

## Benevolence Fund Policy

June 1, 2017

The Goal of the Benevolence Fund is to provide temporary financial assistance to those members in the congregation in need of help. In meeting this goal, the UUCC Benevolence fund will:

1. Fully comply with IRS regulations affecting 501(c)(3) charitable entities.
2. Balance member confidentiality with fiscal control.

The Minister, the church Administrator and the church Treasurer will be in charge of the operations of the fund. The minister will be responsible for handling the checkbook, writing checks and balancing the account. In the minister's absence, the church Treasurer or Board President will oversee these tasks.

Application Process: The church member must complete and sign a brief application form (see attached). The minister must validate that the applicant has been a member for one full year and has not previously received funds in excess of \$250 over the last 12-month period. For any amounts in excess of this, the UUCC board President must also approve these unusual situations.

Since the IRS frowns on repeat donations to the same individuals year after year, any individual receiving funds three years in a row will be issued a 1099 form on the third request and will be responsible for paying taxes on those funds.

Up to three times per year, the congregation will be asked to support the Benevolence fund through targeted collections. Monies will be counted and deposited into the church's standard checking account. As needed, the Church Administrator will replenish the funds in our Benevolence Fund by writing a check to this account.

When appropriate, the Minister may help direct the applicant to other community resources that provide help with food, clothing, shelter, etc.