• 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 worshiper
• 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).
• **Ratio:** Voted by the General Conference and the divisions revised every 5 years.

• **Percentage:** Aligned with the gospel commission. (Acts 1:8) years.

• **Destination:** Destination of offerings is respected.

• **Collection:** All non-designated offerings are gathered into one fund.

• **Distribution:** Funds are automatically distributed equitably.

• **Support:** Provides balance support for all regions, church entities, ministries and projects.

• **Unselfish:** Discourages institutional selfishness generated by the “the fight” for funds.
Voted Distribution Ratio

50-60% ———— Local Church

20-30% ———— Local Mission/Union / Division

20%——— General Conference
Voted Distribution Ratio

50-60% Local Church
20% Local Mission
10% Union/Division
20% General Conference
FOR EVERY $100 RECEIVED:

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

$20  Local Mission

$10  Union / Division

$20  General Conference

$50  Local Church

 SPD EXAMPLE