

2009 Church Tithe and Designated Giving -- Information and Instructions

Where can I get a copy of the Church Remittance Form?

You can make copies of 2009 Church Remittance Form mailed to you in January. You can also find it online at <http://www.rmcumc.org/CR/Finance/index.htm#titheform>. Here you will find both a PDF file to print and manually fill out, and an Excel file to enter your data and Excel will do the calculations for you.

Who do I contact if I have questions about completing the Form?

Netta, Receptionist: netta@rmcumc.com, 303-733-3736 or 800-536-3736 Ext. 100

Laurie, Asst. Treasurer and Donor Services: laurie@rmcumc.com, 303-389-9462 or 800-536-3736 Ext. 162

Where can I find more information about Tithing or detailed instructions for completing the Form?

More information can be found online at: <http://www.rmcumc.org/CR/Finance/index.htm>.)

What must be included on the Church Remittance Form?

Each form needs to include at minimum: Church Name, Church Number, Church City, Month, District, Total Income, Adjusted Total Income, Total Designated Giving, Tithe, Mission Giving, and Total Remittance Amount. These are indicated by * on the Form. *Please note that forms and/or checks sent to the Conference Office that do not have the required data will be returned for complete data.*

What are the basic principles for Tithing within the Rocky Mountain Conference?

1. My church should tithe from the funds that it would spend on its own life and ministry, and
2. My church should tithe from the funds we receive for our general operations of the church and programs—just as we ask our congregants to tithe from their personal incomes.

Line A—Total Income for previous month including designated giving and all other funds

Enter the total amount of ALL revenue for the previous month. Total income includes ALL income received by the church (offerings, pledged giving, unpledged giving, donations, building use fees, income from fundraisers, designated giving, interest from investments, capital campaign income, preschool income, bequests, memorials, etc.)

Line B—Less income for Capital Campaigns (this does not include mortgage payments)

Capital Campaign Income is money received from campaigns that are defined as significant, short-term fundraising efforts for a stated project, such as a building, debt retirement, or special project. The campaign usually lasts for a short time, generally less than a year; however, the donations to the campaign may span several years. Stated Capital Campaigns should not be confused with trustee account donations, building maintenance donations or other donations or capital needs. Regular monthly mortgage payments are expenses paid, not Capital Campaign Income.

Line C—Less income from Endowment Donations

Endowment Donations are donations by persons that are intended to become a part of an Endowment. Such donations may sometimes be in the form of a bequest or memorial or may be a gift from an individual or an estate. However, not all bequests, memorials or estate gifts are considered Endowments. An Endowment is a gift in which the principle amount is retained and only interest earnings are spent. The gift will have instructions on the use of the earnings and whether any part of the earnings are to be added to the principle or distributed. The original principal gift is not to be part of the Church Tithe calculation, however, the distributed earnings, when used, should be counted in the Church Tithe calculation.

Line D—Less income from Tuition-Based Services (preschool, daycare, etc.)

Tuition-Based Services income is any payment made to the church for services provided at the church such as preschool, child care, elder care, or other similar services. Normally such services are budgeted separately, often by a non-profit organization affiliated with the church.

Line E—Less Direct Costs of Fund-Raising (this does not include income raised)

Direct Costs of Fund-Raising are those costs paid to raise funds for the church, but not the income raised. Typical examples include: 1) the discounted purchase price of gift cards for future resale, 2) the cost of food and supplies for a fund-raising dinner and 3) a consulting fee to direct a fund-raising activity. Direct costs are deducted from gross funds received as a result of the fund-raising activity. The net proceeds are counted as income and used in calculating the Church Tithe.

Line F—Less income for Pass-Through Funds

Pass-Through Funds are monies received for transfer to projects or events outside the local church. From time to time churches will act as a collection agent for special events, such as disaster relief, community homeless shelters, soup kitchens or mission trips. The church will collect the funds for the participants and then forward the funds to vendors to pay for these events. Also, from time to time a church will receive donations from individuals that are designated for use by charitable ministries or causes outside of the church. Such donations are not under control of, or use by, the local church and not included in the calculation of the Church Tithe.

Section G—Designated Giving remitted to RMC at this time

Funds Designated to UMC Programs are funds that the local church sends to the Conference Office for a specific program or ministry outside of the local church. These may be special collections from individuals or offerings, or designated money from the church as a whole. The RMC then forwards the funds on to the proper recipient(s) on behalf of the local church. Examples include Nothing But Nets, individual missionaries, relief projects, etc. Please do not include anything in this section that is not sent to the Conference Office.

United Methodist Advance Special Numbers can be found online at www.advancinghope.org. Please include the Project Name and Number with the designated giving.

Line H—Total Designated Giving to UMC Programs

This is the sum total of all Designated Giving listed in Section G.

Line I—Adjusted Total Income for Church Tithe

This is the amount used to calculate the Church Tithe. This line equals Line A minus Lines B, C, D, E, F, H.

Line J—Total Designated Funds Remitted to RMC

This is the amount shown on Line H; the sum of all Designated Giving listed in Section G.

Line K—Church Tithe Remitted to RMC

This is the amount of your Church Tithe that you are actually remitting to the Conference Office. Generally it is Line I x 10%. (If you are remitting an amount different than 10%, list the actual amount remitted.)

Line L—Mission Giving (3%) or Additional Gift to RMC

This is the amount of your Mission Giving that you are actually remitting to the Conference Office. Generally it is Line I x 3%. (If you are remitting an amount different than 3%, list the actual amount remitted.)

Line M—Total Remittance to RMC

This is the sum of Lines J + K + L. It is the total amount you are sending to the Conference Office (Designated Giving, Church Tithe, Mission Giving) and may be sent in one check. Send your check for this amount along with the Remittance Form to the Conference Office.