

Unitarian Universalist Church of Midland, TX

Policy

Minister's Discretionary Fund

1. The Minister's Discretionary Fund is an off-budget fund that the minister or person(s) designated below may use to provide confidential assistance to those facing emergency financial need.
2. Contributions to the fund may be made by individuals or by allocations by the board or from the operating budget or from Share the Plate donations or other offerings.
3. To allow contributions to be tax-deductible, no contribution may be designated for the benefit of any particular recipient. However, special sections of the fund may be reserved for particular types of need or identities (rent assistance, LGBTQ individuals, etc).
4. Preference for disbursements should go to members, friends, and newcomers of the church. The minister has ultimate discretion, within the bounds of this policy.
5. No disbursement may be made to the minister or to any member of their family at any time.
6. Any distribution to a church employee must be paid through payroll so that payroll taxes and reporting are correctly calculated and reported.
7. With the support of the office administrator, the minister should maintain a confidential list of recipients, disbursed amounts, and credits to the fund. This list should be shared with the Board President and the Treasurer.
8. When the minister is on leave, she/he/they may give authority to the Board President and the Treasurer to make a joint decision about disbursements from the fund. This would also apply if there is not a minister currently serving at the congregation.
9. Recipients' identities are kept confidential by the minister, office administrator, Board President, and Treasurer.
10. The Board President and the Treasurer should review the list of disbursements annually to ensure compliance.