

TITHING

AN ANCIENT COVENANT PROMISE

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WHAT IS TITHING?

Tithing is an offering to God by a disciple as a show of sacrifice and covenant. Anciently it was used for the poor in Melchizedek's time (see Genesis 14:38). In the law of Moses, tithing was paid to the tribe of Levi for use for their inheritance, since they did not receive an inheritance of land from the Lord when they crossed the Jordan river (see Genesis 18:26).

Tithing means a tenth or tenth part. The doctrine of tithing originates from the Old Testament as early as the time of Abraham. Moses records in the book of Genesis that Abraham paid the high priest, Melchizedek, a tithe of "all he had taken" (Genesis 14:20). The word tithe used here in Hebrew (base word מעשר | mā-as-ār) means a tenth part. Later, Jacob "vowed a vow" to God to "give the tenth" to God (Genesis 28:22). Moses used a different word in Hebrew for this story (base word עשר | ā-sar) which means to give a tenth.

The English word tithing is derived from the root tithe, which means a tenth part. According to the Online Etymology Dictionary, it derives from the Old English word teogopa around 1200 AD and ultimately from the Greek root deka-. The entry reads as follows:

*From Old English teogopa (Anglian), teopa (West Saxon) "tenth," from Proto-Germanic *tegunthan, from PIE [Proto-Indo-European] *dekmtō-, from PIE root *dek- "ten." Retained in ecclesiastical sense while the form was replaced in ordinal use by tenth.¹*

Though the English word evolved out of Greek origins, the doctrine and practice of paying one tenth derives from the ancient Hebrew practices. Aspects of tithing are also found in other cultural groups in and around ancient Mesopotamia. Tithing through the ages has changed in practice as traditions or varied interpretations have influenced our understanding of the doctrine.

¹ "Tithe." Online Etymology Dictionary. Accessed 7 February 2020.

AN ANCIENT HISTORY OF TITHING

TITHING BY THE COVENANT FATHERS

The origins of tithing can be traced back as far as father Abraham. The circumstance around Abraham's payment of tithes follows the victory of a battle won by Abraham and his men. During the time that Lot lived in the city of Sodom, the kingdoms of Sodom and Gomorrah were attacked by the kings of other nations, who took the victuals of war upon victory, including Lot and his goods. Upon hearing this tragic outcome, Abraham (then Abram) armed his own "trained men" and set out after the captors to rescue his nephew Lot. He was successful in routing the enemy and rescuing Lot and the other captives as well as retrieving the spoils taken from the kingdom of Sodom.

The king of Sodom went to meet Abraham in the valley of Shaveh to receive the victors and reclaim those spoils. There, too, came the great high priest of God, Melchizedek. The high priest offered what appears to be a sacramental ordinance (the breaking and blessing of bread and wine) and gave a blessing to Abraham. Then the record states, "And Abram gave him tithes of all he had taken" (Genesis 14:20).

As recorded in Genesis, Abraham paid tithes on what he had taken from the armies of the kings he defeated. It is clear in verse 23 that Abraham paid tithes on his own spoils, and not on the recovered goods of Sodom. Later in the same chapter—according to the Joseph Smith inspired version of the Bible—the story of Melchizedek and Abraham continues, and expands our understanding of Abraham's offering of tithes.

God had appointed [Melchizedek] to receive tithes for the poor. Wherefore, Abram paid unto him tithes of all that he had, of all the riches which he possessed, which God had given him more than that which he had need. And it came to pass, that God blessed Abram, and gave unto him riches, and honor, and lands for an everlasting possession; according to the covenant which he had made, and according to the blessing wherewith Melchizedek had blessed him.

Genesis 14:38-40

Melchizedek used tithing in his day for the poor. Abraham also paid tithing on all he possessed that was exceeded what he had need. It became a covenant promise Abraham made with God that resulted in tremendous blessings from the Lord.

Abraham and Melchizedek made this tithing exchange based in historical precedent. The law was revealed by God prior to this point in history. And according to the scripture above, God appointed Melchizedek to receive these tithes from Abraham and others. This law, like the other doctrines of Christ, was passed down from the antediluvian fathers through Noah and lived in part or in full prior to the flood for many generations at least up to Enoch (and probably even earlier).

Abraham's grandson Jacob also made a covenant with God through a tithe. Details on how he paid and what he paid are unclear other than he "vowed a vow" to offer a tenth to God.

If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God; and the place of this stone which I have set for a pillar, shall be the place of God's house; and of all that thou shalt give me I will surely give the tenth unto thee.

Genesis 28:20-22

TITHING IN THE MOSAIC LAW

The next record we have regarding tithing comes under the Mosaic law. According to this law, a tenth of all the fruits of the land, whether it be harvest, seed, fruits, etc., belong to the Lord as a tithe. This law was the same for any cattle or livestock and "whatsoever passeth under the rod" (Leviticus 27:30-32).

