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THE DR. GARY BURNSTEIN COMMUNITY HEALTH CLINIC GIFT ACCEPTANCE POLICY

**Approved by the Board of Directors on
June 8, 2021**

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Our mission: The mission of the Gary Burnstein Community Health Clinic (GBCHC) is to provide free, high-quality medical, dental and pharmaceutical care for low-income and uninsured adults. In addition, our goal is to ensure that treatment is provided in a caring, compassionate and dignified atmosphere.

Our vision:

- The Dr. Gary Burnstein Community Health Clinic is a leader in providing innovative delivery of quality, interdisciplinary health care for the underserved:
- The Dr. Gary Burnstein Community Health Clinic is a leader in providing educational opportunities for socially-minded healthcare workers; and
- The Dr. Gary Burnstein Community Health Clinic is a model for “sister” clinics across America.

Our values:

- **Quality Care** - delivering quality medical, dental and pharmaceutical services to our patients
- **Respect** - for our patients, volunteers, staff, board, donors, and partners
- **Stewardship** - responsibly using donor funds by maintaining an efficient, effective, and sustainable operation
- **Mission Outreach** - Expanding GBCHC’s reach to improve the health of the community
- **Compassion** - recognizing the unique value of our patients and reflecting that in the care we provide
- **Teamwork** - working together for our common purpose of making a difference in our community
- **Affordable** - providing services that are efficient, accessible, and free-of-charge to those in need

The Dr. Gary Burnstein Community Health Clinic Gift Acceptance Policy

The Dr. Gary Burnstein Community Health Clinic (“GBCHC”) solicits and accepts gifts for the purposes of helping the organization further and fulfill our mission. The purpose of this gift acceptance policy is to govern the acceptance of gifts and to provide guidance to donors and the professional advisors in completing gifts.

Use of Legal Counsel

GBCHC shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- Closely held stock transfers that are subject to restrictions or buy-sell agreements.
- Documents naming GBCHC as a Trustee.
- Gifts requiring GBCHC to assume financial or other obligations.
- Transactions with conflicts of interest.
- Gifts of real property which may be subject to environmental or other regulatory restrictions.
- Transactions where the Executive Director, Finance Committee, Executive Committee or Board of Directors believe it is appropriate.

Restrictions on Gifts

Unrestricted gifts provide GBCHC the greatest flexibility to direct resources where most needed at any particular time. For that reason, unrestricted gifts are always preferred. GBCHC will accept gifts for specific programs and services, provided that such gifts are not inconsistent with our stated mission, purposes, priorities or provisions of existing funding agency requirements. GBCHC will not accept gifts that would result in violating our corporate charter, would result in losing our status as an IRS 501(c)(3) organization, are too difficult to administer in relation to their value, or would result in any unacceptable consequences or expenses for GBCHC.

All final decisions on the restrictive nature of a gift shall be reviewed by the Executive Director with GBCHC Finance Committee for recommendation to Board for approval.

Gift Administration

1. Gifts of Cash – Cash gifts are acceptable in any form, including by bank check, money order, and credit card or on-line. Donors wishing to make a gift by credit card must provide the card type (e.g., Visa, MasterCard and American Express), card number, expiration date, security number, zip code, and the name of the card holder as it appears on the credit card.
 - a. GBCHC does not retain credit card information. Credit card information for recurring gifts is maintained by our online and credit payment service, Authorize.net.
2. Donor Advised Funds – GBCHC accepts gifts through donor advised funds.
3. Tangible Personal Property – GBCHC Finance Committee will review and determine whether to accept gifts of tangible personal property in light of the following considerations:
 - a. Does the property fulfill the mission of GBCHC?
 - b. Is the property marketable and does GBCHC have the capacity to sell the property?
 - c. Are there any unacceptable restrictions imposed on the property?
 - d. Are there any carrying costs of the property?
 - e. Is the title of the property clear?

The Finance Committee will make a recommendation to the Board for approval of such donations.

