

Covenant Connection

For Pastors



being good stewards of god's money

THE BIBLICAL PRINCIPLE OF THE TITHE AND THE TITHE of tithe has been foundational to the growth and support of the local church and the administrative offices. Tithing and giving is God's plan for financing the ministries of the church.

The principle of local churches' giving a tithe of their tithe for worldwide ministry has been a part of Church of God practice from its earliest days. As a scriptural principle (Genesis 14:18-20; 28:20-22; Malachi 3:10; Luke 11:42; 1 Corinthians 9:6-9; 16:2; Hebrews 7:1-21) and an approved program of the International General Assembly, tithing the tithe provides a way for each local church to have a part in contributing to the worldwide ministry of the church. Through faithfulness and consistency in this practice, the local church extends its ministry far beyond its own borders and releases God's blessing in the same way that a church member's practice of tithing brings blessings into his or her personal life.

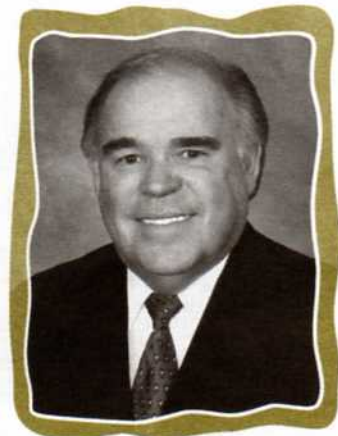
Currently, each local church is required to send the *tithe of tithe* (10% of the tithes paid into the local church) divided equally to the International Offices (5%) and to the respective state/regional office (5%). These receipts are the primary source of revenue for the operation of the administrative offices.

In addition to this tithe of tithe, local churches are required to send an *offering* equal to another 5 percent of the tithes paid into the local church for missions divided equally to World Missions (2.5%) and to the state/regional office for home missions (2.5%). This procedure for raising world missions and home missions offerings was a principle adopted by the General Assembly in 1927.

This amounts to a total equaling 15 percent of the tithe dollar paid into the local church that is to be sent to fund the state/regional and international administrative offices, home missions in the U.S., and world missions.

The 5 percent being sent to the International Offices is currently being appropriated as follows:

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G. Dennis McGuire
General Overseer

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- **General Operations (27.68%):** This category includes salary compensation and benefits for employees, office expenses, debt retirement, utilities, security, insurance and maintenance.
- **Education Appropriation (24.64%):** The International Executive Council has designated this amount for the funding of the church's educational institutions including the Ministerial Internship Program, the School of Ministry, Lee University, Theological Seminary, and Patten University.
- **Departmental Appropriations (23.43%):** Twenty-three departments are given various funding amounts which, for the most part, have not been increased since the reduction of tithes sent to headquarters in 1984.
- **Aged Ministers, Disabled Ministers and Needy Widows Appropriation (15%):** The General Assembly has designated 15 percent of the monies sent to the International Offices to support those ministers who participated in the old Aged Ministers Fund, disabled ministers, and needy widows.
- **General Evangelism Appropriation (9.25%):** These funds are distributed by the International Executive Committee and are used for special appropriations for building projects, church planting, and to fund the Covenant Ministry Teams.

The members of the International Executive Committee and the International Executive Council are keenly aware of their responsibility to be good stewards of the funds that come into the International Offices. As local churches fulfill their responsibility to send the tithe of tithe and missions offerings to the administrative offices, the leadership then bears direct responsibility to God for the proper stewardship of those funds. Paul reminds us in 1 Corinthians 4:2, "Moreover it is required in stewards, that a man be found faithful." ■



THE WORDS "TOO GOOD TO BE TRUE" may make great lyrics for a song, but when it comes to investments and opportunities to make a fast buck, they probably are best translated "Buyer, beware!" The old adage is accurate: "If it sounds too good to be true, it probably is."

Scam artists are not new, but with the advent of the personal computer, home office printers, and the Internet, their numbers have escalated, and their work has become so sophisticated it baffles even some experts in the field. Unfortunately, most of their victims are good people—not people possessed by greed or avarice but men and women in need of extra cash (including ministers) who failed to hear the rattle and were snakebit before they knew what happened. According to *Consumer Reports*, Americans lose more than \$4 billion a year to online fraud alone. Additionally, it is estimated that we spend \$3.9 billion a year for computer repairs, parts, and software to correct problems created by online viruses and fraud. Here are just a few of the scams that are currently prevalent.