



The Sacred Disposition of the Tithes



My dearest brothers and sisters,

As I travel around the world, I always make certain to admonish the saints regarding the importance of paying a full tithe. I often explain to these humble members that the tithe was instituted as part of the Law of Moses, and thus we see this holy practice throughout the Old Testament. While the adversary would have us believe that the Law of Moses was fulfilled by Christ, we know through modern revelation that many parts of this inspired law remain in effect today, including the sacred and holy law of the tithe.

Recently, after I taught this principle, I received a letter from a member inquiring about my remarks. I will include his letter, along with my response:

Dear Elder Delaney,

Thank you for speaking at our Stake Conference and instructing us on the importance of tithing. My wife and I have been wondering if it would be okay if we paid our tithing directly to charity instead of through the Church. We have been reading the Old Testament and have come across several scriptures that talk about tithing being meant for the poor:

- *“When thou hast made an end of tithing all the tithes [for] the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled.” (Deuteronomy 26:12)*

- *“And he lifted up his voice, and he blessed Abram, being the high priest, and the keeper of the storehouse of God; Him whom God had appointed to receive tithes for the poor.” (Genesis 14:37-38, JST)*

We also did the math and figured out that less than a percent of our tithing money was actually going to the poor! Here is how we figured this out:

- *Between 1985-2010, the Church averaged approximately \$52 million in charity per year.*
*(<https://www.lds.org/bc/content/shared/content/english/pdf/welfare/2011-welfare-services-fact-sheet.pdf>
(<https://www.lds.org/bc/content/shared/content/english/pdf/welfare/2011-welfare-services-fact-sheet.pdf>))*
- *The Church receives approximately \$8 billion in tithing revenue each year.*
*(<http://www.businessweek.com/printer/articles/62364-how-the-mormons-make-money>
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- *This means that if the trend continues, the Church is donating less than a percent (0.65%) of our tithing to charity.*

My wife and I donated about \$7,000 in tithing last year, which means that only about \$45 was used for the poor. We are very disappointed. Wouldn't it be alright if we donated our tithing directly to the poor or to a charity that is more efficient?

Sincerely,

Chace Wheelwright

PS. Please don't post my name online, as I do not want people to know our annual income as per the amount we pay in tithing.

Dearest Brother Wheelwright,

Thank you for your inquiries regarding this important matter of righteousness. You must not take lightly the seriousness of this situation, and I feel I must warn you. As you know, tithing is a very important *law* and *commandment* of the Restored Gospel. Why? There are many reasons. First, it is through paying a full tithe that we are able to enter the holy and sacred temples of the Lord, and thus receive our exaltation in the mansions prepared for us in the kingdom of heaven. If one does not bestow a full tithe, then he is at peril of losing this heavenly real estate due to delinquent payments—much like losing a home to foreclosure if regular payments are not made. This is why the Church dutifully holds our annual tithing settlement meetings, in order to lovingly assist each precious member in maintaining this most essential payment of eternal significance. Your current temple recommend may be revoked if you do not fully tithe—denying you the eternal blessings provided therein. Furthermore, we know from our holy scriptures that failure to pay a full tithe puts one at risk of a most agonizing punishment: “for he that is tithed shall not be *burned* at his coming.” (D&C 64:23)

Notwithstanding, it is also important to remember that the payment of tithes is always completely voluntary, Brother Wheelwright. Certainly a loving God would never threaten or coerce people into keeping His commandments. What a great blessing and privilege it is to pay these sacred

tithes! Elder David A. Bednar has testified: "The honest payment of tithing is much more than a duty; it is an important step in the process of personal sanctification." Clearly, Brother Wheelwright, you cannot become *sanctified* (pure and holy) without making these most essential payments to the Church. After all, we must remember, it is not our money to begin with. It is the Lord's money. His authorized representatives, the modern-day prophets, have assured us of this fact.

