



**The United Church  
of Canada  
General Council**

# **GC45 WF24: GCE05 Assessment Funding Rate for 2026-2028 for Summer 2025**

True Document Date: August 11, 2025

Most groups supported the proposed assessment rates, recognizing the need for resources sufficient to the governance and administrative requirements of the Regional Councils and General Council.

Many groups noted the resource challenges that some communities of faith, some Regional Councils, and the General Council experience.

Roughly one-third of groups suggested that future approaches to assessment could incorporate more equity through, for example, forms of tiered, higher percentage assessment for communities of faith with more resources, or a form of lower allocations of assessment revenues for Regional Councils with more resources.

Therefore, the Way Forward Team proposes:

That the 45th General Council, 2025 adopts the following key rates and principles

- a. The assessment rate be increased by 0.5% annually over the next triennial budget cycle, starting from the current rate of 4.5%, as follows:
  - i. 5.0% of adjusted revenues in 2026
  - ii. 5.5% of adjusted revenues in 2027
  - iii. 6.0% of adjusted revenues in 2028
- b. The investment related portion of assessment be adjusted as follows:
  - i. 0.25% of invested assets in 2026
  - ii. 0.30% of invested assets in 2027
  - iii. 0.35% of invested assets in 2028

The investment related portion of assessment would be calculated based on invested assets as reported in annual statistics and CRA filings. This rate cannot be changed without the express authorization of the General Council. The first \$100,000 of reported investments would be excluded from the calculation to provide for smaller pastoral charges that might still be invested in GICs.

- c. Reaffirm the equal sharing of the regional council allocation of assessment revenues (1/16 per regional council).
- d. For church closures and amalgamations, assessment amounts continue to be calculated and payable for full calendar years based on when a pastoral charge requests revocation of charitable status, or when a newly amalgamated entity has approved a first budget.
- e. And further, that the 45th General Council authorize the General Council Executive to make such administrative adjustments to the new funding model from time to time as the General Council Executive considers necessary for greater clarity and efficiency in implementation, provided that any such adjustments are in keeping with the principles approved by the United Church in Remit #4 enacted by the 43rd General Council 2018.
- f. Direct the General Secretary to consult with Regional Councils and communities of faith about the possibility of assessing communities of faith with more resources at a higher rate as well as the possibility of providing Regional Councils with fewer resources a higher allocation of assessment revenue, and incorporate into the recommended assessment rate proposal to the 46th General Council, and
- g. Direct the Structural Change Evaluation Steering Group to study the resource disparities between Regional Councils

Document Type: [Way Forward](#)

General Council: [GC45](#)

Originating Body: [Way Forward Committee](#)