



**The United Church
of Canada
General Council**

GC45 WF24b: 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) for 2026.
 - a. direct the General Secretary to bring a proposal on an equitable allocation of assessment revenue to Regional Councils to the General Council Executive in 2026, for allocation of assessment revenues in 2027. In preparing this proposal, the General Secretary shall consult with Regional Councils.
- 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 Direct the General Secretary to discern a formula to assess communities of faith, guided by our commitments to equity, anti-oppression, and reconciliation, that accounts for accumulated wealth, revenues, and other factors, including but not limited to the possibility of a progressive tiered assessment rate, and to bring a recommendation to the 2026 meeting of the General Council for implementation in 2028~~
- g. ~~Direct the Structural Change Evaluation Steering Group to study the resource disparities between Regional Councils-General Secretary to establish a task group to study the current inequities in resource distribution and discern an equitable model of resource distribution across the denomination, including but not limited to property sales, accumulated assets, use of extension councils, and bequests~~

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