

The doctrine of The Church of Jesus Christ of Latter-day Saints converges in some areas with the ideals of feminism and diverges in others. It insists on the absolute spiritual equality of women and men, proclaiming that "all are alike unto God," both "black and white, bond and free, male and female" (2 Ne. 26:33; Gal. 3:28). GIFTS OF THE SPIRIT are given equally to men and women: "And now, he imparteth his word by angels unto men, yea, not only men but women also" (Alma 32:23). LDS principles argue unequivocally for the development of the full potential of each person, regardless of gender.

So central is the equality of all humankind to Christ's message that during his earthly ministry Christ openly rejected cultural proscriptions that relegated women to an inferior spiritual and political status. He recognized women's spirits and intellects; he taught them directly (Luke 10:38-42); he identified himself as the Messiah to a woman, the first such affirmation recorded in the New Testament (John 4:26); he healed women (Matt. 15:22-28) and raised a woman from the dead (Luke 8:49-56). After his resurrection, he appeared first to a woman, whom he asked to tell his apostles of the glorious event (John 20:11-18), although according to Jewish law women were not considered competent as legal witnesses.

Such equality of women and men is based on the celestial model of heavenly parents, both Father and Mother, who share "all power" and have "all things . . . subject unto them" (D&C 132:20) and who invite their children to emulate their example of perfect love and unity and become as they are. Mormons are taught that righteous power, held by heavenly parents and shared with their children, is never coercive but is characterized "by persuasion, by long-suffering, by gentleness and meekness, and by love unfeigned" (D&C 121:41). While the implications of these expansive beliefs are always subject to individual implementation, Mormon women and men have found in these doctrines sources of spiritual strength, including the desire to know more about MOTHER IN HEAVEN.

LDS doctrine is, however, at odds with several versions of feminism, including those that emphasize female sufficiency apart from men. Because Church doctrine stresses the necessity of overcoming differences and forging a celestial unity between husband and wife in order to achieve EXALTATION (cf. 1 Cor. 11:11), the radical feminist critique of the family as an institution of

repression for women and the call for its replacement find little support among Latter-day Saints. While individual families may be repressive and dysfunctional, most Latter-day Saints believe that the defect is not inherent in the structure. Indeed, the family is viewed as the source of both men's and women's greatest work and joy, not only on earth but also in eternity.

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FINANCES OF THE CHURCH

The financial strength of The Church of Jesus Christ of Latter-day Saints derives primarily from the commitment of its members to the scriptural principle of TITHING and other forms of voluntary contributions and service. The collection and disbursement of all funds are carefully managed according to standard procedures worldwide and under the direct supervision of the FIRST PRESIDENCY. The Church also maintains limited business investments and financial reserves as part of its larger strategy for supporting expanding ecclesiastical programs. The handling of all funds is regularly audited in accordance with sound financial practices.

Latter-day Saints take seriously the commandment to pay tithing and the Lord's promises as given in the Old Testament:

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine 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 [Mal. 3:8-10].

This law of finance for God's Church has been reiterated in latter-day scripture. In 1838 the Lord

emphasized this important law in a revelation to the Prophet Joseph SMITH and defined tithing as “one-tenth of all their interest [income] annually” (D&C 119:4).

The years preceding the turn of the century were financially difficult for the young, struggling Church because of the 1890s depression and the escheat of Church funds during the long anti-polygamy campaign of the federal government. In May 1899 the aged Lorenzo SNOW, President of the Church, traveled from Salt Lake City to St. George, Utah, to comfort members whose lands had been plagued with severe drought. Streams and wells had dried up, and they faced starvation. During this visit President Snow was inspired to invoke the words of Malachi and promise the Saints in their dire and destitute circumstances that if they would pay an honest tithing, the “windows of heaven would be opened.” The Saints responded, the rains came, and the people were blessed (Cowan, pp. 15–18).

From this event, the principle of tithing received renewed emphasis throughout the Church. Members responded with increased commitment and faith, and within a few years, the Church was financially sound, and has remained so since. Through the faith and sacrifices of its members, the Church has been able to sustain steady worldwide growth. Latter-day Saints regard the payment of tithing as a privilege and often tell of spiritual and financial blessings that have come through obedience to this law.

In addition to paying tithing, members may contribute to several specially designated funds (*see* FINANCIAL CONTRIBUTIONS). On the first Sunday of each month, members fast for two meals and contribute, at a minimum, the cash equivalent of two meals to a FAST OFFERING fund, used exclusively to provide assistance to the poor and needy. MISSIONARY support is primarily a family responsibility. Since January 1, 1991, the monthly cost to missionaries and their families has been standardized to the average monthly expense of missionaries worldwide. However, members are also encouraged to contribute to assist those missionaries who have insufficient finances.

FINANCIAL ADMINISTRATION. Sound cash management procedures are used in the collection and disbursement of funds. Tithing is contributed at the local WARD or BRANCH and is remitted to designated Church headquarters. AREA or regional

offices around the world collect and disburse funds as directed by the presiding officers at Church headquarters.

