**Objectives:** Describe the purpose and limits of the WWU Employee Benevolence Fund (EBF) and outline an unbiased application and distribution process.

**Purpose:** The purpose of the EBF is to establish a benevolence fund to care for recent or current WWU employees who are struggling financially due to: (1) layoff or furlough from WWU within the past three months, (2) a cut in work hours or pay, (3) the death of the employee’s spouse, and/or (4) a similar, verifiable, non-recurrent, financial disaster. Contributions to the EBF will qualify for tax deductibility and will not be taxable to the recipient. This fund, established May 7, 2020, was specifically created in response to the financial impact of the COVID-19 pandemic.

**Guidelines:**

The Office of University Advancement will maintain the EBF under the direction of the WWU Benevolence Committee (BC). Employees or other WWU affiliates may donate directly to the fund or through payroll deduction. In order to comply with IRS regulations, donations must be unconditional and contingent on the BC’s determination of eligibility.

The BC will consist of three members (one faculty, one staff, and one Human Resources personnel), and will be recruited by the Human Resources Department.

BC members will:

- Practice strict confidentiality and unbiased consideration.
- Objectively review all requests within a timely manner.
- Determine eligibility based on information provided in the application form and any other financial information needed to demonstrate applicants lack the necessary resources to obtain basic necessities, per IRS rules.
- Select recipients in need or distress, not necessarily related to or dependent upon employer needs.
- Award distribution not to exceed available funds, nor promise future distributions in excess of available funds.
- Within reason and without jeopardizing confidentiality, provide statistics (e.g., number of applications, approvals, and denials) to the WWU employee body for oversight and adjustment purposes.
- Be familiar with applicable tax laws in order to operate the funds legally and not jeopardize tax-exempt status.

The UBF may provide for basic unmet needs, such as rent, mortgage, utilities, food, medical bills, etc. The UBF will not help with debts, credit cards, business ventures, tuition, etc. Applicants must first seek financial assistance with any and all other applicable state or government resources before applying to the EBF.

Information about the EBF will be accessible to all employees on the WWU Human Resources website and shared with new hires during the benefits presentation. Additionally, the balance of the EBF will be published in the Faculty-Staff Announcements page at least once a year. If no eligible individuals apply for a continuous period of 5 years, the EBF will be closed and any remaining funds will be transferred to support employee wellness as administered by the Human Resources Department.

As part of the application process, applicants will be encouraged to seek financial counseling and a reference sheet with financial resources will be provided. All other assistance and/or resources should be explored prior to application. In order to maintain a tax-exempt status, the fund is unable to assist employees who are unable to meet their personal financial obligations as a result of poor financial management skills. [IRS Publication 3833](https://www.irs.gov/publications/irs-pubs/p526.pdf)

Distributions from the EBF will be made directly to the entity to whom payment is due (e.g.: landlord, utility company, gift cards for groceries). Distribution of cash will be avoided, although exceptions may be permitted for extenuating circumstances.