

The Tithe of Tithes

Let's Talk About It

A SPECIAL MESSAGE FROM THE DESK OF THE
GENERAL OVERSEER



Dr. Tim Hill

General Overseer
Church of God



THE TITHE OF TITHES

I am aware that the topic of denominational financial support, at least for some, has been one of frequent discussion. In writing this article, I'll try not to be overly theological, blindly loyal or stubbornly denominational, but I will do my best to articulate past historicity, present accountability, and future responsibility.

Recently, in the April 2017 Executive Council Meeting, I shared a presentation entitled, "Priorities, Paradigms, and Purpose." This presentation suggested several items that I personally believe the Council should consider and deliberate in the foreseeable future. I will write more about those items later. However, among them, I spoke about a "Kingdom-building" budget that must help feed and give undeniable support to the 10 core values of the Church of God. Early in the presentation, I made the following observation:

"While our organization's credit history describes our past, our check book describes our present and our budget describes our future, all three describe our priorities."

“While our organization's credit history describes our past, our check book describes our present and our budget describes our future, all three describe our priorities.”

PAST HISTORICITY

As General Overseer, I daily live with the fact that I, along with the Executive Committee and the Executive Council, am entrusted with the responsibility to ensure that the Kingdom resources that flow through this denomination are effectively and honorably utilized in ways that testify of Great Commission purpose and accountability. Most of the funding that allows the Executive Council to formulate and direct the basic ministry budget each year is generated through what has historically been referred to as the "Tithe of Tithes." Simply put, the phrase "Tithe of Tithes" refers to the practice of dedicating 10% of the monthly amount of tithes given by local church congregants, with one half (5%) dedicated for the ministries and administrative function of Church of God State/Regional Offices and one half (5%) dedicated for the ministries and administrative function of the Church of God International Offices. From an International context, one-fourth of the amount coming to International Offices is dedicated to Church of God World Missions. It should also be noted that much of the World Mission areas participate in the tithing system as well. Tithing outside the United States is admirably honored and helps to fund ministry within those particular regions outside the United States where the Church of God is represented.

When establishing the system of a local church "tithing" on the tithes that it took in, our early church leaders seemed to have recognized a simple principle – only that which is shared can be multiplied. Now called by many the "principle of multiplication," it was an acknowledgement of the truth found in Romans 11:16 (NKJV) that "if the firstfruit is holy, the lump is also holy; and if the root is holy, so are the branches." Tithing was seen as more than a source of income for the denomination. Those early church fathers rightfully believed that if believers could be blessed by tithing, then a corporate blessing could also be on the local church if it also tithed.

Historically, the prescribed amount of the Tithe of Tithes has experienced some adjustments as the Church of God matured as a movement. Over the years, the General Assembly adopted measures that incrementally reduced the Tithe of Tithes amount sent from the local churches, purposefully allowing local ministries more flexibility while requiring state/regional offices and International office to recalibrate methods, means and ministry to "do more with less," with the goal of experiencing growth to make up and hopefully go beyond the initial difference in income. The rationale was that "with more funds available locally to spur growth, the denomination would also experience growth as well."

Although few are around that remember such, the Tithe of Tithes, combined with missions giving, was set at 25% in 1938. It stayed at 25% for the next 36 years.

