

Comparison of LDS and RLDS/ Restoration Branch Doctrine: *A Study Guide of Key Conflicting Views*

***“Eternity will never reveal God’s seal affixed to
two sides of a controverted issue.” —Joseph Luff***

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**The content of this study guide is taken from several sources, but
the following two were the primary sources:**

- Aleah G. Koury, *The Truth and the Evidence* (Independence, Missouri: Herald Publishing House, 1965)
- Elbert A. Smith, *Differences That Persist* (Independence, Missouri: Herald Publishing House, n.d.)

SHARED BEGINNINGS

This study guide begins by briefly recounting the shared origins of the Restoration Movement, and then outlines the divisions that developed between its two major branches:

- **The Reorganized Church of Jesus Christ of Latter Day Saints (RLDS),** headquartered in Independence, Missouri, and
- **The Church of Jesus Christ of Latter-day Saints (LDS),** headquartered in Salt Lake City, Utah.

Both trace their beginnings to the organization of the **Church of Jesus Christ of Latter Day Saints** on April 6, 1830, under the leadership of **Joseph Smith Jr.** Both churches affirm a common spiritual heritage rooted in key, divinely directed, early Restoration events such as:

- **The First Vision (1820):** Joseph Smith's divine call to restore Christ's true church.
- **The Coming Forth of the Book of Mormon (1823–1830):** A sacred record translated by the gift and power of God.
- **The Restoration of Priesthood Authority:** Bestowed through angelic ordination.

In those formative years, believers accepted the **Bible, Book of Mormon, and Book of Doctrine and Covenants (D&C)** as inspired scripture—all affirming the truth of **one eternal and all-powerful God.**

After Joseph's death in **1844**, however, the movement divided. The group that followed **Brigham Young** westward to Utah eventually became known as the **Church of Jesus Christ of Latter-day Saints (LDS)**, headquartered in Salt Lake City. Another group, led by **Joseph Smith III**, reorganized the church in 1860 in **Independence, Missouri**, and became the **Reorganized Church of Jesus Christ of Latter Day Saints (RLDS)**—today known in its mainstream body as **Community of Christ (COC).**

Although they share many early experiences and scriptures, significant theological, doctrinal, and historical differences arose after Joseph Smith's death in 1844, beginning with the succession in leadership.

Two Views of Leadership Succession Leading to the Reorganization

RLDS Position — The RLDS Church taught that prophetic leadership should continue through *lineal succession*—that is, through Joseph Smith Jr.'s family line. The “Reorganization” under Joseph Smith III was seen as restoring the true authority of the original church. Those who followed Brigham Young were viewed as having departed from proper authority by re-baptizing members and altering established teachings.

LDS Position — The LDS Church believed that Brigham Young, as President of the Quorum of the Twelve Apostles, held the priesthood

keys and authority to lead after Joseph Smith's death. The migration to Utah was seen as divinely guided and necessary to preserve the faith.

Modern Changes within the RLDS Church—In 1996, a major shift occurred when Prophet-President **Wallace B. Smith** appointed **W. Grant McMurray** as his successor—ending the 136-year tradition of Smith family leadership.

This change reflected broader transformations that had been developing since the 1960s, as RLDS leaders sought to modernize and align more closely with mainline Protestant Christianity including such things as:

- Disjunctive revelation and reinterpretation of fundamental doctrine
- Ordination of women (1984)
- Adoption of the new name **Community of Christ** (2001)

These shifts moved the church away from its earlier Restorationist distinctives toward a more ecumenical identity.

The Rise of the Restoration Branch Movement (RBM)—Many lifelong RLDS members viewed these changes as a departure from the original Restoration principles taught by Joseph Smith Jr. In the mid-1980s, individuals and congregations began separating from the main body to form independent **Restoration Branches (RB)**. These branches sought to preserve traditional RLDS doctrine and worship, emphasizing fidelity to the faith and teachings of the early Restoration as understood before the church's modern reforms. The **RBM** thus emerged as a grassroots response to preserve the historic RLDS faith in the face of modernization.

While the **COC** continues to evolve toward a broader, more inclusive Christian identity, the **RBs** uphold the traditional doctrines, structure, and mission they believe best represent the original vision of the Restoration as established through divine guidance by the prophet **Joseph Smith Jr.** Because of this close alignment with the early RLDS doctrine and tenets, the positions discussed in this study guide reflect those generally held by members of the **(RBM)**.

