TITHING — Robbing God


Tithing means one-tenth. Those who give less do not really pay tithing; they are lesser contributors to the Latter-day cause of the Lord. Tithing means one-tenth of a person’s income, interest, or increase. The merchant should pay tithing upon the net income of his business, the farmer upon the net income of his farming operations; the wage earner or salaried man upon the wage or salary earned by him. Out of the remaining nine-tenths he pays his current expenses, taxes, savings, etc. To deduct living costs, taxes, and similar expenses from the income and pay tithing upon the remainder does not conform to the Lord’s commandment. Under such a system most people would show nothing on which to pay tithing. There is really no place for quibbling on this point. Tithing should be given upon the basis of our full earned income. If the nature of a business requires special interpretation, the tithepayer should consult the father of his ward, the bishop.

LeGrand Richards, Conference Report, April 1944, 45.

We have many inquiries at our office, constantly, about the matter of deducting taxes, income taxes, etc., before paying tithing, and we are told that in some cases the Saints are advised to do this, by their bishops. I think the bishops are being pretty liberal with the Lord’s money. Taxes are no different from what they have always been except in amount and manner of payment. We have never expected to pay our taxes out of the Lord’s tenth.

Joseph L. Wirthlin, Conference Report, April 1953, 97.

But, if you compare tithing with the tax laws of the land, you find tithing is a fixed amount of one’s income—ten percent, no more or no less.


After paying your tithing of 10 percent to the Lord, you pay yourself a predetermined amount directly into savings. That leaves you a balance of your income to budget for taxes, food, clothing, shelter, transportation, etc.

The Messenger, September 1963, No. 87 (The Church of Jesus Christ of Latter-day Saints).

“What Is a Tithe? A tithe is one-tenth of a wage earner’s gross income; a tithe is one-tenth of a professional man’s income after deducting standard business expenses; a tithe is one-tenth of a farmer’s income after deducting standard business operating expenses. A farmer should not include as standard business operating expense the produce which is used to sustain his family. A tithe is one-tenth of an individual’s interest.” (General Handbook of Instructions, page 67.)


I am simple enough, also, out of this and many other experiences, to believe that even in the financial affairs of life it pays one to pay tithing. May I therefore plead with each member of this faculty to make sure that you pay a full tithing, not only for your own blessing but for the blessings that will inevitably be showered on this institution, which needs divine protection and development. And when I say full tithing, I mean one tenth of all that you make, without any deductions for your personal expenses. I mean one tenth of your entire salary, not what many call “take-home” pay, for in my opinion the obligation to pay tithing to the Lord exceeds in importance the obligation to pay taxes to Caesar. If you run rate difficulties because of extra expenses for illness or otherwise, I will recommend that the School Teachers’ Loan Fund loan you money for the payment of your tithes. I consider that just as sound an investment as the purchase of a home. In one case you get a roof over your head; in the other you develop a home within your soul.


“He [meaning the Lord] wanted to put His servant to the test; to know whether he was willing to sacrifice himself or not in obedience to the requirements of heaven. That is what God wants in relation to this principle of tithing. He wants to know whether we will do our duty or not, and whether we will be honest or dishonest with Him. Every man is left to be his own judge as to what he calls his tithing, and there is a great variety of opinion as to what a tithing is. A man who works for wages and devotes his whole time to the service of his employer; and receives $1,000 or $2,000 a year for his salary, it is an easy matter for him to tell how much he owes for tithing. If I earned $2,000 a year, I should know that my tithing was just one-tenth of that. And I would not take out what it had cost me to feed and clothe myself and to pay all the expenses necessary to the maintenance of my family before I reckoned with the Lord as to what belonged to Him. Two hundred dollars would be my honest tithing, would it not? That is the way I look at it.”

He then goes on to discuss how a farmer might compute his tithing and how some people subtract their living expenses, tithing only their net income. Then, continuing in the words of President Smith:
“Now, you are at liberty to do as you please in regard to this matter. You can choose whichever course you wish. But let me say to you that as we measure out, so will it be measured back unto us again. When we go to dickering with the Lord, probably He will dicker with us, and if He undertakes to do so, we shall get the worst of it.” (Conference Report, April 1899, 68–69.)


As time went on, Israel forgot, just as many members of the Church do today, that this is a commandment of the Lord and that he expects members of the Church to be honest with him in the paying of their tithes. From many letters received, I am forced to conclude that we have members of the Church who figuratively are “cutting the corners” and seeking for means to do so and at the same time ease their consciences in the paying of their tithes.

From what is written we discover that the paying of the tithe is a simple matter. Even the weakest among us know what the tenth part of a dollar is. Therefore out of every dollar that we receive as wages or increase coming no matter from what source, one-tenth part belongs to the Lord. It is a difficult thing for any honest tithepayer to comprehend the gymnastics of the mind of any person who endeavors to “cut corners” in the payment of the tithe. When a man receives, let us say, one thousand dollars in increase, wages, income from dividends or whatever it may be, one-tenth of that sum belongs as tithing.

**WITHHELD TAXES PART OF INCOME** It seems that there are some individuals who in their employment have taxes withheld from their income. They cannot justify themselves by saying that the amount withheld, but which is to their credit, should not be tithed. The fact that they did not handle or see it does not indicate that the tenth is not of their tithing. Unfortunately there are some who have taken that view of the situation.