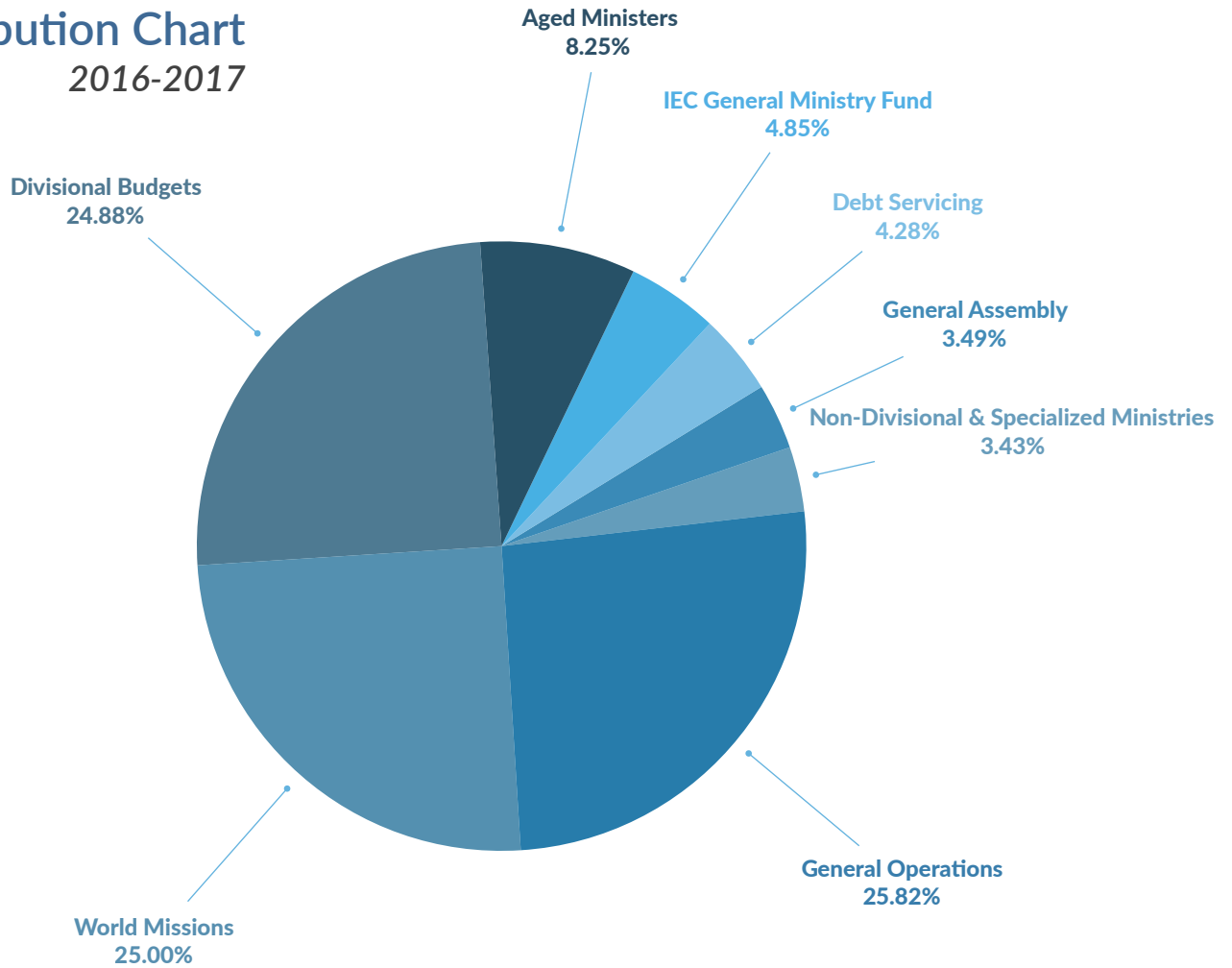
The first reduction was introduced in 1974 and phased in over the following 16 years, bringing the total Tithe of Tithes down to 15%. The most recent reduction began in 2010 and was completed in 2014, resulting in a total Tithe of Tithes of 10%.

YEAR	TITHES		WORLD MISSIONS	
	INT'L OFFICE	STATE	INT'L OFFICE	STATE
			<i>RAISED BY OFFERINGS</i>	
1938	10.00%	10.00%	2.50%	2.50%
1974	9.00%	9.00%	2.50%	2.50%
1978	8.00%	8.00%	2.50%	2.50%
1982	7.00%	7.00%	2.50%	2.50%
1986	6.00%	6.00%	2.50%	2.50%
1990	5.00%	5.00%	2.50%	2.50%
			<i>AS A % OF TITHE</i>	
2010	4.75%	4.75%	2.25%	2.25%
2011	4.50%	4.50%	2.00%	2.00%
2012	4.25%	4.25%	1.75%	1.75%
2013	4.00%	4.00%	1.50%	1.50%
2014	3.75%	3.75%	1.25%	1.25%

PRESENT ACCOUNTABILITY

The current budget year for the Church of God International Offices will close on August 31, 2017. The revenue projected by the previous Executive Council, and supervised by the current Council, is \$19,761,180. This is the projected tithe amount received from local churches available for budgeting purposes after the General Assembly designated allocation for World Missions has been distributed. The World Mission percentage is projected to equate to \$6,587,060 - one fourth of the overall budget. Combined, these figures total \$26,348,240.

Tithe Budget Distribution Chart 2016-2017



Aged Ministers	8.25%
IEC General Ministry Fund	4.85%
Non-Divisional And Specialized Ministries	3.43%
Divisional Budgets	24.88%
World Missions	25.00%
General Assembly	3.49%
Debt Service	4.28%
General Operations	25.82%
	100.00%

While the budget allocation amount of over \$26,000,000 is a lot of money to fund ministries around the world, please think about these things as you process this information:

- It is important to note that the Tithe Fund doesn't provide entirely for any of the denomination's ministries, nor many of the administrative functions of the denomination. Each year specific allocations are made to these areas of ministry to help bridge a division's responsibility of raising funds in order to totally address their financial obligations. Simply put, many divisions of the church would be unable to function if they did not raise money on their own to supplement their budget allocation.
- It is also important to note that divisional budget revenue is largely fed by fundraising, partnerships, sales, gifts, grants, conference registration fees, tuition, etc. All of these combined with the Tithe Fund "basic budget" allocations bring about a larger operational budget. For example, while Care Ministries' annual operational budget is well over \$3 million, the Tithe Budget allocation for Care Ministries is just under \$500,000 for this current year. Similar scenarios as this exist throughout the church.
- While \$250,000 of the current year's budget was designated for Church Planting, the Executive Council in recent meetings has been able to target available funds of \$1.5 million to create the "Church Planting Bank."
- Finally, I would note that while the tithe figure of 5% represents revenue for ministry at the international level, ideally a similar amount should also be reflected as a grand total when combining the Tithe figures among all states and regions.

