

GD17 - The Law of Tithing and the Law of the Fast  
Goose Creek Ward, Ashburn, VA Stake  
S. Kurt Neumiller  
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Apologies up front for such a boring lesson. I've spent some time trying to come up with something new and different and interesting, but have pretty much drawn a blank.

As far as social commentary, fasting and tithing has pretty much fallen out of vogue in modern Christianity. Despite being eminently Biblical, its largely ignored.

## 1. Law of Tithing

**Ancient** - Tithing was a practice that preceded the Law of Moses, was present in the Law of Moses, and continued on afterwards as well.

Abraham paid tithes to Melchizedek.

Gen. 14:18 And Melchizedek king of Salem brought forth bread and wine: and he [was] the priest of the most high God. 19 And he blessed him, and said, Blessed [be] Abram of the most high God, possessor of heaven and earth: 20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

The Lord commanded all of Israel to pay tithes of all their increase.

Lev. 27:30 And all the tithe 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. 31 And if a man will at all redeem [ought] of his tithes, he shall add thereto the fifth [part] thereof. 32 And concerning the tithe of the herd, or of the flock, [even] of whatsoever passeth under the rod, the tenth shall be holy unto the LORD. 33 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. 34 These [are] the commandments, which the LORD commanded Moses for the children of Israel in mount Sinai.

Tithes paid by the Israelites was to support the Levites as they had no land inheritance. The Levite's portion was the tithe of the tithe, the holy portion. In other words, the people paid 10% of their increase, and of that increase the people paid the priests were allowed to keep 10% of it for their maintenance.

Num. 18:20 And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I [am] thy part and thine inheritance among the children of Israel. 21 And, 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. 22 Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. 23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: [it shall be] a statute for ever throughout your generations, that among the children of Israel they have no inheritance. 24 But the tithes of the children of Israel, which they offer [as] an 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. 25 And the LORD spake unto Moses, saying, 26 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 an heave offering of it for the LORD, [even] a tenth [part] of the tithe. 27 And [this] your heave offering shall be reckoned unto you, as though [it were] the corn of the threshingfloor, and as the fulness of the winepress. 28 Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest. 29 Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, [even] the hallowed part thereof out of it. 30 Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress. 31 And ye shall eat it in every place, ye and your households: for it [is] your reward for your service in the tabernacle of the congregation.

The "increase" is explicitly required as the portion that is tithed. A very important rider clause in an agricultural society.

Deut. 14:22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

The tithe is intended to benefit those who are without.

Deut. 26:10 And now, behold, I have brought the firstfruits of the land, which thou, O LORD, hast given me. And thou shalt set it before the LORD thy God, and worship before the LORD thy God: 11 And thou shalt rejoice in every good [thing] which the LORD thy God hath given unto thee, and unto thine house, thou, and the Levite, and the stranger that [is] among you. 12 When thou hast made an end of tithing all the tithes of thine increase the third year, [which is] the year of tithing, and hast given [it] unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled; 13 Then thou shalt say before the LORD thy God, I have brought away the hallowed things out of [mine] house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten [them]:

**Modern** - Under the full extent of the Law of Consecration the Law of Tithing as we know it today is effectively

subsumed, but not eliminated. It was only when the Law of Consecration was not being observed that the Law of Tithing as we know it came into force.

Reviewing the material on the Law of Consecration from lesson 14, the Lord initially strongly suggests the Church care for the poor.

D&C 38:17 And I have made the earth rich, and behold it is my footstool, wherefore, again I will stand upon it. 18 And I hold forth and deign to give unto you greater riches, even a land of promise, a land flowing with milk and honey, upon which there shall be no curse when the Lord cometh; 19 And I will give it unto you for the land of your inheritance, if you seek it with all your hearts.... 24 And let every man esteem his brother as himself, and practise virtue and holiness before me. 25 And again I say unto you, let every man esteem his brother as himself. 26 For what man among you having twelve sons, and is no respecter of them, and they serve him obediently, and he saith unto the one: Be thou clothed in robes and sit thou here; and to the other: Be thou clothed in rags and sit thou there--and looketh upon his sons and saith I am just? 27 Behold, this I have given unto you as a parable, and it is even as I am. I say unto you, be one; and if ye are not one ye are not mine.

