

December 20, 2018

## FREQUENTLY ASKED QUESTIONS

*The earth is the Lord's and all that is in it,  
The world, and those who live in it;  
For he has founded it on the seas,  
And established it on the rivers.  
Psalm 24:1-2*

### **Why give?**

“The place God calls you to is the place where your deep gladness and the world's deep hunger meet.”  
(Frederick Buechner)

This quote from Frederick Buechner describes the intersection where Mission Engagement & Support (MES) stands. We testify to the inseparable nature of *Mission* and *Stewardship*, and by doing so encourage congregations, mid-councils and individuals to live lives of generosity and even sacrifice for the mission of the Church. Knowing one is in the place where God has called, living a life that is *really* life, gives one joy. Such joyful lives bring tremendous vitality to their communities. That's our contribution.

Members of the Presbyterian Mission (PMA) staff are prepared to assist you in your response to God's call to be faithful stewards in all things. Scripture teaches us that generosity and giving are fundamental elements of our faith. We seek to foster discipleship, particularly as it pertains to mission support. We welcome the opportunity to introduce you to places and situations where God is moving in dramatic ways and where your gift makes a difference.

### **How do Presbyterians fund mission?**

Congregational and individual mission giving provide the support for Presbyterian Mission. This includes the staff that are in ministry in Louisville and deployed in 70 countries. Congregations have been and continue to be our major source of funding. We deeply appreciate the support from congregations to shared mission (unrestricted gifts) and for many congregations who also send directed and extra commitment contributions that are over and above their unrestricted gifts. We also invite individuals to support the ministries of Presbyterian Mission in addition to their regular congregational gifts. We are grateful for the many Presbyterians who are passionate about Presbyterian mission and who want to provide direct financial support.

### **Why should I consider sending funds through the Presbyterian Mission Agency?**

The Presbyterian Church, U.S.A. has a 180+ years of mission history and direct experience working with ministry partners around the world, supported by nearly 125 mission coworkers and infused with the direct experience of various communities of mission practice. We are directed by the General Assembly policy that “[Presbyterians Do Mission In Partnership](#)” and other General Assembly policies that direct or mandate our relationships with our national and international partners. Presbyterian Mission and our partners pool our experience and resources, learning from and supporting each other, and working together toward mutually agreed upon goals.

### **To make a designated gift to a program or project:**

First, identify the program you wish to support. Every program has an ECO, DMS or DR number associated with it. Designated accounts were established to facilitate our mission partnership with programs and projects – such as hospitals, schools or child care programs associated with the PC(USA) or our partner churches. You may find the names and numbers for these accounts at <http://www.presbyterianmission.org/donate> or through the World Mission Regional Liaison or a Mission Engagement Advisor.

Please include the account number if you know it or include the name of the designation on the memo line of the check.

Gifts may be sent to:

#### ***Presbyteries:***

*Presbyterian Church (U.S.A.)  
P.O. Box 643751*

#### ***Individuals and Congregations\*:***

*Presbyterian Church (U.S.A.)  
P.O. Box 643700*

- \* *Congregations may send gifts to the P.O. Box 643700 address in Pittsburgh or through their normal giving channel, usually their presbytery.*

### **What are “Ministry Support Costs”?**

As a steward of the generosity of Presbyterians throughout the U.S., Presbyterian Mission incurs *Ministry Support Costs* ensuring that your gift is used as you intend. In addition, your gift is processed in compliance with General Accepted Accounting Principles (GAAP), U.S. law, and other applicable international law. The cost of careful stewardship of your support is covered by the allocation of a percentage of each gift received.

Ministry Support Costs are currently assessed at 17%. The allocation of 83% to program support and 17% to Ministry Support Costs is well within Charity Navigator and Charity Watch guidelines.

For the year ending December 31, 2017, our audited financial statements report:

Portion of contributed funds spent on program	83%
Portion of contributed funds spent on Administrative Costs	11%
Portion of contributed funds spent to fundraising (stewardship)	6%
Note: Ministry Support Costs include both administrative and fundraising costs	

When you make your gift, it is our obligation to ensure that:

- Your gift is accurately processed, recorded, and acknowledged
- Your gift reaches the global partner in a timely way
- Your gift is used for the purpose you intend and as we determine in partnership with our global partner
- You receive reports as well as inspiring stories about the work you are supporting
- Your intent follows all legal and regulatory requirements
- Stories of the mission you make possible are shared widely through *Mission Crossroads*, *Mission Mosaic*, *The Torch*, and *Presbyterian News Service*.

