THE TITHE AND OFFERINGS

V 04 The Tithe

V 04 05 Philosophy—Through the Bible and the ministry of Ellen G. White, God gives inspired counsel and valuable guidance on many matters. This enables the Church to develop sound policies, the application of which will be in harmony with a correct understanding of God’s revealed will. In harmony with this approach, the Seventh-day Adventist Church recognizes the tithe as God’s holy portion of our income and increase to be used by the Church in the worldwide proclamation of the gospel. While many entities and activities of the Church are part of the mission of the Church, the Bible and Ellen G. White make a distinction between those activities and functions that can be funded from tithe and those that are to be funded from other sources. Scripture reveals that the tithing system was instituted by God for both the spiritual benefit of the individual and the furtherance of His cause. In this task of gospel ministry individuals and agencies properly recognized, appointed, and supervised by the organized Church will play the central role, and are supported from the tithe.

In contrast to offerings, the use of which is discretionary, the tithe does not belong to the individual but to the Lord and He is the One who determines how it should be used. Its very nature places it outside the realm of human manipulation, restricts its usage, and requires a proper system of collection, storage, and distribution. The world Church plays a significant function in safeguarding the sanctity of the tithe.

V 04 10 The Nature of Tithe—1. Holy unto the Lord—Tithe is a tenth portion of our income and increase that God claims for Himself and should not be confused with the second/third tithe also mentioned in the Scripture.1 The claim that God lays on the tithe is not based on human benevolence but on God’s ownership of it. It is for this reason that refusal to bring in the tithe constitutes robbery (Mal 3:8). All the tithe of the land is the Lord’s; it is not just the Lord’s; it is holy unto the Lord (Lev 27:30). Although God owns everything (Ps 50:10-12), He lays claim to the ownership of the tenth in such a special way as to make it distinct. Therefore, the tithe that God demands is a sacred reserve (COL 300). “The tithe is sacred, reserved by God for Himself” (GW 226).

2. An Enduring Ordinance—In reserving the tithe unto Himself we are told

1 Deuteronomy 12:6, 11, 17; 14:22-27 mentions a tithe that was to be taken to the central sanctuary to be eaten there by the family as a fellowship meal in the presence of the Lord. This tithe came from the produce of the earth and significantly differed from the use of the regular tithe which was the exclusive property of God. It has been additionally called the second tithe. There was another tithe given in the third year (14:28, 29; 26:12-15). This was also from the produce of the earth and was kept in the towns. Its purpose was that “the Levites … and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied” (14:29). This was most probably a different use of the second tithe every three years. In other words, for two years the second tithe was brought to the sanctuary/temple and eaten there by the Israelites but every third year … this second tithe was to be used at home, in entertaining the Levites and the poor” (PP 530). The second tithe should not be confused with the Levitical tithe that exclusively belonged to the Lord.
that God established it as one of His ordinances (Lev 27:30; CHL 71), and on the basis of a principle that is as enduring as the Law (CS 67). On the one hand, being in the nature of an ordinance, the tithing practice was, first of all, ordained or set in place by the order or initiative of God. But since an ordinance is generally instituted for an identifiable purpose, the establishment of the tithe had to carry with it a specific intention. On the other hand, having been instituted on the basis of a principle that is as enduring as the Law, the tithe partakes of the nature of the Law with regards to its perpetuity. Like the Law of God, the principle of tithing endures and extends beyond Moses (CS 69). Jesus fully endorsed it when during His conversation with the Pharisees He stated, “You give a tenth of your spices—mint, dill and cummin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former” (Matt 23:23).

3. A Covenant with God—God’s intention for instituting the tithe presupposes and strengthens a special relationship between Him and humans. God intends the return of a faithful tithe to be a blessing, first in its giving (Mal 3:10), for it is a system of beneficence which fallen humans need (3T 404, 405), and second, in its use, for by it people will be blessed. Therefore, in keeping a faithful account with the Creator in the matter of tithing, humans are brought into a covenant relationship with God for the proclamation of the gospel and the salvation of souls into His kingdom. Consequently, the need arises to entreat the “brethren and sisters throughout the world to awaken to the responsibility that rests upon them to pay a faithful tithe. . . . Keep a faithful account with your Creator” (AG 151). Tithing takes the form of a covenant (CS 75). Christians count it a privilege to partner with God in support of His world-wide work, and recognize the practice of tithing as an essential in claiming by faith the fullness of His blessing in Christian life and experience.

4. The Tithe Belongs to God and is Entrusted to the Church—God owns the tithe and He intends it for the benefit of humans through human instrumentalities. To achieve its intended goal, the tithe is to be brought into the “storehouse” (Mal 3:10), it is “to be brought into His treasury” (9T 249) to be disbursed as God would have it, for the support of the ministry of the gospel. Thus the Church, by virtue of being God’s agent on earth to proclaim the gospel, is entrusted with the responsibility of managing the tithe; nevertheless God remains the owner. In this context, the expression “the Church” means the world-wide organised Seventh-day Adventist Church.

V 04 15 Purpose of Tithing—Reveals that God is First—1. By establishing the tithe, God made provision for individuals to express their acknowledgement of His ownership and sustaining power in their lives (cf. Gen 28:20-22; cf. Ps 24:1; Ps 116:12-14). Since tithing demonstrates our covenant relation to God part of our worship includes bringing our tithe to Him (Mal 3:10). Tithing indicates that God occupies first place in our lives.

2. Tithing Contributes to Overcoming Selfishness—Tithing is one of the ways the Lord uses to help us overcome selfishness. In God’s command to tithe
He does not appeal to our gratitude or generosity. In His eyes it is a matter of simple honesty (Mal 3:7, 8; Ed 138, 139). Therefore faithful tithing demonstrates that we are willing to set aside our selfish concern for preservation by being honest with God.

3. **Support of the Gospel Ministry**—Tithe was to be used for the advancement of God’s work on earth. Rather than burning up the tithe, as He did the sacrificial lambs, God chose to use it for the support of the ministry (Num 18:21; 1 Cor 9:13, 14). It was to be specifically used for that purpose (9T 247-249).

4. While many activities and entities contribute significantly to the mission of the church, God has been very specific about the use of His holy tithe. Provision is to be made in other ways to support those other activities and entities that do not qualify to be funded from tithe (9T 250). Because tithe is reserved by God for a special purpose, freewill offerings are needed to provide funding for many functions and expenses at each level of our Church organisation. His comprehensive plan of support for His Church workers and the outreach of the Church in fulfillment of the great commission through our tithes and offerings provide the funds that are needed to accomplish the task.

