

# Tithing

Perhaps the most prominent example of tithing in the scriptures is the account of Abram and Melchizedek:

Genesis 14:20: **And blessed be the most high God, which hath delivered thine enemies into thy hand. And he [Abram] gave him [Melchizedek king of Salem Ver. 18] tithes of all.**

Of what did Abram tithe? In the above verse it says he tithed of 'all', but all of what? This same event is mentioned again:

Hebrews 7:1-10: **For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; To whom also Abraham gave a tenth part of all;... Now consider how great this man *was*, unto whom even the patriarch Abraham gave the tenth of the spoils. And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law,... And here men that die receive tithes; but there he *receiveth them*, of whom it is witnessed that he liveth. And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham, For he was yet in the loins of his father, when Melchisedec met him.**

Abram gave the tenth of the spoils taken in war. Not only that, but he also allowed Sodom to keep the other 90%, while he kept nothing for himself. So did Abram tithe on all that he possessed, or just the spoils of war? From these verses, it would appear as though Abram tithed only on all of the spoils of war. However, we get even more clarification from Joseph Smith:

JST Genesis 14:37-39: **And he lifted up his voice, and he blessed Abram, being the high priest, and the keeper of the storehouse of God; Him whom God had appointed 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.**

Does the phrase 'more than that which he had need' change the meaning of Abram tithing of all that he had? Is there a difference between "Abram paid tithes of all that God had given him" and "Abram paid tithes of all that God had given him more than that which he had need"? If there's no difference in meaning, then why include those last seven words? If those words do carry meaning, did Abram tithe a part of the 'more than that which he had need' or all of it? What other scriptures can help us more clearly understand the tithe?

In July 1838, Joseph Smith received revelation in answer to his supplication: "O Lord! Show unto thy servants how much thou requirest of the properties of thy people for a tithing." The revelation is recorded as D&C 119. Before delving into section 119, pause and ponder Joseph's supplication. Why was Joseph asking the Lord how much He required of the saints? Wasn't it understood that tithing means a tenth, or 10%? How could Joseph not know this? Was Joseph just confused over whether it was 10% of gross or net income? Or could it perhaps be that I'm assuming a definition of tithing that I shouldn't be? What is the definition of tithing, or tithe?

Webster's 1828 Dictionary gives the following definitions for tithing: *noun*, the tenth part of any thing; but appropriately, the tenth part of the increase annually arising from the profits of land and stock, allotted to the clergy for their support; *verb transitive*, to levy a tenth part on; to tax to the amount of a tenth. These definitions were likely derived from a combination of the bible and contemporary church practice around 1828. What does the Lord say?

Is it safe to say that if the Lord defines tithing as 10% of gross or net income in answer to Joseph's supplication, then we can accept that as the definition? What if the Lord's response is different? Can we become teachable as a child and accept what He gives, even if it means abandoning and correcting our preconceived philosophies (that we mingle with scripture)?

**D&C 119: Verily, thus saith the Lord, I require all their surplus property to be put into the hands of the bishop of my church in Zion,**

**2 For the building of mine house, and for the laying of the foundation of Zion and for the priesthood, and for the debts of the Presidency of my Church.**

**3 And this shall be the beginning of the tithing of my people.**

**4 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.**

**5 Verily 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.**

**6 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 judgments 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.**

**7 And this shall be an ensample unto all the stakes of Zion. Even so. Amen.**

In answer, the Lord required all of their surplus property, plus one-tenth of all their interest annually. Just to be certain we understand this, let's look at Webster's 1828 Dictionary for contemporary definitions for 'surplus' and 'interest'. Surplus: *noun*, overplus; that which remains when use is satisfied; excess beyond what is prescribed or wanted. Interest: *noun*, share; portion; part; regard to private profit; any surplus advantage. Notice that within the definition of interest is the word 'surplus'. These definitions appear synonymous.

