

ENCOURAGING A GENEROUS PEOPLE
Takoma Park Presbyterian Church Financial Stewardship Policy
*TPPC's policy for financial giving to the church and
the church's missions outside the congregation.*

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I. STEWARDSHIP, FAITH AND GUIDING PRINCIPLES

Our stewardship helps fulfill our congregation's stated mission:

In common with all Christian communities of faith, the Takoma Park congregation of the Presbyterian Church (USA) exists to celebrate, live, and embody the Word of God and the Good News of Jesus Christ so that, empowered by the Holy Spirit, we might promote God's reign on earth. The gospel that we share and serve is a message of life and rebirth, love and reconciliation, hope and joy, and peace, justice, and concern for the integrity of creation.

Our stewardship bears witness with the Presbyterian Church (USA):

Giving has always been a mark of Christian commitment and discipleship. The ways in which a believer uses God's gifts of material goods, personal abilities, and time should reflect a faithful response to God's self-giving in Jesus Christ and Christ's call to minister to and share with others in the world. Tithing is a primary expression of the Christian discipline of stewardship. Those who follow the discipline of Christian stewardship will find themselves called to lives of simplicity, generosity, honesty, hospitality, compassion, receptivity, and concern for the earth and God's creatures. *(From the Presbyterian Book of Order, W-5.5004/5 and*

God sends the church in the power of the Holy Spirit to exercise compassion... and to share with Christ in establishing God's just, peaceable, and loving rule in the world. (from the Presbyterian Book of Order W-7.3001, W-7.4001)

What guides our faithful and generous giving?

- Gratitude to God, gratitude for God's abundance, and our passion to serve lead us to be church through our generosity within and beyond the church.
- Because our operating budget is at the core of our mission, our highest priority is to fulfill our annual operating budget. This includes providing our employees with fair wages and benefits. Thus, while we encourage members and friends to donate to such special funds as may from time to time be established by the Session, we ask them to prioritize the operating budget.
- In establishing our annual operating budget, we place a high priority on serving peace and justice and the integrity of creation through mission giving. Therefore, we strive to annually increase the portion of our budget devoted to mission.
- To ensure that the organizations we support practice good accountability, TPPC supports only 501(c) (3) charitable organizations in good standing.
- We live mission through personal and direct participation. With our commitment to community organizing and personal social engagement, we seek to increase direct participation to act together powerfully in mission. Therefore, priority will be given to projects that personally and directly involve members.

- We are committed to participating in the Presbyterian Church (USA) special offerings, including One Great Hour of Sharing, the Peacemaking Offering, and Joy Gift.
- To live into our passion to serve and give, members are also encouraged to propose three special offerings annually: in March (or April, if OGHS is collected in March), July and September.
- TPPC's mission giving is focused through our monthly special offering, with three months dedicated to new offerings suggested by congregation members.
- We encourage disaster relief giving to go through the Presbyterian Disaster Assistance.
- We will provide all donors to the church with an accounting of their contributions.
- We are committed to giving the congregation an annual giving calendar, to allow prayerful and careful planning for sharing of financial gifts.

When and how much to give?

- We focus on "proportional giving" from income. From the Biblical example of "tithing", we invite people to select a percentage of their income to dedicate to the church. Whether a person's income increases or decreases, the practice of proportional giving helps maintain the faithful practice of generosity.
- Planned giving is a way of celebrating our resurrection by including the church in wills, trusts or insurance policies. Just as God has blessed us in life, and we give faithfully, so we can bless the church for generations to come through planned giving in our wills. Members and friends who need guidance in setting up planned gifts will be referred to the Presbyterian Foundation, and are also encouraged to consult their own legal and investment advisors.

II. GIVING PROGRAMS

A. Annual Scheduled Giving (tax deductible giving)

1. Operating budget

Annual giving to the operating budget is our highest priority. The biggest parts of our operating budget are salaries and care of our buildings to serve our congregation and the broader community. In addition, we seek to devote a significant portion of our budget to peace, justice, and the integrity of creation in our community and the world.

a) Mission Giving & Membership in Annual Budget

Membership in mission organizations and mission giving is built into the annual budget. In 2015, our annual operating budget supports our membership and giving to four organizations:

- CEPAD, which facilitates our partnership with Jiñocua, Nicaragua

- AIM (Action in Montgomery), which facilitates community organizing.
- More Light Presbyterians (national and local chapters), which facilitates our work for a more LGBTQ-affirming church.
- Shepherd's Table (meals for hungry people), where we volunteer serving meals the first Sunday of the month and give annual financial support.

