

SECTION 119

FAITH: Mormonism | TEXT: Doctrine and Covenants | VOLUME: 2013 | AUTHOR: Joseph Smith

OVERVIEW

Doctrine and Covenants Section 119, received in July 1838, marks a pivotal transition in Mormon economic theology. Following the failure of the 'Law of Consecration' (where members deeded all property to the church and received a stewardship back), this revelation institutes the 'Law of Tithing.' The text articulates a two-step requirement: first, the donation of all 'surplus property' to the bishop, and second, a perpetual payment of 'one-tenth of all their interest annually.' The revelation explicitly links financial compliance to spiritual standing, asserting that those who do not observe this law 'shall not be found worthy to abide among you.' Furthermore, the text posits that the sanctification of the land of Zion is contingent upon the observance of this financial law, rather than solely upon the finished work of Christ. It establishes tithing not merely as a funding mechanism for temple building and debt relief, but as a standing law forever and a prerequisite for the community's holiness.

KEY FIGURES

The Lord (Jesus Christ), Joseph Smith, The Bishop (Edward Partridge, historically implied), The Presidency of the Church

DOCTRINES ANALYZED

1. THE LAW OF TITHING

Assertion: Tithing consists of an initial giving of all surplus property, followed by one-tenth of annual interest (income) forever.

"I require all their surplus property... And after that, those who have thus been tithed shall pay one-tenth of all their interest annually (D&C 119:1, 4)"

Evangelical Comparison: In Evangelical theology, giving is a response to grace, governed by the principles of 2 Corinthians 9:7 ('not reluctantly or under compulsion'). The New Testament does not impose a Levitical tithe on the church, nor does it demand 'all surplus' as a condition of membership. D&C 119 reinstates a legalistic framework more rigid than the Mosaic law, defining the specific amount required for standing within the covenant community.

2. SANCTIFICATION BY LAW

Assertion: The land of Zion is sanctified and made holy through the people's obedience to the law of tithing.

"by this law sanctify the land of Zion unto me... that it may be most holy (D&C 119:6)"

Evangelical Comparison: Evangelicalism teaches that places and people are sanctified by God's presence and the finished work of Christ (Hebrews 10:10, 1 Peter 1:2). D&C 119:6 attributes the power to 'sanctify' the land to the human act of paying tithing. This suggests that holiness is a result of human merit and legal observance rather than imputed righteousness or divine grace.

3. CONDITIONAL WORTHINESS

Assertion: Church membership and the right to 'abide' in Zion are conditional upon financial payment.

"observe this law, or they shall not be found worthy to abide among you (D&C 119:5)"

Evangelical Comparison: In the New Testament, worthiness to belong to the Body of Christ is based on faith in Jesus (Ephesians 2:8-9). While church discipline exists for unrepentant sin (1 Corinthians 5), financial poverty or failure to pay a specific percentage is never grounds for exclusion from the fellowship of the saints. D&C 119 creates a 'pay-to-stay' dynamic where financial compliance is a gatekeeper for communal worthiness.

COMPARATIVE ANALYSIS

Divergence Status: Yes

Theological Gap: The fundamental gap lies in the function of the law. In Evangelicalism, the law exposes sin and points to Christ (Galatians 3:24), while giving is a voluntary response to the Gospel. In D&C 119, the law of tithing is a mechanism for sanctification and a requirement for inclusion. The text elevates a financial regulation to the status of a 'standing law forever' necessary for the land to be 'Zion.' This reintroduces a Levitical/legalistic paradigm that the New Testament explicitly argues was fulfilled and abrogated by Christ (Hebrews 8:13).

Shared Values:

The principle of supporting the work of the church financially; The desire to build a holy community; Recognition of God's ownership of resources

Friction Points:

1. [Critical] Sola Fide (Faith Alone) – Conditioning 'worthiness' and the right to 'abide' on financial payments adds a work to the requirement for standing in the covenant.
2. [Major] Sola Gratia (Grace Alone) – Sanctification is attributed to law-keeping (observing tithing) rather than the grace of God.
3. [Minor] Universal Priesthood – Resources are controlled by a hierarchical priesthood ('hands of the bishop', 'Presidency') rather than congregational stewardship.

