

The offering is made available to all church members and other attendees in which to participate as they feel led. The fund should be advertised and promoted to receive gifts over and above tithes and offerings and should last until the event has occurred or the specific need met. All cash and checks given during this offering must be in an envelope with the donor's name and purpose of the gift in order to receive a tax-deductible charitable contribution receipt. Just writing a check to someone you really like and appreciate their ministry and giving it through the church does not qualify the gift as a tax-deductible charitable contribution.

A one-time special "love offering" for a staff member can be made available to all church members and others, who wish to participate. If the "love offering" is received and designated for an individual for any occasion and the donor's are not given a tax-deductible charitable contribution receipt, then the gift to the minister (recipient) is not considered taxable income. The reverse is true if the donors are given a tax-deductible charitable contribution receipt. The gift must then be considered income to the recipient. If contributions are made for various staff members and the church has control as to the amount each staff receives then the gift is a contribution and is taxable compensation to the staff.

Gifts for Mission Trips

The mission trip, whether scheduled in the United States or to a foreign country, must be approved by the church in a regular or specially-called business meeting. The trip must be for a specific ministry purpose and not just a trip for entertainment and relaxation. Once the trip has been approved by the church (as a designated fund), offerings to fund the trip can be received from the membership and others as they feel led even though they may not be going on the trip. The fund should be advertised and promoted to receive gifts over and above tithes and offerings and should last until the event has occurred or the specific need met. The checks to support the mission trip need to be made payable to the church. Cash and checks given for the trip should be contained in an envelope with the donor's name and purpose of the gift in order to receive a tax-deductible charitable contribution receipt. Costs incurred by the individual going on the trip are deductible as a charitable contribution also. If any part of the mission trip is for entertainment that portion would not be deductible.

Gifts for Budgeted Items

The church should not accept gifts designated for any budgeted line item. Circumstances can develop where a church has needs for more funds than has been budgeted for any specific line item. One example is the need to send additional persons to special training events such as Glorieta and Ridgecrest, etc. It is suggested that the church approve the creation of a temporary designated fund to receive tax-deductible charitable contributions from all church members and others. The fund should be advertised and promoted to receive gifts over and above tithes and offerings and should last until the event has occurred or the specific need met. This experience should be specifically noted for the next budget preparation committee to consider. The procedures for establishing designated funds previously presented should be followed.

This procedure is not acceptable for gifts given to support a specific minister or staff member; as any contribution to a specific staff person is not considered a tax-deductible charitable contribution. The church budget should clearly reflect the total amount of remuneration (salary, housing allowance, etc.) to be paid to a specific minister or staff member, and special gifts received over and above such amount are not considered tax-deductible charitable contributions.

This procedure of setting up designated funds should not be considered a standard practice, as disgruntled churchgoers tend to give **to their special interests** rather than supporting the church budget. It is suggested that we educate and train church members and others to give to the unified budget – that has been properly approved by the church following adequate questions and discussion. All designated funds should be approved in a regular or specially-called business meeting of the church.