You have inquired regarding the possibility of paying your tithes to another charity rather than the Church. This cannot be. All tithing payments are carefully recorded by faithful ward and branch clerks in a state-of-the-art electronic system that monitors each member's current payment status. If you send your payments elsewhere, Brother Wheelwright, then these payments would not be recorded in the Church system and all your "charitable" donations would therefore become null and invalid before the Lord. You would then be at risk of losing your temple recommend, the blessings of exaltation, and the promised protection from fires at the last day. And this, of course, you must not do.

Now, dearest brother, you have erroneously assumed that the other 99.35% of the tithes are not used for charity. This is a terrible mistake. Much of the good we do in the world cannot be measured in terms of money. However, if you insist on knowing what happens to your tithes, then fortunately I am in a good position to provide a reassuring response.

You see, Brother Wheelwright, these funds may not be given to the *poor* in the secular sense of the word, but they are certainly given to the *poor in spirit*. For example, think of the consecrated and sacred salaries paid to the Lord's chosen and anointed leaders, His beloved General Authorities, the auxiliary leaders, and the many faithful mission presidents across the globe. All willingly give their time, talents, and all that they possess in order to travel the world and graciously visit multitudes of worshipful Latter-day Saints. Would you expect them to do so without monetary compensation? Of course not. Also consider the many operating expenses associated with the Lord's university—even Brigham Young University. Running a university costs many hundreds of millions of dollars, Brother Wheelwright. Just think of the many humble college students which this fine institution services with *quality education* that strengthens and solidifies each student's life-long devotion to the Church and which is free from the misguided philosophies of the world! Furthermore, I am personally acquainted with many of the Church accountants, full-time lawyers, "search engine optimization" experts, full-time apologists, and professional Public Relations experts employed by the Church! Why anyone would not want to contribute to these noble causes is beyond me.

In addition, there are the holy temples of the Lord—those beautiful and spacious buildings occupied by only the most devout—which cost many hundreds of millions of dollars, Brother Wheelwright, that we might enter therein to find a haven of peace apart from the worldliness of the rich and proud. Could we forgo these essential edifices and still maintain the salvation of all mankind? Certainly not.

And finally, let us not forget the many benevolent real estate investments made by the Church, that we might further the work of the Lord through their continuing returns. This includes a first-class mall which benefits the citizens of Salt Lake City on a daily basis. Malls are not inexpensive, Brother Wheelwright, and this mall happened to cost several billion dollars. But certainly this was

a small price to pay considering the many homeless citizens who are now able to peacefully seek alms outside its many entrances. During my last visit to downtown Salt Lake City, my soul was filled with a supreme joy as I beheld this magnificent structure and realized how many of our dear homeless are now able to find shelter and refuge beneath the protection of its outstretched skybridge. At one point, Sister Delaney and I witnessed a faithful mall shopper lovingly place a coin within the hat of a poverty-sticken vagabond sitting on the sidewalk. Tears streamed down our faces as we realized that this heartfelt donation would never have been possible without the presence of the Lord's mall. How glorious are the works of the Lord!

Brother Wheelwright, I testify that the wisdom of our prophets, seers, and revelators not only greatly surpasses our own, but is able to manage our tithes to a degree of glory that most of us cannot conceive. You can rest assured that the inspired Council on the Disposition of the Tithes is vigilant in caring for your contributions.

May the blessings of heaven shower upon you as you faithfully subject yourself to all the laws of God as taught through His authorized representatives upon the earth, even insomuch that there might not be room enough to receive them.

Lovingly,

Elder Delaney

Brothers and sisters, some time later I received this inspiring reply from the Wheelwrights:

Dear Elder Delaney,

We couldn't have been happier to receive your reassuring letter regarding the use of our tithing donations, as well as the inevitable consequences of not paying them, which we hadn't initially considered. We have decided to continue to pay a full tithing directly to the Church, with full faith and gratitude that these funds are being used to benefit the monetarily poor as well as the poor in spirit. We will also be making extra donations to the real estate and mall division of the Church, that more of our homeless brothers and sisters may be benefited.

With thanks and gratitude,

Chace & Anne Wheelwright