

Clergy Expense Resources

The following forms were provided by Archpriest Matthew Tate to participants at the Mission Deanery Retreat in February 2011.

The first form can be used by clergy on a daily/weekly/monthly basis to track expenses. Receipts for expenses to be reimbursed by the parish can be kept with the form until a formal expense report is submitted to the parish treasurer.

The second form, Ministry Expense Report, can be used to categorize and total expenses for a reporting period and submitted to the parish treasurer along with all receipts. These two forms can also be used by clergy if they are not being reimbursed but will be taking personal income tax deductions for deductible expenses.

The third form can be used by clergy to compute what they expect their next year housing expenses will be. Clergy can then present a formal request to the parish council asking for a portion of their salary to be classified as a housing allowance for the next year or for the remaining portion of the current year.

MINISTRY EXPENSE REPORT

For the period from _____ to _____ 20__

Minister _____ Church _____

1. AUTOMOBILE BUSINESS EXPENSES:
 - a. Use of personal car: Business miles _____
times standard rate of .51¢ per mile _____
 - b. Use of church car: Personal cost \$ _____
times _____% actual business use _____
 - c. Business parking fees/tolls _____

SUB-TOTAL AUTOMOBILE EXPENSES \$ _____

2. MINISTRY PROFESSIONAL EXPENSES:
 - a. Professional and liability insurance _____
 - b. Interest on ministry equipment purchases _____
 - c. Legal and professional services _____
 - d. Office expense _____
 - e. Equipment repair/maintenance _____
 - f. Books, materials, supplies for ministering _____
 - g. Travel away from home overnight for assemblies,
conventions and continuing education:
 - 1) Air/train/bus/taxi/car rental _____
 - 2) Registration/tuition/materials _____
 - 3) Lodging/tips/laundry/cleaning _____
 - 4) Meals _____
 - h. Business meals and home entertainment _____
 - i. Business Phone Calls, Pager, Cell Phone, Internet Access _____
 - j. Dues to religious and civic organizations _____
 - k. Business gifts to staff, members and other ministry-
related persons (\$25 maximum per recipient) _____
 - l. Continuing education--local/correspondence _____
 - m. Local church & ministry meetings _____
 - n. Clergy vestments--purchase and cleaning
(robes, stoles, etc., not business suits) _____
 - o. Equipment purchases and payments _____
 - p. Other: _____

SUB-TOTAL MINISTRY PROFESSIONAL EXPENSES _____

3. TOTAL AUTO AND MINISTRY PROFESSIONAL EXPENSES \$ _____

4. Plus unreimbursed expenses from previous reporting period	_____
5. Minus prepaid expense allowances received this reporting period	(_____)
6. Minus unused expense allowance from previous reporting period	(_____)
7. EXCESS EXPENSES or (UNUSED ALLOWANCE) this reporting period	\$ _____

Excess expenses may be carried forward to the next reporting period. The unused portion of an expense allowance may be retained for expenses occurring during the next reporting period but may not be retained for personal use.

Signatures: _____
Minister
Church Treasurer/Officer

Compliments of
 CLERGY FINANCIAL SERVICES, INC.
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MINISTER'S ESTIMATED HOUSING EXPENSESYear 20

	Annual Amount
1. Rent/Mortgage (1st mortgage \$ _____, 2nd Mortgage* \$ _____) \$ _____ (Including extra principal payments on applicable mortgages)	_____
2. Insurance (if not included in mortgage payment)	_____
3. Real Estate Tax (if not in mortgage payment)	_____
4. Home Improvements (including loan payments)	_____
5. Furniture purchases, repairs, cleaning (chairs, tables, piano, etc.)	_____
6. Furnishings (rugs, curtains, cookware, dishes, tableware, appliances, linens, pictures, plants, telephones, radios, CD player, VCR, TV, personal-use computer, household equipment, supplies, etc.)	_____
7. Utilities (gas, electric, water, trash, basic internet access, telephone monthly base rate and installation fees, cable TV monthly base rate, etc.)	_____
8. Repairs, maintenance, remodeling, and renovations	_____
9. Cleaning (cleaning supplies, rental of cleaning appliances, contracted cleaning services, etc., but not maid service.)	_____
10. Landscaping and lawn care (plants, fertilizers, fencing, trees, lawn tools, lawn mower, mowing, etc.)	_____
11. Legal, bank and title fees (year of purchase only)	_____
12. Down payment (year of purchase only unless actually paid in more than one year). See note below.	_____
13. Contingent, unforeseen expenses	_____
TOTAL ESTIMATED HOUSING EXPENSES	\$ _____

To simplify the Church Treasurer's monthly bookkeeping, round off the requested housing allowance to a number easily divisible by 12.

*Payments on loans not used for housing expenses, even if the loan is secured by the house, cannot be applied to the minister's housing allowance exclusion.

While a down payment can be claimed as a housing expense, advance tax planning with a qualified tax accountant is recommended to maximize tax savings, stay within allowable limits, and reduce IRS audit potential. Do this tax planning before the house is purchased, preferably before making a purchase offer.

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