

1 TRE/PolRev&Dev/ADCOM/GCDO19AC/19AC to HMM(DIV)

2
3 235-19G SUPPORT OF WORLDWIDE WORK (SHARING
4 FINANCIAL RESOURCES) - POLICY AMENDMENT

5
6 VOTED, To amend GC V 09 05, Support of Worldwide Work (Sharing Financial
7 Resources), to read as follows:

8
9 V 09 05 Support of Worldwide Work—1. Divine Plan—In His - No change

10
11 2. Regular Tithe Percentages—The following schedule of tithe sharing has been
12 established for the work of the Church around the world and may be adjusted from time to time
13 by action of the General Conference Executive Committee at an Annual Council meeting:

14
15 a. Local Church (which includes companies) to Conference/Mission/Field/
16 Union of Churches—Churches and companies forward 100 percent of the tithe received to the
17 conference/mission/field treasury. In a union of churches (where there is no
18 conference/mission/field) the churches forward 100 percent of the tithe to the union of churches
19 treasury. Churches are not to retain tithe for use in the local church. Where government
20 regulations require a different process, the division in consultation with the General Conference
21 will provide guidance on how to proceed.

22
23 b. Local Conference/Mission/Field to Union Conference/Union Mission—
24 Local conferences/missions/fields forward a percentage of the tithes received to the union
25 conference/union mission treasury. The percentage is established by the division executive
26 committee but is not to be less than 7 percent.

27
28 c. Union Conferences/Union Missions/Union of Churches to Division—The
29 division executive committee will set the percentage of gross tithe,² up to a maximum of 20
30 percent, that is to be forwarded to the division for its operations and for use in supporting
31 programs and sharing of tithe within its territory.

32
33 d. Divisions are to forward to the General Conference Treasury a percentage
34 of the gross tithe from their territory based on the schedule below. ~~territory. The North American~~
35 ~~Division is to forward amounts based on the schedule below. All other divisions are to forward 2~~
36 ~~percent to the General Conference.~~ These funds are to be used by the General Conference for
37 operations of the General Conference headquarters, appropriations to divisions and General
38 Conference institutions, and the support of global programs adopted by the General Conference
39 Executive Committee.

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41 In order to achieve parity in tithe percentages the following changes will be phased in:
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2 “Gross tithe” is the total amount of tithe received by Church entities (churches, companies, conferences/missions/fields, unions, and the division).

235-19G SUPPORT OF WORLDWIDE WORK (SHARING FINANCIAL RESOURCES) - POLICY AMENDMENT - 2

Year	NAD	All divisions, except NAD
2019	5.25	2.00
2020	5.00	2.00
2021	4.50	2.10
2022	4.00	2.20
2023	3.50	2.30
2024	3.00	2.40
2025	3.00	2.50
2026	3.00	2.60
2027	3.00	2.70
2028	3.00	2.80
2029	3.00	2.90
2030 and onward	3.00	3.00

1
2 e. The North American Division will contribute an additional 0.85 percent of
3 tithe annually due to the benefit received by its members and entities as a result of Andrews
4 University and Loma Linda University being physically located within their territory. In 2019 the
5 combined rate for the North American Division will be 6.10 percent (5.25 + 0.85) and in 2024
6 and onward the combined rate will be 3.85 percent (3.00 + 0.85).

7
8 Phase in of the North American Division tithe percentage to the General Conference:

9

10 2012	8.00 percent
11 2013	7.50 percent
12 2014	7.00 percent
13 2015	6.85 percent
14 2016	6.85 percent
15 2017	6.60 percent
16 2018	6.35 percent
17 2019	6.10 percent
18 2020 and onward	5.85 percent

19
20 e. f. The percentages listed in paragraphs a. through ~~e.~~ e. are based on gross
21 tithe received within the division/union/conference/mission/field. In some division policies, part
22 or all of the percentage forwarded to the General Conference is reflected as coming from union
23 or division funds rather than from the local conference/mission/field/union of churches.
24 Divisions are free to outline the tithe sharing percentage process in the way that best meets their
25 needs as long as the ultimate percentages reaching each level of the organization are in
26 compliance with this policy and are based on gross tithe.

27
28 3. Additional Tithe Percentages—In addition to the above - No change
29

235-19G SUPPORT OF WORLDWIDE WORK (SHARING
FINANCIAL RESOURCES) - POLICY AMENDMENT - 3

1 4. Promptness in Remittance—The tithe sharing process adopted - No change

2
3 5. Sources of Tithe Receipts at the General Conference—The General Conference
4 receives tithe from the following sources:

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6 a. World Divisions—All divisions will, by 2030, be contributing 3.00
7 percent of tithe (see V 09 05, paragraph 2. d. and 2. e. above). A comprehensive evaluation and
8 thorough review of the financial impact of paragraph 2. d. above on the General Conference and
9 within its divisions will take place in 2024 and again in 2028, with complete reports to be
10 submitted to the 2024 and 2028 Annual Councils for consideration. ~~World divisions—Eight~~
11 percent of the gross tithe in 2012 decreasing to 5.85 percent of the gross tithe received within the
12 North American Division by 2020 and 2 percent of the gross tithe received within all other
13 divisions (see V 09 05, paragraph 2. d., above).

14
15 b. Tithe from the General Conference funded portion - No change

16
17 c. Members' tithe for purposes of anonymity—Occasionally - No change