

Tithe Calculation for Disaffiliation

2 0 2 1				2 0 2 2				2 0 2 3			
J	F	M	A	J	F	M	A	J	F	M	A
M	J	J	A	M	J	J	A	M	J	J	A
S	O	N	D	S	O	N	D	S	O	N	D

Tithe - based on 2020 tithable income- 24,000

Example 1

If a church has not paid any tithe in 2021 or 2022 then the church's calculation will be

Unpaid tithe 12 month preceding annual conference \$24,000
 Tithe contribution 12 months after annual conference \$24,000
 Total tithe due for disaffiliation = \$48,000



Example 2

If a church has made tithe contributions at any point in the 12 month period prior to disaffiliation, those payments will be credited to the church in their calculation for disaffiliation. The draft contract a church receives will include a calculation based on current information as of the date of that calculation. For this example we will use December 2021. The charge conference and disaffiliation vote takes place in March 2022. A revised contract will be issued after the affirmative vote to disaffiliate.

Tithe based on 2020 tithable income - 24,000
 Unpaid tithe 12 month preceding annual conference \$4,000
 Tithe contribution 12 months after annual conference \$24,000
 Total tithe due for disaffiliation = \$28,000

notes

- *assumes the church pays its tithe monthly in the amount of \$2,000
- *church has paid its February 2022 tithe
- *church conference vote meeting takes place in March 2022
- *Upon receiving confirmation of an affirmative vote to disaffiliate the conference treasurer within 15 days will provide the church with a final contract for disaffiliation with the final tithe amount due for disaffiliation

EXERPT FROM DISSAFFILIATION CONTRACT

ii. Any unpaid apportionments for the twelve (12) months immediately prior to the Disaffiliation Date, as calculated by Annual Conference, totaling \$2,405.10 (See Exhibit B for correlation/equivalence between "apportionment" and "tithe" in the Indiana Annual Conference of the United Methodist Church);

iii. An additional twelve (12) months of apportionments, as calculated by Annual Conference, totaling \$4,977.10 (See Exhibit B for correlation/equivalence between