

GOOD SAMARITAN/BENEVOLENCE FUND POLICY

[http://www.gcfa.org/PDFs/TaxPacket2006\(Current\)/Tax_Information_for_Local_Churches/Charitable_Contributions/Benevolence_Fund_Policy.pdf](http://www.gcfa.org/PDFs/TaxPacket2006(Current)/Tax_Information_for_Local_Churches/Charitable_Contributions/Benevolence_Fund_Policy.pdf)

*Take care of him, and when I come back, I will repay you whatever more you spend. . . .
Jesus said, "Go and do likewise." Luke 10:35-37*

Many churches seek to provide funds to help needy persons. If funds are raised on a case-by-case basis, it is likely that any donations made will not be tax deductible. The better way to handle the desire to help those in need is for the church to adopt a Good Samaritan/Benevolence Fund policy, such as the sample policy below. A Good Samaritan/Benevolence committee should be set up or, in the alternative; the function of selecting needy donees can be assigned to another existing committee of the church. It is important that all of the decisions be made totally independently of donor's suggestions and on the basis of need and other objective criteria. (See also IRS Publication 526 - Charitable Contributions)

Sample Benevolence Fund Policy

_____ United Methodist Church, in keeping with its Biblical and charitable goals, has established a Good Samaritan/Benevolence Fund ("Fund") to assist persons in our community in financial need. Donors may suggest beneficiaries of the Fund. However, such suggestions shall be deemed advisory rather than mandatory in nature. The administration of the Fund, including all disbursements, is subject to the exclusive control and discretion of the Church. All gifts to the fund are gifts to the Church and while the committee may consider suggested designations, in no event is it bound to follow them. Checks should be made payable to the Church, with a notation that the funds are to be placed in the Church's Good Samaritan/Benevolence Fund.