

Pastor's Discretionary Fund

United Church of Christ, Congregational, of Boxborough

Effective Date: 23 February 2022

Supersedes Dates: 19 March 2015, 19 June 2014

1 Purpose

The purpose of this document is to identify the funding sources for the Pastor's Discretionary Fund and the allowable distributions from the Fund.

2 Definitions

The Pastor's Discretionary Fund (*the Fund*) is money donated by individuals or allocated by Finance or Ministry teams for use at the Pastor's discretion, under the administrative control of the Church.

3 Policy

The Pastor's Discretionary Fund can be disbursed at the Pastor's discretion, with the administrative approval of the Church, for specific purposes that are consistent with the mission of the Church. No distribution may be made to the Pastor or his/her family. To ensure that contributions to this Fund are tax-deductible, no contribution to the Fund can be designated for the benefit of any particular recipient. Any distribution to a church employee must be paid through payroll so that payroll taxes and reporting are correctly calculated and reported.

4 Procedures

The Church retains full administrative control over the Pastor's Discretionary Fund. Any distribution by the Pastor must be approved by a designated member of the Finance Committee and either the Moderator or Chair of the Deacons Ministry Team to ensure usage is consistent with the Church's mission.

5 Amendments to This Document

Amendments to this document can be proposed at any regularly scheduled Council meeting and approved by a simple majority at the next Council meeting.

6 Forms

None.