

Fulfilling this opportunity of teaching is not dependent upon social status, wealth, or position. In fact, the most effective instruction may well be done at the humblest fireside.

Young children can understand

Some may rationalize their failure to follow this God-given instruction by assuming that children of tender years are not capable of understanding gospel principles. Parents who have followed the practice of teaching their children know otherwise. Family home evening presents a special opportunity to teach the gospel to the family. The parents of a five-year-old were concerned about how they should teach of Nephi's encounter with the wicked Laban. Laban had repeatedly refused to make the precious brass plates containing a religious record available to Nephi and had sought to kill him and his brothers after confiscating their family wealth. When Nephi encountered the drunken Laban, the Spirit directed Nephi to slay him:

"Behold the Lord slayeth the wicked to bring forth his righteous purposes. It is better that one man should perish than that a nation should dwindle and perish in unbelief" (1 Nephi 4:13).

As this young boy, my grandson, knelt beside his bed that evening, his

prayer demonstrated his understanding and personal application of the lesson. He said, "And help me, Heavenly Father, to be obedient like Nephi, even when it's hard."

Demonstration of these principles of truth as taught in the scriptures and applied in the various settings of life is a sure way of developing understanding and obedience in the lives of children. The Primary of the Church also teaches children the gospel of Jesus Christ. This is a valuable support the Church gives to parents and their children.

It is my witness that our kind and loving Heavenly Father has made special allowances for little children, consistent with their innocence and the eternal principle of agency. It is also my witness that he gave parents, and all adults, the responsibility of properly teaching and protecting them. Offenders of these little ones face a divine wrath. The Savior's injunction to become as a little child is an invitation to purify our lives that we also may stand blameless before him. In the name of Jesus Christ, amen.

President Hinckley

We have just heard from Elder Merlin R. Lybbert of the Seventy.

It will now be our privilege to hear from Elder Dallin H. Oaks of the Council of the Twelve Apostles.

Elder Dallin H. Oaks

The law of tithing

When the risen Lord appeared to the faithful on this continent, he taught them the commandments the prophet Malachi had already given to other children of Israel. The Lord commanded that they should record these words (see 3 Nephi 24:1).

"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 my 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" (3 Nephi 24:8-10; see also Malachi 3:8-10).

After the Savior quoted these words, "he expounded them unto the multitude" and said, "These scriptures, which ye had not with you, the Father commanded that I should give unto you; for it was wisdom in him that they should be given unto future generations" (3 Nephi 26:1-2).

Here we see that the law of tithing is not a remote Old Testament practice but a commandment directly from the Savior to the people of our day. The Lord reaffirmed that law in modern revelation, commanding his people to pay "one-tenth of all their interest annually" and declaring that "this shall be a standing law unto them forever" (D&C 119:4).

Blessings promised to tithe payers

No prophet of the Lord in modern times has preached the law of tithing more fervently than Heber J. Grant. As an Apostle and later as President of the Church, he frequently called upon the Saints to pay an honest tithe and made firm promises to those who would do so.

In a general conference in 1912, Elder Heber J. Grant declared:

"I bear witness—and I know that the witness I bear is true—that [to] the men and the women who have been absolutely honest with God, who have paid their tithing, . . . God has given . . . wisdom whereby they have been able to utilize the remaining nine-tenths, and it has been of greater value to them, and they have accomplished more with it than they would if they had not been honest with the Lord" (in Conference Report, Apr. 1912, p. 30).

In 1929, President Heber J. Grant said:

"I appeal to the Latter-day Saints to be honest with the Lord and I promise them that peace, prosperity and financial success will attend those who are

honest with our Heavenly Father. . . . When we set our hearts upon the things of this world and fail to be strictly honest with the Lord we do not grow in the light and power and strength of the gospel as we otherwise would do" (in Conference Report, Oct. 1929, pp. 4-5).

During the Great Depression, President Grant continued to remind the Saints that the payment of tithing would open the windows of heaven for blessings needed by the faithful. In that stressful period, some of our bishops observed that members who paid their tithing were able to support their families more effectively than those who did not. The tithe payers tended to keep their employment, enjoy good health, and be free from the most devastating effects of economic and spiritual depression (see "Tithing Is a Builder of Faith," *Church News*, 9 Dec. 1961, p. 16). Countless tithe-paying Latter-day Saints can testify to similar blessings today.