V 04 20 **Tithe and the Role of the Church**—1. Christ entrusted His Church with authority to be used in the building up of the community of believers and in the fulfillment of its mission. “The mission of the Seventh-day Adventist Church is to proclaim to all peoples the everlasting gospel in the context of the three angels’ messages of Revelation 14:6-12, leading them to accept Jesus as personal Savior, and to unite with His Church, and nurturing them in preparation for His near return.” (See A 05 05.) God determined to finance the gospel ministry through the tithing system and entrusted the Church with the responsibility of administering this sacred fund (cf. Num 18:21).

2. Under the guidance of the Word and the Spirit, it is God’s organised Church that recognises, appoints, and supervises those called by God to serve Him and His Church as ministers of the gospel (cf. Acts 9:26-28; See also Acts 11:22). The church may assign to ministers different functions, as was the case with the Levites (2 Chr 31:4-19), but the primary focus of their work is to be involved in and to promote the spiritual life, ministry and witness of the Church. Since this commitment requires a full time investment of energy and time, they are to be compensated from the tithe (cf. Num 18:21). In other words, “the tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God” (*Echoes*, June 21, 1905; cf. 1 Cor 9:3-14).

3. Certain functions in organisational leadership play a significant spiritual role in the life of the organisation as it relates to the mission of the Church. Individuals fulfilling these functions are identified by the organised Church as fulfilling, sustaining and supporting the gospel ministry and may be supported from the tithe.
4. The organised Church is also responsible for establishing a proper system for the collection and distribution of tithe throughout the world Church (cf. Neh 13:12-13).

5. In a particular way, the Church, through its appointed leaders, has authority to oversee the implementation of the biblical teachings and principles related to the proper use of tithe, and to call for reformation whenever needed (cf. 2 Cor 8:16-21).

V 04 25 Central Store House—1. Just as God has been very specific in regard to the use of His holy tithe, He has also given explicit instruction regarding where members should return it. His command is, “Bring ye all the tithes into the storehouse” (Mal 3:10). From ancient times the storehouse has been the name given to the temple treasury (Malachi 3:10 [cf. CS p 82]). In Deuteronomy 12:5, 6 the Israelites were commanded to bring their tithes to the place where God said He would choose to dwell, among His people, in the land of Canaan (cf. 6T 39). From that central place of worship, the tithe was to be distributed, by appointed individuals, to the Levites and priests (cf. 2 Chr 31:4-19). The system provided a check and balance on the proper distribution and use of tithe.

2. In harmony with the biblical central storehouse principle, the Seventh-day Adventist Church has designated the local conferences, missions, fields, and unions of churches as storehouses, on behalf of the world Church, to which the tithe is to be returned. In this manner, God’s tithe, the distribution of which He has entrusted to the world Church, is gathered from around the world and is made available to meet the needs of the gospel ministry.

3. As part of the worship experience of church members, the tithe is returned to God through the local church. (Where systems have been developed to allow tithes and offerings to be processed through the internet, the tithe may go directly to conferences/missions/unions of churches rather than through the local church.) The local church treasurer then forwards all the tithe to the conference/mission/field/union of churches storehouse/treasury from which those involved in gospel ministry are supported. This system, outlined by God, has enabled His Church to have a world-wide and ever growing impact in the world.

V 04 30 Responsibilities with Respect to Tithing—1. Responsibility of the Individual—a. The individual church member has the unique responsibility and privilege of returning a faithful tithe to the storehouse. A faithful tithe means returning a whole tenth of our income and/or increase, as established by the Lord, to the rightful place, namely the storehouse (CS 82).

b. A person is not relieved of the responsibility to return the tithe by merely having the goodwill to do so. Neither is the tithe to be kept by the individual for any reason, including loss of confidence in local or denominational Church leadership or management (cf. Neh 13:4-12; 9T 249). By following the tithing plan as delivered to the Church by God Himself, members assist in maintaining the financial structures of the Church and strengthen the Church’s ability to fulfil its divinely appointed mission.
2. **Responsibility of the Local Church** — For the convenience of church members the tithe is, as an act of worship, normally to be returned to the Lord through the local church where their membership is held. Where systems have been developed to allow tithes and offerings to be processed through the internet, the tithe may go directly to the conference/mission/unions of churches. As it is the local conference/mission/union of churches where an individual lives, and where they should have their membership, that provides the pastoral support to the member it is appropriate for that conference/mission/union of churches to receive the tithe. The local church has the responsibility of forwarding the tithes received on behalf of the church members, to the local conference/mission/field/union of churches as the storehouse.

3. **Responsibility of the Church Organisation** — In order for the Church to fulfil its mission, it is imperative for it to co-ordinate, at a global level, the proper distribution and use of its financial resources, particularly the sacred tithe. In the Old Testament the collection and distribution of tithe was centralised (Mal 3:10). As already indicated, it was brought to the temple and from there it was distributed to Levites and priests (See 2 Chr 31:5-12). Based on that biblical model, the Church has established a representative decision making process regarding the distribution and use of tithe. On all levels of Church organisation (field, mission, conference, union, division, and General Conference) rests the responsibility of preserving the sacredness of the tithe by co-operating with God’s own plan for the tithe and not “daring to attempt an improvement on it” (9T 248). It is the responsibility of the Church at all levels, as it fulfils the gospel commission, to ascertain that tithe is being used in accordance with the divine mandate.

4. **Institutional Tithing** — The Bible is clear that individuals are to return tithe on their gains which include gains from ownership of a business or shares in a business. Although the Bible does not specifically address the topic of institutional tithing, such tithing would be (is) an expression of gratitude to the Lord for the blessings He has bestowed and is an act of solidarity with the world church. The practice of institutional tithing is encouraged by church leaders.

**V 09 Sharing Financial Resources**

**V 09 05 Support of World-wide Work** — 1. **Divine Plan**— In His wisdom, God has involved human beings in the funding of His work around the world. Broad principles are laid out in the Bible and the writings of Ellen G White showing clearly God’s intention that all are to share together in this work.

