## Sermon Subject: IMPLEMENTING SOCIAL RIGHTEOUSNESS

Scripture: Doctrine and Covenants 12:8 and 9

If thou lovest me, thou wilt remember the poor, and consecrate of thy properties for their support, that which thou hast to impart unto them, with a covenant and a deed which can not be broken; and inasmuch as ye impart of your substance unto the poor, ye will do it unto me, and they shall be laid before the bishop of my church and his counsellors, two of the elders, or high priests, such as he shall or has appointed and set apart for that purpose. And it shall come to pass that after he has received these testimonies concerning the consecration of the properties of my church, that they cannot be taken from the church, agreeable to my commandments; every man shall be made accountable unto me, a steward over his own property, or that which he has received by consecration, inasmuch as is sufficient for himself and family.

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Organize yourselves, and appoint every man his stewardship, that every man may give an account of the stewardship which is appointed unto him.

In previous sermons of this series we have pointed out that in last analysis man is dependent on God for every gift, resource, facility, and blessing which make it possible for him to live on earth and to enjoy and profit by that experience. We have pointed out also that man is morally obligated to recognize and acknowledge God's ownership of all the earth by rendering a regular and periodical accounting of his stewardship, and by making regular and systematic dedication of a stated portion of his wealth to the purposes of God and his kingdom. We have also stated that because all our wealth is accumulated with the help of countless other men, both those who have gone before and those who are contemporary, we also owe an accounting to those who have helped us produce or create our wealth, and those presence and whose needs give our wealth its value. In our last sermon we stressed the principle that all such accounting and all sharing of wealth must be voluntary -- must be an outgrowth of the steward's own sense of responsibility and his desire to be a good steward -- must be the result of his own choices, arrived at through the exercise of his free moral will and agency. If accounting for and sharing of the wealth are to be made compulsory, there is no real stewardship, only slavery.

We come now to a consideration of how man's desire for social righteousness is to be implemented. If men are to share as stewards over the good things of earth which God has placed within our reach, there must be some machinery, some organization, some implementation set up or established whereby men can accomplish these ends together in an orderly, reasonable, equitable fashion. If a good steward owes an accounting to God and fellow man, and if he owes a debt to God as tangible acknowledgement of his stewardship, there must be some authoritative means established whereby the accounting can be received in the name of God, and the tithe paid to God's representative and used for the purposes of God and his kingdom. If there is to be a voluntary sharing of the proceeds of labor, so that some men are not forced to live in poverty in spite of all their best efforts, while others live in idle ease by the sweat of another's toil, there must be some sort of organization or framework or mechanism established by which men can combine their efforts as stewards to insure the well-being of all.

What does the Reorganized Church of Jesus Christ of Latter Day Saints believe about this implementation of social righteousness? We believe that God has set

certain officers in his church to direct this implementation of social righteousness: that he has given priesthood authority not only to those who perform the spiritual ordinances of the church, but to those who direct the temporal or financial efforts and concerns of the church. He has set two orders of priesthood in the church -- the Melchisidec, which is primarily concerned with the spiritual welfare and administration of the church, and the Aaronic, which is primarily concerned with the administration of physical ordinances and of the finances, property, and other temporarilities of the church. The highest officers of this Aaronic order are the bishops, under whose care all the physical assets, property, and finances of the church are placed, and who are available as financial consultants to those members who are trying to be good stewards. Like all other men holding priesthood authority, the bishops must first be called of God as was Aaron, and given God's authority through ordination, for they are to be the financial representatives of God. Like all other men holding priesthood authority, likewise be approved and sustained by the voice and vote of the they must people. for they are also to be representatives and financial officers of the people.

It is to the bishops and their counsellors, then, that Latter Day Saints are required by the law of the church to make an annual accounting for their stewardship, and payment of the tithes shown by that accounting to be due to God. Such accounting and payment are "required;" they are not compelled. If you do not choose of your own free moral will and agency to make such accounting and such payment, that is something for you to settle with your own conscience and with your God. No bishop is going to come around and levy on your property, or make you stand trial in a church court for failure to comply with the law. If you do not make the accounting or pay the tithe -- well, you simply are not a good steward, and you will still have to render an account of your stewardship to God in eternity, whether you choose to do so in time or not.

How do we determine the amount of tithing due? The principle used in determining the tithe is simple, just, and equitable. It is a principle that dates from earliest Old Testament times. Man owes one tenth of his <u>increase</u> annually. Increase is that portion of income which remains after necessary living expenses have been met. A good steward is entitled to deduct reasonable living expenses as recompense for managing his stewardship. Certainly if he could not make enough from his stewardship to live, he would die, and there would be no more steward, no more stewardship. If there is no increase, no tithing is due, no matter what the income; though such a steward may still wish to make a free will offering. It is expected of a good steward, placed ina productive stewardship, however, that he so manage his stewardship and control his wants so as to show an increase from year to year.

