

Diocese	Ass	Vol	Base	Rate(s)	Notes
Arizona	*		Line A less bequests	16.9%	Congregations that don't pay assessment Diocese contacts to assess stewardship program
Alabama		*	Operating income	Suggest: Less than \$150K -- 10% Above \$150K 15%	Those who meet or exceed expectations are recognized. Actual income is about 9.5%
Chicago		*	Line A	Suggest: <100K 11% 100K to 200K 13% >200K 15%	Actual giving 11.9%
Connecticut	*		Line B – 2 yrs ago	Min. 12.5% No Max	
E. Michigan	*		Ave of past 3 yrs. Line A	10%	Diocese keeps 60% and returns 40% to convocations for mission work. Congregations unable to pay must negotiate with Standing Committee to pay less.
E. Tennessee		*		Based on formula	
Eau Claire	*		Line B from 2 yrs previous	15%	
Florida	*		Line A	10%	
Fond du Lac		*		10%	11% of budget from endowment. They believe in tying congregation contributions to diocesan mission
Georgia	*		Ave of past 3 yrs NOI	10%	Moved from a 4 tier system to a flat rate. Those unable to pay have hearing with Assessment Review Committee which they decide on any assessment adjustments.
Lexington	*		Most recent Line B available	<100K 10% 100K to 299K 14% >300K 18%	
Maryland	*		1) Lesser of 18% of 3 yr ave NOI less 4% of previous years expenses and		

			less \$2860 2)18% of 4% years NOI less 4% of previous yrs expenses and less \$2860		
Minnesota	*		Line A 2 yrs previous	<95K 12% 95-180 17% 180K-275 21% 275-455 22% >455 23%	Assessment cannot grow more than 10% a year plus rate of inflation
Missouri	*		Line A 2 yrs previous	12.5 to 15%	Congregations failing to pay the minimum are visited by Diocesan representatives. When this is done compliance goes up. When it is not done, compliance declines
Montana	*		Previous months NOI	18%	
N Hampshire	*		Line A	17%	
New York	*		Ave.previous yr. NOI	<50K 4% 50-200 10% 200 500 15% >500 20%	Assessment cannot increase more than 12.5% a year. A parish failing to pay its assessment for three consecutive years can be returned to mission status
N Carolina	*		Ave of last 3 years Line A or previous year, whichever is lower	<50K 10% 50-150 15.2 150-400 17% 400-900 18.4 >900 19.4	
Rhode Island	*		NOI 2 yrs previous	17.5% less \$5000	
S Carolina		*		10%	10-10-10 Parishes teach tithing – tithe to diocese and diocese tithes to work outside
SW Florida	*		NOI plus Line 8	10% of each	Line 8 proceeds are used for Diocese capital projects and mission support
S Ohio	*		Line A	20% less Outreach, Seminary Support, and \$64K to support one clergy.	If result is negative then 20% of Line A less Outreach and Sem. Support times 10%. Higher number is used. Increase capped at 12.5%/yr.
Spokane	*		Line A – 2 yr.	22%	

			lag		
Tennessee	*		NOI – 3 yr average	10%	
Texas	*		NOI	8 brackets ranging from \$39K (13.75%) to \$1.5M (17.5%)	Adjusted annually by CPI Non-compliance results in loss of seat at Convention
Utah	*		NOI	<\$125 7% 125-250 10% >250	7% of Diocesan budget funded by Assessment, the rest by endowment
Virginia		*	Estimated unrestricted income for present year but no less than 3 year average	Use ranges eg. 8-10% up to \$100K to 16%+over \$1M	No penalties for non-compliance
W Virginia	*		NOI – ave of previous 3 years	17.5%	

Summary of assessment processes for selected Dioceses.

Dioceses vary in their approach to assessment from totally voluntary to mandatory. In Dioceses where the assessment is mandatory some have no consequences for non or partial payment while others have penalties ranging from loss of parish status to a loss of delegates to convention.

The amount assessed is either ND(net disposable income) line A, or NOI(net operating income), line B as reflected on the parochial report. This figure is calculated in different ways some including deductions for outreach and or capital expenses or by a standard deduction for all congregations. The used for calculating the assessment figure varies from the last months report to the parochial report from two years previous. Many Dioceses use an average of two or three previous years to develop the assessment figure.

The assessment ranges from 10% to 23% with the Diocese of Minnesota being the highest. Many Dioceses use a bracketed approach to the assessment with the congregation with the low budget paying a lesser percentage than those with higher budgets. The Diocese of Texas has the most complicated with 7 brackets that are adjusted by the CPI each year.