The revelations to Moses on how to administer tithing may differ from what Abraham and Jacob understood. Tithing for the Israelites was still intended for the support of the poor, but it was also used as a primary means of supporting the Levitical tribes, or in other words, supporting the priests and their families. The tribe of Levi did not receive an inheritance

when the Israelites crossed the Jordan river like all the other tribes. Instead, the Lord commanded that the tithing of the people would constitute the inheritance of the Levitical tribe. The Lord stated, “behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.” He continued:

Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity; it shall be a statute forever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as a heave offering unto the Lord, I have given to the Levites to inherit; therefore I have said unto them, Among the children of Israel they shall have no inheritance.

Numbers 18:21-24

Among the tribe of Levi, the Lord directed that they, too, offer a tenth of their substance, which would be a tenth of the tithing they receive. “And the Lord spake unto Moses, saying, 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 a heave offering of it for the Lord, even a tenth part of the tithe” (Numbers 18:25-26).

The people were directed to a specific location that the tithes and offerings should be brought. “But unto the place which the Lord your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come” (Deuteronomy 12:5). This place was designated as the tabernacle at the time the Israelites traveled in the wilderness, and even after until they built a temple. The Lord strictly directed that the tithes should not be eaten or used “within [their] gates” but must be eaten or used “in the place which the Lord thy God shall choose” (Deuteronomy 12:17-18). The only exception was on the third year.

The law instructed that if the tithe is too large to transfer to the designated place of the Lord, or it could not be carried, “then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose,” and then they can buy whatever they desire to eat “before the Lord thy God” at his designated location, the tabernacle” (Deuteronomy 14:25-26).

The Mosaic law designated every third year as the “year of tithing” (Deuteronomy 26:12). In this year the tithes of that year are put “within thy gates,” for the Levites, strangers, fatherless, and widows (the poor and the needy) which are also “within thy gates,” and they may “eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest” (Deuteronomy 14:28-29).

For many generations, faithful adherence to the law of tithing waxed and waned. The history of ancient Israel demonstrates a handful of examples in which, after a waning period of obedience to the law of Moses, a restitution took place. One of these happened during the time of Hezekiah, and another later during the time of Nehemiah. Writings in the book of Malachi suggest the priests were not diligent in administering tithes appropriately.

TITHING IN THE AGE OF CHRISTIANITY

Very limited information is recorded about tithing in the New Testament. It is clear that the Jews of that day lived by the guidelines outlined in the law of Moses, though according to the Lord some were living too strictly to certain laws while ignoring the “weightier things of the law” (Matthew 23:20 [23:23]).² The Lord rebuked the scribes and the Pharisees, and those who likewise paid their tithes yet omitted justice, mercy, faith, and love. The Lord was clear that he felt tithing was important, but that it should be done according to the judgments and love of God.

I say unto you, Woe be unto you, Pharisees! For ye tithe mint, and rue, and all manner of herbs, and pass over judgment, and the love of God; these ought ye to have done, and not to leave the other undone.

Luke 11: 43 [11:42]

² Note that references from the Old and New Testament are taken from the Joseph Smith inspired version of the Bible. Any deviance in the King James Version of the Bible is noted in brackets following the reference.

Little information is available regarding the payment of tithing for early Christians, either. Paul in his letter to the Corinthian church encouraged the believers to contribute funds for the support of others. It's uncertain if they considered this a tithe, but it was definitely intended for supporting the poor among the saints.

The administration of this service not only supplieth the want of the saints, but is abundant also by many thanksgivings unto God; while by the experiment of this ministration they glorify God for your professed subjection into the gospel of Christ, and for your liberal distribution unto them, and unto all men; and by their prayer for you, which long after you for the exceeding grace of God in you.

2 Corinthians 9:12-14.

The gathering of funds from members of the church to support the poor and needy was evident even after the death of the apostles. Justin Martyr in his writing of the First Apology (about 150 AD) explained the weekly worship. He reported that “they who are well to do, and willing, give what each thinks fit; and what is collected is deposited with the president, who succours the orphans and widows, and those who, through sickness or any other cause, are in want, and those who are in bonds, and the strangers sojourning among us, and in a word takes care of all who are in need.”³

Christians continued to give their free-will donations and tithes to their presidents (or leaders) and later to bishops of the church. It was not until several hundred years after the death of the apostles that tithing became referred to by ecclesiastical leaders as “a divine ordinance and an obligation of conscience.”

The earliest positive legislation on the subject seems to be contained in the letter of the bishops assembled at Tours in 567 and the canons of the Council of Maçon in 585. In course of time, we find the payment of tithes made obligatory by ecclesiastical enactments in all the countries of christendom [sic]. The [Catholic] Church looked on this payment as ‘of divine law, since tithes were instituted not by man but by the Lord Himself’ (C. 14, X de decim. III, 30).⁴

There is a long history of the changes in interpretation and use of tithing through the Catholic church. As other groups began to separate from the Catholic church, many maintained the obligations of paying tithes, and many rules and laws were formulated for the payment and administration of tithing funds. The enforced obligations to pay tithing relaxed only within the last few centuries.

