

Dear Pastor & Treasurer:

Enclosed you will find information to help you prepare your 2026 budget along with several other important items that you can use throughout the year. We hope you will find this information helpful. If you have questions, please feel free to contact the conference office. You can e-mail gatewayfmcusa@gmail.com or call at 618.664.2353.

This handbook will be updated yearly and sent to pastors and treasurers in the Pastors and Church Treasurers newsletter by September.

Please read over all the enclosed information carefully and share it with your treasurer. Be aware that changes to tax laws are always possible.

Please remember to visit our website: [www.gatewayfmcusa.org](http://www.gatewayfmcusa.org). We have several items and forms which are helpful under Forms & Resources and a dedicated church treasurer’s page. We also recommend that pastors read each monthly e-mail newsletter from FMCUSA. They often contain important information regarding tax issues that is very useful.

***Disclaimer: While every attempt has been made to ensure the accuracy of the information presented here, no guarantee is given. Be sure to seek the advice and assistance of a qualified tax preparer for your needs.***

The Gateway Conference Office exists to energize and equip pastors and lay leaders with our Mission:

**“IGNITING A**

**SPIRIT-FUELED MOVEMENT THAT CATALYZES**

**THE MULTIPLICATION OF LEADERS AND CHURCHES”**

Please always feel free to contact us with any questions or help you may need at gatewayfmcusa@gmail.com or 618.664.2353.

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**GENERAL INFORMATION & INSTRUCTIONS**

**2026 Budget Worksheet: (Please see page 5)**

This sheet is to assist you in designating the pastor's salary in a way that conforms to the law and results in the least amount of tax being paid. We *suggest the church set the total amount and allow the pastor to fill in the individual amounts* since this will not normally result in any added expense to the church. In fact, when properly done, this could actually reduce the amount of social security that might have to be paid.

Helpful information: For 2026 budget preparation purposes, the local BOA can determine what their conference tithe percentage will be according to their Total Church Income given for their annual report for 2024 (amount you would have listed online in 2025).  Please note changes in tithe information.

\*Income Tithe percentage for 2026

<20001 2%

<40001 4%

<100001 6%

>100000 8% (No tithe assessed for amount greater than $1 Million)

Actual conference tithe will be determined monthly by using the form (which will be sent to you via e-mail in early January with percentage rate for 2026). Remember to use the tithe form.

**\*Affiliate churches should check with the conference office before beginning EPP or Tithe payments.**

**Workmen’s Compensation:**

 *All* employers in the state of Illinois are required to maintain workmen’s compensation insurance on *all* their employees. This would include the pastor(s) and any paid staff (it does not include any self-employed individuals or businesses who have contracted to do work for the church). This insurance is normally available through the company that handles your church property insurance. The state of Missouri requires that worker’s compensation be carried for those who have 5 or more employees. However, we recommend that churches in Missouri also carry workman’s compensation regardless of number of employees.

**Social Security:**

 Ministers have a unique *“dual status”*. While they are *employees* of the church for every other reason, they are *self-employed* when it comes to social security. There are several ways to do this: 1) The pastor can simply send in quarterly estimated payments to the *federal* government without asking the church to designate any portion of his salary as social security. 2) The pastor can be given a specified amount on a quarterly basis and then send it in quarterly or 3 Social Security can be added to the salary amount that is given weekly, bi-weekly or monthly. Please refer to the enclosed 2026 Budget Worksheet for information concerning what types of income you must pay Social Security on. The church half of the pastor’s Social Security is 7.65 percent.

**Parsonage Allowance: (Please see page 6)**

 One of the most overlooked and best tax deductions for clergy is the Parsonage Allowance. ***Every*** pastor should designate some (or even *all*) of his/her salary as parsonage allowance. Please read carefully all the items that can be excluded from income when purchased with money designated *in advance* as parsonage allowance. Those pastors who are purchasing their own home (or are considering doing so in the near future) should designate a large portion *(even up to 100%)* of their salary as parsonage allowance. *Always estimate this figure higher* than you expect to spend in the coming year. Any funds not spent on parsonage expenses are simply listed as “excess parsonage allowance” on the other income line (usually line 21 on form 1040) of your federal income tax return. The parsonage allowance is the smallest of the following amounts:

 1. The amount actually used to provide a home.

 2. The amount officially designated as a parsonage allowance in advance, or

 3. The fair value for which the home could rent in your community including utilities and furnishings.

***\* Special Note: If you are contemplating purchasing a home or doing major repairs, you should raise your parsonage allowance accordingly before you spend any money.***

***Important: Please note that the eligible amount for a housing allowance in any individual case may not exceed the fair rental value of the minister’s home (including furnishings) plus the cost of utilities.***

