

Local Church Tithing System

August 1, 2022

This document is an illustration of the International Assembly approved current financial system as it relates to local church tithing, pastoral compensation, and distributions. This illustration only relates to churches who pay their pastor a reduced compensation/salary package agreed upon by both the pastor and the local church. The agreed upon package is to be filed in the National/Regional/State Office and only applies to the current pastor.

ILLUSTRATION

Local Church, ABC Tabernacle CGP, entered into a mutual agreement with the local pastor for a monthly compensation package of \$1000.00, regardless of the local church tithes monthly receipts averaging much higher.

Monthly Example: ABC Tabernacle CGP

Tithes Receipts	\$ 3,000.00
10% tithed to the International Office	-300.00
Monthly Pastoral Compensation	-1,000.00
Balance retained by local church (prior to 8/1/22)	\$ 1,700.00

The local church treasurer is to send to the NRS Treasury 10% of the remaining balance (in this illustration \$170.00). The 10% of the remaining balance to the NRS office is due to the fact the primary monthly revenue stream for the NRS is from the Pastor's Tithes. When a reduction of the pastor's tithes occurs by joint agreement between the pastor and the church, and the local church retains the balance, the NRS revenue stream is impacted.

In the above illustration, the example continues as follows

Tithes Receipts	\$ 3,000.00
10% tithed to the International Office	-300.00
Monthly Pastoral Compensation	-1,000.00
Balance retained by local church (prior to 8/1/22)	\$ 1,700.00
10% of balance tithed to the NRS Treasury from local church	-170.00
Balanced retained by local church (post 8/1/22)	\$ 1,530.00