



FINANCIAL PROCEDURES – SUMMER MISSIONARIES

The following is a summary of the financial procedures for summer missionaries. These include support income, payroll, expense reimbursements, and reports issued by this office.

As a summer missionary you are required to raise your own support. These funds must be channeled to the Home Office in order for the donor to receive a tax-deductible receipt. These contributions will then be placed into a fund for you under your name and account number. Support contributions are subject to a two-percent “Practical Missionary Helps” allocation.

Payroll checks are issued on the 25th of each month (or the Friday prior to the 25th if it falls on a week-end) and should include the balance of funds received by the Home Office through the first or second week of the current month. Summer missionaries are entitled to receive up to \$500.00 per week, whether married or single. In addition, you can be reimbursed for travel at \$.16 per mile driven and for other ministry-related expenses approved by your Regional Director. As there are two parts to Social Security, the **Employer** portion is deducted from your total support and listed as Fringe Benefits. The **Employee** portion is a salary deduction from your Gross Salary on your check and will be shown as such on the check stub. A worksheet showing these calculations will accompany each check.

It is required by each person to submit a **SIGNED Employee Information Sheet**, a **SIGNED Form W-4**, and a **SIGNED Form I-9** prior to being placed on the payroll. These are obtained from your Regional Director.

During the period that the Home Office is processing contributions for the summer missionary, two separate reports are available to you. The first, the **DONOR GIFT RECEIPTS JOURNAL**, is issued at the end of each month and lists the names and addresses of their contribution. The second is the **DONOR MASTER FILE BY MISSIONARY** and is sent on request to the Finance Office at any time. This updates all of your total donors and contributions. These reports should be kept for your reference.

Please keep the Home Office informed of any address changes, which you make after finishing your employment. At the end of the year we will send you a Form W-2 for your tax return and, unless we are told otherwise, we will send it to the same address as we sent your checks.