

Tithing—A Spiritual Test

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OBJECTIVE	Each young man will learn that the payment of tithing brings great blessings, tests our faithfulness, and prepares us to live the higher law of consecration.
PREPARATION	<ol style="list-style-type: none">1. Prayerfully study Malachi 3:10; Mark 12:41–44; Mosiah 2:18–25; Moroni 7:6–9; and Doctrine and Covenants 11:7; 97:8–12; 119:4.2. Materials needed:<ol style="list-style-type: none">a. Copies of the scriptures (each young man should bring his own).b. Picture 8, The Widow's Mite.c. A piece of paper currency for the object lesson.d. A piece of paper and a pencil for each young man.e. Pencils for marking scriptures.3. Print the words of Malachi 3:10 on a poster.4. If it is available in your area, you may want to show the shortened version of "Windows of Heaven," on the videocassette <i>Moments from Church History</i> (53145).
NOTE	If you taught lesson 19 last week, follow up on the challenge you extended to the young men. You might want to invite some of them to share experiences they have had while keeping their commitments regarding the fast.
SUGGESTED LESSON DEVELOPMENT	Introduction Give a young man a piece of paper currency. Then ask him to return it. As he passes the money back, ask: <ul style="list-style-type: none">• I gave you the money. Why did you return it? He may respond by saying, "You asked for it" or "It belongs to you." Explain that this lesson is about the law of tithing. <ul style="list-style-type: none">• How does this object lesson relate to the law of tithing?
	We Owe Everything to Heavenly Father Have a young man read Mosiah 2:18–25. <ul style="list-style-type: none">• What does King Benjamin mean when he says that Heavenly Father lends us breath?• What does "unprofitable servants" mean in Mosiah 2:21?• What do we owe Heavenly Father in return for all he has given us?• Why should we acknowledge our dependence on Heavenly Father?• How has Heavenly Father blessed you today?
Scripture and discussion	
Chalkboard discussion	As the young men mention their blessings, list them on the chalkboard. Emphasize the importance of recognizing that Heavenly Father is the source of all our blessings.
Story	President Spencer W. Kimball told the following story: "I have related before my experience with a friend who took me to his ranch. He unlocked the door of a large new automobile, slid behind the wheel, and said proudly, 'How do you

like my new car?' We rode in luxurious comfort into the rural areas to a beautiful new landscaped home, and he said with no little pride, 'This is my new home.'

"He drove to a grassy knoll. The sun was setting behind the distant hills. He surveyed his vast domain. Pointing to the north, he asked, 'Do you see that clump of trees yonder?' I could plainly discern them in the fading day.

"He pointed to the east. 'Do you see the lake shimmering in the sunset?' It too was visible.

" 'Now, the bluff that's on the south.' We turned about to scan the distance. He identified barns, silos, the ranch house to the west. With a wide sweeping gesture, he boasted, 'From the clump of trees to the lake, to the bluff, and to the ranch buildings and all between—all this is mine. And the dark specks in the meadow—those cattle are also mine.'

"And then I asked from whom he obtained it. The chain of title of his abstract went back to land grants from governments. His attorney had assured him he had an unencumbered title.

" 'From whom did the government get it?' I asked. 'What was paid for it?' There came into my mind the declaration of the Psalmist, boldly restated by Paul: 'The earth is the Lord's and the fulness thereof' (1 Cor. 10:26).

"And then I asked, 'Did title come from God, Creator of the earth and the owner thereof? Did he get paid?' . . .

"And then I asked, 'What was the price? With what treasures did you buy this farm?'

" 'Money!'

" 'Where did you get the money?'

" 'From my toil, my sweat, my labor, and my strength.'

"And then I asked, 'Where did you get your strength to toil, your power to labor, your glands to sweat?'

"He spoke of food.

" 'Where did the food originate?'

" 'From sun and atmosphere and soil and water.'

" 'And who brought those elements here?'

"I quoted the Psalmist: 'Thou, O God, didst send a plentiful rain, whereby thou didst confirm thine inheritance, when it was weary' (Ps. 68:9). . . .