CONFLICTING VIEWS

Although the RLDS and LDS churches share a sacred origin, their paths have diverged into distinct theological and institutional traditions. This guide will discuss their differing views in the following areas:

- I. The Concept of God
- II. The Concept of Marriage
- III. The Concept of Tithing
- IV. Secret Temple Services, Oaths, Covenants, and Sealings

I. CONFLICTING VIEWS OF GOD

Overview

Both the **LDS (Utah)** and **RLDS/RBM** churches trace their roots back to the same early Restoration movement founded by **Joseph Smith Jr.** in 1830. In those first years, both groups accepted the **Bible, Book of Mormon, and early Doctrine and Covenants** as scripture teaching faith in **one eternal God**—the Creator, Redeemer, and Sustainer of all. Over time, however, the two branches developed **very different understandings** of who God is and how He relates to humanity. Much of this difference centers around how later teachings and interpretations—especially the **Book of Abraham**, the **King Follett Sermon**, and the **Adam-God doctrine**—were handled after Joseph Smith’s death in 1844. These differences center on whether God is one eternal being (monotheism) or whether multiple divine beings exist (plurality of gods).

The RLDS/RB Understanding of God

For the RLDS/RB tradition, the central truth of faith is simple: **there is only one God—eternal, unchangeable, and supreme.**

This belief is grounded in both **the Bible** and the **Restoration scriptures**.

- *“Hear, O Israel: The Lord our God is one Lord.”* (Deuteronomy 6:4)
- *“Before me there was no God formed, neither shall there be after me.”* (Isaiah 43:10; 44:6)
- *“And this is life eternal, that they might know thee the only true God, and Jesus Christ whom thou hast sent.”* (John 17:3)

This same truth is reaffirmed in the **Book of Mormon**:

- *“Is there more than one God? ... No.”* (Alma 8:79–84 [Utah Alma 11:26–31])
- *“...serve him, the one and only God.”* (Ether 1:30 [Utah Ether 2:8])

And again in the **Doctrine and Covenants**:

- *“...the only living and true God.”* (D&C 17:4a–b [Utah 20:17–19])
- *“...there is no God beside me.”* (D&C 22:4a–b [Utah Moses 1:6])
- *“...the Father, Son, and Holy Ghost are one God, infinite and eternal.”* (D&C 17:2a [Utah 20:28])

In the **Inspired Version (Joseph Smith Translation)** of the Bible, even passages that seem to imply multiple gods were clarified to affirm this same truth—for example, Exodus 7:1 in the KJV (“See, I have made thee a god to Pharaoh”) was revised to read, *“See, I have made thee a prophet to Pharaoh.”*

In this view:

- God is **not one among many**, but the **only** divine being.

- Jesus Christ is the **manifestation of that same God**—the visible expression of the invisible Father.
- The **Holy Spirit** is the Spirit of that one God, present to guide, comfort, and sanctify humanity.

This perspective keeps Restoration theology deeply **monotheistic**, closely aligned with biblical faith in “the Lord our God is one Lord.” For the RLDS and Restoration Branches, this emphasis on the **oneness and sovereignty of God** preserves the purity and simplicity of early Restoration doctrine.

Any later teachings that suggest otherwise—such as the existence of multiple gods, divine progression, or humans becoming gods—are viewed as **departures from the true faith** delivered through Joseph Smith Jr. and the early Church.

The LDS (Utah) Understanding of God

The LDS Church in Utah eventually developed a broader and more **expansive theology of divinity**, teaching a **plurality of gods** and the **potential for humans to become divine (divine progression)**.

This view grew out of later interpretations of Joseph Smith’s writings and sermons, especially:

- the **Book of Abraham** (published in *Times and Seasons*, 1842),
- the **King Follett Sermon** (April 7, 1844), and
- subsequent teachings by **Brigham Young** and other LDS leaders.

For instance, the *Book of Abraham*, canonized in the *Pearl of Great Price*, speaks of “the Gods” in creation and became foundational to LDS teachings that:

- There are many divine beings (“gods”) who share in creative work.
- God the Father Himself was once a man who progressed to godhood.
- Faithful humans may likewise progress to become gods—known as **eternal progression**.

A brief description of these understandings and teachings follows in the section titled, ***Conflicting History – Conflicting Views***.

Core Belief about God’s Nature

RLDS/RBM

Teaches **strict monotheism** — there is **only one God**, who has eternally existed and will never be replaced or joined by other gods.

LDS (Utah)

Teaches a **plurality of gods** — the Father, Son, and Holy Ghost are **separate divine beings**, and there exist **many gods** throughout the universe.

RLDS/RBM

LDS (Utah)

God is a **spiritual being**, infinite and eternal, the **only Creator and Redeemer**.

Salvation means to be **reconciled to God** through Christ, not to become a god.

God the Father is an **exalted man**, possessing a glorified body of flesh and bone. He was once as humans are now and progressed to godhood.

Salvation means **eternal progression**, by which faithful individuals can eventually **become gods** themselves.