MODERN HISTORY OF TITHING

TITHING IN A NEW CHURCH

At the turn of the 19th century, there were many congregations of various churches scattered throughout the American eastern states. When Joseph Smith established the Church of Jesus Christ of Latter-day Saints, there was not one consensus on how to pay or use tithing. Each congregation or denomination decided this for themselves. In the LDS church there were no initial directives either.

The Lord gave a revelation about tithing to a newly established church, stating, “Behold now it is called to-day, (until the coming of the Son of man) and 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;) for after to-day cometh the burning” (D&C 21:5 [64:23]).⁵ This is one of the first references to tithing we have from the early period of the church.

³ Justin Martyr, “First Apology, Second Apology,” obtained from Ante-Nicene Fathers 1, eds. Alexander Roberts and James Donaldson (Buffalo: Eerdmans Publishing Company, 1885).

⁴ W. Fanning, “Tithes,” *The Catholic Encyclopedia* (Robert Appleton Company, 1912), as found in New Advent, accessed 8 February 2020, <http://www.newadvent.org/cathen/14741b.htm>.

⁵ Note that scripture references from the Doctrine & Covenants (hereafter D&C) come from the 1835 published edition. The standard 2013 edition reference is found in brackets.

It is clear from the Lord's statement that he regards tithing as an important principle. In this scripture, there was no definition to the meaning of the Lord's reference to tithing other than his statement, "Behold the Lord requireth the heart and a willing mind" (D&C 21:7 [64:34]). At that time, it included land as well as possessions, as their revelation is based around the directive for some to sell their property while others to not sell. Throughout ancient and modern times, tithes were paid most often as property or possessions, or in kind, such as crop harvests or animals from herds and flocks.

Joseph's initial view of tithing focused on consecration of land and possessions rather than a percentage of their possessions. In addition to property and possessions, tithing included in some cases the labor of early church members. This was the means by which they built the temple in Kirtland. The Lord closely tied tithing with consecration in a revelation Joseph received from the Lord in November 1833.

It is contrary to the will and commandment of God that those who receive not the inheritance by consecration agreeable to his law which he has given that he may tithe his people to prepare them against the day of vengeance and burning should have their names enrolled with the people of God.⁶

Almost two years after the first reference of tithing, a tithe is equated to a tenth. Joseph and Oliver Cowdery were "united in prayer for the continuance of blessings" and jointly agreed to make a covenant with the Lord. The covenant they made recalls the covenant made by Abraham and later by his grandson Jacob (afterward renamed Israel). Joseph and Oliver wrote and signed the following covenant:

If the Lord will prosper us in our business, and open the way before us that we may obtain means to pay our debts, that we be not troubled nor brought into disrepute before the world nor his people, that after that of all that he shall give us we will give a tenth, to be bestowed upon the poor in his church, or as he shall command, and that we will be faithful over that which he has entrusted to our care and that we may obtain much....⁷

A formal declaration on tithing was not given to the members until eight years after the establishment of the church. Up to that point, people consecrated their lands to Joseph and the church and in return received an inheritance. Tithing and consecration were intertwined. People paid tithes of varied amounts. In 1838, Joseph asked the Lord, "O! Lord, show unto thy servants [sic] how much thou requirest of the properties of thy people for a Tithing?" The Lord answered him as follows, which was later added to the doctrine and covenant as section 119 in the contemporary version:

Verrily thus saith the Lord I require all their surplus, property to be put into the hands of the Bishop of my Church of Zion, for the building of mine house and for the Laying the foundation of Zion, and for the priesthood, and for the debts of the presidency of my Church, and 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, for my holy priesthood saith the Lord, Verrily I say unto you, it shall come to pass, that all those who gather unto the land of Zion, shall be tithed of their surplus properties, and shall observe this Law, or they shall not be found worthy to abide among you. and I say unto you, If my people observe not this Law, to keep it holy, and by this law sanctify the Land of Zion unto me, that my Statutes and my Judgements, may be kept thereon that it may be most holy, behold verily I say unto you, it shall not be a land of Zion unto you, and this shall be an ensample unto all the stakes of Zion, even so Amen.⁸

According to this law, the beginning of an individual's tithing covenant included an offering of all his or her personal surplus property, then paying afterward one tenth of their interest each year.

⁶ "Letter to William W. Phelps, 27 November 1832," p. 2, *The Joseph Smith Papers*, Accessed 9 February 2020 from <https://www.josephsmithpapers.org/paper-summary/letter-to-william-w-phelps-27-november-1832/2>. See also the 2013 version of the Doctrine and Covenants 85:23. Quoted as transcribed in the original document.