2. Annual Per Capita offering

"Per capita" is a Presbyterian tradition. At the beginning of each year, each member is asked to support the administrative work supporting the denomination. As part of the Presbyterian Church (USA), each congregation must pay the per capita for each member. (The per capita in 2015 is around \$36 per person.) The per capita primarily supports the local ministries of our Presbytery, our mid-Atlantic region through the Synod, and national and international ministries through the General Assembly. Please consider making an additional per capita gift each year to defray this cost - and support the good work Presbyterians do together.

3. Annual Special Offerings

The TPPC calendar includes one special offering each month, scheduled by Session. They consist of nine financial offerings and three service offerings. We encourage congregation members to propose three of the annual offerings. The special offerings are:

- a) *Presbyterian Church (USA) Offerings*
 - One Great Hour of Sharing (Lent)
 - Peace and Global Witness (October)
 - Christmas Joy (December)
- b) *Service Offerings (may change annually)*
 - Spring clean up day
 - Late summer school supply offering
 - Thanksgiving food offering
- c) *Member-Proposed Special Offerings*

Members are encouraged to propose special offerings three times per year. Special offerings should be consistent with the guidance above. Session encourages the submission of proposals two months in advance (and preferably by July 1 of the preceding year). This facilitates planning and builds participation among members and friends of the congregation.

How to propose a special offering:

- Special Offerings require Session approval. Two months (or as long as possible) in advance of the proposed offering, please

share with Session by the first Tuesday of the month (for our ministry meeting.) Please email the Clerk of Session (session@takomaparkpc.org) or the Pastor with your request, including:

- The project name and purpose
- Offering Dates
- What kind of publicity is planned
- The group's 501(c)(3) status
- Contact person in the church

Example of an acceptable member-proposed special offering: Offerings for scholarships and supplies for a house repair mission trip.

Example of a special offering project Session would not approve: Offerings for house repairs in which no TPPC member is participating onsite.

Note: Staff salaries are negotiated by the Personnel Committee and Session and cannot be increased through a special offering.

d) *Summary Special offerings calendar*

January	TPPC Youth Scholarship Fund	(Retreats and Mission Projects)
February	MUSST	(for local emergency financial assistance)
March	<i>Member Proposed Special Offering (or OGHS)</i>	
April	One Great Hour of Sharing	(Presbyterian denomination)
May	Clean-up Day	(Offering of service)
June	Deacons Fund	
July	<i>Member Proposed Special Offering</i>	
August	School Supply Backpacks	(Collection of backpacks)
September	<i>Member Proposed Special Offering</i>	
October	Peace and Global Witness	(3/4 for Presbyterian denomination and 1/4 for TPPC Scholarship Fund)
November	Thanksgiving Food	(Collection)
December	Christmas Joy	(Presbyterian denomination)

B. **Ongoing special funds (tax deductible giving)**

TPPC members and friends may donate at any time to several designated funds. These funds may also be included in the calendar of scheduled annual donations. See Calendar above.

1. **The Scholarship Fund (Retreats, Peace Enhancement Opportunity Grants, and Mission Projects)**

The Scholarship Fund is a tax-deductible fund that supports members and friends to attend retreats and mission projects. Gifts to the Scholarship Fund may be given at any time. However, the IRS prohibits tax-deductible gifts being received and passed through TPPC to specific individuals. Instead, gifts to the Scholarship Fund will be pooled to benefit all those individuals determined to have need by the Pastor, who may consult with Session, Deacons, and staff.

Supported by the October Peace and Global Witness Offering, the Peace Enhancement Opportunity grant offers financial assistance so TPPC community members can participate in activities consistent with our congregation's calling to peacemaking. Applications are available in the church office and are requested 30 days prior to the activity. Please submit to the Clerk for Session approval.

(Note: Go to <http://www.takomaparkpc.org/jashemski.html> for information about our distinct college liberal arts scholarship: the Jashemski Scholarship.)

2. The Deacons Fund

The Deacons Fund helps church members and friends with direct cash assistance in times of need. In advance of a specific need, donations may be made to the Deacons Fund any time and are tax deductible. However, the IRS prohibits tax-deductible gifts being received and passed through TPPC to specific individuals. These gifts will be pooled in a general fund to be disbursed at the discretion of the Pastor and Deacons.

