



## Donations for Individuals, Churches, and Districts

Your gifts are transforming lives in 164 world areas! Total giving to the Church of the Nazarene in 2020 was \$63 million. Over \$25.9 million was given through Nazarene Approved Missions Projects. A comprehensive 2020 financial report is available [here](#).

Your giving is essential to accomplishing the mission of making Christlike disciples through the Church of the Nazarene. When you give through Global Treasury Services, there are a few things to keep in mind.

- Only [gifts](#) to Nazarene Approved Missions Projects can be routed through Global Treasury Services.
- Global Treasury Services cannot accept gifts intended for non-missionaries or for specific churches that are not on the list of Nazarene Approved Missions Projects.

*The following answers to Frequently Asked Questions (FAQ) will help you determine if your gift can be processed by Global Treasury Services for the Church of the Nazarene.*

**Q: Can I transfer funds for personal use by a specific individual through the general Church of the Nazarene?**

A: No. The United States (U.S.) Internal Revenue Service regulations prohibit a nonprofit organization from providing a charitable donation receipt to any U.S. donor that directs a personal donation to a specific individual. All cash transfers to non-employee individuals are strictly governed by the U.S. Patriot Act of 2001, as monitored and enforced by the Office of Foreign Asset Control. Violations of these laws and regulations can threaten our nonprofit status in the U.S.

Some examples of prohibited donations include (but are not limited to) gifts to support medical costs, education costs, or ministry support for specific non-missionary individuals.

**Q: Can I transfer funds to support the work of a specific missionary through the general Church of the Nazarene?**

A: Yes. To remain in compliance with Internal Revenue Service regulations, we process cash donations for the support or work of missionaries through a deputized funding structure. All gifts for deputation or missionary support are gifts to the general Church of the Nazarene, not the individual missionary; however, gifts will be used in the ministry of the donor-designated missionary as governed by deputation/support policies.

**Q: Aren't local pastors, local churches, and districts part of our global church ministry?**

A: Yes; however, local pastors, local ministry leaders, and district superintendents are employed by churches and districts that are separate legal entities from the general Church of the Nazarene. A U.S. taxpayer is allowed a tax deduction for a donation to a U.S. charity doing ministry abroad but not for a donation to a non-U.S. charity. Therefore, we can only accept gifts for ministries or projects that are under the direction and oversight of the [Global Missions](#) department.

**Q: How can I donate for the work of a non-U.S. church or district project?**

Needs are developed into [Nazarene Approved Missions Projects](#) that ensure effective, holistic ministry and accountability. Ministry needs are identified locally or on a district and those that help pioneer, resource, and develop the church's work are thoughtfully affirmed by field and regional leaders. Then, any donor may support a specific Nazarene Approved Missions Project knowing it has been carefully developed to meet the needs in the most effective ways. This process helps us fulfill the denomination's mission strategy and ensures healthy communication of impact back to the donor.

Leaders, missionaries, and field strategy coordinators develop Nazarene Approved Missions Projects to meet the identified need.

Many individuals and churches benefit directly from Nazarene Approved Missions Projects. For example, thousands of talented students receive assistance through pre-established scholarship Nazarene Approved Missions Projects. Benevolence-type projects support people in crisis and meet daily needs for desperate families. Creative ministry projects are developed and sustained through Nazarene Approved Missions Projects in places where it is dangerous to tell details about the individuals. Churches and building projects receive financial support and connections through Alabaster and Work & Witness Nazarene Approved Missions Projects.

**Q: How can I send money directly to someone I know needs help?**

There are commercial options available for those who wish to donate to an individual, including: wire transfer, PayPal, Venmo, Western Union, etc. These are personal gifts and are not eligible for charitable giving tax credit for a U.S. donor. There is typically a cost to using these commercial services, just as there is a cost for cash transfers that the general Church of the Nazarene makes for Nazarene Approved Missions Projects.

**Note:** These same tax laws apply to any local church in the U.S.

**Q: Are there specific, established Nazarene ministries that donors can support?**

- There are many giving options for a variety of Nazarene Approved Missions Projects on [nazarene.org/give](https://nazarene.org/give)
- [NCM approved projects](#) (Hunger, Health Care, Holistic Child Development, Child Sponsorship, Emergency Relief, Anti-trafficking, Economic Development, Clean Water, HIV & AIDS, Refugee and Immigrant Support, Women & Girls.)
- [World Evangelism Giving](#)

**Q: What is the most economical way to give my gift?**

The most economical way to give is always electronically through the following sites:

- Churches: [FundingtheMission.org](https://FundingtheMission.org)
- Individuals: [nazarene.org/give](https://nazarene.org/give)

**Q: Where can I read more about these U.S. laws?**

Evangelical Council on Financial Accountability (ECFA.org)

- [ECFA.org](https://ECFA.org) - Go to ECFA church
- [IRS.gov Charitable Contributions](https://IRS.gov/CharitableContributions)

[Click here](#) to order your free resources for the annual Offering of Thanks!

**Stewardship Development Customer Service Team**  
Church of the Nazarene

[fundingthemission.org](https://fundingthemission.org) | [stewardship@nazarene.org](mailto:stewardship@nazarene.org) | (800) 544-8413

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