Conflicting History – Conflicting Views

I. The Book of Abraham

In 1835, Joseph Smith acquired papyrus rolls and began translating them using an Egyptian grammar he compiled. The resulting *Book of Abraham* was published in 1842 in the *Times and Seasons*. Unlike canonical scripture, Joseph never claimed it as divine. It includes references to a multiplicity of gods, such as:

“And they, the Gods, comprehended the light...called the light day, and the darkness they called night.”

The Utah LDS Church later canonized the book in *The Pearl of Great Price* (1880). From this, doctrines developed emphasizing eternal progression—that humans may become gods, and God Himself once progressed as humans do. Leaders like Brigham Young and John Taylor taught that the faithful could ascend from one degree of glory to another, eventually attaining godhood (Young, 1852; Taylor, 1882). RLDS, in contrast, maintains one eternal God, rejecting the idea of human divinization.

Conflicting Views:

Aspect	RLDS/RBM Perspective	Utah LDS Perspective
Creation	One God	Multiple gods involved
Human Potential	Humans remain finite	Humans can achieve exaltation and become gods
Source Authority	Not considered scripture	Canonized in 1880, used doctrinally

II. False Representation in Utah Doctrine and Covenants, Section 121

The Doctrine and Covenants also became a point of contention. Letters from Joseph Smith in 1839 were later altered after his death by the Utah church to support the idea of multiple gods, and these changes were incorporated into the LDS D&C, Sections 121–123. The original letters, preserved by RLDS, make no such claim. Utah LDS publications added phrases such as “...whether there be one God or many gods...”, creating

a doctrinal basis for plural deity, whereas RLDS continues to affirm monotheism.

Conflicting Views:

Aspect	RLDS/RBM Perspective	Utah LDS Perspective
Letter authenticity	Original letter preserved; no plurality of gods	Altered text supports plurality of gods
Doctrine	Upholds original monotheism	Supports eternal progression and plurality

III. The King Follett Sermon

The King Follett funeral sermon of 1844 is often cited by Utah LDS as teaching that humans can become gods. Joseph reportedly said: "You have got to learn how to be Gods yourselves...from grace to grace, from exaltation to exaltation..."

However, contemporary witnesses like Joseph's secretary James Whitehead testified that the sermon did not teach a plurality of gods, and it was only published months after Joseph's death, making its accuracy uncertain. RLDS does not accept this sermon as doctrinal.

Conflicting Views:

Aspect	RLDS/RBM Perspective	Utah LDS Perspective
Use as doctrine	Not accepted; unreliable reporting	Used to support human exaltation
Interpretation	Metaphorical or misreported	Literal teaching of progression to godhood

IV. The Adam-God Doctrine & Mother in Heaven

Brigham Young introduced the Adam-God doctrine, teaching that Adam was both the Father and God of humanity, and also emphasized a Mother in Heaven, asserting that God's children must have a heavenly mother as well as a Father (Widtsoe, Hunter). RLDS rejects these teachings as speculative and not scripturally supported.

Conflicting Views:

Aspect	RLDS/RBM Perspective	Utah LDS Perspective
Adam-God	Rejected; monotheistic	Accepted in early Utah theology
Mother in Heaven	Not doctrinal	Incorporated into theology as complement to Heavenly Father

V. Misused Scriptures

Several scriptures have been misused to support Utah LDS doctrines. When Jesus said, “I and my Father are one” (John 10:30), the intent was unity of essence, not multiple gods. Psalm 82’s reference to “gods” applies to mortal judges, not divine beings, and Genesis 3:5’s phrase “ye shall be as gods” refers to fallen humanity, not exaltation. RLDS emphasizes these passages affirm monotheism, consistent with the Bible and the Book of Mormon.

Common LDS References vs. Original Context:

Scripture	LDS Misuse	RLDS/RBM Clarification
John 10:30 – “I and my Father are one”	Used to support plurality of gods	Emphasizes unity of essence; Christ affirms monotheism
Psalm 82 – “Ye are gods”	Used to justify exaltation	Refers to mortal judges; not divine beings
Genesis 3:5 – “Ye shall be as gods”	Seen as potential human divinity	Refers to fallen men in disobedience

VI. RLDS/RBM Affirmation

Ultimately, RLDS/RBM teaches that there is only one God who ever has or ever will exist, as proclaimed by Isaiah:

“Before me there was no God formed, neither shall there be after me” (Isaiah 43:10).

In contrast, Utah LDS theology embraces plurality of gods and human exaltation, derived from post-Joseph Smith developments, the canonization of the *Book of Abraham*, and later leaders’ teachings.