⁷ "Journal, 1832–1834," p. 89, *The Joseph Smith Papers*. <https://www.josephsmithpapers.org/paper-summary/journal-1832-1834/90>. Accessed 9 February 2020.

⁸ "Revelation, 8 July 1838–C [D&C 119]," p. 56, *The Joseph Smith Papers*, Accessed 9 February 2020 from <https://www.josephsmithpapers.org/paper-summary/revelation-8-july-1838-c-dc-119/1>. See also the 2013 version of the Doctrine and Covenants 119. Quoted as transcribed in the original document.

TITHING POST JOSEPH SMITH

The interpretation of the law of tithing in the church has evolved over the years. What constitutes a surplus property depended initially upon the individual's interpretation, but subsequently was defined by the leaders of the church. Additionally, the interpretation of interest has changed.

During the time of Joseph Smith, the people mingled tithing with an attempt to live the law of consecrate according to how they understood it at that time. With the limited information we have, we deduce that after 1838 the members of the church consecrated their surplus properties to the church and paid afterward one tenth of their surplus interest annually. This is how John Corrill, a disaffected member of the church, explained it in a self-published a book about the church. In explaining how they distributed property, he recorded the following statements.

It is believed by [the members] that the Church ought to act in concert, and feel one general interest in building up the 'great cause;' and that every man ought to consider his property as consecrated to the Lord for that purpose; yet their law gives every man the privilege of managing his own concerns, and provides against taking each other's [sic] property without paying for it; and if a man gives for the benefit of the Church, it is considered a voluntary offering. Yet the law requires or enjoins a consecration of the overplus, after reserving for himself and family, and to carry on his business.⁹

Note here the words he uses in his statement. Consecration consists of the overplus of property after securing their own welfare for themselves and their business. The word overplus in the vernacular of those who lived during that time meant a surplus, or "that which remains after a supply, or beyond a quantity proposed."¹⁰ It is evident that Joseph Smith viewed overplus as an excess.

Mere months after the martyrdom of Joseph Smith, a letter from the "Twelve" (signed by Brigham Young) to the church appeared in Times and Seasons addressing the building of the temple and the enforcement of tithing.

As soon as the Twelve have proceeded to a full and complete organization of the branches abroad, let every member proceed immediately to tithe himself or herself, a tenth of all their property and money, and pay it into the hands of the Twelve; or into the hands of such bishops as have been, or shall be appointed by them to receive the same, for the building of the Temple for the support of the priesthood according to the scriptures, and the revelations of God; and then let them continue to pay in a tenth of their income from that time forth, for this is a law unto this church as much binding on their conscience as any other law or ordinance.¹¹

Changes in interpretation of tithing may have occurred before this publication, but a few changes appear in the Brigham Young's statement in contrast to the original revelation received by Joseph Smith in 1838. The first change was a shift in a self-driven free-will offering of those who wished to contribute to a law-bound commitment. Second was a change in the tithing of the property. Rather than a consecration of surplus property, Brigham Young required a tenth of all property and money. The third change was from a tithe on the annual interest to a tithe on the annual income.

Interest defined by the 1828 Webster's Dictionary is "any surplus advantage."¹² The Lord's revelation given to Joseph Smith on tithing used this interpretation of interest. After Joseph's death, the term interest was removed and replaced by income. Income also had a connotation of "gain" or profit "which proceeds from labor, business or property of any kind; the produce of a farm; the rent of houses; the proceeds of professional business; the profits of commerce or of occupation; the interest of money or stock in funds;" etc.¹³ The use of the word income from that point onward influenced future interpretations and expectations of tithing. The meaning of income evolved through the generations from a gain to compensation for labor.

⁹ John Corrill, A Brief History of the Church of Christ of Latter Day Saints (Commonly Called Mormons), (Printed by the Author, 1839). Accessed 9 February 2020 from www.olivercowdery.com.

¹⁰ "Overplus." Webster's Dictionary 1828 - Online Edition. Accessed 9 February 2020.

¹¹ *History of the Church. Period 2 Apostolic Interregnum*, ed. B.H. Roberts. (Salt Lake City: Deseret News, 1932) 7:251. (Hereafter *History of the Church*.)

¹² "Interest." Webster's Dictionary 1828 - Online Edition. Accessed 9 February 2020.

¹³ "Income." Webster's Dictionary 1828 - Online Edition. Accessed 9 February 2020.