4. Marketable Securities
 - a. Publicly Traded Securities – Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached.
 - All marketable securities will be sold promptly upon receipt unless otherwise directed by GBCHC's Finance Committee.
 - In some cases, marketable securities may be restricted; in such instances, the decision whether to accept the restricted securities shall be first reviewed by GBCHC's Executive Director and Finance Committee before accepting.
 - If the unrestricted value exceeds \$75,000, the Executive Director and Finance Committee will review to determine the best use for these funds and make a recommendation to the Finance Committee for final approval.

- b. Closely Held Securities – Closely held securities, those that are not traded publicly, can be accepted by GBCHC. The following considerations/conditions must take place:
- An independent appraisal is required.
 - Will GBCHC be able to sell the securities?
 - Are there any restrictions on the transfer of the asset? The stock certificate must be reviewed by the Executive Director and independent counsel if there are any restrictions.
 - GBCHC will consult with legal counsel and tax professionals to assure the security will not generate undesirable tax consequences.
- c. Real Estate – Gifts of real estate may include developed property, undeveloped property, or gifts subject to prior life interest. The donor must provide GBCHC with a recent independent appraisal of the fair market value of the property. In addition, GBCHC shall require an independent Phase I environmental site assessment (ESA) of the property by a qualified, environmental consulting firm, and addressed the ESA to GBCHC at the donor's expense. Should the Phase I ESA consultant recommend further investigation, the Clinic may, at its or at donor's expense, engage the environmental consultant to conduct Phase II and/or Phase III site assessments as appropriate.

A title policy shall be obtained by GBCHC prior to acceptance of the real property gift. The cost of the title binder shall generally be the expense of the donor.

Prior to acceptance of the real property, the gift shall be reviewed by GBCHC Finance Committee for recommendation to the Board for approval after consulting with legal counsel. Criteria for acceptance of the property shall include:

- Is the property useful for the purpose of GBCHC?
 - Is the property marketable?
 - Are there any restrictions, reservations, easements, or other limitations associated with the property?
 - Are there any carrying costs that may include insurance, property taxes, mortgages, and association dues, etc., associated with the property?
 - Does the environmental review/audit reflect that the property is not accompanied by any environmental issues that may subject GBCHC to legal or financial liability?
- d. Remainder Interests in Property – GBCHC will accept a remainder interest in a personal residence or vacation property subject to the provisions in 4c of this document. The donor or other occupants may continue to occupy the real property for the duration of the stated life. At the death of the donor, GBCHC may use the property or monetize the property for an amount deemed acceptable to the Board. Where GBCHC receives a gift of a remainder interest, expenses for maintenance, real estate taxes, or any property indebtedness are to be paid by the donor unless otherwise agreed to.
- e. Life Insurance – GBCHC must be named as both beneficiary and irrevocable owner of an insurance policy before a life insurance policy can be recorded as a gift. The gift is valued at its interpolated terminal reserve value, or cash surrender value, upon receipt. GBCHC will only accept gifts of fully paid life insurance, unless the donor

contributes future premium payments. If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, GBCHC may:

- Continue to pay the premium;
- Convert the policy to paid up insurance; or
- Surrender the policy for its current cash value.

- f. Charitable Remainder Trusts – This policy is our general guideline. The GBCHC Board reserves the right to review each case independently. Before GBCHC accepts designation as a remainder beneficiary of charitable remainder trusts, the trust must be funded with a minimum of \$100,000. A charitable remainder trust (CRT) is an irrevocable trust created during the life of the donor or through the donor’s will or trust (a testamentary CRT). The CRT must provide that a specified amount (not less than 5%) of the trust’s value is paid to one or more beneficiaries on an annual or more frequent basis. At least one beneficiary must be non-charitable. GBCHC may not serve as a trustee for CRTs.

There are two alternatives for CRTs. One is a *unitrust (CRUT)* which pays a fixed percentage of trust assets (not less than 5%) determined annually. The other is an *annuity trust (CRAT)*, which pays a fixed annuity and requires that an amount not less than 5% of the initial fair market value of trust assets be paid at least annually to be named beneficiary or beneficiaries.

