

# Guidelines for Deputation Funds

Sarah Kroeze, Deputation Support Specialist at the Global Ministry Center, provided the following **updated** guidelines regarding deputation offerings, love offerings and gifts to Care and Connection (Formerly LINKS) missionaries.

- The **Deputation Offering check** is to be made out to: **Global Treasury Services**. It is best to give it to the missionary that is speaking at your church as he/she can attach it to his/her report. You can, however, also send it directly to the Global Ministry Center but make sure you write Deputation and the name of the missionary on the check when you send the offering to the GMC. *[Another way to give is online through the missionary's Nazarene Missionary Profile page. Please reference your church as the organization so that appropriate credit will be given for the deputation offering. Individual donations can be made in this manner too.]* If you are writing a check, use the following address to mail the check directly to the Global Ministry Center:

Church of the Nazarene – Global Ministry Center  
ATTN: Deputation Finance  
17001 Prairie Star Parkway Lenexa, KS 66220

- **Love Offering:** If your church gives one or more checks as a love offering for the missionary that exceeds \$600 or more for the year, then at the end of the year your church needs to prepare a 1099MISC and send it to the missionary. They will have to pay taxes on that money.
- **Gift Cards:** It is okay for individuals to give a gift card(s) to a missionary. However, if the church gives a gift card over \$600, then a 1099MISC needs to be issued at the end of the year. When giving gift cards, select those that can be used internationally, for instance, Amazon. Be careful as some gift cards, if not used immediately, reduce in value each month. If a missionary is conducting deputation services early in their furlough, restaurants, gift cards to Walmart, and other places are good to give. If they are at the end of their furlough, it is best to do Amazon.
- **Care and Connection (Formerly LINKS):** Monetary gifts for missionaries cannot be sent to the Global Ministry Center. If you want to send a missionary money or gift cards, contact the missionary as these need to be sent directly to them. Remember the \$600 amount also applies here. You may, however, always donate to a missionary's deputation account as described above.
- If you have any questions regarding the above information please contact: Sarah Kroeze at the Global Ministry Center. Her email is: [deputationfunds@nazarene.org](mailto:deputationfunds@nazarene.org).

Thank you for all you do for our missionaries!