

Assistance to Members and Regular Attenders

As a general rule, cash should not be given as a form of assistance. Whenever possible, the church should pay direct bills, such as electricity or gas, and only provide a check when appropriate receipts are received. Cash may be given only with the approval of at least one pastor/elder.

Assistance is limited to \$500 per family* for members; \$250 per family for non-members, who have a record of regular attendance; and \$100 for non-members, who have no record of attendance. Exceptions can be made with approval of at least two pastors/elders. Members may also receive up to a \$2,000 loan. Loans require the approval of at least two pastors/elders. Loans are interest-free with payment commencing six months after the loan is made in ten equal monthly payments. To receive assistance, one member of the household must be working, retired, disabled, or have a pending job placement.

Assistance to Non-Attenders

If an individual is not a member or a regular attender, the church may provide assistance only with the approval of at least two pastors/elders.

Diaconate Fund Tax-Deductible Donations

Under current tax laws, we are not able to give a tax-deductible credit for a donation that is specifically directed to an individual or a family. Church members may give to the Diaconate Fund and then make the church aware of the needs of particular individuals. The church is not bound, however, to give any money to the individuals unless a thorough assessment indicates a true need. The contributor must understand there is no direct correlation between their gifts and the assistance given.

Diaconate Fund Requests and Expenditures

No monies should be paid out of the Diaconate Fund without the knowledge of the pastors/elders or deacons.

After taking appropriate assessment of a need, a pastor/elder or deacon may spend up to \$100 without any additional pastor/elder approval.

If the appropriately assessed need requires an expenditure greater than \$100 (and up to the maximum assistance per member, regular attender, and non-attender as outlined above), the pastor/elder or deacon needs at least one additional pastor's/elder's approval and must complete the *Benevolence Funds Request*.

Community Group Assistance

In order to best minister to individuals or families in need, Community Groups are asked to adhere to the following procedures when giving financial assistance:

- Assign a representative of the Community Group to assist the person in need and have the person or family in need contact the Diaconate Ministry in order to make a financial needs assessment appointment.
- Inform the Spiritual Formation Pastor of the need and the willingness of the Community Group to assist, so that a financial needs assessment may be made.
- Following a needs assessment, the Community Group may take an offering, which will be deposited in the Diaconate Fund. Support will then be provided to the recipient based on the needs assessment and funds made available, at the discretion of the pastors/elders and deacons. The recipient will be informed of the generosity of the Community Group that made the assistance possible. Please do not make any promises about potential assistance until the individual or family has met with the assigned pastor/elder or deacon.
- Special offerings/contributions for missions, other projects, or benevolence should be processed through the church's Business Administrator using the appropriate envelope. This will insure the proper tax credit to individuals and protect the individuals collecting the money from any loss, theft, or appearance of impropriety. Cash should be given to the Business Administrator within the week of its collection.
- Community Groups may choose to provide support beyond the current parameters established, but the church is unable by law to give tax credit for those contributions.

College and Seminary Scholarship

Under current tax law, we are unable to give tax-deductible credit to anyone giving scholarship funds designated to a relative. Donors are allowed to make recommendations for recipients that are not relatives. The church reserves the right to disperse funds at its discretion. Money may be given without restrictions to a designated scholarship fund. The pastors/elders shall coordinate the recipients and disbursement of this fund.

* A family consists of all individuals who have the same unit number in Shelby.