Charitable Remainder Unitrust (CRUT) - This policy is our general guideline. The GBCHC Board reserves the right to review each case independently. The primary feature of a CRUT is that it can be for life or a specific term of years, after which the trust assets pass to GBCHC. Only assets of the trust may be used to satisfy the commitment to the donor; assets of GBCHC are not involved. Under current tax law, the charitable remainder of a unitrust must equal more than 10% of the unitrust’s fair market value when it is funded in order to qualify as a CRUT. Donors may make subsequent additions to the unitrust during their lifetime, or by bequest upon their death. The CRUTs acceptable to GBCHC are the basic form of a unitrust, termed a “straight unitrust.” A straight unitrust provides for payment to the donor and/or beneficiary quarterly an amount equal to a set percentage of the fair market value of the assets of the trust, valued annually. The percentage is determined by the donor at the time the trust is created, is stated in the trust, and is irrevocable. If annual income and capital gain do not equal the committed percentage, principal is used to make up the difference. If there is an excess, it is added to the principal.

Charitable Remainder Annuity Trust (CRAT) – This policy is our general guideline. The GBCHC Board reserves the right to review each case independently. This type of trust shares many common features with the unitrust, the primary difference being the manner used to calculate the payment to the income beneficiary. The unitrust provides for a payout that varies with each annual valuation; however, the annuity trust provides for fixed payments based on the fair market value on the date the trust is established.

Another difference is that additional contributions cannot be made to an annuity trust. With a CRAT, the donor irrevocably transfers assets to the trust, and the trustee pays the donor, or the specified beneficiaries, a fixed dollar amount annually for life or for a predetermined term not to exceed twenty (20) years. This payout must equal at least five percent (5%) of the fair market value of the assets placed in the trust when it is created. Income in excess of the annual payment is added to the principal. If the income in any one year is less than the annual payment, the difference comes from the principal.

Because of the complexity of charitable remainder trusts, GBCHC will advise prospective donors in writing to rely upon the donor's legal, financial and tax advisors in determining whether to pursue the gift of a charitable remainder trust to The Dr. Gary Burnstein Community Health Clinic.

- g. Charitable Lead Trusts – This policy is our general guideline. The GBCHC Board reserves the right to review each case independently. GBCHC may accept designation as the income beneficiary of a charitable lead trust with a minimum value of \$500,000. A charitable lead trust is a form of split-interest gift. A lead trust is similar to a charitable remainder trust, although the qualified charity receives the income interest with the remainder interest passing to the donor or some other designated beneficiary. Because of the complexity of split-interest deduction rules, GBCHC will advise prospective donors in writing to rely upon the donor's legal, financial and tax advisors in determining whether to pursue the gift of a charitable lead trust to GBCHC. In general, GBCHC will not accept appointment as trustee of a charitable lead trust. Exceptions can only be granted by the Finance Committee, after a thorough review of the circumstance.
- h. Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities, and Retirement Plans – Donors and supporters of GBCHC will be encouraged to make bequests to GBCHC under their wills and trusts and to name The Dr. Gary Burnstein Community Health Clinic as the beneficiary under trusts, life insurance policies, commercial annuities, and retirement plans. Such bequests will not be recorded as gifts to GBCHC until such time as the gift.
- i. Due to the legal and ethical nature of these gifts, donors will always be encouraged to check with their family members, personal financial planners, lawyers and accountants when making these decisions. GBCHC Development Director will act as a resource to this team to assist with arrangements.
- j. Endowment Funds
Endowment funds are funds in which the donor has stipulated, as a condition of the gift, that the principal of the fund is to be maintained by GBCHC in perpetuity and only investment income and net appreciation may be expended for the general charitable purposes of GBCHC. Endowment fund income and net appreciation can be unrestricted or restricted by a donor for use in a particular program(s) or interest area(s) of GBCHC.

Donations to this fund are irrevocable and will be permanently restricted. Endowments are strictly regulated by accounting, state and federal agencies, such as Uniform Prudent Management of Institutional Funds Act (UPMIFA) in Michigan.

Before establishing an endowment, the Executive Director, Development Director and Board of Directors will explore all options, including investment funds that would not require permanent restrictions on the capital.

