## Report says tithing, church spending hit record low

by Piet Levy

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(RNS) Tithing to U.S. Protestant churches as a percentage of income is at its lowest level in at least 41 years, according to a new report, and churches are keeping a greater share of those donations for their own needs.

Parishioners gave about 2.38 percent of their income to their church, according to "The State of Church Giving through 2009," a new report being released Friday (Oct. 14) by Empty Tomb inc., a Christian research agency in Champaign, Ill.

Just over 2 percent of income went toward congregational finances, such as operating costs and building expenses. Only 0.34 percent of parishioner income went to what Empty Tomb calls "benevolences," such as charities and seminary training beyond the four walls of the church.

Those are new lows, at least going back to the first report in 1968.

The Empty Tomb report is based on data from mainline Protestant and evangelical churches; similar data was not available for Roman Catholic churches.

At first glance, the lagging economy would appear to be a primary culprit. Edith H. Falk, chair of Chicago-based Giving USA Foundation,

indicated this summer that the biggest drops in more than 40 years occurred in 2008 and 2009, as the recession took its greatest toll.

The Empty Tomb report also pinpointed 2008 as the greatest year-to-year drop since the first report was compiled in 1968. But Sylvia Ronsvalle, Empty Tomb's executive vice president and the report's co-author, said previous research identifies no clear pattern that shows donations dropped during past recessions.

In other words, the recession is only partly to blame, if at all.

"What we did find is giving tends not to decline in recession years, though it might in fact have declined in years around recessions," she said.

This is the second consecutive year that Ronsvalle's report has shown a drop in total contributions and tithing. More alarming, she said, is an ongoing decline in benevolence spending.

This year's report represents the fourth consecutive annual decline in benevolences. Put another way, American churches are spending more on themselves and less on beyond-the-church charities.

If the percentage of income for benevolences in 2009 had been at the 1968 level, 0.66 percent, U.S. churches would have seen an additional \$3.1 billion in benevolence spending.

"Churches on the whole are continuing to spend more on current members and less on the larger mission of the church and cutting back on missionaries," said Ronsvalle. She cited 16 impoverished nations -- 10 of them primarily Christian -- that have seen little to no progress in improving child mortality rates. If churches were more generous, she says, that might not be the case.

"These babies do not have to be dying, and yet nobody is mobilized at a scale that would achieve that solution," Ronsvalle said. "Contempt for death isn't the way to expect a Christian to live their life. We ought to be sacrificing, we ought to do everything in our power to make sure everyone that wants a Bible can have one."

Ronsvalle even goes so far as to suggest "if a church is turning inward and valuing the happiness of its members" over service to others, "it is moving on a spectrum toward pagan values."

The bottom line: U.S. churches seem to be more concerned with their own needs and their own desires over the needs of others.

"That's an offensive question even to raise, but if we are moving in that direction we need to see it now," she said. "These are alarming trends that need to be evaluated."

The Salvation Army has been one of the lucky charities to actually increase its contributions by 5 percent in the U.S. over the last fiscal year, said Maj. George Hood, a top spokesman for The Salvation Army's national headquarters in Alexandria, Va. Still, tithing to the Salvation Army's own congregations has been flat or slightly declining in recent years.

"We all have to be concerned anytime there's a decline in charitable giving," Hood said. "People are not being served at the same level that