The projection is that \$531,696,800 in tithes will be given in Church of God congregations in the United States this fiscal year, meaning that \$53,169,680 in Tithe of Tithes will be divided among state/regional offices and the Church of God International Office. More importantly, that means that \$478,527,120 will remain in the local church to reach the harvest in 6,500 communities where the Church of God has a presence.

FUTURE RESPONSIBILITY

It can be said, without argument, that God has blessed the Church of God through the generosity of hard-working and faithful people who willingly give to support the ministries of our movement. Do we have enough revenue? Rather than answer that with the expected "No", I will simply say that "as our days are, so shall our strength be." God always meets every need. Obviously, there is always a desire to generate more in order to do more, but without doubt, the Church of God has been entrusted with tremendous resources. This fact brings to bear the truth that "to whom much is given, much shall be required."

“God always meets every need.”

As a denominational leader, I am required and even spiritually obligated to:

- Be accountable to everyone who helps finance and labor in the harvest;
- Be accessible to those with questions, observations and even commentary regarding denominational revenue and expenditures;
- Be active in inspiring ministry growth without becoming administratively burdened down in the process;
- Be attentive to the call from local churches and pastors for more expedient and effective resources;
- Be aggressive in guarding against institutionalism that lends to funding failures rather than successes;

- Be adaptable to new methods that produce more money for the harvest, rather than self-absorbing those funds and losing them to administrative machinery; and
- Be aware that trust is the foundation of lasting relationships - not branding, not denominational loyalty, not legislation – but trust.

So here are some realities:

The vast majority of churches are, and regularly remain, current with their Tithe of Tithes. Like clockwork and with uninterrupted consistency, more than 65% of the churches in the USA send their Tithe of Tithes on time each month. However, there is a growing and even alarming number of churches who have fallen woefully behind since the economic recession of 2008.

There are some pastors who are challenged in council meetings by those who ask "what are we getting for this money we send to Cleveland every month?" Often that question is accompanied by pressure to consider diversion, dollar limits, and even non-participation.

For some, the challenge and responsibility of making church payments, paying for staff, developing programs and providing for family contends with their commitment to honor the Tithe of Tithes system developed by the General Assembly.

While there may be a few pastors and churches that could, but for some reason do not participate in the Tithe of Tithes process, by and large most pastors feel awkward and even embarrassed that their Tithe delinquency has grown so large. Some feel isolated and have even withdrawn from fellowship opportunities and functions that they have traditionally participated in.

And yes, unfortunately, there are those who see the 10% as a "franchise fee" or a "tax," rather than a Tithe. Does that bother me? Sure it does, and on several fronts, but I will save that discussion for a later date.

My commitment is this:

- I, along with the Executive Committee and Executive Council, will work to ensure that pastors can answer the "Value Add" question every day of the year. When the "what do we get out of this?" question is asked by their members, pastors must have an immediate answer. Our people want to know that their Kingdom dollars are going toward Kingdom dynamics that affect change in this world. They want to know that our mission is the Great Commission and that our distinctive as a denomination is clear. They want to know that their children have a future as part of a "difference-making" movement that impacts the culture they wake up in every day. Local leaders want to know that they can be resourced, equipped and valued as part of a movement that God has raised up for end-time impact.
- I will work with the Executive Committee in finding ways to bring every pastor and church that has fallen behind in tithing back on board in Christ-honoring ways that break the ceilings of limitations, awkwardness and regret. At the same time, we will affirm accountability and helpful preventatives that provide corrective steps to keep the local pastor and church from reverting back into the same old patterns of financial lapse.
- I will join the Executive Council in honoring and celebrating the vast majority of churches of every size who consistently tithe in order for the Church of God to experience maximum ministry around the world.

I could list all the tithing scriptures. I could cite all the appropriate passages from the Church of God General Assembly Minutes. I could give you all the typical statements you would expect from a denominational leader but you know what you know and you believe what you believe about tithing – personally, locally and denominationally. My goal today is to continue to build a bridge of trust that will reconnect each of us back to our mission of fulfilling the Great Commission.

“ My goal today is to continue to build a bridge of trust that will reconnect each of us back to our mission of fulfilling the Great Commission. ”

So, while I have not come close to answering every question, and I may have created more questions than I have answered, I hope I have at least exposed the 800-pound gorilla in the room and brought him from behind the curtain of restrained conversation so we can at least have conversations about this challenge and make progress together.

Tim Hill

Note: The fiscal year-end report of the Church of God International Office can be accessed via the online reporting portal by going to <http://www.churchofgod.org/online-reporting>.



churchofgod.org



facebook.com/coghq



twitter.com/coghq