To establish an endowment, GBCHC Executive Director, Development Director and Board of Directors will work together to explore financial and legal options for the type of endowment to establish, the purpose of the endowment, and how the endowment will be funded.

Donors are encouraged to recognize that over the many years following the establishment of an endowment, the needs, policies, and circumstances of Burnstein Clinic can change in unforeseen ways. The board of directors must have the flexibility to make use of funds in the best interest of GBCHC and in accordance with donor interests and specifications. Thus, donors are advised to describe the specific purposes of their gifts as broadly as possible and to avoid detailed limitations and restrictions. Donors considering bequests for specific purposes are encouraged to consult with the Executive Director and Development Director.

No endowment funds, named or otherwise, can be created by GBCHC for an amount less than \$100,000.

- k. Restrictions on Gifts – Acceptance of a gift imposes legal obligation to comply with the terms established by the donor. Therefore, the nature and extent of this obligation must be clearly understood. Accordingly, the terms of each restricted gift will be reviewed carefully to ensure that it does not hamper the usefulness and desirability of the gift to GBCHC.

If the gift is deemed unacceptable because of restrictions the donor has placed on its use, the donor shall be counseled to remove or modify the restrictions. Gifts shall be refused or returned when the purpose: 1) is inappropriate or not conducive to the best interests of GBCHC; 2) would obligate GBCHC to undertake responsibilities, financial or otherwise, that the organization may not be capable of meeting during the period required by the terms of the gift; 3) is in conflict with the articles of incorporation. In addition to and without limiting the generality of, the following gifts will not be accepted by GBCHC:

- Gifts that contain a condition that requires action on the part of GBCHC that is unacceptable to the CEO and Board of Directors;
- Gifts that require support from other resources that are unavailable, inadequate, or may be needed for other institutional purposes;
- Gifts that contain a condition that the proceeds will be spent by GBCHC for the personal benefit of a named individual or individuals;

- Gifts that require GBCHC and its administration to employ a specific person now or at a future date;
 - Gifts that inhibit GBCHC from seeking gifts from other donors;
 - Gifts that injure the reputation or standing of GBCHC or generates such controversy as to substantially frustrate and defeat the purpose to be served;
 - Gifts that require undue expenditures, or involve GBCHC in unexpected responsibilities because of the source, condition, or purpose;
 - Gifts that involve unlawful discrimination based upon race, religion, gender, sexual orientation, age, national origin, color, disability, or any other basis prohibited by federal, state or local laws.
 - Donors may not restrict how gifts, bequests, or endowment funds are invested by GBCHC.
- I. Consultation – Donors are strongly encouraged to consult with their legal counsel, family members, and/or financial advisors as they consider estate gifts and gifts of assets. GBCHC is a member of the Planned Giving Roundtable of Southeast Michigan, Leave a Legacy Southeast Michigan, and National Association of Charitable Gift Planners.

Ethics

The Board of Directors shall assure itself that all philanthropic promotions are ethical by adopting policies that prohibit GBCHC personnel or board members from benefitting personally by way of commissions or other devices related to gifts received. GBCHC is in compliance with the Association of Fundraising Professionals Code of Ethics (attached).

Stewardship and Confidentiality

GBCHC will be responsible for good stewardship toward its donors by following these guidelines:

- All gifts will be acknowledged within the required, or otherwise reasonable, period of time.
- All gift acknowledgement letters/receipts will be prepared by the Development Department.
- GBCHC subscribes to the Association of Fundraising Professionals Donor Bill of Rights (attached).
- Gifts to GBCHC shall be reported in a manner consistent with the standards recommended by the Association of Fundraising Professionals (AFP) Code of Ethical Standards (attached).
- Gifts to GBCHC and accompanying correspondence will be considered confidential information, with the exception of the publication of donor recognition lists. All donor requests for confidentiality and anonymity will be honored.
- Files, records and mailing lists regarding all donors and donor prospects are maintained and controlled by GBCHC. The Development Department will utilize information and contacts that members of the board, various volunteer groups, or the staff have with potential donors.
- Names of donors will not be provided by GBCHC to other organizations, nor will any lists be sold or given to other organizations.