Many early members had difficulty adhering to these interpretations of tithing and income. Numerous ardent sermons urged the diligent payment of tithing through the early years of the church, though many did not pay as they were instructed. It was in 1881 that John Taylor made compliance to the law of tithing a requirement for entering the temple.¹⁴

From Brigham Young down to Lorenzo Snow, the church required anyone who joined the church to be tithed one-tenth of all their property and thereafter pay a tenth on their annual income. Though John Taylor tried to change this practice at one point, it was Lorenzo Snow who simplified tithing to only one-tenth of a person's income, no longer requiring the initial lump sum tithing of property. "I pray that every man, woman, and child who has means shall pay one-tenth of their income as tithing."¹⁵ The guidelines of tithing within the church have remained as one-tenth of a person's income since then. In a letter from the First Presidency in 1970, the directive explained each member of the church is "entitled to make his own decision as to what he thinks he owes the Lord."¹⁶

The use and administration of tithing funds today is determined by a council of general leaders in the church. A portion of these funds go to the humanitarian efforts. The majority of the funds are used for administrative purposes, including administration of local budgets and programs, building and maintaining temples, missionary programs, and educational institutions and programs, as reported in an official declaration given by the Church of Jesus Christ of Latter-day Saints on December 20, 2019.¹⁷

The current policy of the church according to the church's website is to pay one-tenth of a person's income. Members are left to determine whether they would pay a tenth of their gross or net income.

Church members give one-tenth of their income to the Lord through His Church. These funds are used to build up the Church and further the work of the Lord throughout the world.¹⁸

PURPOSE OF TITHING

In today's culture, the purposes of tithing depend upon the interpretations of the organizations collecting those funds. Evolution of thought and historical contexts have changed the perspectives of tithing. Nearly all churches use at least a portion of their tithes for helping the poor and the needy, but most of that revenue goes to the administration of the churches and their programs and financially supporting the pastors or leaders of those churches.

Despite what these organizations believe are the purposes of tithing, tithing has a twofold purpose according to the Lord:

1. An offering to be used for the benefit of the poor and needy first, as well as administration of the ecclesiastical aspects of the Lord's covenant people as needed, or in other terms, laying a foundation for Zion;
2. A covenant promise between God and the person offering the tithes.

Let's look at both of these purposes in more detail.

A COVENANT PROMISE

Let's investigate the second reason first. Tithing is not only a blessing for the poor, nor intended solely for the management of the ecclesiastical aspects of the Lord's covenant people. It is a covenant promise and perhaps even a sacred ordinance

¹⁴ John Taylor, *Journal of Discourses*, ed. George D. Watt et al (London: Latter-Day Saints' Book Depot, 1854-1886) 22:108. (Here after *Journal of Discourses*.)

¹⁵ Lorenzo Snow, Conference Report. October 1899.

¹⁶ "Tithing," *Encyclopedia of Mormonism*, ed. Daniel Ludlow. (Salt Lake City: Deseret Book Company, 1992).

¹⁷ "How the Church of Jesus Christ Uses Tithes and Donations," *The Church of Jesus Christ of Latter-day Saints*. Accessed 11 February 2020 from <https://newsroom.churchofjesuschrist.org/article/church-of-jesus-christ-finances>.

¹⁸ "Gospel Topics: Tithing," *The Church of Jesus Christ of Latter-day Saints*. Accessed 9 February 2020 from <https://www.churchofjesuschrist.org/study/manual/gospel-topics/tithing?lang=eng>.

between the giver and the Maker. The evidence of this covenant promise is first observed in scripture through Jacob's experience as he covenanted to give God a tenth of all he possessed.

His covenant was not an arbitrary commitment given to God because he wanted something in return, such as a continuance of physical blessings, food, clothes, and property/possessions. Jacob made this promise after having a profound and deeply spiritual experience in the presence of the Lord. This covenant came after a vision in which Jehovah covenanted with Jacob an inheritance for him and his seed forever. Sounds reminiscent of the Abrahamic covenant, doesn't it? Jacob made his vow afterward stating that if God truly would do as he said—keep his promised covenant—then Jacob would willingly give up one tenth of ask he had. Jacob declared:

If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God; and the place of this stone which I have set for a pillar, shall be the place of God's house; and of all that thou shalt give me I will surely give the tenth unto thee.

Genesis 28:20-22

It is likely that Jacob made this covenant because he was already familiar with it. Though we have no record from Isaac regarding tithing, it is probable that Jacob learned this covenant from his father, who in turned learned it from Abraham. Abraham paid tithing to the great high priest Melchizedek. Previous to Abraham's giving tithes to Melchizedek, he received a similar promise from God regarding an inheritance for him and his seed. We call that promise the Abrahamic covenant. Part of that covenant was a physical inheritance of a land for himself and his posterity. "Lift up now thine eyes, and look from the place where thou art...for it shall be an everlasting covenant" (Genesis 13:12-13 [13:14]).

In that same promise from the Lord, Abraham was directed to "remember the days of Enoch thy Father." This suggests that Abraham learned of tithing from his ancestors, even back to Enoch. This significant statement links tithing with that great patriarch who raised a city holy enough to be lifted up into the blossom of God. It appears that tithing had some relevance in the city Zion. This is consistent with tithing present among the people of Melchizedek's time, for he, too, sought Zion and tried to model his people after the people of Zion.

