

---

## First Presidency Message Concerning Tithing

*By President Marion G. Romney  
Second Counselor in the First Presidency*

Marion G. Romney, "Concerning Tithing," *Ensign*, June 1980, 2

My sincere counsel to all who receive this message is: pay your tithing and be blessed.

Tithing is not a free-will offering; it is a debt, payment of which brings great blessings.

In section 104 of the Doctrine and Covenants, the Lord sets forth some of the "whys" and "wherefores" of tithing.

"It is expedient," he says, "that I, the Lord, should make every man accountable, as a steward over earthly blessings, which I have made and prepared for my creatures" (**D&C 104:13**).

For, he continued:

"I, the Lord, stretched out the heavens, and built the earth, my very handiwork; and all things therein are mine.

"And it is my purpose to provide for my saints, for all things are mine.

"But it must needs be done in mine own way; and behold this is the way that I, the Lord, have decreed to provide for my saints, that the poor shall be exalted, in that the rich are made low.

"For the earth is full, and there is enough and to spare; yea, I prepared all things, and have given unto the children of men to be agents unto themselves.

"Therefore, if any man shall take of the abundance which I have made, and impart not his portion, according to the law of my gospel, unto the poor and the needy, he shall, with the wicked, lift up his eyes in hell, being in torment" (**D&C 104:14–18**).

When I began to understand something about the real meaning of this statement, I resolved to pay a full tithing.

### **The Law of Tithing**

At the time Section 104 was given, the saints were under command to impart of their substance for the poor and needy—not a tenth, but according to the law of consecration.

In 1838, four years later, the Lord gave the law of tithing. By this time the Church was in grave financial difficulty because it did not have a revenue law. It was under these circumstances that an answer was given to the supplication of the Prophet Joseph Smith: “O Lord, show unto thy servants how much thou requirest of the properties of thy people for a tithing” (**D&C 119**, headnote). The Lord answered:

“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,

“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.

“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” (**D&C 119:1–4**).

### **A Legal Obligation to the Lord**

From this scripture it is apparent that tithing is a debt which everyone owes to the Lord as rent for using the things that the Lord has made and given to him to use. The Lord, to whom one owes tithing, is in a position of a preferred creditor. If there is not enough to pay all creditors, he should be paid first. You may be a little shocked by this statement, but it is true. Other creditors, however, need not worry, for the Lord always blesses the person who has faith enough to pay tithing so his or her ability to pay other creditors is not thereby reduced.

I consider the payment of tithing a sound financial investment. To those who pay their tithing, the Lord has said that he will “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.

...

“And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts” (**Mal. 3:10–12**).

That this promise of a material reward has universal application is evidenced by the fact that it was taught by the resurrected Savior to the Nephites, and by the further fact that he instructed the Nephites to write it in their records so that it might come down to us through the Book of Mormon (see **3 Ne. 24:10–12**).

### **Protection Against the Burning**

The payment of tithing is also worthwhile as fire insurance. Through his prophets the Lord has told us that incident to his second coming, there will be a great conflagration. Malachi thus refers to it in connection with his pronouncement about tithes and offerings.

“For, behold, the day cometh,” he said, “that shall burn as an oven; and all the proud, yea, and all that do wickedly, shall be stubble: and the day that cometh shall burn them up, saith the Lord of hosts, that it shall leave them neither root nor branch.

“But unto you that fear my name shall the Sun of righteousness arise with healing in his wings; and ye shall go forth, and grow up as calves of the stall” (**Mal. 4:1–2**).

This prophecy was quoted by Jesus to the Nephites (see **3 Ne. 25:1–2**) and, with slight variation, by Moroni to Joseph Smith.

In September 1831, the Lord in a revelation made this further reference to the burning which will accompany his second coming:

“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.

“For after today cometh the burning ... for verily I say, tomorrow all the proud and they that do wickedly shall be as stubble; and I will burn them up, for I am the Lord of Hosts; and I will not spare any that remain in Babylon.

“Wherefore, if ye believe me, ye will labor while it is called today” (**D&C 64:23–25**).

That is, if you believe this, you will pay your tithing.

I know from my own experience, and I bear you my witness, that there is a peace and a comfort and an assurance which comes to one who pays an honest tithing. If you ever come to a time when you don't know how much you owe, pay a little more. It is better to over-pay than to under-pay.

### **A Blessing**

Now, may the Lord bless you. Continue to faithfully pay your tithing; don't fail. We are living for *eternal life*. We are not here just to live out this life; we are here to prepare for *eternal life*. When you get on the sunset side of the slope and the days draw near in which you won't need the things of this world any longer, it will be a wonderful thing to have a record that you can rely upon to give you a place in the presence of our Father in Heaven with the righteous of all ages. This you can earn by observing faithfully day by day, and year by year, the law of tithing and the other requirements of the gospel of Jesus Christ.

## Concerning Tithing

---

I leave with you my blessing and pray that God, our Heavenly Father, will give all of us the ability to live so that we may fulfill the purposes of this life and go back into his presence.

*Gospel topics: financial management, tithing*

[illustrations] Illustrated by Dale Kilbourn

© 2005 Intellectual Reserve, Inc. All rights reserved.