Tithing is a matter of conscience. Does your conscience tell you that you should deduct all of your expenses before tithing? Does it tell you that you do not have to pay on money that was withheld and which you never did see? If so, would you feel that you had to pay if it did come into your hands?

The Lord said something about rewards, and he who gives a skimp measure will receive likewise; he who gives a measure full and running over will receive a measure of like proportions.…

**PAYMENT OF TITHES IS NOT A COMPLICATED SYSTEM** The payment of tithes is not a complicated system even with the farmer, stockman, barber, or a person employed in any other pursuit in life. Today by edict of the government, every wage earner, no matter what his occupation may be, is taxed on his income. The storekeeper will take an “inventory” of his substance. He will learn just what his expenses have been from all sources. Likewise he will determine just what his profit has been by this means of careful accounting; he will learn just what his “intake” free from expenses has been. This will require, of course, a careful system of record keeping. The system of taxation by the government compels, or should compel, every merchant, farmer, salesman, barber, or whatever he may be, to keep an accurate account both of his expenses and his profit, hence the government assists each of these individuals to have an accurate knowledge of what his expenses are and what his income or profit will be. The wage earner who receives a certain stipulated amount in wages should pay the tenth according to divine law.


Dear Brethren:

Inquiries are received at the office of the First Presidency from time to time from officers and members of the Church asking for information as to what is considered a proper tithe.

For your guidance in this matter, please be advised that we have uniformly replied that the simplest statement we know of is the statement of the Lord himself, namely, that the members of the Church should pay “one-tenth of all their interest annually,” which is understood to mean income. No one is justified in making any other statement than this.

We feel that 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.


I will tell you what I think should be done…. I think the people ought to be instructed in these things, and then if they do not live up to them, you will not then be held responsible to the authorities that preside over you. The Lord tells us that they shall not be worthy of a place among us. Do we want to alter that? Not one iota. Would I wish to be harsh to men that are ignorant? No. I would not; I would bear with them, and teach them, and instruct them. And if I were a bishop I should instruct my teachers to do it; and then by and by, after they were fully informed, and had every opportunity to become acquainted with things, we might take final action in relation to their standing, I would not wish to enforce that law at present, until men were thoroughly informed….
There were two men; one paid one hundred dollars in tithing, the other paid twenty-five dollars in tithing. Both of them owned about the same amount of property; but the first paid his tithing, the other did not. The second, however, paid some seventy-five dollars in donations; but he did not pay his tithing; he only paid a quarter of it. That now may have arisen from ignorance with regard to the law. The last paid out as much money as the first; and he may have been wrongly taught. Some of the bishops do not understand these things, and yet we have had this doctrine given unto us for forty-two years. Has a man a right to turn and change things as he pleases? I have not, and I do not believe any other man has. And if any bishop or a president of stake or anybody else tells you that you can do as you please about the disposition you make of the means you pay, as long as you pay a certain amount, or you may pay it on tithing or not, as you please, I tell you that he teaches false doctrine. But should we be hard with such people? No. If they have been under influences of this nature and been wrongly taught, I will say, as a certain party said to me who had been doing these things, “I will switch off and pay my tithing according to the law.” You bishops and presidents of stakes, switch off and get the people to do things right. There is no commandment about donations, but there is about tithing; and I am not at liberty to change this, neither any other man. — JD 22:11–13, January 9, 1881.

... He wants in the first place to get men to acknowledge God. I was going to say in one little carnal principle, one little earthly principle, he wants to get them to acknowledge him, by giving him a certain little part, or one-tenth of what he gives to them to see whether they will be honest in this trifle, to see whether they will act as honorable high-minded men or not, or whether they will try to cheat him out of it. If we do this honestly and conscientiously until we have fulfilled out duty, we are then prepared for anything else. It is the principle and not the tithing we pay that is esteemed of the Lord; he cares not for our tithing, but he cares about our doing right. If we cannot be faithful in a few things, we cannot expect to be made rulers over many things. — JD 10:280–281, October 25, 1863.

Bruce R. McConkie, “Tithing,” Mormon Doctrine, pp.796–799. One tenth of the interest or increase of each member of the Church is payable as tithing into the tithing funds of the Church each year. Salaries, wages, gifts, bequests, inheritances, and increase of flocks, herds, and crops, and all income of whatever nature are subject to the law of tithing. (D&C 119.) Payment of the requisite tenth does not comply with the law unless the property and money so donated go into the tithing funds of the Church; it is not left with the individual to choose where his tithing contributions shall be made. (Gospel Kingdom, 262–266.)

Tithing is a lesser law, consecration the greater....

... tithing becomes one of the great tests of the personal righteousness of church members. “By this principle,” President Joseph F. Smith says, “the loyalty of the people of this Church shall be put to the test. By this principle it shall be known who is for the kingdom of God and who is against it.... For if a man keep all the law save one point, and he offend in that, he is a transgressor of the law, and he is not entitled to the fulness of the blessings of the gospel of Jesus Christ.... (Gospel Doctrine, 225–226.) ...

Strictly speaking there is no such thing as a part tithing. Tithing is a tenth, and unless a person contributes the tenth, he has only made a contribution to the tithing funds of the Church. Somewhat inappropriately the term part-tithepayer is used with reference to those making such contributions.