Ellen G White wrote, “More and more we must come to realise that the means that come into the conference in the tithes and gifts of our people should be used for the support of the work not only in the American cities, but also in foreign fields. Let the means so zealously collected be unselfishly distributed.” — Ms 11, 1908.

Often it is the strong who help the weak. But the principles go far beyond that. In the story of the widow being blessed for giving her two mites (Luke
21:1-4) we see that all may be blessed when they have a part in the work—no matter how small their part may be.

Since its inception, the Seventh-day Adventist Church has based its policies on the divine plan that all areas and individuals should share in the work of the Church around the world. Carrying out the gospel commission requires a collaborative effort on the part of all believers.

Great blessings have come to the Church through the years as a result of sharing our resources, both human and financial, with the rest of our Church family around the world. The blessings can be seen not only in the programmes and facilities that have been developed, not only in the systems of education and medical work that are being carried on, but also in the sense of unity in mission that continues to inspire us in our work for the Lord.

While the Bible and the writings of Ellen G White outline principles regarding the proper use and distribution of tithe, they do not generally give the specifics as to how that should be carried out. God has left those specifics up to His Church to decide, collectively and under the guidance of the Holy Spirit.

The General Conference Executive Committee, representing the global Church, establishes the framework of operating policies for the Church. This includes policies regarding the use and sharing of tithe funds. In some instances the General Conference Executive Committee gives divisions authority to establish specific policies applicable to all organisations throughout their territories. Individual entities have not been given authority by the church to establish their own tithe use policies and distribution practices.

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

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

   b. **Local Conference/Mission/Fields to Union Conference/Union Mission**—Local conferences/missions/fields forward a percentage of the tithes received to the union conference/union mission treasury. The percentage is established by the division executive committee but is not to be less than 10 per cent.

   c. **Union Conferences/Union Missions/Union of Churches to Division**—The division executive committee will set the percentage of gross tithe, up to a

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2 “Gross tithe” is the total amount of tithe received by Church entities (churches, companies,
maximum of 20 per cent, that is to be forwarded to the division for its operations and for use in supporting programmes and sharing of tithe within its territory.

d. Divisions are to forward to the General Conference treasury a percentage of the gross tithe from their territory. The North American Division is to forward 8 per cent in 2012 with the amount decreasing to 6 per cent by 2020 based on the schedule below. All other divisions are to forward 2 per cent to the General Conference. These funds are to be used by the General Conference for operations of the General Conference office, appropriations to divisions and General Conference institutions, and the support of global programmes adopted by the General Conference Executive Committee.

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

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<thead>
<tr>
<th>Year</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>2012</td>
<td>8.00 per cent</td>
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<tr>
<td>2013</td>
<td>7.50 per cent</td>
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<tr>
<td>2014</td>
<td>7.00 per cent</td>
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<td>2015</td>
<td>7.00 per cent</td>
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<td>2016</td>
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<td>2017</td>
<td>6.75 per cent</td>
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<td>2018</td>
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<tr>
<td>2019</td>
<td>6.25 per cent</td>
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<tr>
<td>2020</td>
<td>6.00 per cent</td>
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<tr>
<td>2021 and onward</td>
<td>6.00 per cent</td>
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</tbody>
</table>

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

3. **Additional Tithe Percentages**—In addition to the above percentages, division or union executive committees may establish additional percentages for retirement fund contributions, support of educational institutions, or other programmes.

4. **Promptness in Remittance**—The tithe sharing process adopted by the Church requires treasurers at every level to pass on the appropriate tithe percentages promptly and carefully at regular intervals as expressed in division policies. Failure to do so erodes church members’ confidence in the system and slows the use of these funds for the spread of the gospel around the world.

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

a. **World divisions**—Eight per cent of the gross tithe in 2012 decreasing
to 6 per cent of the gross tithe\(^2\) received within the North American Division by 2020 and 2 per cent of the gross tithe\(^2\) received within all other divisions (see V 09 05, paragraph 2. d., above).

b. Tithe from the General Conference funded portion of the Interdivision Employees (IDEs) salaries.\(^3\)

c. Members' tithe for purposes of anonymity—Occasionally a member wishes to return their tithe in a way that is anonymous as relates to the local church. In such cases they may send it to the conference/mission/field, union, division, or General Conference. Since tithe is returned to the Lord, not given, it is inappropriate for that tithe to come with stipulations as to how and where it is to be used. After being receipted by the treasury where it was received, such tithe is to be returned anonymously to the local conference/mission/field/union of churches where the member holds membership.

V 09 10 Tithe and Non-tithe Appropriations—1. Regular Appropriations—The church has established a system of annually budgeted appropriations to facilitate the sharing of resources around the world. This is done at many levels of Church organisation in response to the counsel from Ellen G White concerning the sharing of resources. The General Conference receives both tithe and non-tithe funds. Tithe funds come to the General Conference primarily from the formula driven tithe sharing percentages. Non-tithe funds come from the mission offerings, other General Conference offerings, investment earnings, and other non-tithe sources. Most of the offerings, except for the 13th Sabbath Offering, Annual Week of Sacrifice offering, and a few others, come unrestricted, and along with the tithe, are used to support the work of the church around the world as well as the costs of operating the General Conference headquarters. As the General Conference prepares its budget each year, it receives tithe and non-tithe funds from each division and provides tithe and non-tithe appropriations to most divisions based on their needs. This naturally results in some divisions receiving more or less non-tithe funds in the form of appropriations than they sent to the General Conference and the same is true of tithe appropriations.

2. Maintaining Global Balance in the Distribution of Tithe and Non-Tithe Funds—All conferences, missions, fields, unions, divisions and the General Conference can always use more tithe as well as more non-tithe funds. But there are areas where the need for additional non-tithe funds are more pressing than the need for additional tithe funds and at the same time there are areas that because of the nature of work can appropriately use more tithe funds. In the

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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).

\(^{3}\) This tithe is only on the portion of the IDE remuneration paid directly by the General Conference. The Church has used this plan to avoid distorting the tithe received by the local conference/mission/field/union of churches during the time the IDE is serving in their territory. The entities could become dependent on that extra tithe and might have to lay off pastors and teachers when the IDE left or the budget was transferred elsewhere.
cases where divisions are receiving appropriations these factors are normally taken into consideration at the time the annual budget is prepared in the split between tithe and non-tithe appropriations provided from the General Conference. But in situations where divisions receive little or no appropriations from the General Conference, the need for more non-tithe funds cannot be cared for through the normal annual appropriations. In such cases divisions may request the General Conference to include in the annual budget or supplemental budget an agreed upon amount of non-tithe appropriation in exchange for an equivalent amount of non-formula driven tithe sharing from the division. Such requests will be considered in the budget process and will be limited by the amount of non-tithe funds available. Such requests would be accompanied by details supporting the need for the non-tithe funds in the same way as other appropriation requests.

