



Sample Bequest Policy for Congregations

As Christian people, [*Virginia Lutheran Church*] recognizes that everything we have is a gift from God. Our church has been blessed with generous support from our members and friends. We especially give thanks for the unrestricted bequests that are entrusted to us, and we pledge to use these gifts to fulfill our church's mission: [*insert Mission Statement*].

When we are entrusted with an unrestricted bequest, we will follow these guidelines, which we believe will allow us both to honor the donor and to fulfill Christ's commandment to "go therefore and make disciples of all nations" (Matt 28:19).

1. We will tithe 10% of the unrestricted gift.

Tithing is an important spiritual discipline that reminds us to depend on God's grace, rather than to follow our culture's call to depend on ourselves or to seek security in accumulated wealth. Furthermore, tithing gives our congregation the opportunity to participate in the work of other non-profit organizations which fulfill Christ's mission in a wide variety of ways. We will give preference in our tithe to:

- Lutheran-affiliated and other faith-based organizations;
- Non-profit organizations which are active in our local community.
- a. The [Church Council, Benevolence Committee] will recommend a distribution of the tithe to the congregation for approval. The [Church Council, Benevolence Committee] may choose to form an *ad hoc* committee to help formulate recommendations.
- b. Distribution of the tithe will be completed within [two months] of receipt of the bequest.

2. We will transfer 10% of the unrestricted gift to the church's [Property Enhancement or similar] fund.

Donors who bless us with unrestricted gifts have a stake in the continuing existence of our congregation and its mission. Maintaining our property and buildings is an important stewardship role of the congregation.

- a. This portion of the gift will be used according to the recommendations of the [Church Council, Property Committee] for immediate use, or may be set aside for future need.

3. We will use 80% of the unrestricted gift to strengthen the life and mission of our congregation.

The [Church Council, Benevolence Committee] may choose that strengthening the life and mission of our congregation means giving a greater allocation to sections 1 or 2, above. Recommendations for use of the 80% will be presented to the congregation for approval and will be in keeping with the governing documents of the congregation.

4. Within two months of receipt of an unrestricted bequest, the [Church Council, Benevolence Committee] will establish a timeline for making distributions of the gift.

We believe it is important that the congregation not simply "sit" on any bequest or gift it receives, but makes a well-thought out decision about how to use the gift within a reasonable amount of time.

We pray for God's grace and wisdom, as a congregation, to use those gifts entrusted to us in a manner that honors Christ and His mission in the world; and we are mindful of Jesus' words, "Where your treasure is, there your heart will be also" (Matt 6:21).