

## Statement on Tithing and Surplus

*The following statement on Tithing and Surplus by the Presiding Bishopric has been reviewed and is supported by the Standing High Council and the First Presidency. It is presented here for consideration by the Conference as General Church Policy.*

During the course of developing the recently published "Zion's Endeavors and the Celestial Law" the Presiding Bishopric was drawn to the following revelation which specifically defines "surplus." It was given in answer to the petition "O Lord, show unto thy servants how much thou requirest of the properties of thy people for a tithing."

*Verily, thus saith the Lord, I require all their surplus property to be put in to the hands of the bishop of my church of Zion, for the building of mine house, and for the laying the foundation of Zion, and for the priesthood and for the debts of the presidency of my church; 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. D&C 106:1a-b*

The foregoing revelation clearly states that the consecration of surplus is the beginning of the tithing process. After prayerful study of this passage, and other scriptures bearing on the question, we were led to the conclusion that the past procedure and practices had not always fully interpreted nor applied the principles involved. In the past, it had been the practice to prepare a "First Tithing Statement," consisting of an inventory of all that one possessed, as cash value less liabilities, from which was determined the amount owed [one-tenth], as a beginning of tithing.

Although it appeared logical that this procedure would determine our increase from the time of birth (with nothing) until the first tithing statement, we have been unable to support this practice scripturally, and therefore offer the following policy for future application:

1. All stewards making a first accounting are requested to use the current "Surplus Accounting Forms" as a beginning of becoming a tithe payer and accounting steward.
2. After submission of the foregoing forms and consecration of surplus, the steward[s] shall then make an annual accounting statement and pay tithing annually based on one-tenth of their increase (D&C 106:1b)
3. Should there be mitigating circumstances which preclude making the surplus accounting [e.g., an un-supporting non-member spouse, etc.] then an annual tithing accounting should be submitted, looking forward to the time when full compliance with the consecration of surplus may be possible.
4. Concerning young children, they are lawfully included in their parent's consecration. Beginning at the age of accountability [8 years] and baptism, we encourage individual compliance with the law by completing an annual accounting. When children reach their majority at 18 years, they are then urged to enter into a covenant relationship with the Lord by responding to the consecration of surplus law, followed by continued compliance with the regular annual tithing response, as outlined above.

Finally, for any steward [or joint stewards] who have previously made their first accounting based on all of their assets, which may have involved a substantial tithing "debt" yet unpaid, it is recommended that contact be made with the Presiding Bishopric to determine a mutually agreed course of action.

THE PRESIDING BISHOPRIC