Then the Lord commands the contemporary Church to remember the poor.

D&C 42:29 If thou lovest me thou shalt serve me and keep all my commandments. 30 And behold, thou wilt remember the poor, and consecrate of thy properties for their support that which thou hast to impart unto them.... 31 And inasmuch as ye impart of your substance unto the poor, ye will do it unto me.... 32 And it shall come to pass...every man shall be made accountable unto me, a steward over his own property, or that which he has received by consecration, as much as is sufficient for himself and family.... 38 For inasmuch as ye do it unto the least of these, ye do it unto me.

The Lord commands the contemporary Church to be one and equal.

D&C 51:3 Wherefore, let my servant Edward Partridge, and those whom he has chosen, in whom I am well pleased, appoint unto this people their portions, every man equal according to his family, according to his circumstances and his wants and needs.... 9 And let every man deal honestly, and be alike among this people, and receive alike, that ye may be one, even as I have commanded you....

The Lord tells the saints that all members of the Church, none excepted, are to observe the Law of Consecration. Failure to be equal with regard to temporal things results in the Lord withholding His Spirit.

D&C 70:7 Nevertheless, inasmuch as they receive more than is needful for their necessities and their wants, it shall be given into my storehouse; 8 And the benefits shall be consecrated unto the inhabitants of Zion, and unto their generations, inasmuch as they become heirs according to the laws of the kingdom. 9 Behold, this is what the Lord requires of every man in his stewardship, even as I, the Lord, have appointed or shall hereafter appoint unto any man. 10 And behold, none are exempt from this law who belong to the church of the living God;... 14 ... in your temporal things you shall be equal, and this not grudgingly, otherwise the abundance of the manifestations of the Spirit shall be withheld.

The early Saints failed to establish the United Order and establish Zion as the Lord commanded them to do, so the Order was subsequently fragmented.

D&C 104:47 And now, a commandment I give unto you concerning Zion, that you shall no longer be bound as a united order to your brethren of Zion, only on this wise-- 48 After you are organized, you shall be called the United Order of the Stake of Zion, the City of Kirtland. And your brethren, after they are organized, shall be called the United Order of the City of Zion. 49 And they shall be organized in their own names, and in their own name; and they shall do their business in their own name, and in their own names; 50 And you shall do your business in your own name, and in your own names. 51 And this I have commanded to be done for your salvation, and also for their salvation, in consequence of their being driven out and that which is to come. 52 The covenants being broken through transgression, by covetousness and feigned words-- 53 Therefore, you are dissolved as a united order with your brethren, that you are not bound only up to this hour unto them, only on this wise, as I said, by loan as shall be agreed by this order in council, as your circumstances will admit and the voice of the council direct.

The fragmentation of the United Order also failed, so it was ultimately suspended and replaced by the Law of Tithing.

D&C 119:1 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.

The entry for "Tithing" from the Encyclopedia of Mormonism

(pages 1480-1482) gives a good general overview of the Law in an LDS context.

Tithing is the basic contribution by which Latter-day Saints fund the activities of the Church. By revelation to the Prophet Joseph Smith, the Lord stated that members should pay "one-tenth of all their interest [increase] annually; and this shall be a standing law unto them forever" (D&C 119:4).

The law of tithing has ancient origins. The word "tithe" means "tenth" and connotes a tenth part of something given as a voluntary contribution. Abraham paid tithes to Melchizedek (Gen. 14:18-20; Alma 13:14-15). Jacob also covenanted to pay a tenth of everything the Lord gave him (Gen. 28:20-22). Tithing was a fundamental part of the Law of Moses (Lev. 27:30-32; Num. 18:25-28; Deut. 26:12-14) and was used in support of priests, holy edifices, and sanctuaries (Amos 4:4).