3. The Memorial Fund

Members and friends of Takoma Park Presbyterian Church are encouraged to give memorial gifts at the death of a loved one or in honor of a special person. TPPC will be revising its Memorial Funds policy in 2016. Please refer to that policy for additional details.

C. Sales (not tax deductible)

Some mission projects in the life of our church have sales (for examples, of fair-trade coffee or a bake sale.) While sales need Session approval, they are not recorded by the church office as an offering and so are not reflected on members' annual giving statements.

Each sale (bake sales, cookie sales, fair trade sales) must be connected to the mission of the church and requires Session approval. Please share the request for a sale with the Clerk of Session (session@takomaparkpc.org) by the first Tuesday of the month (one week prior to a regular Session meeting).

Sales require Session approval. Please provide the following:

- The project name and purpose
- Offering Dates
- What kind of publicity is planned
- The group's 501(c)(3) status
- Contact person in the church

Example of a Session-approved project: Presbyterian Fair Trade fairs are connected to the church.

Example of a project Session would be unlikely to approve: Fundraising sales for charitable organizations unaffiliated with our church members.

Session approves sales only to recognized 501(c)(3) charitable organizations to assure that good financial accountability is practiced.

D. Emergency Giving

The church periodically makes emergency requests for donations, such as when a natural disaster strikes or a church member has an emergency. These offerings are collected during worship and passed directly to the recipient organizations or individuals. Because no monies pass through the church office, these gifts will not be registered on members' annual giving statements and these contributions may not be recorded as deductible contributions to TPPC (although they may be tax-deductible if they are donations to other non-profit organizations.)

1. Emergency Giving to other organizations

The church periodically makes emergency requests, such as when a natural disaster occurs and funds are needed for relief efforts. As discussed above, we encourage emergency relief to be directed through Presbyterian Disaster Assistance (PDA).

When PDA is not providing assistance to a particular need, and in order to assure that the organizations we support practice good accountability, TPPC supports only 501(c)(3) charitable organizations. Checks may be made directly to those organizations. Always consult directly with the charitable organization to determine their policy on what is or is not tax deductible.

Emergency Offerings through other organizations requires Session approval. Please provide the following:

- The project name and purpose
- Offering Dates
- What kind of publicity is planned
- The group's 501(c)(3) status
- Contact person in the church

2. Emergency Giving to individuals (not tax deductible)

With Session approval, donations may be solicited for individuals with emergency needs. Example: Someone needs help with a funeral reception food or funeral expenses.

If a person has an emergency need, money can be given directly to that person, or the person coordinating that offering. Emergency supplies (food, clothing, etc.) can also be given directly.

Gifts made to specific individuals will not be included in your annual giving statement.

Please refer to the publicity guidelines below for making announcements.

E. Capital Campaigns (tax deductible giving)

Periodically, the church conducts capital campaigns to raise large amounts of money for special purposes. During capital campaigns, members pledge funds over a period of one or more years. Past capital campaigns have raised money for a new church organ, kitchen renovations and a new mission program, and making the church handicap-accessible.

In 2015, the church began to plan a capital campaign focused on restoring parts of the sanctuary building to maintain its integrity. The initial assessment for necessary repairs is about \$350,000. Because the proposed capital campaign involves a significant amount of money in comparison to the church's budget, the church will begin with a feasibility study.

III. REPORTING

Monies given to TPPC are recorded by the church office, are reflected on your annual giving statement, and qualify as a tax-deductible gift

Donations to outside organizations or individuals will not be registered on your annual giving statement and the church gives no tax deduction. Sales are not reflected on your annual giving statement.

Total donations to all church funds (including the operating budget, all designated funds that are not included in the budget, and all special offering campaigns) will be reported in the Annual Report.

V. PUBLICITY FOR ALL GIVING CAMPAIGNS AND OTHER OFFERINGS

For announcements, please include:

- The text of the announcement to be printed
- Dates for the announcements
- What kind of publicity is planned
- Name, phone number and e-mail address for contact person in the Church

Please consult with the Pastor (or Clerk of Session if the pastor is away) before making an announcement in church regarding any fundraising activity. Written announcements (in the bulletin, in letters or online) need prior permission so that announcements can be scheduled. We do not usually promote fundraisers for non-TPPC groups. Permission is granted when the Pastor or Clerk reply in writing affirming that the announcement has the requisite information.

Encouraging a Generous People/Financial Stewardship Policy adopted by Session September 8, 2015