- Development Department will regularly reconcile with GBCHC financial manager to assure donors' intentions for use of their gifts are followed.

Public Fundraising Events

In general, GBCHC will administer a public fundraising event only when deemed appropriate by the Development Director, Executive Director and Board Chair. A public fundraising event refers to those special events that are intended to raise dollars for GBCHC and for which GBCHC is responsible for all or part of the expenses. For example, a golf outing, fundraising dinner, or other special event would be considered a fundraising event. In the event a fundraising event is approved, the following requirements must be met:

- The board of directors must approve all events sponsored by GBCHC having a cost in excess of \$5,000.
- All uses of GBCHC's name in advertising and promotion must be approved by the Development Department.
- GBCHC's Board must approve the fundraising activities and may choose not to participate if the events are inconsistent with GBCHC brand and mission.
- GBCHC fundraising events will strive to keep expenses within 35% of gross revenue as suggested by the IRS.

Honors and Recognition

Formal recognition of distinguished service to GBCHC in the forms of gift support and voluntary time and talent shall receive official consideration by the board of directors. The qualifications, review and decision procedures, and methods of recognition to be followed in regard to gift support in many of its forms, and as specified in this section are 1) the naming of buildings, property, or any space therein; or 2) the conferring of awards or citations on any individual, institution, association or society for gift support and services rendered.

Individuals or institutions that make large contributions are qualified for honors and recognition. Gifts are recognized at the discretion of GBCHC Executive Director and Executive Committee.

Naming of Buildings or Space Therein

All areas of GBCHC are subject to naming. Such identification is appropriate in light of the gift or gifts received and will be sensitive to function and location while being consistent with the building's interior design.

When a donor offers a donation for a naming opportunity, a naming right agreement will be created that:

- Establishes the criteria and process for the naming right;
- Sets the timing and announcement of the naming right;
- Duration of the naming right;
- Circumstances when a naming right can be revoked, such as unfulfilled pledges, possible reputational harm, or material changes.

Donors who wish to name an item during a campaign may use the present value of a planned gift only if all of the following criteria are met:

- The gift is irrevocable.
- GBCHC is given a copy of the gift instrument, including its value.
- The present value of the gift equals the minimum funding amount for the naming opportunity.
- A formal agreement document that establishes the value and terms of this gift is signed and notarized by the GBCHC CEO, Board President, and the donor(s).

GBCHC reserves the right to honor, through appropriate naming opportunities, any individual or family irrespective of the individual or family's giving record. Such honors are generally made posthumously.

Planned Giving Society

A planned giving society is a recognition society that allows GBCHC to honor donors who have indicated a planned gift to GBCHC. Membership is open to any donor who formally declares their intention to leave a bequest/planned gift as outlined in this policy. The gift does not have to be irrevocable, and the donor does not have to disclose of the value of the planned gift required for membership into the planned giving society. Members will receive special recognition and invitations for declaring their intention.

Special Purpose Funds

The Executive Director and Development Director reserve the right to establish named funds for restricted purposes that will help fundraising efforts. An example is The Patient Care Fund with a purpose of raising money to cover patient costs of medication or transportation to their appointments. Donors may request to name a fund with a minimum gift of \$25,000 subject to Executive Director approval. These funds do not fall under the endowment requirements as the donations are not permanently restricted or invested, and are usually spent as they come in. The duration of the fund is determined by the Executive Director, the Development Director, and if appropriate, the donor as some funds may be for a specific, urgent need or for an ongoing, annual need. Donations for these funds will be tracked through the fundraising database and reconciled with GBCHC accounting department.

Miscellaneous

GBCHC is responsible for filing IRS Form 8282 upon the sale, exchange or otherwise disposition of any donated property (other than money and publicly traded securities) if the claimed value exceeds \$5,000 per item or group of similar items and it is disposed of within three years after the date of donation. The form must be filed within 125 days of the date of sale or disposition of the asset.

All donations and bequests should be made out to The Dr. Gary Burnstein Community Health Clinic, regardless of the program restrictions. For more information, contact Paula Brown, CFRE, Development Director at pbrown@gbchc.org or 248-309-3752.