**GENERAL INFORMATION & INSTRUCTIONS - (continued)**

**Professional Expenses:** (Please see page 6)

 The law requires that your employer establish an “Accountable Reimbursement Plan” for you to receive the best tax deduction for any expenses related to your work for the local church. If the church simply gives you a set amount on a regular basis for professional expenses, it is still taxable to you and can only be deducted on form 2106 and Schedule A. This almost always results in higher taxes for you. You must set an amount in advance and keep receipts for all such expenses. A copy of these must be given to someone other than yourself (i.e., the treasurer) before you can be reimbursed. The treasurer should write a *separate check* for professional expense reimbursements. *It is important to remember, however, that any money left in this separate account at the end of the year cannot be paid to the pastor as a bonus.* It is wise to estimate this amount slightly *lower* than you expect to spend in the coming year. The church can, if it so chooses, add more to this account later in the year, but not by deducting it from your salary.

**Standard Mileage Rates:**

 If you take the standard mileage rate (as opposed to the actual expense method) for your auto expenses, you must submit a copy of your travel log to someone in the church (i.e., the treasurer) for reimbursement. To satisfy IRS regulations, the travel log should contain the following six types of information: date, odometer reading at the beginning and the end of the trip, the business miles driven for the day, and the place and purpose for the trip. While it is not required, you may find it valuable to add a seventh piece of information, the person you visited or met with.

**2025 W-2 & W-3 Worksheet:** (Please see page 7)

 This sheet is to assist you in preparing the pastor’s W-2. As stated in the past, almost all Free Methodist pastors are employees for income tax purposes and ***must*** receive a W-2 from the local church. Pastors are ***not*** to be given a 1099 form for their work as a minister of the local church. You should be meeting in the fall with your finance committee and/or Leadership Team to establish the 2024 budget. Please make sure you have carefully considered listing an amount for such items as parsonage allowance, insurance, professional expense reimbursement account, etc. Properly designated, the pastor’s compensation package can reduce the minister’s tax bill and it costs the church nothing. This is good stewardship and it is the law.

**2025 W-3 Transmittal Form:**

The W-3 transmittal form is to be completed by the church and sent with Copy A of the form W-2.

**We recommend that you sign up to be able to file W-2’s and W-3’s online. You can enter up to 20 W-2 forms at one time and will be able to transmit W-2’s and W-3 online as well as print out W-2’s for employees. This service is available at no charge. The website is:** [**www.ssa.gov**](http://www.ssa.gov) **for more information.**

**(Local Church Name)**

**Free Methodist Church**

**2026 Budget Worksheet**

**LOCAL OUTREACH**

 **(Pastoral)**

 Cash Salary $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Parsonage Allowance $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Social Security $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Insurance (life, health, disability, dental, etc.) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 \*Health Insurance $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Professional Expense Reimbursement Account $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 403B Retirement Plan $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 \*\*Denominational Pension Plan $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Bonus $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Other: (\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 **TOTAL: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

\*If allowed by law (please see Pastors and Church Treasurers Handbook for information on Health Insurance).

\*\*Denominational Pension is required for any appointed ordained elder or CMC appointed as a lead pastor. Pension amount is 13.5% of allowable salary and will be part of the total pay package. A pension plan calculator is available at: http://gatewayfmcusa.org/forms-and-resources/pastors-resource

**TAXABLE STATUS:**

 **Type of Income: Federal\* Social Security**

Salary Yes Yes

Parsonage Allowance No Yes

Parsonage Rental Value No Yes

Utilities: Church-owned parsonage No Yes

 (& paid by the church)

Social Security paid by the church Yes Yes

Reimbursed Professional Expenses No No

Health Insurance Premiums see page see page

403B Retirement Contributions No No

Continuing Education Expenses No No

Denominational Pension Plan No No

Bonuses / Vacation Pay Yes Yes

**Parsonage Allowance Exclusion Rules**

**Deductible Expenses**

 Generally, the parsonage allowance includes anything spent to provide a home for a minister and his/her family (this does not include food or a maid). Parsonage allowance expenses include those for the house, its contents, the garage, and the yard. These are:

 1. Rent or principle payments, cost of buying a home and down payments.

 2. Real estate taxes and mortgage interest for the home.

 3. Insurance on the home and/or its contents.

 4. Improvements, repairs and upkeep of the home and/or contents such as a new roof, carpet, room addition, garage, patio, fence, pool, and appliance repair, etc.

 5. Furnishings and appliances: dish washer, vacuum sweeper, TV, DVD player, stereo, computer (for personal use), piano, washer, dryer, beds, small kitchen appliances, cookware, dishes, sewing machine, garage door opener, lawn mower, hedge trimmer, etc.