The prophet Malachi underscored the seriousness of paying tithes:

Will a man rob God? Yet ye have robbed me...in tithes and offerings. Ye are cursed...for ye have robbed me... Bring ye all the tithes into the storehouse...and prove me...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 [Mal. 3:8-10].

The collection of tithing is the responsibility of the bishop in each ward. Tithes are presented confidentially to him or his counselors. He forwards the tithes collected locally to Church headquarters, where a committee consisting of the First Presidency, the Presiding Bishopric, and the Quorum of the Twelve Apostles supervises the distribution and expenditure of tithing funds (D&C 120). These funds are used for such purposes as the building and maintenance of meetinghouses, temples, and other facilities, as well as for the partial support of the missionary, educational, and Welfare programs of the Church.

At the end of each year, ward members meet individually with their bishop in a tithing settlement interview to verify Church records of their individual contributions and to declare confidentially to the bishop whether or not the amount contributed is a "full tithe."

The common mode of tithing payment is by cash. However, when income has been received in some other form, the member may pay accordingly, as was done anciently (Lev. 27:30, 32). In its early years the Church maintained "tithing houses" to receive payments in grain, livestock, vegetables, and fruits.

A 1970 letter from the First Presidency stated that notwithstanding the fact that members should pay one-tenth of their income, "every member of the Church is entitled to make his own decision as to what he thinks he owes the Lord and to make payment accordingly" (Mar. 19, 1970; cf. Doxey, pp. 16, 18). Hence, the exact amount paid is not as important as that each member feels that he or she has paid an honest tenth.

As part of the latter-day restoration of the gospel, the law of tithing was reestablished. Joseph Smith and Oliver Cowdery initiated implementation of the principle in 1834, when they pledged one-tenth of all the Lord should give them as an offering for the poor (HC 2:174-75). In 1838 the Prophet inquired about tithing for the Church (HC 3:44) and received the law, now published as Section 119 of the Doctrine and Covenants. The term "tithing" had been used in some revelations before 1838 (e.g., D&C

64:23; 85:3; 97:11-12) but connoted all free-will offerings or contributions, whether they were less or more than 10 percent.

Prior to the revelation on tithing, an adaptation of the law of consecration of property was practiced by the Church to care for the poor, to purchase lands, and to build Church facilities (D&C 42:30-39). The declared spiritual object of that law was to "advance the cause" of "the salvation of man" (D&C 78:4-7) by creating equality in both "earthly things" and "heavenly things." This proved too difficult at the time, especially under the disruptive conditions suffered by Church members in Missouri, and the practice was temporarily suspended in 1840 (HC 4:93). The law of tithing was given in part to fulfill material needs and to prepare the membership of the Church to live the material aspects of the law of consecration at some future time. Tithing has variously been described as the donation of (1) a tenth of what people owned when they converted; (2) a tenth of their "increase" or income each year; and (3) one workday in ten of their labor, teams, and tools to public projects. Today, tithe payers pay a tenth of their "increase," or income.

Although many in the early decades of the Church were slow to obey the principle and practice of tithing, leaders continued to affirm the obligatory nature of the commandment. In January 1845 the Quorum of the Twelve Apostles under the direction of President Brigham Young issued an epistle reminding the Saints of their duty to pay tithing (HC 7:358). In 1881 obedience to the law of tithing became a requirement for temple attendance (JD 22:207-208) for those with an income. In May 1899 a manifestation was given to President Lorenzo Snow that even though the Church was beleaguered by financial difficulties, it was nonetheless bound by the law of tithing, as were its members individually, and all would be blessed materially and spiritually by heeding it (Snow, p. 439).

