

THE LAW OF TEMPORALITIES

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THE SPIRITUAL BASIS OF THE TEMPORAL LAW

Definitions

1. The temporal law is God's way of looking upon the acquisition, use of, and accounting for material things.
2. It is the body of rules and principles by which material things are used to achieve spiritual objectives.
3. It is that part of our stewardship philosophy which deals with temporalities.

The Purpose

The temporal law provides funds and resources to carry on the work of the church, both at home and abroad. This law, as all laws of God, is spiritual, and is founded upon justice, equity, and righteousness. It is equitable because we are expected to contribute in proportion to our degree of prosperity. We, as stewards, need to have continually before us the knowledge that the financial support of the church is a response to the will of God in terms of the spiritual maturity of the members.

GOD IS OWNER—MAN IS STEWARD

There are two fundamental reasons why it should be honored:

God Is the Owner — God is the Supreme Owner of life and all material things. Man needs to come to the realization that all that he is and all that he has are the result of God's love for man.

“The land shall not be sold for ever; for the land is mine.” — Leviticus 25:23

“I, the Lord, stretched out the heavens, and builded the earth as a very handy work.” — D&C 101:2

“And again, a commandment I give unto you concerning your stewardship which I have appointed unto you; behold, all these properties are mine, or else your faith is vain, and ye are found hypocrites, and the covenants which ye have made unto me are broken; and if the properties are mine then ye are stewards, otherwise ye are no stewards.” — D&C 101:10

“The silver is mine, and the gold is mine, saith the Lord of hosts.” — Haggai 2:8

“If ye seek the riches which it is the will of the Father to give unto you, ye shall be the richest of all people; for ye shall have the riches of eternity; and it must needs be that the riches of the earth are mine to give.” — D&C 38:9

“For every beast of the forest is mine, and the cattle upon a thousand hills. I know all the fowls of the mountains; and the wild beasts of the field are mine. If I were hungry, I would not tell thee; for the world is mine, and the fulness thereof.” — Psalm 50:10-12

Man Is a Steward — His relationship to God is that of a steward or trustee over the things which have been entrusted to his care, and which are normally referred to as his possessions. The practice of men to use their possessions for their own purposes, where such purposes run counter to the purposes of God, is inconsistent with the recognition of God as Creator. It is his purpose to provide for his Saints:

“I, the Lord, stretched out the heavens, and builded the earth as a very handy work; and all things therein are mine; and it is my purpose to provide for my saints, for all things are mine; but it must be done in mine own way.: — D&C 101:2d.

The temporal law sets forth our responsibility as stewards, and provides an equitable way for each to share in the cost of taking the gospel throughout the world.

BASIC CONCEPTS

Stewardship is the recognition of God as owner, with man as a manager; a life of sharing, calling for the dedication of our time, talents, and possessions; a deep-seated belief in God’s investment in man, and a resulting desire to respond. A very important part of this total stewardship of life is God’s law governing man’s temporal affairs; accounting for and sharing of possessions. This stewardship includes the following: accounting, tithing, offering, inheritance, and consecration of surplus.

Tithing is one of the most basic and widely recognized means of financing the work of God. Tithing is paid upon one’s increase. The divine law teaches that there are two types of increase, accumulated increase and annual increase.

“Wherefore, Abram paid unto him tithes of all that he had, of all the riches which he possessed, which God had given him more than that which he had need” (Genesis 14:39). Here we find scriptural justification for the first stewardship accounting, which is made to determine the accumulated increase. Accumulated Increase then is defined as the net value of all our possessions at the time of making our first stewardship accounting.

Each steward is held accountable for all that comes into his possession yearly and, to determine the tithing due, one must make an annual stewardship accounting to determine the *annual increase*.

“Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year” (Deuteronomy 14:22). Annual increase is that portion of our total income which remains after meeting our basic physical needs.

It is important that we recognize that each steward, in a spirit of consecration, must determine those items of expense that are essential to maintain health and well-being.

Needs in the stewardship concept consist of those physical requirements which all men everywhere have in common. They may be summarized as food, shelter, replacement of clothing, replacement of equipment or furniture, medical care, taxes, and other essential expenses. These needs may vary, depending on circumstances, environment, and responsibilities.

The determination of necessary living expense is an individual decision. The amount of increase and, therefore, of tithing due, is determined by the steward, as the annual increase is the difference between the income and total necessary living expense for the period.

Increase is vital not only in the life of church but in the life of the individual. If there is no increase, no growth or development is possible.

The temporal law points toward an ideal situation in which every person shall receive his needs and just wants.