3. Division Non-Formula Driven Tithe Sharing Appropriations Guidelines—Divisions may also develop non-formula driven tithe sharing appropriations guidelines on a similar basis to that outlined in paragraph 2., above.

**V 14 Use of Tithe**

**V 14 05 Gospel Ministry**—1. *Rationale*—Proclaiming the three angels’ messages to the world requires the involvement of every member and uses the wide variety of talents given them by God. In that respect all members are an integral part of the ministry of the Church. But not all are to be supported from the tithe. God has clearly indicated that ministers of the gospel, pastors whose main function is to be involved in and promote the spiritual ministry of the Word, are to be the primary focus for the use of tithe.

The broad principles found in the Bible and Spirit of Prophecy give guidance to the Church as it establishes detailed policies for the use of tithe which are in harmony with its understanding of those inspired principles. Church leaders at every level are responsible to ensure that tithe is used in accordance with these principles and policies.

2. *Pastors, Evangelists, Ministers*—Tithe should primarily be used to support individuals paid by the Church and directly engaged in pastoral and evangelistic soul-winning activities. “The tithe is to be used for one purpose—to sustain the ministers whom the Lord has appointed to do His work. It is to be used to support those who speak the words of life to the people, and carry the burden of the flock of God.”—Ellen G White, Ms 82, 1904.

Although other funds may be available and should be used first, chaplains serving in schools and hospitals may also be paid from the tithe.

3. *Soul-Winning Support*—a. *Personnel*—In order for those on the front lines to function effectively a support team is needed to supply, co-ordinate, and oversee their efforts. In the same way that tithe was used to sustain the Levites who supported the small group of priests, and Moses who oversaw their work, it may also be used to sustain those who are directly supporting and co-ordinating
the work of the pastors in their soul-winning activities. This would include administrative leadership, departmental directors, and their staffs at each level of Church organisation.

b. Operating Expenses—The operating expenses of the conferences/missions/fields, unions, divisions, and General Conference headquarters office are considered an appropriate use for tithe.

4. Literature Evangelists—Literature Evangelists are to be primarily supported from sales but it is appropriate to use tithe funds to assist with the contribution to their benefit fund if proceeds from sales are not sufficient and other funds are not available.

As with other departmental directors who support the pastors in their soul winning endeavors, it is appropriate to use tithe to pay the Publishing Director’s (Literature Evangelist Leader’s) salary, benefits, and office operations if other funds are not available.

5. Evangelistic Activities—In many places youth camps and camp meetings are an integral part of the evangelistic thrust of the Church and a strong support for the pastors in their soul-winning activities. As such, it is appropriate to use tithe for the operating subsidies provided to them.

6. Evangelistic Equipment—Evangelistic equipment comes in many forms. Whether the preacher’s voice is projected by microphone across a rented hall, carried into homes by DVD players, or beamed around the world by radio transmitters, satellite uplink systems, or the internet, the principle is the same. The purchase of evangelistic equipment and support of these evangelistic means may be an appropriate use for tithe if their purpose is to support soul-winning endeavors and other funds are not available.

7. Auditing Service and Auditing Costs—The cost of auditing tithe-funded organisations and local churches may be supported from tithe. Divisions determine funding arrangements within their territories within guidelines set by the General Conference. The cost of audits for hospitals and other non-tithe supported entities should come from non-tithe funds.

8. Bible/Religion Teachers and Spiritual Support Personnel in Schools (See V 14 15 below for a description of educational expenses that may appropriately be supported from the tithe.)

9. Retirement Costs—Retirement costs are part of an employee’s remuneration, so the retirement costs of those who are supported from tithe may also be funded from tithe.

 Contributions to unfunded defined-benefit retirement plans which in the past were funded from a percentage of tithe, may continue to be funded from tithe where it is not practical to try to sort out all past service, but funding of new service from tithe funds should relate to those who are paid from tithe funds.

10. Housing for Personnel—Provision for housing is part of the employee costs of an organisation. In some parts of the world the cost of housing is provided for in the salary package or as a rental or housing allowance, while in others the denomination may rent, purchase or build housing. It is appropriate to
use tithe for rental, purchase, construction, and maintenance costs of housing for those who are supported from the tithe.

11. **Church Buildings**—Church buildings should be purchased, constructed, or remodeled with non-tithe funds, except in extraordinary circumstances, and then only with division committee approval after consultation with General Conference officers.

**V 14 15 Education**—1. **General Principles**—Ellen G White often expressed a deep concern over the tendency of some to divert tithe from the special purpose for which it has been designated—the support of the preaching, pastoral, evangelistic ministry. While urging that the use of tithe for school purposes be limited, she also recognised legitimate situations in which tithe should be used to pay some of the individuals connected with the schools.

“Light has been plainly given that those who minister in our schools, teaching the Word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money.”—6T 215.

While recognising that all our educational institutions should be soul-winning in nature and all our educational staff should be ministering spiritually to the students and their families, the Seventh-day Adventist Church has chosen to limit the amount of tithe it will use in its educational programmes. This is done partly because there are other sources of funding available to schools and partly to ensure that the tithe resources remain focused on their primary objective—support of the pastors and their soul-winning activities.

