

DOCTRINE & COVENANTS & CHURCH HISTORY GOSPEL DOCTRINE CLASS

* GREEN MOUNTAIN 1ST WARD * LAKEWOOD, COLORADO * 05/10/09 * PAGE 1 *

Lesson 17: “The Law of Tithing and the Law of the Fast,” (D&C 59:13–14, 21; 119; 120)

Introduction

What might this money represent?

Depending on how money is used, it can represent very different things and concepts. For example, it can represent material possessions, power, greed, or the simple necessities of life.

If money is used in a certain way, even in small amounts, it can represent our desire to help build the kingdom of God. It can represent our concern for others. And it can represent our faith, obedience, and love for the Lord.

This lesson discusses how we can build the kingdom and serve others by paying tithing and fast offerings.



The Lord has commanded us to pay tithing. He has promised great blessings to those who obey this commandment.

The Lord’s definition of tithing

On the 8th of July 1838, the Lord gave Joseph a revelation on tithing. **D&C 119:3-4** gives us the Lord’s definition of tithing.

The First Presidency gave the following definition of tithing: “*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. No one is justified in making any other statement than this*” (First Presidency letter, 19 Mar. 1970)

President Joseph Fielding Smith

explained: “*It is remarkable how many excuses can be made and interpretations given as to what constitutes the tenth. ... It is written, however, that as we measure it shall be measured to us again. If we are stingy with the Lord, he may be stingy with us, or in other words, withhold his blessings*” (Church History and Modern Revelation, 2 vols. [1953], 2:92).



The Lord’s promises to tithe payers

Malachi 3:8-9. We “rob God” if we do not pay tithes. (Read D&C 59:21; 104:14.)

Malachi 3:10-12 tells what the Lord promises faithful tithe payers.

Elder John A. Widtsoe spoke of the spiritual blessings that come when we pay tithing: “*The tithe-payer establishes communion with God. This is the happiest reward. Obedience to the law of tithing, as to any other law, brings a deep, inward joy, a satisfaction and understanding that can be won in no other way. Man becomes in a real sense a partner, albeit a humble one, with the Lord in the tremendous, eternal program laid out for human salvation. The principles of truth become clearer of comprehension; the living of them easier of accomplishment. A new nearness is established between man and his Maker. Prayer becomes easier. Doubt retreats; faith advances; certainty and courage buoy up the soul. The spiritual sense is sharpened; the eternal voice is heard more clearly. Man becomes more like his Father in Heaven.*” (Deseret News, 16 May 1936, Church section, 5)

Lesson Highlights

- The Lord has commanded us to pay tithing. He has promised great blessings to those who obey this commandment.
- The Lord has commanded us to fast and to pay generous fast offerings.

A study of this lesson will help us strengthen our desire to pay a full tithe and live the law of the fast.

Next Week
STAKE CONFERENCE

Elder Dallin H. Oaks: *"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.'"*
(Ensign, May 1994, 33)

Reasons for paying tithing

Although we may need the blessings, we should pay tithing because we love the Lord and have faith in Him. Consider how payment of tithing shows that we love the Lord.

Elder Joseph B. Wirthlin said that *"the payment of tithing has less to do with money, but more to do with faith,"*
(Ensign, May 1990, 32).

Elder Marvin J. Ashton: *"Successful financial management in every LDS home begins with the payment of an honest tithe. If our tithing and fast offerings are the first obligations met following the receipt of each paycheck, our commitment to this important gospel principle will be strengthened and the likelihood of financial mismanagement will be reduced. Paying tithing promptly to Him who does not come to check up each month will teach us and our children to be more honest with those physically closer at hand"* (One for the Money: Guide to Family Finance [1992], 3).

The Lord has commanded us to fast and to pay generous fast offerings.

Another law that the Lord has restored in the latter days is the law of the fast. In obedience to this law, we fast as a Church once each month, usually on the first Sunday of the month.

Use of tithing funds

In **D&C 120**, we are informed about who is responsible for determining how the tithing funds are used. The *"bishop and his council"* refers to the Presiding Bishopric of the Church. The *"high council"* is the Quorum of the Twelve Apostles. The *Council on the Disposition of the Tithes* is therefore, composed of the First Presidency, the Quorum of the Twelve, and the Presiding Bishopric.