Conflict Summary:

Topic	RLDS/RBM View	Utah LDS
Nature of God	Single, eternal, infinite	Eternal progression; humans may become gods
Scripture	Aligns with Bible, Book of Mormon	Incorporates speculative teachings from Book of Abraham, King Follett Sermon
Doctrine Development	Conservative; faithful to Joseph Smith	Expanded by Brigham Young and successors

II. CONFLICTING VIEWS ON MARRIAGE/POLYGAMY

Overview

Few questions have stirred more division between the Latter Day Saint bodies than that of marriage, particularly the doctrine of plural or celestial marriage. The controversy between the LDS Utah-based Church and the RLDS/RBM arose not merely over social custom but over the very nature of divine law, revelation, and moral order. Each movement claimed continuity with the prophetic legacy of Joseph Smith Jr., yet their understandings of his teachings—and of God's will concerning marriage—diverged sharply.

This study examines the origins, development, and theological implications of those conflicting views, tracing the course of the debate from its beginnings in Nauvoo through the Utah period and into the modern era.

The Beginnings of the Controversy

The issue of plural marriage first came to public attention after the Saints' migration westward to Utah under Brigham Young. At a special conference in Salt Lake City on **August 29, 1852**, Young introduced what he declared to be a revelation given to Joseph Smith nine years earlier, sanctioning the practice of plural marriage. Orson Pratt read the text—now **Section 132 of the Utah Doctrine and Covenants**—which was said to have been revealed in Nauvoo, July 12, 1843.

Brigham Young announced: *"You heard Brother Pratt state this morning that a revelation would be read this afternoon, which was given previous to Joseph's death. It contains a doctrine a small portion of the world is opposed to... The principle spoken upon by Brother Pratt, this morning, we believe in. And I tell you—for I know it—it will sail over and ride triumphantly above all prejudice and priesthood of the day."* —
Supplement to the Millennial Star, Vol. 15, p. 31

This marked the formal division of the Latter Day Saint movement into two irreconcilable camps—one holding polygamy as divinely sanctioned, the other denouncing it as contrary to God's revealed law.

In contrast, a revelation received in **January 1853** by early leaders of the Reorganized Church declared: *"Polygamy is an abomination in the sight of the Lord God: it is not of me; I abhor it. Be ye strong; ye shall contend against this doctrine... My law is given in the Book of Doctrine and Covenants, but they have disregarded my law and trampled upon it."* —
Church History, Vol. 3, p. 215

The Law of Marriage in Early Revelation

The RLDS position rests upon the earliest laws of the restored gospel as revealed through Joseph Smith. From the beginning, the divine standard was clear: *“Thou shalt love thy wife with all thy heart, and shalt cleave unto her and none else.”* —D&C (RLDS 42:7d; LDS 42:22–23)

And again: *“Marriage is ordained of God unto man; wherefore, it is lawful that he should have one wife, and they twain shall be one flesh.”*

—D&C (RLDS 49:3a–b; LDS 49:15–16)

In **1835**, the General Assembly at Kirtland, under Joseph Smith’s direction, unanimously adopted this statement: “We declare that we believe that one man should have one wife; and one woman but one husband, except in case of death, when either is at liberty to marry again.”—D&C (1835 Edition, Section 101)

This law of monogamy was never superseded by any authorized revelation during Joseph Smith’s lifetime. To the RLDS, this remains decisive evidence that the Prophet did not teach, practice, or authorize plural marriage as a principle of the gospel.

The Utah Claim and the “New and Everlasting Covenant”

The Utah Church, however, has continued to affirm that the 1843 revelation on **“celestial marriage”** (See pg. 18 for more information) was truly given through Joseph Smith. Section 132 begins with a question purportedly asked by the Prophet concerning how the plural marriages of David and Solomon were “justified before God.” The revelation replies that they were justified and that plural marriage was a “law” and a “new and everlasting covenant,” the rejection of which would bring damnation D&C (LDS 132:3–6).

To the Reorganized Church, this premise directly contradicts the **Book of Mormon**, which declares: *“David and Solomon truly had many wives and concubines, which thing was abominable before me, saith the Lord.”* —Book of Mormon, Jacob 2:33 (RLDS 2:24–27)

If the Book of Mormon was correct, then the later Utah revelation could not be. “We cannot believe,” RLDS writers insisted, “that God’s seal can be affixed to two sides of a controverted issue.”

Scripture, Law, and the Nation

Beyond doctrine, the controversy soon involved questions of civil obedience. The United States government declared polygamy a crime, and the Supreme Court ruled in *Reynolds v. United States* (1878) that religious belief could not excuse an act made criminal by the law of the land.

Joseph Smith had earlier revealed: “*Let no man break the laws of the land, for he that keepeth the laws of God hath no need to break the laws of the land.*” —D&C (RLDS 58:5b–c)

and again: “*I, the Lord, justify you... in befriending that law which is the constitutional law of the land.*” —D&C (RLDS 95:2a–b)

Thus, the RLDS Church concluded that the practice of polygamy was both unlawful before men and unjustifiable before God.