It is possible that Joseph Smith understood this principle when he and Oliver Cowdery made their own covenant to the Lord. The language that they used is similar to the covenant language given by Jacob.

If the Lord will prosper us in our business, and open the way before us that we may obtain means to pay our debts, that we be not troubled nor brought into disrepute before the world nor his people, that after that of all that he shall give us we will give a tenth....¹⁹

The payment of tithing is not an obligation to give a portion of our goods to any person or church, but rather an opportunity for us to make a covenant with the Lord to honor and remember our blessings of physical inheritance (which he will give as he did in days past) and to remember the days of our Father Enoch and that holy city Zion. This covenant points our hearts and minds directly and indirectly to that Zion people. Tithing is a part of Zion, just as consecration is a part of Zion. In fact, tithing is a portion of the law of consecration.

LAYING THE FOUNDATION OF ZION

The revelation given to Joseph Smith on the law of tithing detailed the purposes for tithing. The purposes are for "the building of mine house and for the Laying the foundation of Zion, and for the priesthood, and for the debts of the presidency of my Church." These criteria were based off the specific needs of the church when Joseph asked the Lord how much property should be required by the people. Tithing is given by the Lord to help prepare the hearts of the people to live a greater law, the law of consecration.

Ultimately, the administrative aspect of tithing should point to the underlying principles of the purpose of tithing—laying the foundation of Zion. In ancient days, Melchizedek was a high priest to whom Abraham paid tithes. The ancient records do not say what Melchizedek did with these funds and goods, nor specify whether a portion of those goods were used for

¹⁹ "Journal, 1832–1834," p. 89, *The Joseph Smith Papers*. <https://www.josephsmithpapers.org/paper-summary/journal-1832-1834/90>. Accessed February 9, 2020.

his own support as a representative of the Lord's priesthood. Either way, as steward of this responsibility, he was accountable for the administration of the tithing he received from Abraham and did so with a Zion perspective. The inspired Joseph Smith version of the Old Testament shows how Melchizedek was a righteous man seeking to bring his people to Zion.

Now, Melchizedek was a priest of this order; therefore he obtained peace in Salem, and was called the Prince of peace. And his people wrought righteousness, and obtained heaven, and sought for the city of Enoch which God had before taken.

Genesis 14:33-34

This same record points out that Melchizedek's primary purpose for receiving tithing was to administer to the poor and needy. "God had appointed [Melchizedek] to receive tithes for the poor" (Genesis 14:38). The record says nothing about use of tithing as support for administration of ecclesiastical responsibilities. Using tithing to support ecclesiastical needs first appears in the Mosaic law where the tribe of Levi became the steward of the tithes of the Israelites both as an inheritance and as an administrative task.

The people of Zion live a consecrated life, and once a Zion people, the law of tithing is no longer needed. The law of consecration is greater than and encompasses the law of the tithe. Just as the Aaronic or Levitical priesthood is a portion of, and a lesser administration of, the Melchizedek priesthood, so does the law of tithing represent a more basic or lesser portion of the law of consecration. The ancient Native Americans understood this principle. A prophet named Manti, prophesying of our day, spoke of the difference between the law of the tithe and the law of consecration.

The Law of the Tithe is an ancient law and is also ordained of God. But it is not the Law of Consecration, whereby the Lord has ordained that His people should bare each other's [sic] burdens, but it is a law by which they who have the church but no communities do sustain and uphold the body of Christ and His work. But where Zion is established among the children of men, the Law of Consecration shall also be established such that there shall be no need for the Law of the Tithe to support the church.

Manti 7:31²⁰

The law of tithing exists for the foundations of Zion. Once those foundations are laid, the law of tithing is not needed, for the law of consecration takes its place.

During the Mosaic law, the funds and goods (tithing was paid mostly in kind at that time) clearly supported the tabernacle as well as the livelihood of the Levitical tribe. They were also intended for supporting "strangers," the fatherless, and widows (basically, the poor and the needy) which were "within [their] gates," that they may "eat and be satisfied" (Deuteronomy 14:28-29). The Levites were responsible for the distribution of supplies to the poor and the needy, just as the ecclesiastical leaders today from every church shoulder that role. That did not (nor does today) remove the responsibility of the lay people in serving the poor, but created a central framework for meeting the needs of the community.

It was clear this was their responsibility based on the Lord's rebuke of the priests in the book of Malachi. "And now, O ye priests, this commandment is for you" (Malachi 2:1). The Lord rebukes the priests of that day as he declared:

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.

Malachi 3:8-10

The Lord stated that the priests, those were only from the tribe of Levi, had robbed God and caused the whole nation to fall under that curse. Though the "nation" was paying tithes, the priests of the Levites were hoarding it away and not sufficiently distributing it to the poor. It was their obligation and right to minister to the poor and needy.

