

## Giving to Grow worked examples

### 1. Example 1

Single congregation, 1 minister of word and sacrament (MoWS), assessable income £100,000 per year

#### Ministries Here:

50% of income up to maximum is the cost of their minister = £45,000

Ministries Here Total: £45,000

#### Ministries Elsewhere:

Take 35% of excess income (which is any income over twice the cost of your minister) – this means anything over £90,000

£100,000 less £90,000 = £10,000 x 35% = £3,500

Ministry Elsewhere Total: £3,500

#### Shared Activities:

£100,000 x 10% = £10,000

Shared Activities Total: £10,000

#### Summary:

Ministries Here: £100,000 x 50% (capped at cost of MoWS)	£45,000
Ministries Elsewhere: £10,000 x 35%	£3,500
Shared Activities: £100,000 x 10%	<u>£10,000</u>
<b>Total contribution</b>	<b><u>£58,500</u></b>

### 2. Example 2

Three-way linked charge, 1 FTE MoWS, Assessable incomes £20,000, £30,000 and £50,000 respectively, total £100,000

Ministries Here: £90,000 x 50% £45,000

Ministries Elsewhere: £10,000 x 35% £3,500

Shared Activities: £100,000 x 10% £10,000

**Total Contribution** **£58,500**

Each Congregation's contribution:

<b>Congregation A</b> (20% x £58,500)	<b>£11,700</b>
<b>Congregation B</b> (30% x £58,500)	<b>£17,550</b>
<b>Congregation C</b> (50% x £58,500)	<b>£29,250</b>

### 3. Example 3

Single congregation, 0.5 Full-time equivalent (FTE) MoWS, Assessable income £40,000

Ministries Here: £40,000 x 50%	£20,000
Ministries Elsewhere:	£0
Shared Activities: £40,000 x 10%	<u>£4,000</u>
<b>Total Contribution</b>	<b><u>£24,000</u></b>

### 4. Example 4

Single congregation, 0.5 FTE MoWS, Assessable income £100,000

Ministries Here: £45,000 x 50%	£22,500
Ministries Elsewhere: £55,000 (£100k - £45k) x 35%	£19,250
Shared Activities: £100,000 x 10%	<u>£10,000</u>
<b>Total Contribution</b>	<b><u>£51,750</u></b>

### 5. Example 5

Single congregation, 1 MoWS, Assessable income £300,000

Ministries here: £300,000 x 50% (capped at £45,000)	£45,000
Ministries Elsewhere: £210,000 x 35% = £73,500 (Capped to 1.5 ministries)	£67,500
Shared activities: £300,000 x 10%	<u>£30,000</u>
<b>Total Contribution:</b>	<b><u>£142,500</u></b>