

## **Pastoral Care Fund Policy**

### **Approved October, 2023**

The Unitarian Universalist Church in Eugene has a Pastoral Care Fund. Contributions to this fund may be made by individuals, from allocations by the board, from the Operating Budget, from Ministerial fees as determined by the Minister (weddings, memorial services, speaking honoraria), and special services offerings such as Christmas Eve. In order to ensure that contributions to the Pastoral Care Fund are tax-deductible, no contribution may be designated for the benefit of any particular recipient.

Distributions from this fund may be made by the minister to provide confidential assistance to church or community members facing emergency financial need, for congregational or community programs in need of seed money, or for other tax-exempt purposes stated in board policy.

No distribution may be made to the minister or to any member of their family at any time. Any distribution to a church employee must be paid through payroll so that payroll taxes and reporting are correctly calculated and reported.

An individual or family unit may receive assistance from this fund, at the discretion of the minister. The distribution may be in the form of cash, check or gift card. If cash or gift cards are disbursed, there should be a log book including the date and amount of the gift card and its purpose.

The minister shall provide an annual report to the Financial Oversight Committee with all amounts paid out by the fund, listing dates and purposes of the payments (but not the names).