My wonderful young friends, I express my love for each and every one of you. I express my love for the Lord, and I begin by bearing my personal witness that I know the work is true. I believe implicitly in the law of tithing, and I am grateful that you and I have had the privilege of reviewing again this tremendous film produced by Brigham Young University. It has been a blessing to all the Church for many years, and now it is being recycled in order that the people might once again have their faith renewed in this tremendous principle of tithing.

As this film was being produced in St. George, Sister Simpson and I had the privilege of being there, as I was a member of the Presiding Bishopric at the time; and I shall never forget that moment when Brother Uri, playing the part of Lorenzo Snow, came into the tabernacle and all the people, dressed in the appropriate attire of 1899, stood to sing “We Thank Thee, O God, for a Prophet.” We shed tears along with everyone else, as though we were reliving that moment of 1899. What a glorious experience it was! We knew at that very moment that this film was being made by the Lord, and that this film was being produced to teach the Saints all over the world about this great and basic principle.

Brother Robert Stum, who was the cameraman on that project and who has since been responsible for filming many dozens of films, told us what happened as he stood at the side of the rail line to film that very precious shot of the old vintage train coming around the bend. They could not afford to hire the train for more than a couple of hours, so every shot had to be just right. And, he said, as it came around the corner he was so filled with emotion that tears filled his eyes and he could not see a thing through the camera sight. He thought that the whole thing was ruined; but the Lord was there and helping him, and when they developed the film it was exactly as it should have been, even though he could not see because of the tears that filled his eyes on that occasion.

And now, my wonderful young people, I hope that you have been able to catch the vision of what happened in this latter day. I hope that you have been able to catch the vision of how the Lord speaks through his

Robert L. Simpson was a member of the First Quorum of the Seventy of The Church of Jesus Christ of Latter-day Saints when this fireside address was given at Brigham Young University on 2 December 1979.
servants. I hope that you have been able to
catch the vision of this great law of tithing. The
great promise given to these people in St.
George was fulfilled: the promise was made
that the rains would come, and the rains did
come. One thing that was very significant to
me was the fact that the rains did not come the
next day nor the next week. Do you know that
it was nearly eleven weeks before that rain
came? President Spencer W. Kimball has
authored a wonderful book entitled Faith
Precedes the Miracle. These people had to
demonstrate their faith; and then, almost at the
hour of despair, the Lord blessed them and
their souls were sanctified. So it will be with
each of us who obeys the commandments of
our Heavenly Father.

What a blessing it is to know that this
great principle is benefiting people all over the
world! And as you and I pay our tithing here
in the center stakes of Zion, we have a great
building program going on in these developing
areas of the Church. Did you know that this
year there will be some eight hundred projects
completed and dedicated all over this world?
Did you know that, in addition to these eight
hundred projects, another seven hundred pro-
jects are in readiness for next year? And did
you know that another six hundred and fifty
projects are in the long-range development
stage for two years from now? This work will
not cease.

And when these wonderful people in far-
away places dedicate their meetinghouses,
which are paid in full, did you know that
eighty percent of that fee has come from the
general tithing funds of the Church? Are you
not grateful to know that your tithing has
helped to build a building in South Africa, in
Germany, in Australia, in New Zealand? Are
you not grateful that by this great cooperative
effort the Church can go forward and people
can be blessed in every land?

I am grateful to my Heavenly Father that
this Church is free of debt. I am grateful that,
with all the buildings and all the lands that
we have to bless our people, not one piece
of property has a mortgage on it. Every piece
of property is paid in full because we are a
tithe-paying people and because the Lord has
blessed us and because we have caught the
vision of what a prophet of God has instructed
us to do.