The Integrity of Joseph and Emma Smith

The RLDS Church has consistently upheld the integrity of Joseph Smith and his wife Emma. The Prophet publicly denied practicing or teaching polygamy, declaring: “*What a thing it is for a man to be accused of committing adultery, and having seven wives, when I can only find one. I am the same man, and as innocent as I was fourteen years ago.*”

—*History of the Church*, Vol. 6, p. 411

Emma Smith later reaffirmed: “*He had no other wife but me; nor did he to my knowledge ever have.*”—*Saints’ Herald*, Oct. 1, 1879, p. 289

In 1844, the *Times and Seasons* carried a notice signed by Joseph and Hyrum Smith expelling an elder for preaching polygamy, calling it a “false and corrupt doctrine.” The Relief Society under Emma’s presidency publicly denied any secret marriage system in Nauvoo.

The Utah Reversal and the Manifesto

After years of federal pressure, LDS President **Wilford Woodruff** issued the 1890 “Manifesto” renouncing plural marriage: “*I hereby declare my intention to submit to the laws forbidding plural marriage... and advise the Saints to refrain from contracting any marriage forbidden by the law of the land.*” —*Official Declaration 1*, D&C (LDS)

Although this ended open practice, the revelation sanctioning plural marriage remains in LDS scripture. Many in that faith still regard the principle as divinely inspired, though temporarily suspended.

Summary: Irreconcilable Principles

At its heart, the difference between the two churches remains theological. The LDS interpretation views celestial (and at times plural) marriage as a covenant essential to exaltation; the RLDS understanding holds monogamy to be the unchangeable law of God, consistent with both Scripture and divine character. The Book of Mormon warns, “*The Lord God delighteth in the chastity of women.*” —Jacob 2:33; and commands, “*There shall not any man among you have save it be one wife.*” —Jacob 2:32

For the Reorganized Church, these words remain final: God’s moral law does not evolve. “*No matter who the human author of the doctrine may*

have been, it was unlawful in every sense of the word, and is yet.”

—Joseph Smith III, *The Origin of American Polygamy*, p. 4

Toward Understanding

Though this issue continues to define one of the clearest boundaries between the two traditions, both honor marriage and family as central to the divine plan. Their divergence lies in the understanding of divine constancy: whether God’s law changes with new revelation, or whether His word is eternally consistent.

“Thou shalt love thy wife with all thy heart, and shalt cleave unto her and none else.” —D&C 42:7d

Summary Table: Contrasting Views on Marriage

Aspect	Reorganized Church (RLDS)	Utah Mormon Church (LDS)
Authority for Marriage	Based on early revelations (D&C 42; 49; 1835 Section 101) affirming monogamy as divine law.	Based on 1843 revelation (D&C 132) sanctioning plural marriage as a “new and everlasting covenant.”
Nature of Marriage	Monogamous; covenant of love and fidelity between one man and one woman.	Celestial; includes plural marriage for eternal exaltation.
Scriptural Foundation	“Thou shalt love thy wife... and none else.” (D&C 42:7d); “One wife, and they twain shall be one flesh.” (D&C 49:3a–b).	“As pertaining to the new and everlasting covenant... if any man espouse a virgin... and he have ten virgins... they are given unto him.” (D&C 132:61–62).
Book of Mormon Teaching	Condemns polygamy as “abominable” (Jacob 2:23–33).	Interprets plural marriage as permitted under certain divine command (D&C 132:1–2).
Historical Practice	No plural marriage; Joseph and Emma Smith upheld monogamy.	Plural marriage publicly introduced in 1852; practiced until 1890 Manifesto.
View of God’s Law	Eternal, consistent, and unchangeable. God’s moral will does not evolve.	Progressive revelation; God’s laws may vary through dispensations.
Civil Law Relationship	Must conform to law of the land (D&C 58:5b–c; 95:2a–b).	Historically conflicted with U.S. law until the 1890 Manifesto.
Current Position	Monogamy upheld as divine standard.	Polygamy discontinued but the revelation (D&C 132) remains canonized.

III. CONFLICTING VIEWS ON TITHING

Introduction

The law of tithing is among the most enduring financial principles of the gospel. Wherever God's people have received divine law, they have been commanded to consecrate a portion of their increase to the Lord. This sacred obligation unites temporal stewardship with spiritual discipline, teaching that all things ultimately belong to God.

Yet within the Restoration, interpretation of this law has diverged. The **Reorganized Church of Jesus Christ of Latter Day Saints (RLDS)** and the **Utah-based Church of Jesus Christ of Latter-day Saints (LDS)** both uphold tithing as a divine requirement, but they differ in defining *what* constitutes a tithe, *how* it is calculated, and *why* it is given.

This study examines those conflicting views, tracing the doctrine's roots in Scripture and Restoration history, and exploring how differing interpretations reflect deeper theological convictions about stewardship, equality, and divine justice.

