

The Episcopal Church in the Diocese of Ohio 2025-26 Constitution and Canons

CANON 15: Of the Diocesan Fund

Sec. 1. At each Annual Convention, an assessment shall be made upon all parishes in the Diocese, according to the formula outlined in Section 2 of this Canon.

Sec. 2. (a) In each year, there shall be an annual assessment made upon all parishes in the Diocese as follows:

- 10 percent of the first \$50,000 Normal Operating Expenses (NOE) in a parish.
- 13 percent of that portion of the NOE above \$50,000 and up to \$150,000.
- 16 percent of that portion of the NOE above \$150,000 and up to \$250,000.
- 19 percent of that portion of the NOE above \$250,000.

(b) Normal Operating Expenses (NOE) is defined as “Church non-capital expenses” (line #6 Parochial Report) less Lines 2-7 in the Worksheet for Calculation of the Diocesan Support for 2026.

Sec. 3. (a) By February 20, each parish shall estimate an annual assessment based on projected or budgeted Normal Operating Expenses for the current calendar year and shall use that estimate to calculate an average annual percentage rate of assessment to be used as described in Section 3(b) below. The average annual percentage is determined by dividing the Diocese's estimated annual assessment by the parish's total estimated NOE for the year.

(b) On the 20th day of each month thereafter, each parish shall pay to the Diocese a monthly payment determined by applying the average annual percentage rate of assessment for the parish to the parish's Normal Operating Expenses for the preceding month.

(c) No later than **March 1**, each year, each parish will determine its final assessment for the preceding year by performing an end-of-year reconciliation of its assessment due to using the formula outlined in Section 2 above and the final Parochial Report data for the same year, to the total assessment payments made for the calendar year. Any overpayments may be applied to the parish's assessment for the following year and/or may be recorded as additional support of the diocesan program at the discretion of the parish.

Sec. 4. Parishes in arrears on the day delegate certificates are canonically due shall retain seat and voice at Diocesan Convention but forfeit their lay representation vote. Parishes are deemed in arrears when they fail to pay their Diocesan assessments in full for all months up to and including the last day of the fifth month before Diocesan Convention. There is no power entrusted to the Convention or any Committee thereof to waive this fault.