The staff of the Presbyterian Mission Agency in Louisville maintain strong relationships and partnerships with Christians around the globe through our network of deployed staff, mission co-workers, regional liaisons, area coordinators, and participation in ecumenical organizations.

The Presbyterian Church U.S.A. and the Presbyterian Church, A Corporation, the corporation through which the PMA operates, are recognized as a qualified charitable organization under Section 501(c)(3) of the US Tax Code. As such we are required to comply with federal law as it pertains to this status. The denomination employs legal counsel and financial professionals knowledgeable of tax law, international funds transfer regulations of the U.S. Treasury Department’s Office of Foreign Assets Control (OFAC), and regulations of other pertinent agencies. Therefore, it is required that staff:

1. Take reasonable steps to ensure that transfers of funds do not benefit private interests, whether individuals or organizations, but only groups that would qualify as charitable organizations if they were in the USA;
2. Use reasonable care vetting foreign grantees (e.g. verifying bank account ownership, legal authority to operate in the country including registration or incorporation);
3. Exercise reasonable oversight over the proper use of grants (e.g. obtain signed grant agreements from partners, require reports detailing the use of grant funds sent);
4. Comply with other applicable federal laws (e.g. IRS regulations, Homeland Security regulations, U.S. sanctions on countries or persons, anti-boycott laws, and the Foreign Corrupt Practices Act); and
5. Honor donor intent (i.e. enact appropriate vetting and verification of partners, planned use of funds, and actual use of funds).

Great care is taken to assure these requirements are followed. Failing to comply with any of these obligations can place Presbyterian Church (USA), A Corporation’s tax-exempt status and its ability to

transact business in jeopardy, while running the risk of facing fines or prosecution. Any individual or 501(c)(3) tax-exempt organization not complying with these guidelines is exposed to these same risks.

**Can funds be sent via PC(USA) mission personnel or any staff travelling internationally?**

**No. Please do not.** Presbyterian World Mission policy does not allow the sending of funds via PC(USA) mission personnel (either in the form of cash or via transfer into a co-worker's personal bank account). This practice can potentially place our mission personnel in violation of both US and international laws, while also jeopardizing their employment status with the PC(USA). The US government now considers such transfers to be personal income and requires that it be reported as such. Furthermore, using mission personnel to transfer funds can create the false impression with our partners that they are the "gatekeepers" of funds. This can distort relationships with national colleagues and global partners and can make them targets for inappropriate funding requests.

**How can I know that my funds are being spent as directed?**

**What are the reporting requirements for our partners?**

All mission partners are required to provide reports about the use of the funds received. This encourages good stewardship of God's resources. The reports we receive create opportunities to give thanks for the ways in which God is blessing that ministry and to pray and participate in it with greater effectiveness.

**How do global partners receive funds you have contributed?**

Prior to distributing funds, we will confirm that:

- The Presbyterian Mission Agency has received the gift to be distributed;
- The partner has submitted a request for funds and other required documentation (such as a bank letter, in the case of a new account only); and
- A report has been filed on the use of any previous funds transferred to the partner.

Once these steps are complete, it normally takes two to six weeks for the partner to receive requested funds. In cases of extraordinary crisis, we have mechanisms in place to shorten this timeline. We work closely with partners to maximize effective stewardship, pooling funds for cost-effective transfer, and timing the delivery to match critical needs.

**May I initiate a "crowd" fundraising effort?**

If an individual would like to raise funds from a personal circle of family, friends and others, please contact Alex Spoelker, Director of Relationship and Development Operations at [alex.spoelker@pcusa.org](mailto:alex.spoelker@pcusa.org). A giving link directly to the appropriate web page on the Presbyterian Mission Agency website will be provided. This will ensure that donors receive the proper credit for their gift. PMA is not able to support crowd fundraising type efforts using outside companies.

**May I make a gift to an organization outside the U.S. through the Presbyterian Mission Agency?**

Legally we can only accept a gift and pass it to an international entity if we have mission there. We may not use our tax-exempt status to be a conduit for international donations over which we have no custody or control (i.e., mission interest) or if the gift does not fit within a grant program.

**Whom do I contact if I have a question about the status of contributed funds?**

World Mission Regional Liaisons act as the "point persons" for gifts designated for global partners. Please direct your questions or concerns regarding your gift to them. Regional Liaisons can normally access information about your contributions 1-3 days after checks are received by our bank. Questions about Presbyterian Disaster Assistance (PDA) should be directed to PDA. Questions about other gifts should be directed to the Mission Engagement Advisor (MEA) for your region.