The Law of Tithing in Scripture

Tithing reaches back to the earliest patriarchs. **Abraham**, after returning from Egypt "rich in cattle, in silver, and in gold," paid tithes to Melchizedek, king of Salem: "*And he gave him tithes of all.*" —Genesis 14:20; Hebrews 7:2

The **Inspired Version** clarifies: "*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, I.V.

The emphasis is crucial: Abraham tithed from his *increase*, not his subsistence. Likewise, under the **Law of Moses**, the tithe was "*holy unto the Lord*" (Leviticus 27:32), rendered from what remained after family needs were met. This principle—tithing on net increase rather than gross holdings—remains foundational for the RLDS interpretation.

Tithing in the Early Restoration

The law of tithing was reintroduced by Joseph Smith in 1831: "*Verily, it is a day for the tithing of my people.*" —D&C (RLDS 64:5a; LDS 64:23)

At first, this law was tied to **consecration**, by which Saints were to impart their surplus to help the poor and build Zion. Failure to comply led to hardship: "*They do not impart of their substance, as becometh Saints, to the poor and afflicted among them.*" —D&C (RLDS 102:2b; LDS 105:3)

In 1838, the Lord clarified the law: "*Verily, thus saith the Lord, I require all their surplus property to be put into the hands of the bishop... and after that, those who have thus been tithed, shall pay one tenth of all*

their interest annually; and this shall be a standing law unto them forever.”—D&C (RLDS 106:1; LDS 119:1–4)

Here, tithing was structured as:

1. **Initial tithing** — one-tenth of surplus property.
2. **Ongoing tithing** — one-tenth of *interest or increase* annually.

This revealed that tithing applied to **net gain**, not essentials, emphasizing fairness and stewardship.

The Nauvoo Practice

During Nauvoo Temple construction, tithing remained tied to **increase and capacity**. The *Times and Seasons* stated: “*The Temple is to be built by tithing and consecration... the tithing required is one tenth of all anyone possessed at the commencement of the building, and one tenth part of all his increase from that time till the completion of the same.*”

—*Times and Seasons*, Vol. 3, p. 626.

Those without money could labor “every tenth day for the house,” accepted as tithing in kind. This flexible system reflected equity and mercy.

Defining Tithing: RLDS and LDS Distinctions

A critical definition of tithing appeared in the early Church in 1847:

“*The celestial law requires one-tenth part of all a man’s substance which he possesses at the time he comes into the church, and one-tenth part of his annual increase ever after. If it requires all a man can earn to support himself and family, he is not tithed at all. The celestial law does not take the mother’s and children’s bread.*” —*Millennial Star*, Vol. 9, p. 12

This clarified that tithing applies only to **surplus**, not subsistence.

By contrast, in Utah, Orson Pratt and Brigham Young redefined the law. By 1852, LDS leadership mandated: “*That within thirty days, each Saint should make a consecration of one-tenth of his property, and one-tenth of his interest or income ever after, and that all who will not thus tithe themselves be cut off from the Church.*” —*Millennial Star*, Vol. 14, p. 25

Later LDS leaders emphasized **gross income** as the measure:

“*A tithe is one-tenth of the wage earner’s full income... a fixed amount of one’s income—ten percent, no more or no less.*” —Joseph L. Wirthlin, *Improvement Era*, 1953

“*Every wage earner, rich or poor, is asked to pay tithing—ten percent of his income... Even the poor and the widow give one-tenth of their meager income.*” —Lowell Bennion, *An Introduction to the Gospel*, 1960

Thus, what began as a **stewardship-based law** became a **uniform, income-based requirement** in the LDS Church.

RLDS/RBM Understanding of Tithing

The RLDS/RBM Church maintains the original Joseph Smith revelation:

- **Initial tithing:** one-tenth of surplus property.
- **Ongoing tithing:** one-tenth of net increase annually.
- **Exemptions:** the poor are not required to pay financial tithes if lacking surplus; service may substitute.

The aim is righteousness, not revenue: *“It is required of the Lord, at the hand of every steward, to render an account of his stewardship, both in time and in eternity.”* —D&C (RLDS 72:1c; LDS 72:3)

Comparison Chart: RLDS vs. LDS Tithing

Aspect	RLDS/RBM	LDS (Utah Church)
Scriptural	D&C 106:1; 64:5a; 72:1c —	D&C 119:1–4 (interpreted as gross income); leaders redefined.
Basis	Tithing on <i>surplus & increase</i> .	
Initial Requirement	One-tenth of <i>surplus property</i> at conversion.	One-tenth of <i>property</i> at first consecration.
Ongoing Requirement	One-tenth of <i>annual interest</i> or net increase.	One-tenth of <i>annual income</i> (gross).
Calculation Basis	Increase beyond personal/family needs.	Total income, regardless of personal need.
Treatment of Poor	Exempt if no surplus; service may substitute.	Expected to pay ten percent of income; assistance provided later if needed.
Authority	Early Joseph Smith revelations & <i>Millennial Star</i> (1847).	Reinterpreted by Orson Pratt (1848) & Brigham Young (1852).
Purpose/Spirit	Stewardship, equity, gratitude.	Obedience, institutional funding.
Key Quotation	“The celestial law does not take the mother’s and children’s bread.” — <i>Millennial Star</i> , IX:12	“A tithe is one-tenth of the wage earner’s full income.” —Wirthlin, <i>Improvement Era</i> , 1953