A DONOR BILL OF RIGHTS

DEVELOPED BY:



Association of Fundraising Professionals (AFP)



Association for Healthcare Philanthropy (AHP)



Council for Advancement and Support of Education (CASE)



Giving Institute: Leading Consultants to Non-Profits

PHILANTHROPY is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:

I

To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.

II

To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.

III

To have access to the organization's most recent financial statements.

IV

To be assured their gifts will be used for the purposes for which they were given.

V

To receive appropriate acknowledgement and recognition.

VI

To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.

VII

To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.

VIII

To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.

IX

To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.

X

To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

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CODE OF ETHICAL STANDARDS

ETHICAL STANDARDS (Adopted 1964; amended Oct 2014)

The Association of Fundraising Professionals believes that ethical behavior fosters the development and growth of fundraising professionals and the fundraising profession and enhances philanthropy and volunteerism. AFP Members recognize their responsibility to ethically generate or support ethical generation of philanthropic support. Violation of the standards may subject the member to disciplinary sanctions as provided in the AFP Ethics Enforcement Procedures. AFP members, both Individual and business, agree to abide (and ensure, to the best of their ability, that all members of their staff abide) by the AFP standards.

PUBLIC TRUST, TRANSPARENCY & CONFLICTS OF INTEREST

Members shall:

- 1 not engage in activities that harm the members' organizations, clients or profession or knowingly bring the profession into disrepute.
- 2 not engage in activities that conflict with their fiduciary, ethical and legal obligations to their organizations, clients or profession.
- 3 effectively disclose all potential and actual conflicts of interest; such disclosure does not preclude or imply ethical impropriety.
- 4 not exploit any relationship with a donor, prospect, volunteer, client or employee for the benefit of the members or the members' organizations.
- 5 comply with all applicable local, state, provincial and federal civil and criminal laws.
- 6 recognize their individual boundaries of professional competence.
- 7 present and supply products and/or services honestly and without misrepresentation.
- 8 establish the nature and purpose of any contractual relationship at the outset and be responsive and available to parties before, during and after any sale of materials and/or services.
- 9 never knowingly infringe the intellectual property rights of other parties.
- 10 protect the confidentiality of all privileged information relating to the provider/client relationships.
- 11 never disparage competitors untruthfully.

SOLICITATION & STEWARDSHIP OF PHILANTHROPIC FUNDS

Members shall:

- 12 ensure that all solicitation and communication materials are accurate and correctly reflect their organization's mission and use of solicited funds.
- 13 ensure that donors receive informed, accurate and ethical advice about the value and tax implications of contributions.

- 14 ensure that contributions are used in accordance with donors' intentions.
- 15 ensure proper stewardship of all revenue sources, including timely reports on the use and management of such funds.
- 16 obtain explicit consent by donors before altering the conditions of financial transactions.

TREATMENT OF CONFIDENTIAL & PROPRIETARY INFORMATION

Members shall:

- 17 not disclose privileged or confidential information to unauthorized parties.
- 18 adhere to the principle that all donor and prospect information created by, or on behalf of, an organization or a client is the property of that organization or client.
- 19 give donors and clients the opportunity to have their names removed from lists that are sold to, rented to or exchanged with other organizations.
- 20 when stating fundraising results, use accurate and consistent accounting methods that conform to the relevant guidelines adopted by the appropriate authority.

COMPENSATION, BONUSES & FINDER'S FEES

Members shall:

- 21 not accept compensation or enter into a contract that is based on a percentage of contributions; nor shall members accept finder's fees or contingent fees.
- 22 be permitted to accept performance-based compensation, such as bonuses, only if such bonuses are in accord with prevailing practices within the members' own organizations and are not based on a percentage of contributions.
- 23 neither offer nor accept payments or special considerations for the purpose of influencing the selection of products or services.
- 24 not pay finder's fees, commissions or percentage compensation based on contributions.
- 25 meet the legal requirements for the disbursement of funds if they receive funds on behalf of a donor or client.