
Disposition of Tithes

D&C 120:1

On July 8, 1838, in Far West, Missouri, when the Lord set forth the law of tithing in this dispensation, he made known to the Prophet Joseph Smith “the disposition of the properties tithed” (D&C 120: Introduction).

In April 1911 the First Presidency of the Church—Joseph F. Smith, Anthon H. Lund, and John H. Smith—explained the meaning of the disposition of tithes:

The Latter-day Saints believe in tithing. It is a principle of their faith. ... It was established in the Church in the year 1838. The manner of its payments and disbursement is revealed by Divine authority and has appeared in the Church books ever since that date. It is complied with religiously by the Church authorities themselves. It is not the property of the President. He does not claim it or collect it. Tithing is received by the local bishops in the respective wards, who are under the supervision of the local presidents of stakes.

The whole income is accounted for to the presiding bishopric of the Church and is under their direction. Their office contains complete records of all the tithing paid during each year. Every tithe payer will find in that office his record. The entire receipts and disbursements are there accounted for in the most complete detail. An auditing committee, composed of men well known in the community for their independence of character and business integrity, not of the leading authorities of the Church, chosen by the general conference, thoroughly inspect and report annually upon them.

The funds thus received are not the property of the President of the Church or his associates, nor of the presiding bishopric, nor of the local bishops. They belong to the Church and are used for Church purposes.¹

President J. Reuben Clark Jr. added:

Under the direction of the First Presidency a budget is drawn up, as nearly as may be at the first of the year, which includes all of the proposed expenditures of the tithing. This budget is the result of the careful consideration of the departments which are responsible for the expenditure of the funds.

This budget is then taken before the Council on the Expenditure of the Tithing, composed, as the revelation provides, of the First Presidency, the Council of the Twelve, and the Presiding Bishopric. This council considers and discusses the budget so submitted, approving or disapproving, as the case may be, individual items, but finally passing the budget.

The approved budget as it comes from that meeting is then turned over for its expenditures to a Committee on Expenditures. This committee then passes upon and authorizes the expenditures of the tithing. So that there is a complete check upon all of the tithing which is paid into the Church. None of it is expended except upon the approval and authorization of this committee.²

Latter-day Saints who choose to pay tithing do so with confidence that their sacred funds will be properly disbursed. According to President Dallin H. Oaks,

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.³

¹ James R. Clark, *Messages of the First Presidency of the Church of Jesus Christ of Latter-day Saints* (Salt Lake City, UT: Bookcraft, 1965), 4:228–29.

² J. Reuben Clark, Conference Report, October 1943, 12.

³ Dallin H. Oaks, "Tithing," *Ensign*, May 1994.