The law of the tithe is this: that “one-tenth
of all their interest [shall be paid] annually”—
one-tenth of all their interest. I have always
been intrigued by the verbage used by the
Lord. He goes on to say that “this shall be a
standing law unto [my people] forever” in
order to “sanctify the land of Zion unto me”
(D&C 119:4, 6). Is it not good to know that this
nation will be blessed as you and I pay our
tithing? For indeed, the land of Zion will be
sanctified unto the Lord as his faithful people
pay their tithing. I am so grateful for the
quotation found in the 132nd section of the
Doctrine and Covenants. Let me read the fifth
and sixth verses:

For all who will have a blessing at my hands
shall abide the law which was appointed for that
blessing, and the conditions thereof, as were insti-
tuted from before the foundation of the world.

And as pertaining to the new and everlasting
covenant, it was instituted for the fulness of my
glory; and he that receiveth a fulness thereof must
and shall abide the law, or he shall be damned, saith
the Lord God.

For every law there is a blessing. I am grateful
to my Heavenly Father that he has a perfect
plan by which we might be blessed.

Several years ago a great film called The
Ten Commandments was made; its producer was
Cecil B. DeMille. He is not with us any longer,
but he was a great soul; and this is what he had
to say on one occasion concerning the ten com-
mandments and the laws of our Heavenly
Father: “We are too inclined to think of law as
something merely restrictive, something
hemming us in. We sometimes think of law as the opposite of liberty, but this is a false conception. God does not contradict himself; he did not create man and then, as an afterthought, impose upon him arbitrary, irritating, restrictive rules. He made man free, and then gave him commandments to keep him free. We cannot break the ten commandments; we can only break ourselves against them, or else by keeping them rise through them to the fulness of freedom under God. God means us to be free. With divine daring, he gave us the power of choice” (Prologue to movie, The Ten Commandments).

Are you not grateful, my wonderful young people, that we will reap a blessing for every law that Heavenly Father gives us? Are you not grateful that laws are given to keep us free; that we might be able to have bodies that are unrestricted as we keep the Word of Wisdom; that we might have peace of mind; that we might be able to bless our fellowmen as we pay our tithing and help the kingdom of God to grow and progress; and, probably most important of all, that the windows of heaven might be opened and a blessing poured out upon us so great that there shall not be room enough to receive it?

Nephi, as he was writing the third book of Nephi during the time of the Savior’s visit to this continent, states that the Lord inquired of him whether certain things had been recorded, things that had been taught by Samuel the Lamanite and other great prophets. Nephi, it says, remembered that these things had not been written, and Jesus then commanded that they should be written. Those revelations that were commanded to be written at that time were from Malachi and included the great quotation that we heard in the film:

*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. . . .*

*Then a little further down he says,*] *And they shall be mine, saith the Lord of Hosts, in that day when I make up my jewels. . . . [3 Nephi 24:9–10, 17]*

Would you not like to be included in that day when the Lord makes up his jewels? I would like to be included. I would like to be there and hear him say in the most pleasant voice I have ever heard, “Well done, thou good and faithful servant; enter thou into my presence.”

And so, my wonderful young people, what is meant by one-tenth of our interest annually? Sometimes we put a little money in the bank, and we earn interest; sometimes we invest our muscle power in a job and we get a little wage for it, the same as the interest that our money earns for us in the bank; sometimes a professional person will invest knowledge and skill, and for that he gets a salary; and a farmer will invest in seed and soil and water and tender care of his crops, and from that comes a profit at the end of the season. I would like to suggest to you that tithing is to be paid on that interest from the bank; it is to be paid on that wage; it is to be paid on that salary. I would like to suggest to you that we do not have the right to alter the word of the Lord. Some people say, “Well, after I pay a few of my bills, then I’ll pay my tithing on what’s left.” but that is not what the First Presidency has directed. The First Presidency has directed that we should do exactly as we are instructed in section 119 of the Doctrine and Covenants: we should pay one-tenth of our interest annually.

Some people try to reason, “Well, how about my taxes? I never see my taxes; they are an automatic deduction; therefore I should not
pay tithing on that part which includes my taxes that I never see.”