As with all commandments, there is a correlation between observance of the law of tithing and blessings or punishments. The promises to the obedient are great, but the revelation also warns, "It shall come to pass that all...shall observe this law, or they shall not be found worthy to abide among you" (D&C 119:5). President Joseph F. Smith taught that the disobedient "have cut themselves off from the blessings of Zion," but added that the Lord will fulfill his rich promises to the faithful tithe payers of the Church (GD, pp. 225-27). "A host of testimonies might be secured of the joy in life that follows obedience to this important law of the Lord" (Widtsoe, Vol. 1, p. 228). President Heber J. Grant counseled the Church that obedience to the law of tithing provides a protective shield (D&C 64:23-24) from economic distress (pp. 59-60).

The Law of Tithing as we observe it today is the remnant of the Law of Consecration and is much more akin to the ancient Law of Moses type practice than the Christian practice Jesus advocated. When it comes to material things, it is the lesser Law, inferior to the Law of Consecration.

## **2. Law of Fasting**

**Ancient** - the act of fasting anciently bore more applications than we presently observe, including a

particularly prominent role in Yom Kippur, the Day of Atonement.

Communing with God - Moses, Elijah, and Jesus all experienced the 40 days fast as part of a particularly transcendent encounter with God. Here, the context of fasting is abstaining from physical food because the body is being miraculously sustained by the Spirit because of such extraordinary closeness to God. The suggestion is that person has abandoned physical food and is instead being sustained by God, they have abandoned, or are not dependent on earthly things for that period of time.

Self-denial & self-humiliation - Yom Kippur or the Day of Atonement is a day of self-evaluation and self-reflection. It is a day when you deliberately abstain from all things that give pleasure so that you may single-minded focus on your sins and weaknesses. Abstaining from food is not only a means of humbling yourself, but is a means of self-denial wherein this principle is taught. The underlying message is that the physical body is not something to be indulged at whim, but the practice of self-denial is a beneficial one.

Mourning - 2 Sam. 1:12, Neh. 1:4, Fasting is presented as a means of exercising your grief as well as symbolic of loss. Just like abstaining from food leaves you empty and distraught, so does the loss of a loved one.

Importuning - 2 Sam. 12:16, Jehoshaphat 2 Chron 20:3, Ezra 8:21-23, Esther 4:16, Fasting is a means of pleading with God over some matter, showing Him that you are serious about what you are requesting. The implicit message is that as you humble yourself through fasting you will make it easier for yourself to reconcile yourself to God's will.

**Modern** - There are general commands to fast, but D&C maintains the standard OT & NT line on fasting, adding nothing particularly novel. The possible exception to this would be D&C 59:14 which appears to parallel fasting with rejoicing, which is atypical.

D&C 59:13 And on this day thou shalt do none other thing, only let thy food be prepared with singleness of heart that thy fasting may be perfect, or, in other words, that thy joy may be full. 14 Verily, this is fasting and prayer, or in other words, rejoicing and prayer.

D&C 88:76 Also, I give unto you a commandment that ye shall continue in prayer and fasting from this time forth.

D&C 88:119 Organize yourselves; prepare every needful thing; and establish a house, even a house of prayer, a house of fasting, a house of faith, a house of learning, a house of glory, a house of order, a house of God;

D&C 95:16 And let the lower part of the inner court be dedicated unto me for your sacrament offering, and for your preaching, and your fasting, and your praying, and the offering up of your most holy desires unto me, saith your Lord.

D&C 104:68 And all moneys that you receive in your stewardships, by improving upon the properties which I have appointed unto you, in houses, or in lands, or in cattle, or in all things save it be the holy and sacred writings, which I have reserved unto myself for holy and sacred purposes, shall be cast into the treasury as fast as you receive moneys, by hundreds, or by fifties, or by twenties, or by tens, or by fives.

D&C 109:8 Organize yourselves; prepare every needful thing, and establish a house, even a house of prayer, a house of fasting, a house of faith, a house of learning, a house of glory, a house of order, a house of God; ... 16 And that this house may be a house of prayer, a house of fasting, a house of faith, a house of glory and of God, even thy house;

### **3. Conclusions** - We should fast and pray.