Donated moneys to missionaries belong to the General Council.

The Federal Government has laws that apply to missionaries who work under organizational umbrellas of non-profit corporations such as the General Council. One of these laws states that the missionary is deputized (hence, our word for deputation) and is responsible to turn all funds into the corporation for official receipts. These funds are legally the property of the organization and not of the individual.

This understanding is stared by the General Council. When we endorse a missionary, that person becomes technically an employee, even if they are listed on their 1040 IRS form as self-employed. The self-employment status is regarded by law as pertaining only to Social Security classification, and not to the endorsing organization.

Therefore, all funds given to a missionary conducting work on behalf of the mission, must be receipted by the General Council and do not belong to the missionary. In every case, the wishes of the donor are honored, or the funds are returned.

In every instance when a gift is receipted by the General Council, we are obligated by law to show accountability. AAd without equivocation, I must say that the hall-mark of the DFM over all the years has been its keen stewardship and accounting for every cent given to it.

The Federal Government requires non-profit organizations receipting funds for missionaries to not only be fiscally responsible for the moneys but also administratively accountable for the missionary.

This means if an organization receives and disburses funds to a missionary, it must also be responsible for visa applications, liable for overseas debts and expenses, medical care, housing, etc. All that pertains to a missionary's foreign travel, work and residences becomes the obligation of the receipting organization.

THIS IS THE FEDERAL LAW. (The above information is provided in order that churches would realize that, if they give money directly to the missionary without channeling it through the DFM, the church becomes responsible for that missionary for as long as he is on the field).

Pennsylvania-Delaware Communique A confidential bulletin for District ministers produced by the District Office July, 1984.

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