

REC 25-12 | TITHE APPORTIONMENT PROPOSAL

SUBMITTED BY: Council on Finance and Administration with support from George Hooper, Chair, Connectional Table

WHEREAS we have heard from many of our churches that our current apportionments are not sustainable. Costs such as insurance, health care, and staffing have continued to rise faster than overall inflation; overall, our congregations have experienced decline in both membership and income. Decreases in our Conference budget have not resulted in reduced apportionments for all congregations.

WHEREAS we have also seen a continuing decline in the percentage of apportionments paid. We know that there are many factors that contributed to the decrease in giving we have seen over the past several years, including a global pandemic, significant denominational uncertainty and change, the cumulative effect of ongoing cultural change, a decrease in updated reports and accountability within our system, and variability from years when we granted grace for partial apportionment payment counting as “full.”

WHEREAS our current apportionment rule is based on church expenses. We have found that in practice, church expenses tend to change more slowly than church income. Additionally, we think that establishing apportionments to be a tithe of local church income is consistent with faithful practices of tithing that stretch back through church tradition and scripture. We believe that there will be benefits that come from an increased consistency between how we model giving from the local church to the connectional church and how we teach giving from our church folks to our congregations.

WHEREAS our CFA prepared a new rule and formula for calculating apportionments that attempted to respond to these realities, we found that an unanticipated, unintended consequence of our proposal is that it would result in a disproportionate overall increase for congregations of color and small churches, relative to predominantly white congregations and large churches.

WHEREAS a new rule that is based on church income would likely be based on statistics from Table III, which have not been used in calculating apportionments previously, and have been largely unaudited; in looking at this statistical data, we see multiple examples that suggest some congregations have used divergent methods to calculate the numbers submitted.

THEREFORE BE IT RESOLVED that we charge the Council on Finance and Administration to bring a new apportionment rule recommendation to the 2026 Annual Conference session. To do this, the CFA should organize and oversee a task force that would further study the issues. Working with our Conference Statistician, the task force should provide support to collect more accurate income statistics for the 2025 year and moving forward.

BE IT FURTHER RESOLVED that the task force should give special attention to questions of equity, across the racial/ethnic diversities of our congregations, as well as church size. Consideration should be given to how special sources of income impact apportionment askings, such as rental income from housing that is used to generate funds for housing allowances.

BE IT FURTHER RESOLVED that the new rule proposal should:

- Set apportionment askings as a percentage of local church finances. This tithe model would mean that the Conference budget would be set in relationship to local church realities.
- Use income, rather than expense, to calculate each church’s asking.