Mother's example in paying tithing

I am grateful to President Grant and other prophets for teaching the principle of tithing to my parents and to them for teaching it to me. My attitude toward the law of tithing was set in place by the example and words of my mother, illustrated in a conversation I remember from my youth.

During World War II, my widowed mother supported her three young children on a schoolteacher's salary that was meager. When I became conscious that we went without some desirable things because we didn't have enough money, I asked my mother why she paid so much of her salary as tithing. I have never forgotten her explanation: "Dallin, there might be some people who can get along without paying tithing, but we can't. The Lord has chosen to take your father and leave me to raise you children. I cannot do that without the blessings of the Lord, and I obtain those blessings by

paying an honest tithing. When I pay my tithing, I have the Lord's promise that he will bless us, and we must have those blessings if we are to get along."

Joseph F. Smith's mother's example

Years later I read President Joseph F. Smith's memory of a similar testimony and teaching by his widowed mother. In the April 1900 conference, President Smith shared this memory from his childhood:

"My mother was a widow, with a large family to provide for. One spring when we opened our potato pits she had her boys get a load of the best potatoes, and she took them to the tithing office; potatoes were scarce that season. I was a little boy at the time, and drove the team. When we drove up to the steps of the tithing office, ready to unload the potatoes, one of the clerks came out and said to my mother, 'Widow Smith, it's a shame that you should have to pay tithing.' . . . He chided my mother for paying her tithing, called her anything but wise or prudent; and said there were others who were strong and able to work that were supported from the tithing office. My mother turned upon him and said: 'William, you ought to be ashamed of yourself. Would you deny me a blessing? If I did not pay my tithing, I should expect the Lord to withhold His blessings from me. I pay my tithing, not only because it is a law of God, but because I expect a blessing by doing it. By keeping this and other laws, I expect to prosper and to be able to provide for my family'" (in Conference Report, Apr. 1900, p. 48).

Can't afford not to pay tithing

Some people say, "I can't afford to pay tithing." Those who place their faith in the Lord's promises say, "I can't afford not to pay tithing."

Some time ago I was speaking to a meeting of Church leaders in a country

outside of North America. As I spoke about tithing, I found myself saying something I had not intended to say. I told them the Lord was grieved that only a small fraction of the members in their nations relied on the Lord's promises and paid a full tithing. I warned that the Lord would withhold material and spiritual blessings when his covenant children were not keeping this vital commandment.

I hope those leaders taught that principle to the members of the stakes and districts in their countries. The law of tithing and the promise of blessings to those who live it apply to the people of the Lord in every nation. I hope our members will qualify for the blessings of the Lord by paying a full tithing.

Blessings to nations

Tithing is a commandment with a promise. The words of Malachi, reaffirmed by the Savior, promise those who bring their tithes into the storehouse that the Lord will open "the windows of heaven, and pour [them] out a blessing, that there shall not be room enough to receive it." The promised blessings are temporal and spiritual. The Lord promises to "rebuke the devourer," and he also promises tithing payers that "all nations shall call you blessed, for ye shall be a delightful land" (3 Nephi 24:10-12; see also Malachi 3:10-12).

I believe these are promises to the nations in which we reside. When the people of God withheld their tithes and offerings, Malachi condemned "this whole nation" (Malachi 3:9). Similarly, I believe that when many citizens of a nation are faithful in the payment of tithes, they summon the blessings of heaven upon their entire nation. The Bible teaches that "righteousness exalteth a nation" (Proverbs 14:34) and "a little leaven leaveneth the whole lump" (Galatians 5:9; see also Matthew 13:33).

Blessings to individuals

The payment of tithing also brings the individual tithe payer unique spiritual blessings. Tithe paying is evidence that we accept the law of sacrifice. It also prepares us for the law of consecration and the other higher laws of the celestial kingdom. The *Lectures on Faith*, prepared by the early leaders of the restored Church, part the curtain on that subject when they say:

“Let us here observe that a religion that does not require the sacrifice of all things never has power sufficient to produce the faith necessary unto life and salvation; for, from the first existence of man, the faith necessary unto the enjoyment of life and salvation never could be obtained without the sacrifice of all earthly things” (*Lectures on Faith* 6:7).