President Gordon B. Hinckley spoke of the deep respect the *Council on the Disposition of the Tithes* has for the tithing funds: *"I keep on the credenza behind my desk a widow's mite that was given me in Jerusalem many years ago as a reminder, a constant reminder, of the sanctity of the funds with which we have to deal. They come from the widow; they are her offering as well as the tithe of the rich man, and they are to be used with care and discretion for the purposes of the Lord. We treat them carefully and safeguard them and try in every way that we can to see that they are used as we feel the Lord would have them used for the upbuilding of His work and the betterment of people"* (Ensign, May 1994, 35)

Elder Dallin H. Oaks explained how tithing funds are used: *"[Tithing] 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"* (Ensign, May 1994, 35)

Consider how you have been blessed because of temples, meetinghouses, missionary work, the scriptures, the work to redeem the dead, and seminary or institute. The greatest blessings we can receive are tied directly to obedience to the law of tithing. As we ponder these blessings, we can see that the Lord truly does *"open ... the windows of heaven, and pour ... out a blessing, that there shall not be room enough to receive it"* (Malachi 3:10; see also 3 Nephi 24:10).

We are instructed that a proper fast day observance includes abstaining from food and drink for two consecutive meals and attending fast and testimony meeting.

Gordon B. Hinckley said:

"Now, do not get me wrong. I am not here to say that if you pay an honest tithing you will realize your dream of a fine house, a Rolls Royce, and a condominium in Hawaii. The Lord will open the windows of heaven according to our need, and not according to our greed. If we are paying tithing to get rich, we are doing it for the wrong reason. The basic purpose for tithing is to provide the Church with the means needed to carry on His work"

(in Conference Report, Apr. 1982, 60; or Ensign, May 1982, 40).



In addition to fasting on fast days, we may fast for reasonable amounts of time whenever we feel a special need to do so. Fasting is more than simply going without food. Fasting can be a joyful experience when we fast with a purpose, prepare for the fast, and pray.

Purpose, Preparation, Prayer

Purpose, Preparation and Prayer are required to have a joyous experience when we fast. Otherwise, we may simply be going without food and will not have a spiritual benefit from the abstinence.

Purposes of fasting may include: drawing nearer to the Lord, receiving guidance, increasing our spiritual strength, humbling ourselves, subordinating our bodily needs to our spiritual desires, overcoming a weakness or temptation, strengthening our testimony, or seeking blessings for others.

Preparation for fasting can make the experience more meaningful. We can choose a specific reason for fasting, teach our family members the law of the fast and assure that they understand the doctrine, ponder the needs of loved ones and family members, and pay close attention to natural disasters or other problems which could be the subject of our fast.

Prayer should begin our fast, be part of the duration of the fast, and end our fast.

Conclusion

When we faithfully pay tithing, we contribute to the building of the kingdom of God. Giving generous fast offerings is one way we can manifest that we are disciples of the Savior, who said, "*Inasmuch as ye have done it unto one of the least of these my brethren, ye have done it unto me*" (Matthew 25:40).

A proper fast must also include the giving of a generous fast offering. These funds are then used to care for the poor and needy, first in the ward and then in the stake where the member resides. The bishop may use them for food, clothing, shelter or other life-sustaining aid. This is necessary for us to serve others and show our love for those in need.

President Spencer W. Kimball said: "*Sometimes we have been a bit penurious [unwilling to share] and figured that for breakfast we had one egg and that cost so many cents and then we give that to the Lord. I think that when we are affluent, as many of us are, that we ought to be very, very generous... and give, instead of the amount we saved by two meals of fasting, perhaps much, much more—ten times more where we are in a position to do it.*" (Conf. Rpt. April 1974, 184)

President Gordon B. Hinckley said: "*Think...of what would happen if the principles of fast day and the fast offering were observed throughout the world. The hungry would be fed, the naked clothed, the homeless sheltered. Our burdens of taxes would be lightened. The giver would not suffer but would be blessed by his small abstinence. A new measure of concern and unselfishness would grow in the hearts of people everywhere.*" (Ensign, May 1991, 52-53)

Isaiah 58:8-12. The Lord promises great blessings to those who obey the law of the fast.

Gospel Doctrine Notebook

Record your thoughts on the teachings discussed in this lesson.

- How have you been blessed as you have lived the law of tithing?
- In what ways has fasting helped you? What can you do to become more diligent in living the law of the fast?