Based on the Lord's answer in D&C 119, are we safe to assume that tithing is defined as 10% of gross or net income? Does "all their surplus" amount to 10% for most people, or would it represent a different percentage for each person? Is 10% of gross or net income the same as 'the tenth' that was given in the Old Testament?

Leviticus 27:30-33: **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. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. And concerning the tithes of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed.**

It was the "tenth" of the herds or flocks to pass under the rod that was holy and dedicated to God. It was not the *first* tenth, but rather the *tenth* tenth that was dedicated (hence the origin of 'the tenth'). If a herdsman had only eight or nine cattle, he could not tithe the tenth because it did not exist, and it was not required of him. Also notice that God didn't require the best of the herd or flock, just the tenth. Does the tenth have symbolic meaning?

Does the tithe required of the Lord in D&C 119 agree with Abram's tithe in JST Genesis 14?

How was tithing understood by the early LDS after receiving D&C 119? Let's look at a few quotes from the early saints.

### **"Covenant of Tithing**

On the evening of the 29th of November, I united in prayer with Brother Oliver for the continuance of blessings. After giving thanks for the relief which the Lord had lately sent us by opening the hearts of the brethren from the east, to loan us \$430; after commencing and rejoicing before the Lord on this occasion, **we agreed to enter into the following covenant with the Lord, viz:**

That **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; **after that**, of all that He shall give unto 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, that we may obtain much; **and that our children after us shall remember to observe this sacred and holy covenant**; and that our children, and our children's children, may know of the same, we have subscribed our names with our own hands. (March 29, 1834.) DHC 2:174-175.

(Signed) JOSEPH SMITH, JUN.,  
OLIVER COWDERY." ( Teachings of the Prophet Joseph Smith, Section Two 1834-37, p.70)

This sounds somewhat similar to what Jacob (Israel) said:

Genesis 28:20-22: **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 this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.**

In a letter to his wife Vilate (Elders' Journal Oct 1837 pp. 4-7), Heber C. Kimball goes so far as to call the practice he observed in England priestcraft:

Preston, Lancashire, England, September 2, 1837

My Dear Companion [Vilate Kimball],

....We have to live quite short but the brethren are very kind to us. They are willing to divide with us the last they have. They are quite ignorant; many of them cannot read a word and it needs great care to teach them the gospel so that they can understand. **The people here are bound down under priestcraft in a manner I never saw before. They have to pay tithes to the priests of every tenth they raise, so that they cannot lay up one cent.** They are in the same situation the children of Israel were in Egypt. They have their taskmasters over them to bind them down. It will be as great a miracle to deliver this people as it was the children of Israel.

There are a great many believing in Preston; we are baptizing almost every day.

From Orson Hyde:

"The celestial law requires one-tenth part of all a man's substance which he possesses at the time he comes into the church (See DandC 119:1), and one-tenth part of his annual increase ever after (See DandC 119:4). **If it requires all man can earn to support himself and his family, he is not tithed at all. The celestial law does not take the mother's and children's bread,** neither ought else which they really need for their comfort. The poor that have not of this world's good to spare, but serve and honor God according to the best of their abilities in every other way, shall have a celestial crown in the Eternal Kingdom of our Father." (The Millennial Star, 1847. Orson Hyde, editor)

If the understanding of the early saints differs significantly from your own, how did it get that way? Subtle changes can make a difference over time. Here are a few such subtle changes:

July 1838: Joseph Smith dictated a revelation which becomes D&C 119. It defined the tithing as a donation of all the individual's **'surplus property'** at first, and one-tenth of annual **interest** thereafter.