Tithing not unique to Church members

We should not think that the payment and blessings of tithing are unique to members of The Church of Jesus Christ of Latter-day Saints. Tithe paying is commanded in the Bible. Abraham paid tithes to Melchizedek (see Genesis 14:20). Jacob covenanted to “give the tenth” unto God (Genesis 28:22). After the children of Israel were brought out of Egypt, the prophet Moses commanded that they should give a tenth to the Lord (see Leviticus 27:30–34).

The Savior reaffirmed that teaching when the Pharisees asked him whether it was lawful to pay taxes. The Savior replied with this command: “Render therefore unto Caesar the things which are Caesar’s; and unto God the things that are God’s” (Matthew 22:21).

A few years ago the *New York Times* carried a feature article on a dozen highly paid professional athletes who were giving a fixed share (usually 10 percent) of their income to their church (see George Vecsey, “As They Look Past Their Riches, Athletes Are Turning to Religion,” *New York Times*, 29 Apr. 1991, pp. A1, C7).

None of the featured athletes was LDS. If the names of our tithe-paying LDS professional athletes had been added to the list, it would have been much longer.

There are accounts of good Christian businessmen who promised to give the Lord a share of their profits and then attributed their business success to the fact that the Lord was their partner (see Betty Munson, “His Two Strips of Wheat,” *Guideposts*, Dec. 1991, pp. 24–27; William G. Shepherd, “Men Who Tithe,” *Improvement Era*, June 1928, pp. 633–45). BYU president Ernest L. Wilkinson, who often spoke of the blessings he had received from paying his tithing, quoted this statement from a non-Mormon businessman:

“We would not lend a neighbor money with which to run his business without interest. Neither would we expect him to lend us money without paying interest. I found I was using God’s money and the business talents He had given me without paying Him interest. That’s all I’ve done in tithing—just met my interest obligations!” (“The Principle and Practice of Paying Tithing,” *Brigham Young University Bulletin*, 10 Dec. 1957, pp. 10–11).

The proper way to pay tithing

In the Lord’s commandment to the people of this day, tithing is “one-tenth of all their interest annually,” which is understood to mean income.” The First Presidency has said, “No one is justified in making any other statement than this” (First Presidency letter, 19 Mar. 1970, quoted in the *General Handbook of Instructions* [1989], p. 9-1; see also D&C 119).

We pay tithing, as the Savior taught, by bringing the tithes “into the storehouse” (3 Nephi 24:10; Malachi 3:10). We do this by paying our tithing to our bishop or branch president. We do not pay tithing by contributing to our favorite charities. The contributions we

should make to charities come from our own funds, not from the tithes we are commanded to pay to the storehouse of the Lord.

Expenditure of tithes

The Lord has directed by revelation that the expenditure of his tithes will be directed by his servants, the First Presidency, the Quorum of the Twelve, and the Presiding Bishopric (see D&C 120). Those funds are spent to build and maintain temples and houses of worship, to conduct our worldwide missionary work, to translate and publish scriptures, to provide resources to redeem the dead, to fund religious education, and to support other Church purposes selected by the designated servants of the Lord.

Give only the best to the Lord

In earlier times, tithing was paid in kind—a tenth of the herdsman's increase, a tenth of the farmer's produce. I am sorry that our modern cash economy deprives parents of the wonderful teaching opportunities presented by the payment of tithing in kind. In a recent book, *Tongan Saints: Legacy of Faith*, the author quotes a Tongan bishop's memories of one such example:

"Grandpa Vānisi's spirituality inspired an awe in me as a child. I remember following him daily to his plantation. He would always point out to me the very best of his taro, bananas, or yams and say: 'These will be for our tithing.' His greatest care was given to these 'chosen' ones. During the harvest, I was often the one assigned to take our load of tithing to the branch president. I remember sitting on the family horse. Grandfather would lift onto its back a sack of fine taro which I balanced in front of me. Then with a very serious look in his eyes, he said to me, 'Simi, be very careful because this is our tithing.' From my grandfather I learned early in

life that you give only your best to the Lord" (in Eric B. Shumway, trans. and ed., *Tongan Saints: Legacy of Faith* [Laie, Hawaii: The Institute for Polynesian Studies, 1991], pp. 79–80).