"I said . . . : 'I seem to find no place in holy writ where God has said, "I give you title to this land unconditionally." . . .

" 'It seems more of a lease on which a rental is exacted than of simple title. . . .'

"But my friend continued to mumble, 'Mine—mine,' as if to convince himself against the surer knowledge that he was at best a recreant renter.

"That was long years ago. I later saw him lying in his death among luxurious furnishings in a palatial home. His had been a vast estate. And I folded his arms upon his breast, and drew down the little curtains over his eyes. I spoke at his funeral, and I followed the cortege from the good piece of earth he had claimed to his grave, a tiny, oblong area the length of a tall man, the width of a heavy one.

"Later I saw that same estate, yellow in grain, green in lucerne, white in cotton, seemingly unmindful of him who had claimed it" ("President Kimball Speaks Out on Tithing," *New Era*, Apr. 1981, pp. 6–8).

Explain that paying tithing helps us remember that Heavenly Father has given us everything we have. Faithfully tithe paying is a way of acknowledging that all our blessings come from him.

By Paying Tithing We Help Build God's Kingdom

Quiz

Pass paper and pencils to the young men, and have them number one through ten for a true-false quiz to help them see how well they understand the law of tithing. Read the statements, and have the young men place a *T* or an *F* next to the corresponding number on their papers. The correct answers are given in parentheses.

1. If you give one-tenth of your income to the poor and tell the bishop what you have done, that counts as tithing. (*False.*)
2. Tithe payers receive spiritual blessings. (*True.*)
3. If your family does not have enough means to meet their everyday needs (food, clothing, shelter), you do not have to pay tithing. (*False.*)
4. The Church uses tithing funds to print lesson manuals and build meetinghouses and temples. (*True.*)
5. The Church does not use tithing to help support the missionary program. (*False.*)
6. Righteous people in Old and New Testament times paid tithing. (*True.*)
7. You don't have to pay tithing to qualify for a temple recommend. (*False.*)
8. During tithing settlement you review your personal tithing records for the year with your bishop, branch president, or mission president. (*True.*)
9. Tithing helps you prepare to live the higher law of consecration. (*True.*)
10. One of the most important aspects of paying tithing is the intent of your heart as you pay it. (*True.*)

As you give the answers, discuss each statement and allow the young men to ask questions. Have the young men correct their own quizzes, but do not ask them how many statements they evaluated correctly.

Scripture, discussion, and quotation

Have a young man read Doctrine and Covenants 119:4 aloud.

- What does *interest* mean? (*Income.*)
- According to this scripture, what is a full and honest tithe?

Point out that President Kimball gave a clear definition of tithing when he explained:

"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.

"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 (see D&C 119:4)" (in Conference Report, Oct. 1980, p. 113; or *Ensign*, Nov. 1980, p. 77).

Reinforce the idea that tithing is a tenth and that unless a person gives a tenth, he is not paying tithing but only contributing to the tithing fund.

Adviser presentation

Point out that Heavenly Father finances his kingdom on earth through tithing. If the Saints did not pay tithing, much of his work could not be done.

Scripture and discussion

Have a young man read Doctrine and Covenants 97:8–12 aloud.

- What does it mean to be "willing to observe [your] covenants by sacrifice"?

Point out that in these verses Jesus commanded the Saints to build a temple with tithing funds. Explain that tithing is needed to help build the kingdom of God. Even more important, we pay tithing to show our love for Heavenly Father. If we do not love him enough to pay tithing, then naturally we will not receive some of the blessings reserved for those who do love him.

- Why must a person pay a full tithe in order to advance in the priesthood, go on a mission, marry in the temple, or receive a temple recommend?