Conclusion

The law of tithing, as originally revealed, is meant to promote **justice, mercy, and responsible stewardship**, not to function as a tax. The RLDS Church maintains this fair approach, asking members to give a portion of their **increase** rather than a fixed percentage of total income. In contrast, the LDS Church interprets tithing as a uniform **10% of gross income**, reflecting a focus on **institutional compliance** rather than individual stewardship. The Lord’s ultimate purpose remains: *“All things which come of the earth... are made for the benefit and the use of man... that every man may be accountable, as a steward over earthly blessings.”* —D&C (RLDS 59:5–6; LDS 59:16–18)

IV. CONFLICTING VIEWS ON SECRET TEMPLE SERVICES, OATHS, COVENANTS, SEALINGS, AND RELATED PRACTICES

Introduction

The principle of temple worship occupies a central place in the Restoration, yet the two major branches of the Latter Day Saint movement interpret temple work and sacred ordinances differently. The RLDS perspective emphasizes openness, direct revelation, and adherence to commands received during the lifetime of Joseph Smith. LDS practice, particularly in Utah, emphasizes ritual secrecy, proxy ordinances, and temple ordinances as a continuing system of covenant-making, sometimes independent of direct revelation for a particular temple. Scripture provides cautionary guidance regarding secrecy:

“In secret have I said nothing.” —John 18:20

“If they shall say unto you... he is in the secret chambers, believe it not.”

—Matthew 24:26

These verses are often cited by the RLDS Church to contrast its open approach with LDS temple practices.

Temple Building: Contrasting Practices

LDS View: The Utah-based Church asserts that temples may be built without a specific, direct revelation for each instance, relying on collective spiritual inspiration or institutional discernment. Brigham Young, regarding the Salt Lake City temple, declared: *“... I know a temple is needed, and so do you; and when we know a thing, why do we need a revelation to compel us to do that thing?” —Millennial Star, Vol. 15.*

This reflects an approach that prioritizes pragmatic necessity and collective discernment over direct command.

RLDS View: The RLDS Church maintains that temples must be authorized by a direct revelation from God, following Joseph Smith’s practice:

- **Kirtland Temple** – constructed under direct command.
- **Independence Temple** – commanded by revelation.
- **Nauvoo Temple** – commanded by revelation.
- **Far West Temple** – construction postponed until explicit instruction.

Andrew Jensen notes: *“When Joseph arrived he counseled that the building of that house should be postponed until the Lord should reveal it to be his will to have it commenced.” —Historical Record, Vol. 7, p. 434* This approach emphasizes **obedience to direct revelation**, aligning with D&C 107:12: *“My holy house, which my people are always commanded to build unto my holy name.”*

The **Kirtland Temple**, the only standing temple built under Joseph Smith’s direct command, remains central to RLDS temple worship.

Temple Service: Secret vs. Open Ordinances

LDS View: LDS temples involve **secret rituals, oaths, covenants, and ordinances**, including:

- Endowment ceremonies
- Proxy ordinances for the dead
- Sealing ordinances, including marriage for the living and deceased

These rituals are highly structured and accessible only to members with proper credentials. Reports indicate that Masonic influences may be present, though the LDS Church maintains that temple ordinances are a restoration of divine patterns. The ceremonies involve signs, grips, passwords, and covenants that are confidential, and can be performed for both the living and those who are dead.

RLDS/RBM View: RLDS temples and ordinances are **public and transparent**:

- Baptism, confirmation, sacrament, marriage, and administration to the sick are **never secret**.
- Marriage, as recorded in the D&C 111, is performed publicly with explicit instruction from the prophet.
- The Kirtland Temple has hosted solemn assemblies and endowments of divine power without secret ceremonies, oaths, or covenants.

The RLDS position emphasizes that secrecy is **not divinely mandated**:

“Jesus taught his apostles certain things privately, but sent them out under the specific commandment to teach these things to all men, teaching ‘all things whatsoever I have commanded you.’ Nothing secret! Nothing hidden!” —Acts 26:26

RLDS teaching maintains that temple ordinances should benefit the living, not the dead, and must align with reason and scriptural authority.

