

# Sample Communication from a Ministry to Its Deputized Workers

Communicating with your own deputized workers is just as important as communicating to donors. The following letter is provided as an example of how to communicate with your organization's deputized workers to prepare them for fundraising on behalf of your organization.

**ABC Ministry**

PO Box 5646, Yakima, WA 98904

509/248-0000

Date

Dear Staff,

As a nonprofit organization, ABC Ministry is obligated to adhere to specific rules and practices in how we handle the funds donated to ABC Ministry to support staff ministry. All gifts must be under control of the organization and not any one individual. We work hard to abide by these expectations while respecting the preferences of each giver.

The IRS often applies two general tests to determine whether a tax-deductible contribution was made to and for the use of a charitable organization or if a gift is a non-deductible pass-through to a particular individual who ultimately benefited from the contribution.

1. The first test is whether the contributor's intent in making the donation was to benefit the organization itself or the individual. The IRS encourages language to the giver such as the following to meet the "intended benefit" test: "This contribution is made with the understanding that the donee organization has complete control and administration over the use of the donated funds."
2. The second test is whether the organization has full control of the donated funds and discretion as to their use.

Use appropriate terminology when communicating with givers. Since the organization cannot commit to contributions being paid as either salary or expenses to a particular person, deputized workers should never imply they can, verbally or in writing. A giver may indicate a preference that a gift to a ministry be used to support the work of a certain individual and the ministry may track the dollars based on the preference.

ABC Ministry facilitates donations consistent with ABC compensation and reimbursement guidelines and honors giver preferences to the extent possible. However, we all need to recognize that these donations should be seen as funds that are legally under the discretion and control of ABC Ministry.

Thanks for keeping that in mind as you communicate with your support team.

Your partner in ministry,

ABC Ministry