Part of that increase belongs to the <u>steward</u>, because of his effort which he has put into its production. Part of it belongs to the <u>society</u> which has made its contribution to the processes of production. Part of it belongs to God, the Creator and original owner of all the resources necessary to establish and operate the stewardship. God's requirement is one-tenth of the <u>increase</u>. Notice again that we do not say one-tenth of the gross income, for in the case of those stewards who had small income and large family obligations, the requirement of one tenth of gross income would take bread out of the mouths of children and cause the efficiency and productive capacity of the steward and his family to deteriorate. One-tenth or <u>increase</u> after the needs and just wants of the steward and his family have been met, is fair, equitable, and just.

The amount of this tithe of one-tenth of the annual increase is determined from the annual accounting, which places before the bishop a record of income and expenditures, and shows the increase or decrease in net worth. Since we all come

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into the world with nothing, the first step for new members of the church who want to keep the financial law and recognize their stewardship is to file the first financial statement, which lists assets and liabilities, and shows net worth. The first payment of the tithe will therefore be one tenth of the net worth -- the net increase since birth -- and after that, one tenth of the increase, annually. After the steward has paid the tenth of his increase, he still has nine-tenths which remains under his control as steward. Out of this nine-tenths he may wish to make a further free will offering to the general church, or an offering for the support of his local congregation, which does not receive any of the tithes. He may consider it wise to use some or all of that nine-tenths to increase, develop, and expand the business of his stewardship. He may consider it wise and necessary to put it away as a reserve against the proverbial rainy day. If he does not need it for these or any other legitimate purpose, it is surplus. Each steward is to determine for himself, in conference with the bishop, what is and what is not surplus for his particular stewardship.

Many people have been  $puz_{z}$  by the statement in Acts 4:32 that in the New Testament church the saints had "all things common." This verse says "And the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things that he possessed was his own; but they had all things in common," The New Testament church did not achieve equality by throwing all property into one common pot, into which everyone dipped as he felt inclined. A careful reading of this verse will disclose that the saints of the New Testament church did possess private property, for specific mention is made of the "things which they possessed." They recognized God's ownership, however; for none of them said that the things he possessed were his own. But as each man examined himself and his financial statement or balance sheet, and determined that he had some surplus that was not essential to his stewardship, he turned that surplus over to the church, in order that from it others might be provided with the means of making a living -- or in other words, a stewardship. Those who had more houses or more lands then they needed -- for they needed only one homestead on which to live -- turned the surplus into cash, and imparted to those who had need, that they might also be established as stewards. The church and its officers -- not the state -- served as the organization through which this result was accomplished.

This is the principle of consecration of surplus. Every man is a steward over his own property, but if he has a surplus for which he has no need, it should rightfully be made the common property of the group, where it becomes a surplus for all -- a revolving fund from which any wise and faithful and diligent steward may borrow in time of emergency, or when he needs more capital to expand his stewardship -- a fund which could be drawn upon for the establishing of worthy young people in business or profession which would be their stewardship -- or a fund which could be utilized in the establishment of group stewardships which could give employment to worthy poor who had neither the business capacity nor the financial capital to establish individual stewardships of their own. The funds resulting from consecration of surplus are not to be dissipated in simply relief to the poor, or for administrative or operating expenses of the church; those needs are met from tithes and offerings. Surplus ceases to be an individual surplus, and becomes the common property of the group which contributes it, where it stands as a safeguard against emergency or disaster to any member of the group.

If followed to its logical conclusion, the "all things common" principle of consecration of surplus would do away with most of the warfare between capital and labor. Labor would have the incentive of helping the capitalist employer increase his production, knowing that any surplus would be consecrated to the common good of all. The capitalist would gladly pay the highest possible wages in recompense for this kind of whole-hearted, high efficiency production, knowing

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that if any man received more wages than he needed, the surplus would still find its way into the common fund.

Of course, there is one fatal weakness in this plan -- the weakness of human nature. Selfish, unregenerate, sinful men don't act in the way we have described the way good stewards should. That is why we believe that the task of social and economic reform is primarily a task not for the state but for the church, which through its teachings, its spiritual ordinances leading to regeneration and new birth, and through the power of Jesus Christ which flows through it, can change human nature, and make men into the kind of men who will be good, wise, worthy, unselfish, and diligent stewards, devoted to the establishing of the kingdom of God on earth, and the working out of righteous principles in all social and financial relationships.