THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS OFFICE OF THE FIRST PRESIDENCY

47 East South Temple Street, Salt Lake City, Utah 84150-1200

August 11, 2022

To: General Authorities; General Officers; Area Seventies; Stake, Mission, and District Presidencies; Bishoprics and Branch Presidencies

<u>Tithing Declaration</u>

Dear Brothers and Sisters:

In an effort to improve the tithing settlement process, the following changes have been approved:

- The term "tithing settlement" has been changed to "tithing declaration." This change emphasizes that the primary purpose of this interview is to provide members with an opportunity to declare their tithing faithfulness, not to "settle" an account. The focus should be on the member's covenant relationship with Heavenly Father and on teaching the spiritual nature of tithing, especially to children and youth.
- Tithing declaration interviews can now begin on September 1 of each year in order to offer bishops additional time to meet with families and individuals. Details on this change are found in the notice that you have or will receive regarding this matter.

We are grateful for your service and dedication.

Sincerely yours,

Russell M. Nelson Oallin H. Oalls Jeng B. Exm