November 1841: the Quorum of the Twelve made the first modification of the 1838 tithing revelation: the initial donation was stated **'one-tenth of all a man [possesses, and] 1/10 of increas[e]'** afterwards. (Meeting minutes of seven members of the Quorum of the Twelve Apostles with English immigrant Joseph Fielding at Nauvoo, Ill, 31 Nov. 1841) (*Encyclopedia of Mormonism*, 4:1482)

August 1844 (shortly after Joseph's death): the Quorum of the Twelve Apostles issued an epistle which required all Mormons to immediately pay **'a tenth of all their property and money . . . and then let them continue to pay in a tenth of their income** from that time forth.' There was no exemption for Mormons who had already paid one-tenth of their property upon conversion. (*History of the Church of Jesus Christ of Latter-day Saints*, B. H. Roberts, 7:358)

January 1845 (within a year of Joseph's death): a Quorum of Twelve's epistle reemphasized 'the duty of all saints to tithe themselves **one-tenth of all they possess** when they enter into the new and everlasting

covenant: and then **one-tenth of their interest, or income**, yearly afterwards.' (*History of the Church*, 7:358) (*JoD* 15:308, 15:359, 16:157)

**Note:** two weeks later the Twelve voted to exempt themselves, the two general bishops Newel K. Whitney and George Miller, and the Nauvoo Temple Committee from any obligation to pay tithing due to their services to the church. (Heber C. Kimball diary, 29 Jan. 1845, in *On the Potter's Wheel: The Diaries of Heber C. Kimball*, 94)

Whether intentional or unintentional, the substituted use of the words 'increase' and 'income' in place of 'interest' can lead to confusion. Not only that, but the change from 'surplus property' to 'one-tenth of all they possess' can present significant challenges to those who arrive with no surplus property (more on this later).

What about today? Are we adding to the confusion or clearing it up? Compare the use of the following quote by Lorenzo Snow to see if the omitted part changes the meaning. From the Teachings of the Presidents of the Church: Lorenzo Snow manual:

**Teachings of Lorenzo Snow**

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**The law of tithing is easy to understand  
and can be obeyed by all.**

I plead with you in the name of the Lord, and I pray that every man, woman and child . . . shall pay one-tenth of their income as a tithing.<sup>18</sup>

[Tithing] is not a difficult law. . . . If a man receives ten dollars, his tithing is one dollar; if he receives one hundred, his tithing is ten. . . . It is very easy to comprehend.<sup>19</sup>

[A man might ask himself] How much of this tithing shall I give? Cannot I reserve a portion to myself? The Lord is very rich and I doubt if He will be troubled at all if I withhold a little for myself; and so a little to oneself is withheld. But that very little that is reserved will trouble that man, if his conscience is like the consciences of most of the Latter-day Saints. It will trouble him more

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Original quote from page 21 of the 1899 Conference Report:

God bless the Latter-day Saints. I want to have this principle so fixed upon our hearts that we shall never forget it. As I have said more than once, I know that the Lord will forgive the Latter-day Saints for their past negligence in paying tithing, if they will now repent and pay a conscientious tithing from this time on. But it would be woeful to think of the results if the Latter-day Saints had failed to listen to the voice of the servants of the Lord. It is God's truth that the time has now come when He will not look favorably upon our negligence of this principle. I plead with you in the name of the Lord, and I pray that every man, woman and child who has means shall pay one-tenth of their income as a tithing. I beseech you to do this for the time has now come when the Lord is prepared to bestow upon us the choicest blessings. Our enemies are upon our path, and will if possible make us trouble. If we are unfaithful in this matter the same results will follow us as followed the people in Jackson County. It is not our

Does the omission change the meaning? If not, why omit those three words? If Lorenzo Snow were reading that manual, would it matter to him how he was being quoted? Does one of these two quotes come closer to aligning with JST Genesis 14 and D&C 119 than the other?

Coming back to D&C 119, let us look at what the Lord said the purpose of the tithe is.

**D&C 119:2: For the building of mine house, and for the laying of the foundation of Zion and for the priesthood, and for the debts of the Presidency of my Church.**

This seems pretty straight forward, at least most of it does. We build temples and meeting houses, and pay any debts of the Church. But what is meant by 'laying the foundation of Zion'? How does tithing help lay a foundation of Zion? What does it take to be called a Zion people?

