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Apportionment Formulas Jurisdictions & Central Conferences

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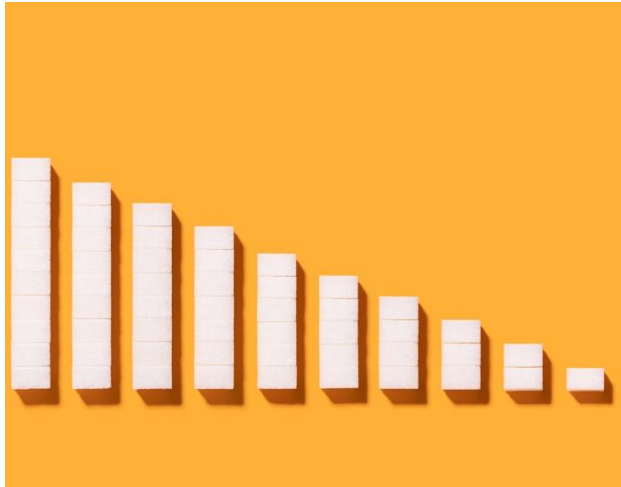
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Topics To Discuss



- **General Church Apportionments**
 - How are they calculated?
 - How are they used?
- **Local Church Apportionments & Giving**

How are General Church Apportionments Calculated?



Jurisdictional General Church Apportionment Formula



$$A = E \times P$$

A = Apportionments

E = Local Church Net Expenditures

P = Base Percentage (as approved by General Conference)

Multiply total Net Expenditures * Base Percentage Rate

Central Conference General Church Apportionment Formula



$$A = ((P \times M) \times i)$$

A = Apportionments

M = Professing Membership

P = Amount apportioned per member in the U.S. for the Episcopal & General Administration Funds

i = Local Economic Adjustment (Gross Domestic Product Per Capita in relation to that of the U.S.)

2025 Apportionments Per Member

=

U.S. = \$21.31

Africa = \$0.27

Europe = \$3.91

Philippines = \$0.85

Where Can I Find the Formulas & For What Do Apportionments Pay?

Where Can I Find the Apportionment Formula?



GCFA's Report 8 to General Conference

- **Outlines the formula for both Jurisdictions and Central Conferences.**
- **Sets the Jurisdictional Base Percentage Rate for each year of the quadrennium.**

Where Can I Find The Apportionments by Fund?



GCFA's Reports 1-7 to General Conference

- Allocation of apportionment dollars between and within the 7 apportioned Funds

GCFA's Reports 1-7 to General Conference



U.S. Apportionments Only

- Report #1 - World Service Fund
- Report #2 Ministerial Education Fund

GCFA's Reports 1-7 to General Conference



U.S. Apportionments Only

- **Report #3 Black College Fund**
- **Report # 4 Africa University Fund**
- **Report #7 Interdenominational Cooperation Fund**

GCFA's Reports 1-7 to General Conference



Central Conferences & U.S. Apportionments

- **Report # 5 Episcopal Fund**
- **Report # 6 General Administration Fund**

Local Church Apportionment Discussion

Local Church Apportionments



➤ How do you communicate the mission & ministry of the General Church to the local churches?

➤ How do you apportion your local churches?

➤ How can we increase local church giving?

Local Church Apportionments



<https://nccumc.org/media/publications/mission-service/>

Questions?





THANK YOU!



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