“Every man according to his wants and his needs, inasmuch as his wants are just” (D&C 81:4e)

Just wants go beyond the needs. They include experiences and things which may be desired, but which are not necessary to maintain health and physical well-being. Included can well be recreation, hobbies, pleasure trips, cultural pursuits, higher education; luxury items in food, shelter, clothing, or transportation, which a person may want and be able to afford but, which as a good steward, he cannot justify as necessary living expense. The just wants are distinguished from needs by the fact that expenditures needed to satisfy them are not mandatory, as are those spent for physical needs. Considerable freedom of choice is possible in expenditures made from the increase; thus one may choose to spend funds for gifts to others, personal hobbies, church offering, entertainment, higher education, or investment, etc. *Just wants then would be considered an expenditure from the increase and, therefore, would be tithable.*

ACCOUNTING

It is required that all managers report to the owner, because the ownership includes the right to hold, to rent, to lend, or to sell. In the case of the temporal law, men as managers [stewards] report to God, the owner and Creator. Through the organization of his church, God has authorized agents to receive these reports for him (Romans 13:6,7; Hebrews 7:4-6; Luke 16:1-2; D&C 129:8; 69:2a; 72:1).

INHERITANCE

Many of the early revelations to the church urged the membership to secure an inheritance, which means the ownership of a home and reasonable security in a business, profession, or vocation, to care for the immediate and near future needs.

STOREHOUSE

The storehouse must first be recognized as principle. The application of the principle of the storehouse calls for setting aside in our personal lives, and also in our institutions, provisions for the contingencies of tomorrow. Life is full of examples of how this principle is applied. Men purchase insurance policies, establish bank accounts, make investments, and in many different ways provide for future contingencies. The storehouse principle is widely practiced without being related to the Zionite philosophy.

However, a more specific meaning of the storehouse includes the application of this principle by the church, as an institution, and by groups of individuals in stewardship associations in activities which make a significant contribution to the kingdom-building program. The agency of the individual must be guarded very carefully in any joint undertaking, and possessions and rights of the individual must necessarily be protected in any such group endeavor.

SURPLUS

When used by the ministry of the church, the word “surplus” should mean that part of a man’s possessions, whether of money or properties, for which he has no present or foreseeable need; the word *need* being determined by the man’s position, sphere of action, business, and dependencies. One may have surplus to consecrate only after he has established his inheritance, as defined in a previous paragraph. The requirement of the law is such that this surplus should be consecrated to the storehouse.

“Verily, thus saith the Lord, I require all their surplus property to be put into the hands of the bishop of my church of Zion, for the building of mine house” (D&C 106:1).

The Presiding Bishopric has been charged with the responsibility of administering the storehouse treasury. Consecration of surplus will be accepted as an outright conveyance to the church, without legal obligation by the church to the contributor other than that implied in carrying out the purposes for which it was consecrated. It is essential that there be clear understanding between the bishop and the contributor concerned as to the purpose of the consecration. The determination of whether or not one has surplus is a joint responsibility of the individual or group concerned and an ordained bishop of the church. Consecration of surplus provides the capital for the functions of the storehouse.

Since it is the availability of surplus which makes the storehouse possible, it should be the goal of each member of the church to live in such a way that he can contribute not only tithes and offerings but also establish his inheritance and create a surplus for the storehouse. A key to the establishment of Zion is the creation and proper functioning of the storehouse.

The inheritance is always to be left with the individual and is the basis of his economic stewardship. It cannot be said that one has a surplus until he has first established his inheritance. It is quite apparent that the storehouse principle is first to be applied by the individual in the achievement of his inheritance, and then by the church as an institution, and by

groups of individuals who may choose to organize into stewardship associations in consultation with responsible administrative officers.

He who consecrates surplus has a voice as to its use, either within the functions of church government or according to the rules of the stewardship association of which he may be a member.¹

Revelation describes in part the manner in which the storehouse treasury is to be administered. Section 42 of the Doctrine and Covenants indicates that storehouse funds may be used for the following purposes:

1. Care of the poor and needy
2. Providing for those who have not from time to time
3. Purchasing land for public benefit of the church
4. Building of houses of worship
5. Building up the New Jerusalem

OFFERINGS

In addition to the payment of tithes and consecration of surplus, the law provides for other opportunities to share in the work of the church through the giving of freewill offerings.

“And disbursing the contributions gathered from the Saints of moneys and properties under the terms of tithing, surplus, freewill offering, and consecrations” (D&C 129:8b). The freewill offerings are made to defray local operating expenses, for local building projects, and for special ministries and projects for branches, districts, stakes, and the World Church.

OBLATION

The oblation offering had its beginning as part of the Communion service as a result of a resolution presented to General Conference in 1917, which read as follows:

“[It is the opinion of the Order of Bishops] that every branch should comply with the law of receiving oblations at the Sacrament services, as found in Doctrine and Covenants 59:2, and that the amount so received should be placed with the Bishopric in harmony with Doctrine and Covenants 42:8.” (See GCR No. 773.)

The oblation is administered under the direction of the Presiding Bishopric through the bishops and bishop’s agents of the church and is used to care for the poor and needy.

1. D&C 42:8-10; 101:2-13; 106, 77:1; 70:2,3.