Fast offering funds are collected in the wards, where they are first used to care for the needy in the ward. Surplus fast offerings not required for use in the local areas are sent to Church headquarters or area offices. Any deficits from the care of the poor in the local unit are supplemented from general surplus fast offerings. Thus, a local BISHOP has the means to take care of his ward’s welfare needs.

On July 8, 1838, a revelation was received by the Prophet Joseph Smith making known the method for the disbursement of tithing received by the Church: “Verily, thus saith the Lord, the time is now come, that it [tithing] shall be disposed of by a council, composed of the First Presidency of my Church, and of the bishop and his council, and by my high council” (D&C 120:1).

Subsequently, the Council on the Disposition of Tithes, consisting of the First Presidency of the Church, the QUORUM OF TWELVE APOSTLES, and the PRESIDING BISHOPRIC, was established. This council meets regularly and oversees the expenditures of all Church funds worldwide. It approves budgets and financial strategy and establishes financial policy.

Two subcommittees of the Council on the Disposition of Tithes are the Budget Committee and the Appropriations Committee. Both committees consist of the First Presidency, selected members of the Quorum of the Twelve Apostles, and members of the Presiding Bishopric.

The Church Budget Office provides staff support to the First Presidency and gives overall administrative direction to the preparation of the annual Church budget. At the beginning of each annual budgeting cycle, budget guidelines are given to Church administrative department heads, international offices, missions, temples, and other units. Within these guidelines, budgets are constructed at the lowest levels of accountability and scrupulously reviewed through various levels of management and councils. The Budget Committee meets periodically to provide in-depth budget review and to formulate budget recommendations to the Council on the Disposition of Tithes.

The Appropriations Committee meets each week. All expenditure requests throughout the world, except those few which have been delegated to a lower level of administration by the

Council on the Disposition of Tithes, are reviewed, checked to make certain the request is within budget, and appropriated. Expenditures that have been delegated are reported to the committee.

FINANCIAL CONTROLS. Financial controls are administered through the use of financial policy, budgeting, organization structure, and regular, comprehensive audits. Key financial policy comes from the Council on the Disposition of Tithes. Additional financial policy and procedure directives are issued by the Finance and Records Department, which, under the direction of the First Presidency and the Presiding Bishopric, is responsible for the administration of treasury accounting/controllership, taxation, and risk-management functions.

The Church has an Audit Committee composed of experienced businessmen who are not associated with the Church as employees or General Authorities. This committee reports directly to the First Presidency of the Church and works closely with the Finance and Records Department and the Auditing Department to ensure strict adherence to ethical principles and rigid financial policies and procedures. The Auditing Department also reports directly to the First Presidency of the Church and thus maintains its independence from all other departments. Its staff of certified public accountants performs ongoing audits of finance, operation, and computer systems for Church departments and other Church-controlled organizations. Responses to all audits are required and are monitored.

PARTICIPATION AND INVESTMENTS IN BUSINESS. The First Presidency has established other boards and committees to oversee the management of the Church's investments and reserves (*see* BUSINESS: CHURCH PARTICIPATION IN). Each of these key committees is chaired either by a member of the First Presidency or by another appointed General Authority.

The Investment Policy Committee is chaired by the First Presidency and includes the president of the Council of the Twelve, other members of the Twelve as appointed, and the Presiding Bishopric. Its purpose is to establish investment policy and strategy and to review key investment decisions.

The Deseret Management Corporation (DMC) is a corporation with its own board of directors. DMC functions as a holding company for

most of the commercial businesses owned by the Church. These companies pay all taxes that are paid by commercial corporations. Some properties are also held for reasons other than investment. In addition to protecting the surroundings of sacred properties, such investments may be maintained to support the ecclesiastical efforts of the Church.

The Church still holds a few properties that were originally established to support commerce in LDS communities (*see* ECONOMIC HISTORY OF THE CHURCH). However, as a result of an evaluation of these holdings and their contributions to its mission, the Church has divested many such holdings.

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FINANCIAL CONTRIBUTIONS

Members of the Church may make financial contributions in several ways, including payment of TITHING, donation of FAST OFFERINGS, and contributions to missionary work. Each kind of contribution is directed to a specific purpose and is based on admonitions in both ancient and modern scriptures (Mal. 3:8; D&C 119:4; cf. 2 Chr. 3:5–12; Rom. 15:26).

The payment of tithing is expected of each member regardless of age, income level, or circumstance. Faithful Latter-day Saints contribute one-tenth of their income annually to the Church. Members consider these tithing funds to be sacred monies, and leaders carefully administer their expenditures at each level of Church organization. Tithing is used to pay most of the operating expenses of the Church and also now funds the construction of buildings, including meetinghouses and temples.

Fast offerings are a second kind of financial contribution expected of all Church members. Once each month Church members are to abstain from food for at least two meals and contribute the cash equivalent of the savings as a "fast offering" to assist the poor and needy. These contributions are dispersed on both a local and Churchwide basis;