

INSTRUCTIONS

Church Manual Requirements
(Section VI-Government, Par. C)

1. Ministers are required to attend the annual session of quadrennial conference. Those who are unable to attend shall submit an acceptable written explanation of their absence to the Conference Superintendent. Failure to do so for two (2) consecutive conferences shall forfeit their conference membership.
2. Ministers are to attend conference sponsored activities.
3. Ministers are expected to preach the Word consistent with their calling and credentials.
4. **All ministers** are required to report on forms provided and give full tithes monthly into the conference treasury, the missionary conference treasury, or general treasury, according to membership status.
 - a. Full tithes means a tenth of all sources of income. Those not on salary are to tithe on a projected income monthly, to be adjusted on ANNUAL inventory.
 - b. Ministers are allowed to deduct travel expenses incurred in the ministry, not otherwise subsidized, and tithe the balance of their income.
 - c. The minister who does not comply with the tithing rule shall be dealt with in the following manner:
 - (1) If he/she has not reported and given the tithe for three (3) months, the minister shall be required to meet with the conference board.
 - (2) In the event he/she does not meet with the conference board, or does not make satisfactory amends, he/she shall forfeit his/her credentials.
 - (3) Any minister forfeiting his/her credentials for failure to tithe shall not be considered for license in any other quadrennial conference until he/she has been reconciled to the quadrennial conference in which he/she forfeited his/her credentials.
5. Appropriate ministerial ethics and courtesy shall be observed when a minister is invited to perform ministry in the church of another pastor.
6. Ministers, other than pastors, are not to become involved in the official business of the local church. When ministers participate in the ministries of the local church, it shall be in full cooperation with the pastor, and they shall be amenable to the pastor.
7. Ordained and licensed minister may conduct marriage ceremonies.

***ALLOWABLE DEDUCTIONS (See Report)**

Traveling Expenses – All Ministers

1. The definition of ministerial travel is travel done in the direct course of the ministry, such a pastoral visits, performance of executive duties for the church, travel to and from conference meetings, funerals, weddings, etc.
2. In the event a minister receives paid travel expenses in addition to this salary, and this expense allowance is less than the ALLOWANCE DEDUCTION ESTABLISHED BY THE CONFERENCE, he/she shall deduct from his/her salary a sufficient amount to compensate for the difference and then tithe on the balance.
3. Rental Allowance – “That all retired ministers, full time evangelists refer to (Report on Evangelism), and full –time pastors (two-thirds of income from ministry), living in other than church parsonages, where there is no provisions made for housing allowance, be given the privilege of deducting \$250.00 per month from income before paying tithes.” (Conference Finance Committee Report, paragraph 2.)
4. Pastors and evangelists using any deduction to adjust their income before paying tithes: **THE TOTAL OF ALL DEDUCTIONS CANNOT EXCEED 50% OF TOTAL GROSS INCOME.**