2. **Use of Tithe in Schools**—The policies outlined below provide maximums that may be provided from tithe funds for support of Seventh-day Adventists employed in our educational system. In many areas the tuition and other non-tithe funding available both from within the church and from outside sources are sufficient to sustain our schools and no tithe funds are needed. In some areas given the size of our educational systems, if the maximum amount of tithe funds allowed under these policies were used in the education programme, there would be little or no tithe funds left with which to employ pastors. Each division should study the work in its territory and develop policies within the framework outlined below which will assure that the tithe has not been diverted from the special purpose for which it has been designated—the support of the preaching, pastoral, evangelistic ministry.

   a. **Primary/Elementary Schools**—Up to 30 per cent⁴ of remuneration and benefits of teachers and principals may come from tithe.

   b. **Secondary Schools**—Up to the total cost of remuneration and benefits of Bible teachers, residence hall deans, and principals and up to 20 per cent of the cost of instructional staff (excluding contract employees) may come from tithe.

   c. **Colleges and Universities**—Tithe may be used to cover up to the cost

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⁴ Where the cost of retirement contributions for elementary school teachers are not funded separately but are part of the percentage of tithe contributions from the local conferences, the total amount of the retirement fund contributions for elementary teachers may be from tithe.
of the Bible/theology/religion department, the chaplain’s office, the dean of students’ office, the residence hall deans and their staff, and the president’s office and up to 20 per cent of the cost of instructional staff (excluding contract employees).

d. Schools for Evangelistic Outreach—Division executive committees may approve the use of additional operating subsidies from tithe funds for schools which are opened for the unique purpose of opening up work in unentered areas or people groups.

V 14 20 Missionaries—Although many missionaries are serving in roles that can appropriately be supported from tithe funds, the decision as to which missionaries (inter-division and inter-union) may be supported from tithe is to be made on the same basis as for any other Church employee—whether their function should be supported by tithe.

Medical and other professionals are not normally supported from tithe. However, if their missionary assignment is for the purpose of opening up work in unentered areas or people groups, it may be appropriate to use tithe for their support.

V 14 25 Mission Outreach-Focused Organisations—1. General Principles—Tithe may be used for operating expenses and personnel employed in certain Church-owned and operated mission outreach focused organisations as follows:

2. Media Programmes—Tithe may be appropriated for the production and broadcast of media programmes whose purpose is soul-winning in nature or for the spiritual nurturing of members. This would include radio, TV, internet, and print materials associated with these programmes. Whenever possible other sources of income should be used to sustain these programmes.

3. Adventist Development and Relief Agency—ADRA directors at the General Conference, divisions/regions, and unions/countries were traditionally departmental directors and as such were paid from tithe. While the structure has changed, it may be appropriate to support them from tithe where they support the ministry of the Church and continue to give spiritual oversight. If other funding is available to cover these costs it should be used first.

V 14 30 Items Not to be Funded from Tithe—1. General Principles—In an effort to keep as much of the tithe as possible focused on its primary objective (supporting ministers in their soul-winning activities), and based on council from the writings of Ellen G White, the following items should be funded from non-tithe funds:

2. Buildings and Facilities—Capital expenditures other than provided for under V 14 05, paragraph 10., should be funded from non-tithe sources.

3. Equipment—Equipment (except for that provided for in V 14 05, paragraphs 6. and 8., above) are to be funded from non-tithe sources.

4. Local Church Operating Expense—Local church maintenance, utilities, and other operating expenses, including local church employees, are to be paid from local non-tithe funds. All tithe is to be forwarded to the
conference/mission/field/union of churches with none being retained for use by the local church. Even though tithe is not retained and used directly by the local church, major portions of the tithe are spent at the local church level though the payment by the conference/mission/field/union of churches of the pastors and in some cases a portion of the cost of elementary school teachers.

In some divisions, local church and church school employees are paid through the conference/mission/field/union of churches payroll. If division policies permit, and if their primary function is such that it would qualify them for being supported by tithe, part or all of their expense may be covered by tithe.

5. School Operating Expense—Maintenance, utilities, payroll, and other operating expenses of primary/elementary, secondary, and higher education institutions shall be funded from tuition and other non-tithe sources except as may be provided for under V 14 15 above.

V 20 Accountability for the Use of Tithe

V 20 05 Continuous Monitoring of Tithe Use—Administrators and executive committees at General Conference, division, union and local levels shall give continued, earnest study, in the light of the Bible and Spirit of Prophecy counsels, to the purposes and proportions in which tithe funds are being used in the organisations for which they are responsible.

V 20 10 Operating Caps and Limits on Use of Tithe —The General Conference has not attempted in policy to establish minimum percentages that should be used for pastoral work and evangelism or a maximum percentage of tithe that can be expended on administration, education, etc, because of the great diversity in how the church operates around the world. But divisions, working with their unions and conference/mission/fields, are encouraged to develop policies and limits or guidelines that will guide in the work in their territories. The General Conference Executive Committee has set a cap of the equivalent of 2 per cent of gross tithe that may be spent for operations at the General Conference headquarters.

The annual reporting on the use of tithe and the review of trends should help all organisations to be more intentional on focusing the use of tithe on its primary objective—the support of pastors and their soul winning activities.

V 20 15 Promotion of Tithing Plan—Church leaders at all levels shall inform and educate church members regarding the denominational tithe and offering system, and actively promote participation in the full range of possibilities it provides.

V 20 20 Reporting and Monitoring—Administrators and executive committees, not only need to understand scriptural and Spirit of Prophecy counsel regarding the use of tithe and the policies that have been developed to guide the church in applying that counsel, but also need to assess and evaluate its application within their territories. To assist with this ongoing evaluation and monitoring, each conference, mission, union, division, and the General
Conference shall make an annual report to its executive committee on the sources and use of tithe as follows:

1. **Tithe Received**—Report to include:
   a. Tithe received from members
   b. Tithe percentages received from lower organisations
   c. Tithe appropriations received from higher organisations
   d. Tithe received from any other source
   e. Less tithe percentages sent to higher organisations (for purposes of this report, this should not include retirement fund contributions as they are part of the operating expense and should be shown under the section on the use of tithe)

2. **Use of Tithe**—Report to show the amount of tithe used to support:
   a. Pastors, evangelists, and front line workers in the field
   b. Headquarters operating at the conference/mission/union/division and General Conference
   c. Education including a breakdown as to amounts at the elementary level, secondary level, and at the college and university level
   d. Direct evangelism
   e. Media outreach
   f. Literature evangelism programme
   g. **Retirement fund contributions**—These contributions which are part of employee costs should be reported under the separate categories (paragraphs a. through f. and h.) based on where the individuals involved are employed, but if the contributions are not specifically identifiable by category, the costs should be reported here.
   h. **Other uses**—Give breakdown if it exceeds five per cent of tithe.

3. Local conferences/missions/fields/unions of churches shall report to their executive committees how the tithe was used within their territory.

4. Unions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all conferences/missions/fields within their union.

5. Divisions shall report to their executive committees the way tithe was used in their own operations and also how tithe was used by all unions and conferences/missions/fields and attached regions within their division.