**Moses 7:18: And the Lord called his people ZION, because they were of one heart and one mind, and dwelt in righteousness; and there was no poor among them.**

If tithing is for laying the foundation of Zion, is it reasonable to expect that the law should not, at a minimum, create poor among them? If someone were to join with the saints, and at the time had

just enough property/income to sustain themselves, would a requirement of one-tenth of all they possess cause them to be considered poor; no longer able to sustain themselves? Furthermore, would the required one-tenth of their income annually from that point on help raise them from the ranks of the poor, keep them in the same state, or further impoverish them? Is there an understanding of the law of tithing that conforms to the requirements of Zion?

What about those who are already poor when they join the saints? Does the tithe assist them in any way?

JST Genesis 14:37-39: **And he lifted up his voice, and he blessed Abram, being the high priest, and the keeper of the storehouse of God; Him whom God had appointed 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.**

JST Genesis 14 indicates that one of the purposes of the tithes is for the poor. Would this use of tithes help lay the foundation of Zion? Does it make sense to require the poor to tithe, only to turn around and give even more tithes right back to them?

Mosiah 4:24: **And again, I say unto the poor, ye who have not and yet have sufficient, that ye remain from day to day; I mean all you who deny the beggar, because ye have not; I would that ye say in your hearts that: I give not because I have not, but if I had I would give.**

### **Will a man rob God?**

What about the warning from Malachi that's also repeated in 3 Nephi 24?

Malachi 3:8-10: **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.***

When discussing tithes in Malachi, the conversation rarely goes beyond these three verses. Let us take a closer look at Malachi to see if we can get the whole story.

Malachi 1:1 **The burden of the word of the Lord to Israel by Malachi.**

The book of Malachi is a fascinating explanation of a problem with Israel and her priests that the Lord presents in the form of a conversation.

God says: **"I have loved you..."**

Israel asks: **"wherein hast thou loved us?"** (Mal. 1:2)

God says: **"If then I be a father, where is mine honour? And if I be a master, where is my fear? O priests, that despise my name."**

The priests ask: **"Wherein have we despised thy name?"** (1:6)

God says: **"Ye offer polluted bread upon mine alter..."**

The priests ask: **"Wherein have we polluted thee?"** (1:7)

God says: **"And if ye offer the blind for sacrifice, is it not evil? And if ye offer the lame and the sick, is it not evil?"** (1:8).

God says: **"I have no pleasure in you... neither will I accept an offering at your hand."** (1:10)

God is not pleased with the offerings that Israel is giving, and the priests are accepting. He gave them direction that they are not following.

Deuteronomy 15:19-21: **All the firstling males that come of thy herd and of thy flock thou shalt sanctify unto the Lord thy God: thou shalt do no work with the firstling of thy bullock, nor shear the firstling of thy sheep. Thou shalt eat *it* before the Lord thy God year by year in the place which the Lord shall choose, thou and thy household. And if there be *any* blemish therein, as if it be lame, or blind, or have any ill blemish, thou shalt not sacrifice it unto the Lord thy God.**

The people were giving tithes and offerings. That was not the problem. The problem was that Israel was offering the lame, the blind, and the ill for sacrifices, and the priests were accepting them contrary to God's will. However, was it really the poor quality of the offerings that angered God? Or was that just a symptom of the real, much larger problem? Could God be using the polluted offerings as a visual illustration of their polluted hearts that have turned away from Him? Let's continue.

God says: **"Ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you..."** (3:7)

The priests ask: **"Wherein shall we return?"** (3:7)

God says: **"In tithes and offerings"** (3:8)

God uses tithes and offerings to illustrate their attitude of mind and heart behind their giving. Now we get to the curse verse.

