Local Church
Planned Giving Manual
FOURTH EDITION

UNITED CHURCH OF CHRIST
The Financial Development Ministry of the Office of General Ministries is pleased to offer this resource for use in local congregations. We hope you find it useful in your efforts to interpret and promote the benefits of planned giving for both individuals and churches. We welcome your questions and comments.

It is our task to develop the long-term financial health of the United Church of Christ in all its settings, and to call both individuals and churches to a generosity of gifting accumulated assets that will assure the mission and ministry of the United Church of Christ far into the future.

We treasure your partnership in this ministry.

Edith Guffey
Associate General Minister
Office of General Ministries

Donaldson Hill
Minister and Team Leader
Financial Development Ministry
Contents

Section I—Introduction to Planned Giving Ministry
  Stewardship of Assets ................................................................. 3
  The Place of Planned Giving in the Church ................................. 5
  All in the Family ....................................................................... 6

Section II—Congregational Planned Giving Ministry
  A Ministry of Planned Giving in Your Congregation .................. 13
  Three-Year Guideline for a Planned Giving Ministry Brochure .... 16
  The Role of the Planned Giving Committee ................................. 18
  The Role of the Pastor in Planned Giving Ministry .................. 21
  Recognition of Gifts ................................................................... 23

Section III—Donors and Prospects
  Identification and Cultivation of Prospects ............................... 27
  Donor Testimonies ................................................................. 29

Section IV—An Overview of Congregational Endowments
  Why Church Endowments?....................................................... 33
  Purposes that an Endowment Can Serve .................................. 36
  How to Plan and Implement Church Endowments .................. 38
  Model Endowment Resolutions .............................................. 40
  Considerations for Establishing Investment Policies ................. 45

Section V—Three Educational Models
  Model I: A Wills Emphasis Program in the Congregation .......... 51
  Model II: Financial Planning Seminar ...................................... 66
  Model III: Planned Giving Workshop ...................................... 77
Section VI—Life Income and Other Gifts
An Overview of United Church of Christ Life Income Gift Arrangements ........ 89
Special Considerations of Gifts with Property .................................................. 96
Gifts of Insurance .............................................................................................. 99
Retirement Plans ............................................................................................. 101

Section VII—Resources
Theological Foundation .................................................................................... 107
Scriptural References Related to the Stewardship of Assets ......................... 108
Thoughts and Reflections Related to the Stewardship of Assets .................... 109
Information about UCC Planned Giving Resources ....................................... 111
Planned Giving Glossary .................................................................................. 112
Acknowledgements .......................................................................................... 114