



April 2021

## 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 (NRSV)*

### **Why give?**

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

There is an inseparable bond between Stewardship and Mission. As Christians we know God as the owner of all creation, and we are called to be stewards of what God has entrusted to our care.

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

Presbyterian mission is primarily funded by the voluntary giving of individuals to congregations, mid councils. Your gifts support staff working at The Presbyterian Center (100 Witherspoon Street, Louisville) and deployed in locations throughout the U.S. and in 70 countries. We deeply appreciate the support from to shared mission (unrestricted gifts) and for designated gifts to Special Offerings or specific ministries. We also appreciate gifts from individuals directly to ministry at the national level, over and above their commitment to their congregation.

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

The Presbyterian Church (U.S.A.) has more than 180 years of history in mission and direct experience working with ministry partners around the world in 70 countries. Our ministry is directed by the document “[Presbyterians Do Mission In Partnership](#),” a policy of the PC(USA) General Assembly adopted in 2003. Presbyterian Mission at the national level is accomplished in collaboration with mid councils and our global partners.

### **To make a designated gift:**

The General Assembly has established four Special Offerings as the primary vehicles for designated giving:

- One Great Hour of Sharing supports ministries of Self Development of People (SDOP), the Presbyterian Hunger Program (PHP) and Presbyterian Disaster Assistance (PDA)
- Pentecost Offering supports the ministries of the Young Adult Volunteer Program (YAV), Age and Stage Formation (Youth Ministries), children at risk and the Youth Triennium
- Peace and Global Witness Offering supports programs that work for peace throughout the world and the International Peacemakers Program;
- Christmas Joy Offering supports Schools and Colleges serving Communities of Color, Leadership Programs for people of color, and the Assistance Program of the Board of Pensions.

Additional designations may be made for mission co-workers, new worshipping communities or a project of a global partner. If you wish to contribute toward the sending and support of international mission co-workers (salary, housing, benefits, travel, etc) please reference account #E132192. You may also choose to make your gift “In honor of” a particular mission co-worker. If you wish to support another specific program, please include that in the memo line on your check or include your designation in the note if giving electronically or contact your Mission Engagement Advisor for assistance.

Gifts by mail should be sent to:

**Presbyteries:**

Presbyterian Church (U.S.A.)  
P.O. Box 643751  
Pittsburgh, PA 15264-3751

**Individuals and Congregations\*:**

Presbyterian Church (U.S.A.)  
P.O. Box 643700  
Pittsburgh, PA 15264-3700

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

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

As the steward of the generosity of Presbyterians throughout the U.S., Presbyterian Mission incurs *Ministry Support Costs*. Ministry support ensures that your gift is processed, receipted, recorded, acknowledged and used as you intend. The Presbyterian Church (U.S.A.) complies with Generally Accepted Accounting Principles (GAAP), U.S. law, and other applicable international law. The cost of this conscientious stewardship 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 guidelines established by organizations such as Charity Navigator and Charity Watch.

For the year ending December 31, 2019, our audited financial statements report:

Portion of contributed funds spent on direct program	83%
Portion of contributed funds spent on Administrative Costs	11%
Portion of contributed funds on 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 is used for the purpose you intend,
- You receive reports as well as inspiring stories about the work you are supporting,
- Your intent follows all legal and regulatory requirements,
- Your gift for international mission reaches the global partner in a timely way,
- Stories of the mission you make possible are shared widely through *Mission Crossroads*, *Mission Mosaic*, *The Torch*, and *Presbyterian News Service*.

The corporate body of the Presbyterian Church (U.S.A.) is the *Presbyterian Church, A Corporation*. The A Corporation, through which the PMA operates, is a qualified charitable organization under Section 501(c)(3) of the U.S. 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 U.S.A.;
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. Failure to comply with any of these obligations can place Presbyterian Church (U.S.A.), 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 IRS guidelines is exposed to these same risks.

**NOTE: Regarding International Wire Transfers: The minimum amount for a wire transfer is \$500.00. The Presbyterian Church (U.S.A.) does *not* charge an additional fee for wire transfers (the fee is part of Ministry Support Costs). Please know that international banks or global partners *may* have a fee for transferring or processing a gift that is not reported to us unless the grantee informs us.**

**Can I send funds to international partners via PC(USA) mission personnel or other 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 U.S. and international laws, while also jeopardizing their employment status with the PC(USA). The U.S. 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 or physical harm.

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

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

All mission partners are required to provide reports about the use of the funds received in advance of receiving any additional gifts. 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 global partner has submitted a report on the use of previous funds received.
- 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
- The Presbyterian Mission Agency (PMA) has received the gift to be distributed.

Once these steps are complete, it may take 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?**

We are legally obligated to only accept gifts and make grants from those gifts to an international entity if we are in relationship with a partner in that region. Our tax-exempt status may not be used as a conduit for international donations supporting projects over which we have no custody or control (i.e., mission interest) or if the gift does not fit within an established grant program.

**What is the annual cost of sending and supporting our PC(USA) mission personnel?**

The average annual cost is approximately \$86,000 for each mission co-worker whether they be a single, dual, or joint appointment. This cost includes:

- Salary & benefits
- Travel
- Housing & local taxes
- Ongoing trainings/continuing education
- Language study
- Children's education & support opportunities
- 24/7 Crisis management & evacuation support
- Mission interpretation support
- Re-entry grants

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

- For gifts to World Mission: World Mission Regional Liaisons act as the “point people” for gifts designated for global partners. You may direct your questions or concerns regarding your gift to a Regional Liaison.
- For gifts to Presbyterian Disaster Assistance (PDA). Please direct your questions to PDA (<http://pda.pcusa.org>).
- Other gifts: Questions about other gifts should be directed to the Mission Engagement Advisor (MEA) for your region.