Just a side note, the prophecy in Malachi is not intended for ancient Israel alone, but also predicts a time preceding the second coming of the Lord. Though there is multiple fulfillments of the prophecy, one primary audience addresses those

²⁰ *Mentinh Archives*, Vol. 3, trans. Phillip Cloudpiller Landis, et. al. (Orem, Utah: Mentinh Publishing and Distributing, 2006).

who live in that day that will burn as an oven. In that regard, the Lord's rebuke is as valid to those today receiving the nation's tithing as it was in days past.

Joseph and Oliver Cowdery also understood that the tithes they covenanted to pay were for the use and benefit of the poor. In the covenant promise they wrote and signed, they stated that if the Lord would help them prosper in business and helping them pay off their debts, "that of all that he shall give us we will give a tenth, to be bestowed upon the poor in his church, or as he shall command..."²¹ Their intent was one focused in and around Zion. This is clearly evident for anyone who has is familiar with Joseph Smith.

When the Lord gave Joseph the revelation on the law of tithing in 1838, it was steeped in language and context surrounding Zion and consecration. All aspects of that revelation contribute to the purpose of laying a foundation of Zion:

1. To build a house to God to bring the people to a greater knowledge of God's covenants;
2. To lay the foundational principles of Zion (one heart and mind together, oneness with Christ, and no poor among the people)
3. To support those of the priesthood who dedicated all their time to the Lord (that was Sidney Rigdon and Joseph at the time, among a few others); and
4. To pay the debts of the church to allow it freedom from the bondage of lenders.

All aspects were intended not to burden the people, but to bring them closer together as one and closer to Christ as a Zion people.

As we draw closer to the principles of Zion, we will begin to see how tithing is not a supplementary offering to offset bills and finance programs of a church, but an opportunity for each to provide support to one another so there is no poor or needy among us. Then when we are all elevated to more temporal independence and united in heart and mind, we are able to draw as one to Christ and to establish the foundations of Zion.

HOW MUCH TITHING SHOULD I PAY?

How much tithing do I pay? This is an age-old question that depends upon your culture and tradition as well as your interpretation of ancient and modern doctrines of tithing. No one seems to be able to answer this question well. Yes, the word tithe or tithing connotes one tenth. The unanswered question is on what should we be paying a tenth? More philosophically, is the use of the tenth (tithe) meant as a symbolic gesture more than a literal percentage?

If you are a member of the Church of Jesus Christ of Latter-day Saints and you want to hold a current temple recommend, you must pay one tenth of your annual income. You choose whether to pay on gross or net income. It doesn't matter whether that is the correct application of the law of tithing or not, or whether you think it is right or wrong. If you want to go to the temple, you must pay by those guidelines.

For those seeking to understand the original intent of the tithe, it is clear from Abraham's experience in the Old Testament that he paid one tenth of "all the riches which he possessed, which God had given him more than that which he had need" (Genesis 14:39). Jacob also vowed to pay one tenth of his riches. So, we see that it is likely a true ten percent of a certain value.

It appears from Abraham's account that he paid one time, and it was a payment of all that was in excess of that which he had need. It is unknown how Jacob paid or administered his tithes. Abraham's payment of tithing is consistent with the revelation received by Joseph Smith that says those who come to Zion will pay one tenth on all their surplus property.

If you look at the Mosaic law, it only says they paid a tenth of what they raised or harvested. It seems that the expectation of a tenth was derived from whatever they harvested (from the land) or whatever they raised (in flocks and herds). There is no mention of whether this constituted a tithe on one's excess or simply the harvest. The intent of the Mosaic law of tithing seems to be different from that which Abraham and Jacob lived. In the Mosaic law, it constituted also an inheritance for the tribe of Levi.

²¹ "Journal, 1832–1834," p. 89, *The Joseph Smith Papers*. <https://www.josephsmithpapers.org/paper-summary/journal-1832-1834/90>. Accessed February 9, 2020.

One unique aspect in Joseph Smith's revelation that is not evident with Abraham's experience is the continuation of paying a tenth of the annual increase. It is possible that Abraham continued to pay a tithe, though logistically that may have been challenging in his day. Yet, it is clear from the Lord's expectations of the early saints that after the initial tithe of one-tenth of a surplus property, they should continue to pay a tenth of their annual interest (or harvest).

But what does that mean for us today? Does it imply paying on one's income (gross or net) that they make in a year? Or is it the surplus of a person's net gain over the year? In Joseph Smith's time, income as defined by the 1828 Webster's dictionary had a different connotation than our idea of income today. Income was defined as the "gain" or profit "which proceeds from" a person's labor, business, property, produce, rent, proceeds, profits, interest, etc.,²² rather than a compensation for time.