My answer to that person would be this: “We have made arrangements for those taxes to be deducted from our paycheck; and just because our employer is good enough to pay some of our bills for us, why should we penalize the Lord?” Not only that, but I reason in my mind that when I pay income taxes to live in these United States of America—when I help to pay for the space program, and all of the other national programs, and when I help to pay for the national highways that I drive on and all the other benefits—I am paying rent for living in America. Just because I pay rent for the convenience of living in America and enjoying all that it affords me, why should I choose to penalize the Lord for it? I do not have the right.

I am grateful for the law of tithing. When I was in the Presiding Bishopric, Bishop Vandenberg received a letter from a minister of another faith. He was intrigued with the law of tithing in our church, and he wanted some information, some literature, and all that we could tell him. So we sent a letter back, and a few weeks later came the answer: gratitude and thanks for the letter, the information, and all that we had told him about tithing, then: “We’re going to start it in our church next week, but unfortunately we can’t go all the way yet. We are going to start with five percent tithing.” I would like to suggest to you that there is no such thing as a five percent tithing, because the word itself means ten percent. And that is the way it should be. The Lord is the greatest paymaster in all this world, and any man who will put his faith in God and pay his tithing will receive the blessings of heaven just as surely as you and I meet in this auditorium here tonight. I am grateful to be on the Lord’s team. He is the greatest paymaster of all time.

As I mentioned to some of you a few months ago just by example, President Kimball has been the prophet for nearly six years—I think it will be six years at the end of this month. During those six years we have increased our missions in the world from one hundred and eight up to one hundred and seventy-five—a sixty percent increase. We have increased the number of our missionaries worldwide from seventeen thousand to twenty-nine thousand—a sixty-five percent increase in the number of missionaries. Also, we have increased the efficiency of our missionary work because our missionaries are doing a better job with the discussions, and because they are being trained better in the Missionary Training Center, and because we are just doing a better job worldwide. The average missionary five years ago was realizing nine baptisms during a two-year mission; today that same missionary is baptizing fourteen during his two-year mission, and that is a forty-five percent increase in the effectiveness of the missionary force. So while we as a Church are bobbing along with a sixty percent increase and a sixty-five percent increase and a fifty-five percent increase and feeling very wonderful about it all, we depend on the Lord for the convert baptisms. And he gives us a dividend on the bottom line: an increase from seventy-seven thousand convert baptisms five years ago to what looks to be in the vicinity of two hundred thousand this year, probably at the end of this month. This means a one hundred and fifty-six percent increase—the Lord gives us not fifty-five percent or sixty percent, but a dividend of one hundred and fifty-six percent increase on the bottom line number of baptisms. And I would like to suggest to you that if you pay your tithing the dividend will be in somewhat the same ratio. It is wonderful! You cannot get out of the Lord’s debt. It is impossible to do so.

A high-ranking member of the Communist Party from Moscow made this observation during a week-long visit here to observe the Church in action: “You Mormons are unique because of your ability to be dedicated to a cause and also your willingness to sacrifice.”
I assume that he had come all the way from Russia just to find out what makes us tick, and why we excel in these two things. He went on to suggest that these two traits were important to any major movement and that hopefully his visit here would help him to gain some insight that he might share with his comrades in the Soviet Union. Unfortunately, he was unable to accept the one factor that makes this kind of dedication possible—an implicit belief in a supreme being and an understanding of God’s eternal plan for his children.

Are you not grateful, my young people, that we have the truth? Are you not grateful that we have the plan? Are you not grateful that Heavenly Father has foreordained you and me, and that we are privileged to live in this time of the world’s history when all these great things are happening, and that you and I can participate in these great laws of eternity? Someone once observed, “It doesn’t take money to pay tithing; it takes faith.” I bear testimony to you that this is true. There are many wealthy individuals in the Church who choose not to pay their tithing, and you and I both know many widows in the Church who have minimal incomes but who insist on keeping their account with the Lord current each month. They do it without fail; they do it without complaint; they have a strong testimony that Heavenly Father has given a commandment, and their main desire is to abide the law and reap its attendant blessings. I certainly feel better when I go to the marketplace with nine dollars in my hand and the help of the Lord than I would if I went to the marketplace with ten dollars on my own. I think that I do much better with that nine dollars and the help of the Lord than I would with ten dollars on my own.

