

upon him their infirmities, that his bowels may be filled with mercy, according to the flesh, that he may know according to the flesh how to succor his people according to their infirmities.

“Now the Spirit knoweth all things; nevertheless the Son of God suffereth according to the flesh that he might take upon him the sins of his people, that he might blot out their transgressions according to the power of his deliverance; and now behold, this is the testimony which is in me” (Alma 7:11–13).

Also speaking of the Atonement, Jacob, the brother of Nephi, taught: “Wherefore, it must needs be an infinite atonement—save it should be an infinite atonement this corruption could not put on incorruption. Wherefore, the first judgment which came upon man must needs have remained to an endless duration. And if so, this flesh must have laid down to rot and to crumble to its mother earth, to rise no more” (2 Nephi 9:7).

The Atonement of Jesus Christ is available to each of us. His Atonement is infinite. It applies to everyone, even you. It can clean, reclaim, and sanctify even you. That is what infinite means—total, complete, all, forever. President Boyd K. Packer has taught: “There is no habit, no addiction, no rebellion, no transgression, no apostasy, no crime exempted from the promise of complete forgiveness. That is

the promise of the atonement of Christ” (in Conference Report, Oct. 1995, 23; or *Ensign*, Nov. 1995, 20).

### **Accepting and using gift of repentance**

Just as the landfill requires dedicated work and attention, laboriously applying layer after layer of fill to reclaim the low-lying ground, our lives also require the same vigilance, continually applying layer after layer of the healing gift of repentance.

Just as the city fathers in Idaho Falls would feel bad about a person trying to dig up his old garbage, our Father in Heaven and His Son, Jesus Christ, feel sorrow when we choose to remain in sin, when the gift of repentance made possible through the Atonement can clean, reclaim, and sanctify our lives.

When we gratefully accept and use this precious gift, we can enjoy the beauty and usefulness of our lives that God has reclaimed through His infinite love and the Atonement of His Son and our brother, Jesus Christ.

I testify that Jesus is the Christ, the Son of the living God, that His Atonement is real, and that through the miracle of forgiveness, He can make each of us clean again, even you. In the name of Jesus Christ, amen.

## **Elder Daniel L. Johnson**

### **Our tithing obligation**

My remarks this afternoon are intended as an invitation to those who have not yet gained a personal testimony of the full payment of tithing. There are many reasons that are used to not pay tithing, such as medical emergencies, debts, car or home repairs, educational expenses, and

insurance. These reasons and others like them are very real and are lived and dealt with every day by many, if not most, of us. These tax our limited financial resources and, if we are not wise stewards of these resources, may result in the inability to meet our tithing obligation to the Lord. A lack of compliance with this eternal law is not to be taken lightly and can not only se-

riously impair our spiritual growth and development, but it can also limit the physical and temporal blessings that we could otherwise enjoy.

As President Spencer W. Kimball once said: “The Lord herein 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. To fail to meet this obligation in full is to deny ourselves the promises and is to omit a weighty matter. It is a transgression, not an inconsequential oversight.”<sup>1</sup>

### Definition of tithing

*So what is a tithing?* The Lord has given us His definition: “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.”<sup>2</sup> Please note that the tithing is not just any freewill offering, nor is it a 20th or some other fraction of our annual interest or income.

President Howard W. Hunter stated it this way: “The law is simply stated as ‘one-tenth of all their interest.’ Interest means profit, compensation, increase. It is the wage of one employed, the profit from the operation of a business, the increase of one who grows or produces, or the income to a person from any other source. The Lord said it is a standing law ‘forever’ as it has been in the past.”<sup>3</sup>

### Use of tithing funds

*How is tithing used?* Faithful members of the Church pay their tithing to a member of their branch presidency or ward bishopric. Under the direction of the Lord’s prophet, these funds are then gathered and used to fund the growth and development of the Church throughout the world. Examples of the use of tithing

funds are the construction of temples, the financing of the worldwide missionary effort, the building and maintenance of meetinghouses, and other worthy purposes.

