

Curriculum Guide for Presentations on:
Tithe and Non-Tithe Funds and Tithe Exchange

Goal: To understand the principles and procedures for administering tithe funds and the appropriate use of tithe and non-tithe monies in supporting the ministry of the church.

Points to cover:

1. Basic principles in tithing (see GC WP section V):
 - a. The tithe is sacred for the work of the ministry and Bible teaching, including conference/mission/field administration in the area of churches and field outreach operations.
 - b. The tithe is to be turned in to the local church in which membership is held.
2. Tithe is to be shared around the world to support the worldwide work of the church:
 - a. Each division determines the percentage of the tithe from the conferences/missions/fields which shall be used on behalf of the work within the division, in addition to the tithe of tithe and the Retirement Plan percentage.
 - b. The General Conference shall receive percentages of the gross tithe remitted by the unions to the world divisions, in accordance with the percentages voted as policy.
3. Use of tithe:
 - a. Support of pastors, evangelists, ministers
 - b. World missions
 - c. Soul-winning support personnel
 - d. Conference/Mission/Field operating expense
 - e. Literature evangelist benefit fund
 - f. Subsidies for specified activities for programs designed to support the evangelistic thrust of the church
 - g. Evangelistic and conference/mission/field office equipment
 - h. Bible/Religion teaching and certain support personnel as stated in the Policy
 - i. Retirement benefits for denominational employees
4. Tithe shall not be used for:
 - a. Capital expenditures for buildings and facilities
 - b. Equipment (except for evangelistic and conference/mission/field office equipment)
 - c. Local church operating expense (e.g., maintenance, local church staff)
 - d. School operating expense, except for personnel in 3.h. above
5. Tithe exchange with divisions:
 - a. Designed to provide funds to areas of the world where needs arise which cannot properly be met from tithe funds (e.g., church or school facilities; land, buildings, equipment costs)

- b. Areas of the world that have relatively more tithe funds than are needed locally are encouraged to exchange their tithe funds for non-tithe fund appropriations so that the funding needs of the entire world field can be met.
 - c. An example of non-tithe income are Sabbath School offerings. Many projects for which Sabbath School funds are used can be covered with tithe—thus providing non-tithe monies for areas of the world that need non-tithe funds for building projects and similar non-tithe activities.
 - d. Local examples of internal tithe exchange should be provided in the presentation so that the audience understands the concept of tithe exchange clearly.
 - e. Guidelines have been established in the GC Working Policy (see V10 10) to assure that the tithe funds are accurately accounted for so that tithe is used only for appropriate purposes.
 - f. In locations where accounting standards require presentation of expenses by program, examples of accounting for expenses and transfers of tithe funds to cover those expenses should be illustrated. The point of such examples is to illustrate the accounting procedures required to assure that tithe is used only for appropriate purposes.
6. Divisions that receive appropriations from the General Conference are expected to submit a list of requests for operating and special appropriations to the General Conference. Such requests are expected to be categorized as appropriations from tithe, from non-tithe, and from Ingathering.