Semantic Warnings:

"Tithing"

In Text: Initially 100% of surplus property, followed by 10% of interest/income annually.

Evangelical: OT: 10% of crops/livestock (Leviticus 27). NT: Voluntary, cheerful giving (2 Corinthians 9).

Example: *A Mormon reads 'tithing' as a mandatory debt to remain worthy; an Evangelical reads 'giving' as a worshipful response to grace.*

"Sanctify"

In Text: To make holy through the observance of a law (specifically financial).

Evangelical: To be made holy by the Holy Spirit and the truth of the Word (John 17:17, 2 Thessalonians 2:13).

Example: *In D&C 119, the land is sanctified by cash/property; in the Bible, believers are sanctified by Christ's blood.*

SOTERIOLOGY

Salvation Defined: Implicitly linked to being 'worthy to abide' in Zion and the sanctification of the community.

How Attained: Requires obedience to the law of tithing (works).

Basis of Assurance: Compliance with the law and the Bishop's declaration of worthiness.

Comparison to Sola Fide: D&C 119:5 ('observe this law, or... not be found worthy') stands in direct opposition to Romans 3:28 ('justified by faith apart from the deeds of the law').

MANDATES & REQUIREMENTS

Explicit Commands:

1. Put all surplus property into the hands of the bishop
2. Pay one-tenth of all interest annually
3. Gather unto the land of Zion
4. Keep the law holy to sanctify the land

Implicit Obligations:

1. Submit to the financial assessment of the bishop regarding 'surplus'
2. Accept the financial debts of the Church Presidency as a collective burden

Ritual Requirements:

1. Tithing settlement (implied by the requirement to be 'found worthy')

EVANGELISM TOOLKIT

Discovery Questions:

1. The text says tithing begins with giving 'all surplus property.' How does the church define 'surplus' today, and is that verse still binding?
2. Verse 6 says the land is sanctified 'by this law.' In your understanding, does our obedience make us holy, or does Jesus make us holy?
3. If someone loves Jesus but cannot afford to pay 10%, verse 5 says they are 'not worthy to abide.' How does that fit with Jesus' acceptance of the poor?

Redemptive Analogies:

1. The desire for a sanctified land (Zion) – We all long for a holy place where righteousness dwells. We cannot buy this with tithing. [Hebrews 11:10, 16 (Abraham looked for a city whose builder is God, a heavenly country prepared by grace).]
2. Giving 'Surplus' / Total Commitment – God does indeed want our 'all'—not just our surplus money, but our whole lives. But we give because He first gave to us. [Romans 12:1 (Present your bodies a living sacrifice).]

Spiritual Weight:

1. Financial Legalism / Fear of Unworthiness [Severe] – The adherent lives with the knowledge that their standing before God and their community is quantifiable by a financial transaction. Failure to pay means being 'unworthy,' creating anxiety about financial ruin vs. spiritual rejection.
2. Transactional Sanctification [Moderate] – Believing that the holiness of their environment depends on their payment creates a pressure to 'buy' God's presence and protection.
3. Institutional Debt Burden [Moderate] – The text explicitly commands members to pay for the 'debts of the Presidency,' placing the burden of leadership's financial mismanagement onto the laity.

EPISTEMOLOGY

Knowledge Source: Prophetic Revelation

Verification Method: Obedience to the prophet's voice as the voice of God

Evangelical Contrast: Biblical epistemology tests prophecy against Scripture (1 Thessalonians 5:21, Acts 17:11). Here, the revelation is self-authenticating and establishes a new law not found in the Bible.

TEXTUAL CRITICISM

Dating: July 8, 1838

Authorship: Joseph Smith

Textual Issues: The definition of 'interest' has evolved. In 1838, it likely meant 'income' or 'increase' on the surplus, but modern interpretation is strictly 10% of income. The 'surplus' requirement is rarely enforced today in the literal sense of verse 1.