	Relationship of the Laws of Sacrifice, Tithing, and Consecration
Discussion	<p>Explain that in order to understand the law of tithing, we must understand the reasons for sacrificing. Heavenly Father commands us to sacrifice. To return to him, we must be willing to give everything he asks us to give.</p> <ul style="list-style-type: none"> • When have you sacrificed time, money, or other things in order to follow Jesus or support his church? • How did you feel as you made that sacrifice? How were you blessed because of it? <p>Help the young men bring out the following points:</p> <ol style="list-style-type: none"> 1. Sacrificing for others helps us develop Christlike love: "Greater love hath no man than this, that a man lay down his life for his friends" (John 15:13). 2. Sacrificing for others helps us become unselfish and humble. 3. Sacrificing for Heavenly Father shows our willingness to be obedient and loyal to him at all costs. 4. Anything we sincerely give to Heavenly Father becomes holy and, in turn, increases our holiness. 5. Sacrificing helps us love Heavenly Father and Jesus more and become more like them. 6. Sacrificing for the right reasons leads to true joy and happiness.
Adviser presentation	Paying tithing also prepares us to live the law of consecration. Under the law of consecration, we consecrate all our resources to Heavenly Father and then receive back what we need. Explain that after Jesus visited the Nephites, they lived the law of consecration and received the blessings that come from living this higher law.
Scripture and discussion	<p>Have a young man read 4 Nephi 1:3.</p> <ul style="list-style-type: none"> • How would you feel if you were asked to give everything you owned to the Church? • What kind of people must we become in order to be ready for the law of consecration?
	The Intent of the Heart
Picture and scripture discussion	<p>Display picture 8, The Widow's Mite. Explain that the woman, who was very poor, deposited a small coin called a "mite" into the temple treasury.</p> <p>Ask a young man to read Mark 12:41–44.</p> <p>Discuss the differences between the poor widow's offering and offerings of the rich people.</p> <p>Ask a young man to read Moroni 7:6–9.</p> <ul style="list-style-type: none"> • Why are our intentions important when we pay tithing? <p>Help the young men understand the following concepts:</p> <ol style="list-style-type: none"> 1. Paying tithing out of fear of punishment or to get an award, a recommend, or recognition does not please Heavenly Father as much as paying it out of love for him. 2. Righteousness is doing good because you love the good. A person who does good so that others will be impressed is not really righteous.
	A Test of Personal Righteousness
Quotation	<p>Explain that Joseph F. Smith said tithing was a test of our righteousness. Have a young man read the following statement:</p> <p>"By this principle [of tithing] 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" (Joseph F. Smith, <i>Gospel Doctrine</i>, 5th ed. [Salt Lake City: Deseret Book Co., 1939], pp. 225–26).</p>

Poster discussion	<p>Display the poster showing the commandment from Malachi 3:10.</p> <ul style="list-style-type: none"> • What blessings are promised to those who keep this commandment? <p>Point out that because of this promise, some Church members may think that if they pay a full tithe they will be rich and have no problems. It is important to understand that this is not always true, nor would it always be best for us. Blessings from Heavenly Father may come disguised as problems or trials. The choicest blessings are spiritual, not earthly.</p> <p>Have a young man read Doctrine and Covenants 11:7.</p> <p>Tell the young men about how your family or someone you know has been blessed for obeying the law of tithing. Invite them to share similar experiences.</p>
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	Conclusion
Quotation and adviser presentation	<p>Read the following statement:</p> <p>"The Lord . . . makes clear that tithing is his law and is required of all his followers. It is our honor and privilege, our safety and promise, our great blessing to live this law of God" (Spencer W. Kimball, "President Kimball Speaks Out on Tithing," <i>New Era</i>, Apr. 1981, p. 6).</p> <p>Explain that we should obey this commandment with joy and thankfulness for the privilege of belonging to Christ's church and the chance to help support the greatest work being done on the earth today.</p>
Testimony	Bear testimony about the importance of the law of tithing and the blessings that come from paying tithing.
Challenge	<p>Help the young men understand that if they pay their tithing first—before all other things—they will learn two great lessons:</p> <ol style="list-style-type: none"> 1. "Thou shalt have no other gods before me" (Exodus 20:3). 2. It is much easier to pay one-tenth when you have nine-tenths left than to pay one-tenth when that is all you have left. <p>Encourage each young man to show his love for Heavenly Father by paying a full tithe no matter what financial challenges he may have. Challenge each young man to keep this commandment with a thankful heart.</p>