6. The General Conference shall report to its executive committee the way tithe was used within its own operations and also how tithe was used by all divisions, unions, conferences/missions/fields and attached regions around the world.

7. The annual report on use of tithe for one’s own operations is to reflect the last full year of operations. The reports on how tithe was used by lower organisation will normally reflect the preceding year because of the time required to accumulate the information from subsidiary organisations. Institutions do not report separately as all tithe to institutions will be reflected in the report of the
conference/mission/field, union, division, or General Conference providing the tithe appropriation to the institutions.

**V 25 Offerings**

**V 25 05 Philosophy**—The world-wide task entrusted to the Seventh-day Adventist Church calls for both sacrificial and systematic financial support. In recognition of this fact, the Church, in its formative years, was divinely led to adopt the biblical principle for the support of God’s work on earth through the tithes and freewill offerings of its people. The tithe is the first financial obligation of the stewardship of believers and is the main source of funding for the total proclamation of the gospel to all the world by the Seventh-day Adventist Church. This makes possible a balanced and comprehensive evangelistic outreach to the public and the spiritual nurturing of church members. Because the tithe is reserved for such a special purpose, freewill offerings and other forms of income must provide the funding for many other functions of the gospel work.

**V 25 10 Nature of Offerings**—Offerings are both voluntary and required by the Lord. They are a divine requirement that when internalised in the life of believers becomes a free expression of a loving will (cf. Exod 25:2; 36:3). Offerings are essentially an expression and an embodiment of our gratitude to God for His abundant gift of life, redemption, sustenance, and constant blessings. They contribute to the development of the image of God in us in that through our giving we imitate the Greatest Giver of all, who through Christ gave us the abundant richness of His grace (John 3:16).

**V 25 15 Principles Guiding our Giving**—1. Bringing offerings to the Lord is a Christian duty with spiritual and moral implications. To abstain from bringing them to the Lord is considered by Him to be an act of robbery (Mal 3:8). The love and honor due to Him should not be granted neither to ourselves, nor to someone else.

2. Our offerings are an expression of our self-offering to God. They are a deeply religious experience in that they are a token of a life wholly surrendered to God as our Lord (cf. Lev 1:4, 9). Through our offerings the self bows down before the Creator and Redeemer.

3. Offerings are an acknowledgement of God's providential care in our lives (cf. Psalm 34:8). An offering comes from a heart that trusts in a personal God who constantly provides for our needs as He sees best (1 Chr 29:14).

4. Offerings come from a heart that is at peace with God and others. The giving of offerings is a religious act that is not detached from nor is it indifferent to the quality of the daily life of the believer. It combines ethics and worship (Matt 5:23, 24).

5. Offerings rest on the faith-conviction that we have found in Christ’s assurance of salvation. It is not a search for our acceptance before God, but it flows from a heart that by faith has accepted Christ as the only and sufficient means of grace and redemption (2 Cor 8:1, 9).
V 25 20  Responsibility for the Offerings—Although our offerings are to be spontaneous, they are also to be systematic. Based on the blessings received from the Lord, the individual or the family should set apart, at home, a particular portion of their income and/or increase as an offering. This offering is to be brought or sent to the church (See Deut 16:17; 1 Cor 16:2; 2 Cor 8:11, 12).

The church is expected to appoint individuals to collect the offerings and to keep records of them. This will protect the integrity of the offerings and introduce an element of accountability (cf. 2 Cor 8:17-23; 9:3).

It is the responsibility of the world Church to establish the principles that should guide the distribution and use of offerings.

V 25 25  Purpose of Offerings—While the specific use of tithe is restricted to the ministry of the gospel, Church offerings are to be used to cover all the other needs of the local congregations and of the Church at all administrative levels.

In the Bible they were used for the building and maintenance of the temple (Exod 25:2; 1 Chr 24:6, 9), to assist the poor (Acts 4:34, 35), and to support the sanctuary services and the mission of the Church (cf. Num 7:3).

Offerings strengthened the unity of the Church. Through their offerings, believers showed themselves to be one in spirit, message, and purpose. (Rom 15:27).

Through the distribution of offerings throughout the Church, congregations that have more share with congregations in other places who have less, thus expressing Christian love within the fellowship of believers (2 Cor 8:8, 24,13-15).

Offerings provide within the worship hour a special moment to praise and honor God for His many blessings and unmerited kindness (cf. Prov 3:9; 2 Cor 9:12,13). It is the aim of offerings to nurture the spirit of gratitude within the worshiping community and to subdue the natural selfishness of the human heart.

V 30  Offering Plans

V 30 05  Offerings Plans—The Seventh-day Adventist Church recognises three different offering plans in use in various parts of the world.

1. The Combined Offering Plan, where all offerings go to a combined general fund and are then allocated to the various organisations and functions based on a distribution ratio voted by the General Conference and the divisions.

2. The Calendar of Offerings Weekly Appeal, where separate offerings are promoted and received each week based on the voted Church Calendar of Offerings.

3. The Personal Giving Plan, where each member can choose the amount he/she wishes to give to each of three general categories rather than list each separate offering:
   a. The local congregation
   b. The conference/mission/field
   c. The World Budget (union/division/General Conference)
V 35 Combined Offering Plan

V 35 05 Description—Under this simplified offering plan, all undesignated offerings received are combined and distributed based on percentages approved by the General Conference and the division. While the distinction between tithe and offerings and the utilisation of each is preserved, all offerings taken by the local church, including those taken during the Sabbath School and church services, are included in the Combined Offering.

Under the Combined Offering Plan, each offering goes to support all of the various functions previously covered by separate offerings taken each Sabbath based on the Calendar of Offerings and during the Sabbath School for missions and Sabbath School expense. In order for members to understand the wide range of functions being supported by their offerings, divisions are encouraged to prepare promotional materials that, at some point during the calendar year, highlight each of the different ministries included in the traditional Calendar of Offerings as well as the world-wide mission programme of the Church. Care should be exercised to make it clear to the members that the offering on that particular Sabbath is not going in its entirety for the ministry being highlighted.

V 35 10 Transitioning to the Combined Offering Plan—When a division votes to adopt the Combined Offering Plan, it should be done in consultation with General Conference Treasury and Stewardship Ministries. It is the responsibility of Stewardship Ministries to help provide a comprehensive education strategy at all levels of the Church before the transition is implemented, and General Conference Treasury to give counsel relative to the distribution of the funds. When transitioning to the Combined Offering Plan, it is recommended that churches, conferences/missions/fields and unions be given opportunity to determine when they make the change to the new plan. Specific details of the Combined Offering Plan and details concerning implementation may be requested from General Conference Stewardship Ministries.

