessing by doing it. By keeping this and other laws, I expect to prosper and to be able to provide for my family.” (Joseph Fielding Smith, *Life of Joseph F. Smith* [Salt Lake City, 1938], 158–59.)<sup>10</sup>

The principle of tithing should be more than a mathematical, mechanical compliance with the law. The Lord condemned the Pharisees for mechanically tithing herbs without coming into the circumference of spirituality [see Matthew 23:23]. If we pay our tithes because of our love for the Lord, in complete freedom and faith, we narrow our distance from him and our relationship to him becomes intimate. We are released from the bondage of legalism, and we are touched by the spirit and feel a oneness with God.

The payment of tithing strengthens faith, increases spirituality and spiritual capacity, and solidifies testimony. It gives the satisfaction of knowing one is complying with the will of the Lord. It brings the blessings that come from sharing with others through the purposes for which tithing is used. We cannot afford to deny ourselves these blessings. We cannot afford not to pay our tithing. We have a definite relationship to the future as well as to the present. What we give, and how we give, and the way we meet our obligations to the Lord has eternal significance.

A testimony of the law of tithing comes from living it.<sup>11</sup>

## Suggestions for Study and Teaching

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### *Questions*

- Review the definition of the law of tithing in section 1. What is tithing? What can we learn from President Hunter about the simplicity of the law of tithing?
- What insights have you gained from President Hunter’s teachings about the history of tithing? (See section 2.) Why do you think President Hunter wanted us to understand that the law of tithing “has been and is a universal law”?
- How do we both “make a gift and also pay an obligation” with our tithing? (See section 3.) How does paying tithing show our love for the Lord? How can we come to feel that paying tithing is a privilege, not a burden?
- Why must an offering to the Lord cost the giver something of value? (See section 4.) How can any challenge or reluctance to pay tithing be overcome?
- Review the many blessings that President Hunter says come from paying tithing (see section 5). How have you seen these blessings in your life?

### *Related Scriptures*

Alma 13:15; D&C 64:23; 104:14–18; 119; 120; Bible Dictionary, “Tithe”

### *Study Help*

When first reading a chapter, you might want to read it quickly or review the headings to get an overview of the content. Then read the chapter additional times, going more slowly and studying it in depth. You might also want to read each section with the study questions in mind. As you do this, you may uncover profound insights and applications.

**Notes**

1. In Eleanor Knowles, *Howard W. Hunter* (1994), 80–81.
2. *The Teachings of Howard W. Hunter*, ed. Clyde J. Williams (1997), 105; see also Conference Report, Apr. 1964, 35.
3. *The Teachings of Howard W. Hunter*, 105.
4. In Conference Report, Apr. 1964, 33–35.
5. In Conference Report, Apr. 1964, 35–36.
6. *The Teachings of Howard W. Hunter*, 106; see also Conference Report, Apr. 1964, 33.
7. *The Teachings of Howard W. Hunter*, 105.
8. *The Teachings of Howard W. Hunter*, 105.
9. “Dedication of Goteborg Chapel” (address given in Goteborg, Sweden, on Sept. 10, 1967), 1, Church History Library, Salt Lake City.
10. Howard W. Hunter, *That We Might Have Joy* (1994), 136–37.
11. In Conference Report, Apr. 1964, 36.