

**Mission Share in the Diocese of Southern Ohio**  
**Presentation to the 151st Diocesan Convention, November 15, 2025**  
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**Committee**

*What is mission share?* Before we answer that, let's begin with our mission and values.

DSO's mission: As the Episcopal Diocese of Southern Ohio, we embody the Gospel of Jesus Christ and share in God's transformation of our communities with the Holy Spirit as our guide.

DSO's values:

**INTEGRITY** We are shaped by prayer and reflection, trusting the guidance of the Holy Spirit with mutual support and accountability. What we say, we mean, living honestly and faithfully.

**RELATIONSHIP** We welcome and celebrate the diversity of the whole human experience, seeking to build inclusive community. We serve one another as partners in ministry and acknowledge when we fall short, seeking justice and reconciliation.

**LOVE** We follow Jesus in the world, putting others before ourselves. We overcome fear with hope, estrangement with unity, guilt with forgiveness, and despair with joy, realizing God's beloved community.

Mission share is each congregation's contribution to this common mission and these values. If you're coming from another diocese in the Episcopal Church, you might call mission share assessment or fair share or apportionment. We all contribute to mission share because we are all members of the Body of Christ.

Mission share is one way we live out our theology of money as Episcopalians. All that we are and all that we have comes from God, and God has given us enough when we all share what we have. What we see in the early church is the Christian community sharing resources to take care of each other (Acts 2). No one individual can accomplish this on their own, but working together, they can. Early Christian communities are also collecting funds for famine relief in Jerusalem from each according to their ability (Acts 11). All can contribute something, and those with more have the responsibility to give more.

A mentor of mine, the Rev. David Bargetzi, used to say that it is an important spiritual practice to give away some of our money outside of our control. This reminds us that we are not in charge of everything. That is God's job, and giving money away helps us stay in right relationship with God. We give money away outside of our control at every level

of the Church: individual members give to congregations which give to the diocese which gives to The Episcopal Church.

The Diocese of Southern Ohio has unusually complicated finances, thanks to some very generous, and very restricted, bequests from our forebears in faith. Mission share provides just under half of DSO's operating budget. Endowments including the William Cooper Procter fund provide the rest, including Beloved Community, Latino ministry, Commission on Ministry, and diocesan residents. The details are spelled out in the budget spreadsheet, where the funding source is broken out in each line item. In the 2026 budget, mission share funds the ministry team, congregations team, communications team, LGBTQ+ ministries, our diocese's presence at General Convention, and our Diocesan Convention.

Bishop Wayne Smith convened the mission share formula committee in late 2023; when Bishop White arrived, she charged the committee with crafting a formula that is easy to use, clear, transparent, sustainable (revising the formula every 3 years is labor- and time-intensive), and an expression of our diocesan values while maintaining revenue at the current level. Members of the committee are me, Darren Elin, Nadya Richardson, and Jim Rudd with staff liaisons Jodi Baron and Susan Byrnside.

***How is mission share calculated?*** The formula is approved by Diocesan Convention. The current formula was approved for 3 years initially, then extended for 1 additional year at last year's convention.

***Why is the formula changing?*** Three reasons: First, the current formula is expiring. Second, the input data has changed because the Parochial Report was updated. The previous formula was based on the category of operating income, which no longer exists and has been replaced by restricted and non-restricted revenue. It's not possible to reuse the current formula. Third, the current formula had the laudable intent of ensuring equity and fairness across congregations, but it required a working knowledge of calculus to compute, and its impact was confusion and lack of transparency.

***How did the committee do its work, and what is it recommending?*** The committee worked for 15 months on this. We researched comparable dioceses, built a bunch of spreadsheets, and held table conversations at Convention 2024 and two forums in spring 2025 to receive input from all of you.

We found that several models of mission share are in use around the Episcopal Church. There is no perfect way to do this, or else every diocese would be using it. Each method has its pros and cons. Every model we considered has some congregations paying more in the future than they are in 2025. We strove to make the increases as fair and equitable as possible.

We considered five models: voluntary pledge, flat percentage, flat percentage with first \$X exempt, tiers, and marginal rate. *Voluntary pledge* is in use in the dioceses of Los Angeles, Texas, and Chicago. The experience of all of those dioceses is that small congregations tend to give sacrificially while the wealthiest parishes can give in the low single digits. This perpetuates inequity, so Bishop White asked us not to use this model. *Flat percentage* raised mission share dramatically on the smallest congregations while dramatically decreasing it on largest congregations. *Flat percentage with first \$X exempt* is challenging when congregational revenue ranges from below \$20,000 to well over \$2 million. We heard from small congregations that they want to contribute to our common mission and ministry, and it's hard to set a meaningful exemption threshold with DSO's financial diversity. The committee looked into *marginal rates* after forum attendees suggested this model last spring. In the limited time we had to work on this, we could not make the math work. Every calculation we tried resulted in a significant shortfall. We are concerned that there aren't enough congregations in DSO for this model to be feasible—taxes rely on millions of taxpayers, while as of this afternoon, we have only 70 congregations—and that it is too complex for most congregations to calculate on their own, which does not improve transparency or build trust. It gives us pause that the language for marginal rates is that of taxation, which is not what mission share is; it is a contribution to our common mission.

Whichever model we use, it would be based on lines 3 and 5 of the revenue section of the Parochial Report. This sum gives a congregation's total non-restricted revenue. We must acknowledge here that the revised Parochial Report was an absolute mess across the church. The instructions on the print form, which many of us used as worksheets, were different from the instructions on the fillable online form that we had to use to submit our reports. We hope eagerly that the General Convention Office will address this for 2025's Parochial Report.

The committee's consensus was a *tier* model: four tiers, with rates rising as congregation's revenue increases. This is easy to use, clear, and transparent. It raises mission share modestly for the least-resourced and best-resourced congregations while decreasing mission share for congregations in the middle. A congregation that is growing faces a steep increase in mission share. This model must be paired with a glide path for growing congregations so that we're encouraging growth. The committee left work on the glide path to Diocesan Council. Based on the most recent Parochial Report data, only 8 of 71 congregations would see an increase in mission share, and the largest increase is \$740.

Is this perfect? Of course not. There is no perfect way to do this. Does this fulfill our mandate of ease of use, clarity, transparency, sustainability, and upholding diocesan values well enough to try it for a few years? The committee believes that it does.

The committee recommended this tier model to Diocesan Council at its May meeting. Diocesan Council approved it and worked on the glide path for congregations moving up a tier over the summer.

***What is the glide path?*** Congregations moving up a tier will receive an administrative adjustment for the first year by one-half of the rate change between tiers. The mission share review process is available to address any further parish needs.