V 35 15 Designated Offerings—Churches on the Combined Offering Plan will still respect the wishes of donors who designate a specific use for their offerings.

V 35 20 Distribution—The Combined Offering Fund shall be distributed as follows:

1. **Local Church**—The local church shall receive a minimum of 50 per cent and a maximum of 60 per cent of the Combined Offering for the local church budget. In divisions using the Combined Offering system, the division executive committee shall determine this percentage (between 50 and 60 per cent) in consultation with their unions. The local church shall determine the distribution of its portion of the total Combined Offering in accordance with the local church budget.

2. **General Conference**—The General Conference shall receive 20 per cent of the Combined Offering for the world mission of the Church. The General Conference Executive Committee shall determine the distribution of the portion of the Combined Offering remitted to the General Conference.
a. The General Conference Executive Committee established the initial distribution of the General Conference portion of the Combined Offering based on the average of the weekly offerings for the previous three years. The funds were allocated on a percentage basis to the organisations and functions previously supported by the Calendar of Offerings including the Sabbath School mission offerings. The distribution shall be restudied at least every five years.

b. The Thirteenth Sabbath Offering projects shall be promoted on a quarterly basis, with the understanding that a percentage of the total World Mission portion of the Combined Offering for each quarter will be allocated to the Thirteenth Sabbath projects for that quarter, in addition to any specially marked Thirteenth Sabbath Offering funds.

3. Local Conference/Mission/Field, Union, and Division—Division executive committees shall set the percentage of the Combined Offering to be distributed to the conference/mission/field, the union, and the division after determining the percentage going to the local church in the above paragraph 1. (between 50 and 60 per cent) and accounting for the 20 per cent going to the General Conference in paragraph 2. above. There will be between 20 and 30 per cent available to distribute between these three organisational levels.

V 35 25 Report—Church members should be informed regularly as to how their offerings are used both for the quarterly mission projects and in accomplishing the overall mission of the Church.

V 40 Calendar of Offerings Weekly Appeal

V 40 05 Description—The Calendar of Offerings Weekly Appeal is the traditional offering plan in use by the church over the years. Sabbath School and other offerings are given for mission purposes and special appeals are made during the divine service according to a yearly calendar of offerings voted by the General Conference. It is the basis on which the two simplified offering plans, Combined Offerings Plan (V35) and Personal Giving Plan (V 45) are based.

Under the Calendar of Offerings Weekly Appeal offering plan, the offerings for each Sabbath during the year are allocated as follows:

1. Local Church—Twenty-four Sabbaths (two per month) are designated for local church offerings.

2. Conference/Mission/Field/Union of Churches—Twelve Sabbaths (one per month) per year are designated for conference/mission/field/union of churches. The division may allot some of these Sabbaths to the union, depending on funding arrangements for educational institutions in their territory.

3. Division—Six Sabbaths per year are designated for division offerings. Divisions may choose to allocate some for union functions and/or for General Conference institutions within their territories.

4. General Conference—Six Sabbaths per year are designated for General Conference offerings which include:
   a. Disaster and Famine Relief
   b. Adventist World Radio
c. **Annual Week of Sacrifice**
d. **World Mission Budget**—Three offerings which include support for the Special Opportunities Fund and for the mission programme of the Church. One or more of the weeks may be used for the General Conference Session Offering in the year preceding and the year of a Session.

5. **Local Church and/or Union and/or Division**—Each year has four or five months with five Sabbaths. These Sabbaths are assigned by the division to any of the organisational levels in paragraphs 1. through 4. above.

**V 40 10 Promotion of Mission Funds**—The responsibility for special promotion of mission funds is placed with the Office of Adventist Mission assisted by all departments including the Sabbath School/Personal Ministries and Stewardship Ministries as well as by all employees at the General Conference, the unions, and local conferences/missions/fields. In divisions, the assignment of responsibility for the promotion of mission funds in their respective territories is determined by the division executive committees.

**V 40 15 Sabbath School Offerings**—1. **World Mission Funds**—The Sabbath School, in all its divisions, has long been recognised as the church organisation that gives weekly emphasis to the Church’s world-wide programme, and funds received through Sabbath School mission offerings constitute a significant portion of the world mission fund. Under the Calendar of Offerings Weekly Appeal, all Sabbath School mission offerings are General Conference funds and are to be passed on, in their entirety, by the church treasurer to the conference/mission/field/union of churches for transfer to the General Conference. These mission offerings include the regular weekly mission offering, Thirteenth Sabbath Offering, Sabbath School Investment, and the Birthday-Thank Offering. Each of these mission offerings is to be identified as a separate fund in the regular system of records from the local church to the General Conference. (See V 35 10 for Sabbath School Offerings under the Combined Offering Plan.)

2. **Sabbath School Expense**—If the expenses of the Sabbath School are not provided for in the regular church budget, a Sabbath School expense offering may be received. This offering is retained in the local church to meet the recurring expenses of the Sabbath School as voted by the Sabbath School Council.

3. **Other Offerings**—No other offering should be promoted or received during the Sabbath School.

**V 40 20 Regular Weekly Mission Offering**—Mission offerings given through the Sabbath School, other than those for the Thirteenth Sabbath of each quarter, Investment, and the Birthday-Thank Offering, constitute the regular weekly Mission Offering.

**V 40 25 Thirteenth Sabbath Offering**—The offering received on, or designated for, the Thirteenth Sabbath of each quarter, a portion of which is devoted to designated projects in world divisions, according to a schedule voted by the Annual Council of the General Conference Executive Committee, is
divided as follows:

1. **Division of Offering**—Twenty-five per cent of the actual amount of funds received by the General Conference for the Thirteenth Sabbath Offering will be appropriated to the designated projects, and the remaining seventy-five per cent to the world mission funds.

2. **Cut-Off Date**—For the purpose of computing the Thirteenth Sabbath Offering, the remittances for one month beyond the closing date of the quarter shall be included in the calculation.

