

BENEVOLENCE POLICY 12/5/2018

This policy for First Congregational Church is being written under the advice of Linda L. Pulkowski CPA of Genesee Depot ,WI (262-968-3300)

Being mindful that our church has a "Friend in Need" fund and can disperse money to people in need, we as the Council, submit the following criteria.

1. The recipient may not be an employee, family of an employee or Pastor of the church. The purpose is to provide support to poor, needy or those needing help with medical expenses. A person qualifies based on income limitations, distressed situations, loss of job, etc. The Council may determine need.
2. The gift, if it exceeds \$100 (one hundred), needs the vote of the Council in order to approve the expenditure. The Pastor has the authority to give gifts of \$100.00 or less without Council approval.
3. The money can be collected by monthly offerings or by holding special benefits for a recipient. However, the name of the recipient should not be disclosed in order for the gift to be tax deductible for the donors.
4. A form recording recipient information should be completed and kept on file in the church office. It needs to include: name and address of the recipient, reason for the payment, relationship of the recipient to the church (ie. member, non member, etc) Approval by person/committee and date of gift. (sample attached)
5. The gift may not exceed the IRS allowed amount for that particular year. (in 2018 the allowed amount was \$15,000)