Malachi 3:9: **Ye *are* cursed with a curse: for ye have robbed me, *even* this whole nation.**

Before continuing, we should acknowledge some confusion over who is cursing whom in this verse. It sounds as though God is doing the cursing. However, in the King James version, did you notice that the word "*are*" is in *italics*? This means that the word was placed there by the translators, and was not in the original transcripts. How does the verse read when you remove the word "*are*"? The Sopherim (Jewish Scribes) understood this verse to say that it was Israel "cursing God" rather than "God cursing Israel." Look at another translation of this verse:



**"With a curse you curse me, and me you are defrauding—the nation, all of it" (Mal. 3:9, *Concordant Version of The Old Testament*).**

Regardless, there's cursing going on. Now we get to the blessing verse.

Malachi 3:10: **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*.**

What was the tithe that was brought into the storehouse used to make? What sort of meat or food (many bible translations such as Young's Literal, Revised Standard, New American Standard, etc. translate the word "meat" found in the King James as "food") is found in "mine house"?

Leviticus 24:5-9: **And you shall take fine flour, and bake twelve cakes... And you shall put pure frankincense upon each row, that it may be on the bread... And it shall be Aaron's and his sons'; [the priests] and they shall eat it in the holy place...".**

It sounds as though it is used to make the bread used in the temple/tabernacle. But was Israel using "fine" flour and "pure" frankincense?

Malachi 1:7: **Ye offer polluted bread upon mine altar**

Also notice in verse 10 that God promises to open the windows of heaven and pour you out "a blessing." Singular. Most stories I hear about "tithing blessings" involve people somehow making financial ends meet when it did not appear they would be able to. Is this really *the* (singular) blessing that there's not room enough to receive? Is there any financial blessing you just don't have room enough to receive? What singular blessing could be given that there shall not be room enough to receive it? Could this be a key to understanding the spiritual significance of this law?

John 6:32-33: **Then Jesus said unto them, Verily, verily, I say unto you, Moses gave you not that bread from heaven; but my father gives you the true bread from heaven. For the bread of God is He which comes down from heaven and gives life unto the world!**

### Fire Insurance

It is not uncommon to hear that paying your tithing is paying your fire insurance against the burning of Christ's second coming. This comes from the following verse of scripture.

D&C 64:23: **Behold, now it is called today 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.**

Is there more to this verse than just avoiding a fire? Let us look closely at how the words 'tithing' and 'tithed' are used in this verse. Which definition of tithe fits with the words' usage in this

verse? Both uses suggest an action involving His people. Would the definition “to tax...” fit the meaning of the verse? From the 1828 Dictionary, the verb use of tax means to impose or assess; to load with a burden. Does this sound like His people are being tested during this day of sacrifice? What is it that the Lord really wants from His people? Is it their 10% gross or net that He is after? Is it their property or money that He’s after? Does He not own it all to begin with anyway? Then what does He really require? Let us look at the verse again, but this time including the preceding verse.

**D&C 64:22-23: And after that day, I, the Lord, will not hold any guilty that shall go with an open heart up to the land of Zion; for I, the Lord, require the hearts of the children of men. Behold, now it is called today 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.**

Does God change, or is He the same yesterday, today, and forever? Does He not want the same thing from us that He wanted from ancient Israel?

**Psalms 51:17: The sacrifices of God are a broken spirit: a broken and a contrite heart, O God, thou wilt not despise.**

**Psalms 34:18: The Lord is nigh unto them that are of a broken heart; and saveth such as be of a contrite spirit.**

**3 Nephi 9:20: And ye shall offer for a sacrifice unto me a broken heart and a contrite spirit. And whoso cometh unto me with a broken heart and a contrite spirit, him will I baptize with fire and with the Holy Ghost,...**

If we withhold our hearts from Him, are our offerings not polluted in the same manner as Israel’s offerings in Malachi’s day? Will we rob God?

**Note:** This is *the tenth* page.