

# Sample forms and reports

## Sample: Accountable Reimbursement Plan

- 1 The church hereby establishes an accountable reimbursement plan for all ministers and employees with the following terms and conditions intended to comply with all applicable tax rules.  
The church will reimburse only reasonable ministry-related business expenses incurred by a minister or employee. Subject to budget limitations, these expenses will include:
  - ❖ Business use of automobile, up to the current IRS standard mileage rate
  - ❖ Business travel away from home: Transportation, lodging and meals on overnight trips
  - ❖ Convention, conference and workshop expenses
  - ❖ Continuing education expenses
  - ❖ Subscriptions, books and software, if related to ministry or employment
  - ❖ Entertainment/hospitality expenses, if business connection requirement is met
- 2 The minister or employee will account for each allowable expense in writing at least every 60 days. Documentation will include the amount, date, place, business purpose and business relationship of any person entertained for each expense. A receipt will accompany the documentation.
- 3 The minister or employee will return advances that exceed actual business expenses within 120 days.
- 4 Under this accountable arrangement the church will not report reimbursed amounts as taxable income on the minister's or employee's *Form W-2*. The minister or employee should not report reimbursed amounts as income on his or her federal income tax return.

## Sample: Expense Report

Employee name: <i>Rev. John Smith</i>			
For the month of: <i>January</i>			
Date	Description of Expense	Business Purpose	Amount
January 17-18	Mileage to conference	Mileage (457x.56)	\$ 255.92
January 17	Meals at conference	Meals	\$ 53.25
January 17-18	Hotel	Lodging	\$ 120.00
January 17	Sunday school teacher's guide	Ministry expense/books	\$ 53.00
		<b>Subtotal</b>	<b>\$ 482.17</b>
		Minus advance	\$ 200.00
		<b>Total reimbursement due</b>	<b>\$ 282.17</b>

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## Sample: Minister's Estimate of Housing Expenses Form

To (church): \_\_\_\_\_

From (minister): \_\_\_\_\_

Housing allowance for (year): \_\_\_\_\_

Item	Amount
1. Down payment on a home	\$
2. Mortgage payments on a loan to purchase or improve your home (include both principal and interest)	\$
3. Real estate taxes	\$
4. Property insurance	\$
5. Utilities (electricity, gas, water, trash pickup, local telephone charges)	\$
6. Furnishings and appliances (purchase and repair)	\$
7. Structural repairs and remodeling	\$
8. Yard maintenance and improvements	\$
9. Maintenance items (pest control, etc.)	\$
10. Homeowners association dues	\$
11. Miscellaneous:	\$
	\$
	\$
<b>TOTAL EXPENSES</b>	\$

Minister's signature: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

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## *Sample:* Notification of Housing Allowance From the Church to the Minister

To (minister's name): \_\_\_\_\_

This is to advise you that at the business meeting of \_\_\_\_\_ held on \_\_\_\_/\_\_\_\_/\_\_\_\_ (date) your housing allowance for the year \_\_\_\_\_ was officially designated and fixed in the amount of \$ \_\_\_\_\_. Accordingly, \$ \_\_\_\_\_ of the total payments to you during the year \_\_\_\_\_ (and all future years until changed by official church action) will constitute your housing allowance.

If a parsonage is provided, add: *You will also have rent-free use of the home located at:*

\_\_\_\_\_  
for the year \_\_\_\_\_. Utilities will be paid by:  the church  the minister.

This action is recorded in the church minutes.

You should keep an accurate record of your eligible housing expenses to provide proof of any amounts excluded from income for income tax purposes when filing your federal income tax return. You may not exclude a housing allowance as income for SECA tax purposes. It is your responsibility as a taxpayer to understand and follow the limits about how much you can exclude from income as a housing allowance for income tax purposes and accurately report your income. For information on limits and reporting of housing allowance, see [www.GuideStone.org/HousingAllowance](http://www.GuideStone.org/HousingAllowance).

Sincerely,

Clerk's signature: \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_