Just last year we completed our fundraising drive for the great Jordan River Temple. Do you know that a ward right in the middle of the Salt Lake Valley, composed almost totally of widows, was the first to meet its quota? In fact, it did not only meet the quote but nearly doubled it. This one ward of widows reported to the stake president, just weeks after the campaign had started, with one hundred thousand dollars for the new temple—this from one ward primarily made up of widows.

Do you know that over in East Germany, behind the Iron Curtain, we have nearly five thousand Saints? These Saints believe in the law of the tithe, but their tithing cannot come into the general tithing funds of the Church; it has to stay in East Germany. So our Church leaders there put it in the bank; we have an arrangement so that it can be banked. Ordinarily people are stimulated when they know their money is being used to send out missionaries and to build buildings, but here the money must simply remain in the bank until something changes. But month after month, without fail, these Saints of East Germany pay their tithing—not because the money is going anywhere, but because they want to fulfill a commandment of the living God, and they want to reap the blessings and have the windows of heaven opened that the blessing might be theirs.

Let me tell you briefly about a wonderful brother down in New Zealand by the name of Hoko Whitu. Hoko Whitu no longer lives; but many years ago he lived out on the seacoast well off the beaten track in New Zealand—so far off the beaten track that the missionaries were only able to visit perhaps two or three times a year. He lived in a little fishing hut. He loved to fish, and that was his livelihood and his means of earning a living. He lived alone in this little fishing hut because he was old and his children had all gone or moved to the big city. When the missionaries came on one occasion, Brother Hoko Whitu was very pleased to see them. He could not speak English but greeted them in Maori, took them in his little
hut, went right over to a particular place, took out an envelope, and presented them with it. The missionaries found it bulging with money.

The elders took a letter out of the envelope; it was written in English. Brother Whitu could not read the letter, but he could recognize the Church letterhead. He recognized the signature down at the bottom as that of Matthew Cowley, his mission president. He could also read numbers, and he knew that in the middle it talked about a certain amount of money. Upon receiving the letter, he had said to himself, “My mission president needs some more money to run this mission.” And he had saved that money in the envelope for the elders to take back. The elders read the letter to him, translating it into Maori:

Dear Brother Whitu:

This letter will serve as a receipt and an acknowledgment for all the tithing you paid last year. May the Lord bless you in it.

This brother was ready to pay the whole amount all over again, because he thought the Church was in trouble. That is the kind of Polynesian faith that you and I need.

My wonderful young people, may the Lord bless us. I would just like you to know that the main purpose of tithing is not to build hundreds of buildings all over this world this year. The main reason for the payment of tithing is what happens inside the individual—what happens as the soul is sanctified, what happens as the blessings of heaven unfold upon one as those windows are opened wide.

I would like to leave this thought with you: someone has observed that true worship is really not possible without sacrifice. Had you ever thought about that? I want to promise you that if you make sacrifice a part of your worship our lives will be sanctified. I want to promise you that your lives will be blessed and that the peace of heaven will be yours, even that peace spoken of by the Savior when he said, “Peace I leave with you, my peace I give unto you: not as the world giveth, give I unto you” (John 14:27). Security will also be yours; and if there are two things that this world wants today, they are peace and security.

I promise each of you within range of my voice tonight that if you will pay an honest tithing—if you will live close to the Lord and follow this great commandment—you will have peace of mind and security in your life and you will have the blessings of heaven poured down upon you in such abundance that you shall not be able to receive them all. I so testify in the name of the Lord Jesus Christ. Amen.