Report of the

Ways & Means Committee

to the

120th General Assembly

of

The Church of God

July 27–August 1, 2026

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WAYS & MEANS COMMITTEE

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2026

Introduction:

We, your Ways and Means Committee, bring greetings to this 120th General Assembly. We want to extend our love and gratitude to our General Overseer Bishop Pimentel, and his wife, and to each member of The Church of God for your prayers as we have sought the Lord for guidance in the work this year. We also would like to thank the Church for your sacrificial giving towards the Tabernacle Project, World Missions, as well as your consistent tithing, and giving to other funds over the past year. God has been faithful, and we are looking forward to the many blessings the Lord still has in store for His Church. In Psalm 105:1, it says "O give thanks unto the Lord; call upon his name: make known his deeds among the people." He certainly has given so much to the Church and we want to express our thanks.

This committee strives to be a help to the Church and provide answers and further clarification whenever possible. If you do have questions or feedback concerning this report, you are asked to please contact the committee in advance of the General Assembly. The committee can be reached by letter at P.O. Box 450, Charleston, TN 37310, or by email at wmcommittee@thechurchofgod.org.

We offer the following business for this Assembly's consideration:

Section 1–Missions Funding Requests by US State/Regional Overseers -

Rationale

"Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost" (Matthew 28:19). The commission given to The Church of God is for all nations. The United States is one such nation among many,

and not without the need for missionary work to spread the gospel. The current practice is for National Overseers to petition the World Mission Committee for assistance from the General Missions account to support the expansion of the Church work and gospel message in their country. The United States has no National Overseer, but it has State/Regional Overseers, who desire to see the missionary work done in their respective states and regions. The Church of God is not divided as Christ is not divided. This committee feels State/Regional Overseers should have access to the same support as our National Overseers.

The General Assembly has acknowledged that, "Since the Church is world-wide, there should be no difference shown between an Overseer outside the United States who is a member of the presbytery and one in the United States…" (*73rd AM, 1978, p. 154, WMC, Sec. 7*).

Based upon this understanding we present the following:

Recommendation

We recommend that monies received into the General Missions account be made available for consideration of financial requests submitted to the World Mission Committee by our State/Regional/National Overseers.

Section 2 – Distribution of Lump Sum Local Tithes - Rationale

Our committee received a question regarding how far back a pastor could be compensated when a lump sum of tithes is received into the local church. The present Assembly ruling states: "We recommend when a large amount of tithes come into a non-limit paying church that the pastor would receive compensation (should the tithes provide enough) for his services back to the first Sunday in August, when he assumed his appointment. He would continue to receive the limit, if tithe funds proved sufficient, through the Pastoral Appointment" (*102nd AM, 2007, p. 44, WMC, Sec. 2*).

Some interpret this section to mean a pastor can be compensated back further than the start of their annual appointment. The need to further clarify the intent and scope of this section is the rationale for this recommendation.

We recommend that the existing ruling be amended to the following:

Recommendation

We recommend that when a lump sum of tithes is received into a local church where the pastor has not been receiving the full monthly allotment for that appointment year, that the pastor be compensated back to when the pastor began that appointment year to bring them up to the full allotment amount for those months (should the lump sum tithes received provide enough). Any remaining tithes would continue to be paid to the pastor, up to the full allotment amount, for the remainder of that appointment year only. Once the pastor's full allotment amount has been met for the year, any additional tithes received into the local church constitutes a surplus to be dispersed "at the discretion of the local church conference with first consideration given to the pastor's ministerial expense" as recommended in the 98th General Assembly (*98th AM, 2003, p. 45, WMC, Sec. 3*). This will supersede all previous rulings regarding the retroactive distribution of lump sum tithes to pastors.

PLEASE NOTE:

If you have questions or feedback regarding this report, please contact the committee as soon as possible in advance of the General Assembly. The committee can be reached by letter at P.O. Box 450, Charleston, TN 37310, or by email at wmcommittee@thechurchofgod.org.

Humbly Submitted,

The Ways and Means Committee (2024-2025)

Allard Smith, *Chairman*
Jerry Cox, *Secretary*
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