V 40 30 **Sabbath School Investment**—1. **Purpose**—In order to encourage further giving to the mission programme and to raise mission funds through various individual or family projects, the plan known as Sabbath School Investment was developed. This plan is not particularly tied to a regular time period, or a weekly or quarterly appeal for the offering, but is a continuing programme to promote an increase of mission gifts beyond normal regular giving, on the basis of financial returns from special fund-raising projects decided on by individual members or groups. Such proceeds or offerings are received at any time, but periodically a special promotional appeal is presented in the Sabbath School.

2. **Sabbath School Investment Funds**—All Sabbath School Investment funds are recognised as General Conference funds and are designated as a portion of the World Mission Fund. Twenty-five per cent of the Investment funds are returned to overseas divisions, in proportion to the regular annual base appropriations, for frontier outreach and/or large city evangelism. Projects to be benefited by their portion of the Sabbath School Investment funds should be designated annually by division executive committees. The remaining seventy-five per cent of the Investment funds are added to the World Mission Fund.

V 40 35 **Birthday and Thank Offerings**—An appeal is presented in the Sabbath School periodically suggesting that a special mission gift would be appropriate, in recognition of God’s blessings, on the occasion of a birthday or other commemorative event for which thankfulness might be expressed. Such offerings have added a substantial amount to the available mission funds over the years, and are included with other Sabbath School Offerings to expand the cause of missions around the world.

V 40 40 **Annual Sacrifice Offering**—This offering, normally collected in connection with the Annual Week of Prayer, is used to extend the missionary outreach of the Church into every part of the world, with special emphasis on the un-reached territories. The offering shall be remitted to the General Conference, and be allocated to Global Mission for various projects and programmes.

V 40 45 **Disaster and Famine Relief**—1. **Date of Offering**—An offering known as the Disaster and Famine Relief Offering shall be received annually, in fields which are on the weekly offering plan, on a date approved by the General Conference/respective division executive committees. The date shall be included in the General Conference Calendar of Special Days and Offerings.

2. **Purpose (Use)**—This offering shall be used for the temporary and
emergency relief of human need including medical care, food, clothing, and housing. It shall not be made available to denominational entities.

3. **Promotion**—The Adventist Development and Relief Agency International (ADRA) shall be responsible to prepare the offering promotional materials. Division ADRA organisations shall promote the offering within their respective territories.

4. **Distribution**—
   a. 1) The total amount of the offering shall be remitted monthly to the General Conference and shall be distributed as follows (except where divisions have entered into special arrangements with ADRA and the arrangements have been approved by the General Conference Treasurers Committee):
      2) Fifty per cent of the amount received from each division, except the North American Division, shall be reverted to the respective division for ADRA use.
   b. Application of the reverted funds for the North American Division shall be as follows:
      1) Ten per cent of the amount received in the North American Division shall be reverted to that Division.
      2) Any unused balance of North American Division ADRA funds as of December 31 each year shall be remitted to ADRA International for ADRA use, unless the North American Division has requested and received prior approval, from ADRA International, to retain such.
      3) Should there be a disaster in the North American Division requiring more funds than it has available, it shall be eligible for additional assistance from ADRA International upon request and approval.
   c. No more than 5 per cent of the gross proceeds of the offering shall be used by ADRA International for promotional materials.
   d. No more than 6 per cent of the amount allocated to any entity shall be spent by that entity on administrative expenses unless granted prior approval by ADRA International. Administrative expenses shall be understood to include the salaries and expenses of the staff and all office-associated expenses of the respective ADRA administrative headquarters.
   e. The net amount of the offering remitted to the General Conference shall be credited monthly to ADRA International.

**V 40 50 Adventist World Radio Offering**—Adventist World Radio is an institution of the General Conference established to proclaim the everlasting gospel to all the world. Its message is proclaimed through denominationally owned and operated international radio stations, and/or leased facilities. Its annual offering is applied directly for the support of Adventist World Radio ministries’ operations world-wide.

**V 45 Personal Giving Plan**

**V 45 05 Description**—Under this simplified offering plan individual church members, rather than tracking which offerings are scheduled for each week, may
designate the amounts they wish to give to each of three major categories which provide funding for all the programmes and organisations included on the calendar of offerings.

**V 45 10 Divine Service Offerings**—Members are given the opportunity on their tithe and offering envelopes to designate the portion of their offerings they wish to go to the local church, the conference/mission/field/union of churches and the World Budget or to any specific function. Any undesignated offerings each Sabbath go to the function or organisation listed on the Calendar of Offerings for that week.

The three major offering categories under the Personal Giving Plan are:

1. **The Local Church**—The local church shall determine the use of the funds designated for the local church through the local church budget process.

2. **The Conference**—The conference/mission/field/union of churches executive committee shall determine the use of the funds designated for the conference/mission/field/union of churches.

3. **The World Budget**—Funds designated for the World Budget (union/division/ General Conference) are distributed by an established formula set by the General Conference in consultation with the division and unions concerned. The distribution shall be based on the historical proportions of church offerings received by the union, the division and the General Conference under the traditional Calendar of Offerings Weekly Appeal Plan. This distribution shall be reviewed at least every five years.

**V 45 15 Sabbath School Mission Offerings**—Under the Personal Giving Plan, the regular Sabbath School offerings are to be sent to the General Conference for the world-wide work of the Church. These include the regular weekly mission offering, the Birthday-Thank Offering, the Thirteenth Sabbath Offering and the Investment Offering.

**V 50 Camp Meeting Mission Offering**

**V 50 05 Mission Emphasis**—Conferences/missions/fields/unions of churches are urged to follow the plan of emphasising mission giving in connection with camp meetings and/or district and regional meetings through the collection of the regular Sabbath School mission offering.

**V 55 Special Donations and Bequests**

**V 55 05 Other Donation and Bequest Income to the General Conference**—Other income, as described below, is applied to the general global budget of the General Conference or to special projects as requested by the donors:

1. **Direct Donations**—Donations made directly to the General Conference by individuals. Sometimes donors specifically indicate a preference for the use of their gifts. The General Conference endeavors to honor the wishes of the donors, however where this is not possible, the donor will be consulted regarding
possible alternatives, or the donation may be returned to the donor.

2. *Proceeds from Maturities*—Income from matured wills and trusts for which the General Conference has been named the benefactor.

**V 60 Implementation**

**V 60 05 Implementation**—Where these new tithe and offering policies differ from old policies, organisations are given up to December 31, 2017 to fully implement the changes.