### A key to temporal and spiritual blessings

*Why does the Lord require His people to pay tithing?* The Lord is our Father, and as our Father, He loves us. Because He loves us, He wants to bless us both temporally and spiritually. Listen to some of His statements as written in the scriptures: “Hearken and hear, O ye my people, saith the Lord and your God, ye whom I delight to bless with the greatest of all blessings.”<sup>4</sup> And another: “For thus saith the Lord—I, the Lord, am merciful and gracious unto those who fear me, and delight to honor those who serve me in righteousness and in truth unto the end.”<sup>5</sup>

In order to bestow His blessings on His children in a just and equitable manner, the Lord has instituted laws that govern those blessings that He wants all of us to enjoy. He has revealed this principle of laws to His prophet of the Restoration: “There is a law, irrevocably decreed in heaven before the foundations of this world, upon which all blessings are predicated—and when we obtain any blessing from God, it is by obedience to that law upon which it is predicated.”<sup>6</sup> And again: “I, the Lord, am bound when ye do what I say; but when ye do not what I say, ye have no promise.”<sup>7</sup>

The Lord knew from the beginning that we, His children, would be faced with temporal and spiritual adversities during this mortal life. Indeed, these adversities are a vital part of this mortal probation. He knew that we would stand in need of His blessings throughout our lives in order to not only survive our individual trials, but also to enjoy a degree of comfort and even prosperity.

Thus the law of tithing, which was instituted from the beginning. We know from the scriptures that Abraham was blessed through his obedience to this law, and we now have that same law as it was reiterated by the Savior during His visit to the inhabitants of the American continent almost 2,000 years ago:

“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.

“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 fields, saith the Lord of Hosts.

“And all nations shall call you blessed, for ye shall be a delightsome land, saith the Lord of Hosts.”<sup>8</sup>

What a marvelous law! He who has not only the power and the means to bless His children temporally and spiritually, but also the desire to do so, has provided to us the key to those blessings that we both need and desire. This key is the law of tithing. Indeed, as stated by President James E. Faust: “Some may feel that they cannot afford to pay tithing, but the Lord has promised that He would prepare a way for us to keep all of His commandments. To pay tithing takes a leap of faith in the beginning. . . . We learn about tithing by paying it. Indeed, I believe it is possible to break out of poverty by having the faith to give back to the Lord part of what little we have.”<sup>9</sup> My brothers and sisters, we have but to obey the law.

### Invitation to pay a full tithe

*Now the invitation:* To those who are not yet full-tithe payers, I invite you to begin today to pay your full tithing to the Lord through your local priesthood

leader. I invite you to pay your tithing to the Lord first, before you meet any other financial obligations. I invite you to put your trust in the Lord and, as He Himself said, “Prove me now herewith.”<sup>10</sup> As you do so and as you place your tithing obligation to the Lord as the first priority of all of your other financial obligations, you will indeed become a witness to the matchless power of the Lord as He opens the windows of heaven and pours out a blessing “that there shall not be room enough to receive it.”<sup>11</sup> You will then have gained your own personal testimony of this very sacred law of tithing, and as you continue your obedience to this law, it will draw you ever closer to the Lord.

To those of you who are already tithe payers, I commend you for your faithfulness. You are already witnesses and have your own personal testimonies as to the fulfillment of the Lord’s promises to those who obey this commandment, and each time you pay your tithing, your personal commitment to the Lord increases.

I bear you my own personal witness of the law of tithing and of the reality of the promises that the Lord has given regarding this law. I know from personal experience that the blessings do indeed come, and for that I am most grateful. In the name of Jesus Christ, amen.

### NOTES

1. “President Kimball Speaks Out on Tithing,” *New Era*, Apr. 1981, 6.
2. Doctrine and Covenants 119:3–4.
3. In Conference Report, Apr. 1964, 35; or *Improvement Era*, June 1964, 476.
4. Doctrine and Covenants 41:1.
5. Doctrine and Covenants 76:5.
6. Doctrine and Covenants 130:20–21.
7. Doctrine and Covenants 82:10.
8. 3 Nephi 24:10–12; see also Malachi 3:10–12.
9. In Conference Report, Oct. 1998, 74; or *Ensign*, Nov. 1998, 59.
10. 3 Nephi 24:10; see also Malachi 3:10.
11. 3 Nephi 24:10; see also Malachi 3:10.