Marriage, Sealings, and Work for the Dead

The two churches differ significantly on **marriage, sealings, and proxy work for the dead**:

- **LDS Practice:**
 - o Marriages can be performed by proxy for deceased individuals.
 - o Individuals may be sealed to multiple spouses, including posthumous sealings to Joseph Smith.
 - o Baptism for the dead extends to ancestors or even living persons not yet exposed to the gospel.
- **RLDS Perspective:**
 - o Only marriages among the living are recognized.
 - o Sealings or proxy marriages are not practiced.
 - o Baptism and temple work are intended for living members.

Differences Concerning Celestial Marriage

The LDS, Utah Church teaches that celestial marriage, sealed in the temple by priesthood authority, is essential for eternal exaltation (D&C- LDS 132:19–20). The following official statement reflects this view, “*Celestial marriage is essential to the highest degree of glory in the hereafter.*” — *The Family: A Proclamation to the World*, 1995

The RLDS/RBM views marriage as sacred but finite, ending with death, and does not require temple sealings for salvation (D&C-RLDS 111:1–2). On 1 May 1865, the Council of the First Presidency and Quorum of the Twelve, RLDS Church “*Resolved that the First Presidency ... declare ... that the doctrine of Sealing as relating to Marriage for Eternity is a heresy.*”

Summary of Key differences

Aspect	LDS Church (Utah)	RLDS/RBM
Type	Celestial / eternal	Earthly / temporal
Temple Ceremony	Required; performed in temples	Not required; performed by clergy or civil authority
Binding	For time and eternity	Only for life on earth
Exaltation	Essential - highest degree of glory	Not required for salvation
Key Scriptures	<i>D&C 132:19–20;</i> <i>Matthew 16:19</i>	<i>D&C RLDS 111:1–2;</i> <i>Matthew 19:4–6;</i>

Differences Concerning Baptism for the Dead

The **LDS Church** performs **baptism for the dead**, allowing living members to be baptized on behalf of ancestors. Participation requires **meticulous genealogical research** and is based on faith that the deceased will accept the ordinance in the afterlife. The **LDS Church** viewed it as a *divinely revealed, saving ordinance* rooted in continuing revelation (D&C 124; 128). The **RLDS Church**, grounded in earlier scripture (*Bible; Book of Mormon*), rejected it as a *Nauvoo innovation*, interpreting 1 Corinthians 15:29 figuratively and teaching that salvation for the dead rests solely in God’s grace.

Summary of Key Differences

Aspect	LDS Church (Utah)	RLDS/RBM
Doctrine	Essential ordinance; allows deceased to receive salvation.	Not a binding ordinance; not commanded for general practice.
Scriptural Basis	1 Corinthians 15:29 — literal interpretation	1 Corinthians 15:29 — illustrative, not prescriptive. Book of Mormon limits baptism to the living: Moroni 8:25–26: “ <i>unto such baptism availeth nothing</i> ”

Aspect	LDS Church (Utah)	RLDS/RBM
Purpose	Extends salvation to deceased ancestors who had no opportunity in life.	Emphasizes ordinances for living members; salvation through clearly revealed commands.
Current Practice	Actively performed in LDS temples for deceased ancestors.	Not performed; RLDS members focus on ordinances for the living

Summary

The RLDS and LDS churches diverge sharply regarding temple construction, secrecy, ordinances, and work for the dead. RLDS practice emphasizes direct revelation, transparency, and service to the living. LDS practice emphasizes ritual secrecy, proxy ordinances, and continuing temple authority, even in the absence of direct revelation. Scriptural warnings against secret chambers (John 18:20; Matt. 24:26) underpin the RLDS argument that temples and ordinances are to be open, transparent, and grounded in divine command, not secrecy or tradition.

Comparative Chart: RLDS/RBM vs. LDS Temple Practices

Aspect	RLDS/RBM	LDS (Utah Church)
Temple Authorization	Direct revelation required for each temple.	Can be built without direct revelation by leadership.
Temple Access	Open to members; no secret credentials.	Restricted; members must be temple-endowed
Secret Ceremonies	None; ordinances open and public.	Secret Rituals: covenants, endowment, signs, grips, etc..
Marriage/ Sealings	Only among living; publicly performed.	Includes posthumous sealings; multiple wives possible; some marriages secret.
Baptism for the Dead	Not practiced; ordinances intended for living.	Performed for deceased ancestors; living proxy for dead.
Scriptural Justification	Follows Joseph Smith's revelations; emphasizes openness (John 18:20; Matthew 24:26).	Practices based on continuing revelation and institutional interpretation.
Spiritual Emphasis	Work for the living under law of stewardship; Zionic organization.	Ritual observance for living and deceased; covenantal continuity.
Temple Example	Kirtland Temple – built under divine command; open assemblies.	Salt Lake City Temple – built without direct revelation; secret ordinances.