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# The Law of Tithing

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D&C 119:1–5

The law of tithing was practiced anciently. Abraham paid tithes to Melchizedek (Genesis 14:17–20), and Jacob covenanted to “give the tenth” unto God (Genesis 28:22). After the children of Israel were brought out of Egypt, Moses commanded that they should give a tenth to the Lord (see Leviticus 27:30–34). Through the prophet Malachi, the Lord declared,

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 [to] you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. (Malachi 3:10)

When the resurrected Lord appeared to the faithful on this continent, he taught the law of tithing:

Bring ye all the tithes into the storehouse, that there may be meat in my 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. (3 Nephi 24:10)

In answer to the Prophet Joseph Smith’s supplication, “O Lord, show unto thy servants how much thou requirest of the properties of thy people for a tithing,” the Lord revealed that the Saints should “pay one-tenth of all their interest annually; and this shall be a standing law unto them forever” (D&C 119:4).

No prophet in this dispensation preached the law of tithing more frequently than President Heber J. Grant, who said,

I appeal to the Latter-day Saints to be honest with the Lord and I promise them that peace, prosperity and financial success will attend

those who are honest with our Heavenly Father. ... When we set our hearts upon the things of this world and fail to be strictly honest with the Lord we do not grow in the light and power and strength of the gospel as we otherwise would do.<sup>1</sup>

Elder Dallin H. Oaks told of the importance his widowed mother placed on paying tithing:

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."<sup>2</sup>

Elder Oaks then said, "Some people say, 'I can't afford to pay tithing.' Those who place their faith in the Lord's promises say, 'I can't afford not to pay tithing.'"<sup>3</sup>

The bottom line is, "the payment of tithing is a test of priorities." The Savior taught that reality when he gave the parable of a certain rich man, concluding that the rich man "layeth up treasure for himself, and is not rich toward God" (Luke 12:16-21).

Elder Robert D. Hales, in his general conference address in October 2002, said,

When a friend of President George Albert Smith asked him what he thought of his friend's personal plan to take what would have been tithing and donate his tenth in charitable donations of his own choice, President Smith's counsel was:

"I think you are a very generous man with someone else's property. ... You have told me what you have done with the Lord's money but you have not told me that you have given anyone a penny of your own. He is the best partner you have in the world. He gives you everything you have, even the air you breathe. He has said you should take one-tenth of what comes to you and give it to the Church as directed by the Lord.

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<sup>1</sup> Heber J. Grant, Conference Report, October 1929, 4-5.

<sup>2</sup> Dallin H. Oaks, "Tithing," *Ensign*, May 1994.

<sup>3</sup> Oaks, "Tithing," May 1994.

You haven't done that; you have taken your best partner's money, and have given it away."<sup>4</sup>

Tithing is a commandment with a promise. The promise is that the Lord will open "the windows of heaven, and pour [them] out a blessing, that there shall not be room enough to receive it" (see 3 Nephi 24:10–12; Malachi 3:10–12).

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<sup>4</sup> Robert D. Hales, "Tithing, A Test of Faith with Eternal Blessings," *Ensign*, November 2002.