**NATURE**

- The Combined Offerings Plan (COP), voted during the 2002 Spring Meeting of the General Conference, is the system of distribution of offerings, recommended and promoted by the General Conference.
- It uses the same principle applied in the reception and distribution of tithe to the offerings.
- It supports all levels of the Church that are sustained by regular and systematic offerings (Promise) and freewill offerings (special offerings).
- This plan supports all the different regions and administrative levels of the Church, its ministries and projects, in an equitable way.

**BENEFITS**

- Simple and convenient for the worshipper
- Focused on worship instead of on projects
- Worshipers develop gratitude for blessings received
- Less project promotion and more time for worship promotion
- Encourages worshipers to give out of their relationship with God.
- Promotes principle-based giving and discourages emotional giving.
- Encourages Promise (regular and systematic giving Deut. 16:17; 1 Cor 16:1-2).
- Members are free to choose the percentage of their income to be given as Promise (regular, percentage-based offering).

**DISTRIBUTION**

**Ratio**

Voted by the General Conference and the divisions revised every 5 years.

**Percentage**

Aligned with the gospel commission. (Acts 1:8)

**Destination**

Destination of offerings is respected.

**Collection**

All non-designated offerings are gathered into one fund.

**Support**

Provides balance support for all regions, church entities, ministries and projects.

**Unselfish**

Discourages institutional selfishness generated by the “the fight” for funds.

**SPD EXAMPLE :::::::::::::::::

**FOR EVERY $100 RECEIVED:**

- $50 —— Local Church
- $20 —— Local Mission
- $10 —— Union / Division
- $20 —— General Conference

**SOURCE:** WORKING POLICY OF THE GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS 2017-2018 EDITION, PAGES 613-615