From the revelation received by Joseph Smith, the Lord expected the following:

1. All of the surplus property, and
2. One tenth of the interest annually.

What does he expect of us today? It is helpful to know the history of how interpretations changed over the centuries, as it gives light to whether these changes constitute inspired revelations from God or the perspectives of men.

In the end, it is left to each person to prayerfully consider what the Lord means by those terms, and what he expects of you. You must decide what the Lord wants you to pay in accordance to his laws, despite the perspectives and interpretations of others.

Remember, the intent of tithing is to build a foundation for Zion. Go and find out how the Lord intends you to contribute to building that foundation.

WHAT ARE THE BLESSINGS OF TITHING?

Tithing has always been associated with a physical promise or blessing throughout scripture. In nearly every instance, it is associated with an expected blessing of prosperity from the land. Where people paid tithing anciently with harvest, seed, flocks, animals, and other goods, they expected God would make those aspects thrive. There is an integral relationship between offering a tithe and the prosperity of the land.

Even from the first records of tithing, we read that after Abraham paid his tithes. "God blessed Abram, and gave unto him riches, and honor, and lands for an everlasting possession; according to the covenant which he had made, and according to the blessing wherewith Melchizedek had blessed him" (Genesis 14:40). The riches and honor that Abraham enjoyed were the fruits of his prosperity.

Likewise, Jacob made a similar covenant.

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the Lord be my God; And the place of this stone which I have set for a pillar, shall be the place of God's house; and of all that thou shalt give me I will surely give the tenth unto thee.

Genesis 28:20-22

Even among the Israelites under the Mosaic law there was an expectation that if the tithes were paid with exactness the Lord would provide a blessing upon the land. The Lord instructed them to pray to him as follows, "Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey" (Deuteronomy 26:15).

In modern references to tithing, Joseph Smith and Oliver Cowdery also made a covenant with the Lord that is reminiscent of the covenant promise made by Jacob. They vowed to pay a tenth of all the Lord gave them "If the Lord will prosper us

²² "Income." Webster's Dictionary 1828 - Online Edition. Accessed 9 February 2020.

in our business, and open the way before us that we may obtain means to pay our debts, that we be not troubled nor brought into disrepute before the world nor his people.”²³

Perhaps the most quoted and best remembered promise for paying tithing is written in the book of Malachi. The Lord rebuked the priests of Israel (ancient and modern) for withholding the tithes from his storehouse and challenged them (and us) to test the Lord on his covenant promise.

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. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed; for ye shall be a delightsome land, saith the Lord of hosts.

Malachi 3:10-12

Every promise the Lord gives in relation to payment of tithes is physical and tangible, though all things physical are also spiritual. The fruits of the ground will be preserved, the fruits of the vine will ripen. The land will be delightsome, productive, fruitful, and lush. In our current method of paying tithing, the link between the tithe and the land is unfortunately lost. Many pay their tithing without understanding the covenant in which they participate. People often pay because they are told to do so, or they want to have a temple recommend, or they are expected to be full-tithe payers, yet they do not understand the rich history of the covenant link between God, man and the land.

In our current industrial and technological age, goods are no longer the currency of the land. Instead, we use money (tangible and intangible) as our currency. A person works a full day and gets a specific wage for their labor either in cash or electronically deposited into their bank account. For most, there is no harvest, nor livestock. In fact, the payment of tithes to the church is so seamless that one can make an automatic transfer from their bank to the church on a monthly basis and never have to think about tithing again. At the end of the year, that person can approach the bishop and declare a full-tithe status and carry on without another having thought about the covenant or commitment. Once automated, it is forgotten. Unfortunately, with this modern-day perspective, to many paying tithing becomes another check in the box of to-dos and bears little spiritual significance.

Paying just to pay may yield a blessing, but it does not yield the depth of the covenant promises possible. It is akin to partaking the emblems of the Lord's supper robotically every Sunday without giving thought to the deep sanctifying process of the covenant promise. That sanctification from the sacrament only comes with deep interpersonal connections to the Lord while partaking of the ordinance. The same is so for paying tithing. In fact, paying just to pay may lead to a curse rather than a blessing. Paul to the Corinthians wrote, “He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity; for God loveth a cheerful giver” (2 Corinthians 9:7).

Despite the disconnect in our culture between tithes and prosperity of the land, it is still an ancient covenant with a glorious promise. Each of us can access this promise through a person covenant with God, just as Abraham, Jacob, and even Joseph and Oliver did. But be forewarned, anyone who make this covenant must keep it, for with each covenant promise comes a covenant curse for those who break that covenant agreement.

May we each determine how to righteously pay our tithing and seek to keep our covenants with God. And may he always open the windows of heaven upon us.

²³ "Journal, 1832–1834," p. 89, *The Joseph Smith Papers*. <https://www.josephsmithpapers.org/paper-summary/journal-1832-1834/90>. Accessed February 9, 2020.