I had a similar experience as a young boy on my grandparents' farm. They taught me about tithing with examples of one egg or one bushel of peaches out of ten. Years later I used those same kinds of examples to try to teach the principles of tithing to our own children.

"A very old horse"

Parents are always looking for better ways to teach, and the results of their efforts are sometimes unexpected. Attempting to teach tithing to our young son, I explained the principle of a tenth and how it would apply to the eggs gathered in a chicken farm and the young calves or horses born in a breeding herd. When I finished what I was sure was a clear explanation, I wanted to test whether our seven-year-old had understood. I asked him to imagine that he was a farmer with a harvest of eggs and young animals. I supplied the figures and then asked our little boy what he would give to the bishop as tithing. He thought deeply for a moment and then said, "I would give him a very old horse."

We obviously had some further conversations on the principle of tithing, and I am proud of the way he and his brother and sisters learned and practiced that principle. But I have often thought of that little boy's words as I have observed how some adult Church members relate to the law of tithing. I think we still have some whose attitude and performance consist of giving the bishop something like "a very old horse."

Tithe paying a test of priorities

The payment of tithing is a test of priorities. The Savior taught that reality when he gave this parable:

"The ground of a certain rich man brought forth plentifully:

"And he thought within himself, saying, What shall I do, because I have no room where to bestow my fruits?"

"And he said, This will I do: I will pull down my barns, and build greater; and there will I bestow all my fruits and my goods.

"And I will say to my soul, Soul, thou hast much goods laid up for many years; take thine ease, eat, drink, and be merry.

"But God said unto him, Thou fool, this night thy soul shall be required of thee: then whose shall those things be, which thou hast provided?"

"So is he that layeth up treasure for himself, and is not rich toward God" (Luke 12:16-21).

A modern illustration of that principle is suggested in the apocryphal story of two men standing before the casket of a wealthy friend. Asked one, "How much property did he leave?" Replied the other, "He left all of it."

President Lorenzo Snow taught that "the law of tithing is one of the most important ever revealed to man" (quoted in Le Roi C. Snow, "The Lord's Way Out of Bondage," *Improvement Era*, July 1938, p. 442). Faithful adherence to this law opens the windows of heaven for blessings temporal and spiritual. As a lifelong recipient of those blessings, I testify to the goodness of our God and his bounteous blessings to his children.

I pray that each member of this church will qualify for the blessings promised and bestowed on those who bring all their tithes into the storehouse. In the name of Jesus Christ, amen.

President Hinckley

We have just heard Elder Dallin H. Oaks of the Council of the Twelve Apostles.

Elder L. Tom Perry of the Council of the Twelve will now speak to us, and he will be our concluding speaker.

Elder L. Tom Perry

Elder Hales, we welcome you as a member of the Council of the Twelve. Our friendship goes back, I guess, over three decades. Of course, I've always wondered why when I moved to New York, you moved to Boston. And then when I moved to Boston, you moved back to New York. No longer can you escape! You join the greatest quorum that you can possibly belong to because of the brotherhood and fellowship that are there. Welcome, Elder Hales!

Goodly parents

The Book of Mormon begins with these words: "I, Nephi, having been born of goodly parents, therefore I was taught somewhat in all the learning of my father" (1 Nephi 1:1). What a differ-

ent world this would be if the personal journals of each of our Father in Heaven's children could begin with a similar phrase—having goodly parents and being taught by them.

We live in such a special time in history, a time when the Lord's gospel has been restored in its fulness. Our missionary force is increasing in quality and quantity; thus, the gospel is being taught in more languages to more nations and to greater numbers of listening ears than ever before. As wards and stakes are being established in most parts of the world, creative minds have been inspired to develop communication instruments which are capable of bringing the instructions of the prophets to the ears of many, many more people. The good news of the gospel can now spread more rapidly