



## Good Samaritan Fund/Helping Hands Fund Policy

Many congregations seek to provide funds to help needy persons in the congregation or community. Adopting a Helping Hands/Good Samaritan Policy may be the best approach when deciding how to provide assistance. A sample policy is provided below. A Helping Hands/Good Samaritan Committee should be established or, alternatively, the function of selecting needy recipients can be assigned to another existing committee of the congregation. It is important that all decisions be made totally independently of donors' suggestions and on the basis of need and other objective criteria. See also [IRS Publications 526](#),  Charitable Contributions and Special [IRS Publication 3833](#),  Disaster Relief. If funds are raised on a case-by-case basis with specific recipients in mind, it is likely that any donations made will not be tax deductible. Sometimes using a local bank or trust company to handle donations is a better alternative, especially when funds are to be raised for one particular family or for a one-time needy cause.

### Sample Policy

[Congregation Name], in keeping with its Biblical and charitable goals, has established a Helping Hands/Good Samaritan Fund to assist persons in our community in financial need. Donors may suggest beneficiaries of the Fund. However, such suggestions shall be deemed advisory rather than mandatory in nature. The administration of the Fund, including all disbursements, is subject to the exclusive control and discretion of the Congregation. The Congregation Council will appoint a Helping Hands/Good Samaritan Fund Committee consisting of at least three of the Congregation's members. (Alternatively the functions of the Committee may be assigned to an existing Congregation committee.) All gifts to the Fund are gifts to the Congregation and while the Committee may consider suggested designations, in no event is the Congregation bound to follow them. Checks should be made payable to the Congregation, with a notation that the funds are to be placed in the Congregation's Helping Hands/Good Samaritan Fund.

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