 6. Decorator items: drapes, throw rugs, pictures, knick-knacks, painting, wallpapering, bedspreads, sheets, towels, etc.

 7. Utilities: heat, electric, non-business phone, water, cable TV, non-business internet access, sewer charge, garbage removal, etc.

 8. Miscellaneous: anything that maintains the home and its contents that you haven’t included in repairs or decorator items: cleaning supplies for the home, brooms, light bulbs, dry cleaning of drapes, shampooing carpet, expense to run lawn mower, tools for landscaping, garden hose to water lawn, etc. Do not include paper products such as toilet paper and paper towels.

**\*Be sure to keep all receipts! *Important: Please note that the eligible amount for a housing allowance in any individual case may not exceed the fair rental value of the minister’s home (including furnishings) plus the cost of utilities.***

**\*Enter one of the following paragraphs in the minutes of the Local Board of Administration:**

**(A) The church owns the parsonage and pays the utilities:**

 The chairman informed the meeting that under the tax law a minister of the Gospel is not subject to federal income tax on “the parsonage allowance paid to him as part of his compensation to the extent used by him to rent or provide a home.” The parsonage is owned by the church and the actual utility expenses will be paid by the church.

 After considering the estimate of Rev. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of his additional home expenses, a motion was passed to adopt the following resolution:

 Resolved that of the total cash salary for the year 2026, $\_\_\_\_\_\_\_\_\_\_\_\_\_ is hereby designated as parsonage allowance.

 Resolved that as long as Rev. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ is our employee the above amount of designated parsonage allowance shall apply to all future years until modified.

**(B) The Pastor is paying his own utilities or owns his own home:**

 The chairman informed the meeting that under the tax law a minister of the Gospel is not subject to federal income tax on “the parsonage allowance paid to him as part of his compensation to the extent used by him to rent or provide a home.”

 After considering the estimate of Rev. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of his home expenses, a motion was passed to adopt the following resolution:

 Resolved that of the total cash salary for the year 2026, $\_\_\_\_\_\_\_\_\_\_\_\_\_ is hereby designated as parsonage allowance.

 Resolved that as long as Rev. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ is our employee the above amount of designated parsonage allowance shall apply to all future years until modified.

Please keep in mind the following:

* The Housing Allowance is a wonderful gift from the I.R.S.  But it requires the same documentation necessary to prove all itemized deductions if they’re ever audited.  So for 7 years, they should keep all bills that make up the amount they list for their housing allowance.  (Mortgage payments, utilities, taxes, insurance, home repairs, etc.)  If they can’t prove the costs, the housing allowance will become taxable income.
* Remember that housing allowances must be specifically approved by their board IN ADVANCE of the year in which they’re taken.

**Housing Allowance Worksheets from ECFA are available on our website:**

<http://gatewayfmcusa.org/forms-and-resources/pastors-resources>

* ***Enter one of the two following statements in the minutes of the Local Board of Administration:***

**Professional Expense Reimbursement Account**

**(Unlimited)**

 The chairman informed the meeting that according to Sec. 62(a)(2)(A), an employee that adequately accounts to the employer the details of their professional expenses, is allowed a deduction from gross income. Sec. 62(c) further requires an employee to return any excess reimbursement or advance to the employer within a reasonable time. Reg 1.62-2(d)(3) further requires that no part of our employee's salary will be recharacterized as being paid under this reimbursement arrangement.

 A motion was passed to adopt the following resolution:

 Resolved that in addition to the salary provided our employee, we will reimburse him/her for auto travel and professional expenses considered ordinary and necessary for him/her to carry out his/her duties. (Use “him” or “her” depending on the pastor’s gender.)

 It is further understood that a person other than the employee will examine the adequately accounted records and that the records will be kept for at least four years by the employer.

**Professional Expense Reimbursement Account**

**(Limited)**

The chairman informed the meeting that according to Sec. 62(a)(2)(A), an employee that adequately accounts to the employer the details of their professional expenses, is allowed a deduction from gross income. Sec. 62(c) further requires an employee to return any excess reimbursement or advance to the employer within a reasonable time. Reg 1.62-2(d)(3) further requires that no part of our employee's salary will be recharacterized as being paid under this reimbursement arrangement.

 A motion was passed to adopt the following resolution:

 Resolved that in addition to the salary provided our employee, we will reimburse him/her for auto, travel and professional expenses considered ordinary and necessary for him/her to carry out his/her duties up to a fixed limit of $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. (Use “him” or “her” depending on the pastor’s gender.) if his/her actual expenses are less than this fixed limit, he/she cannot be given the difference as a bonus or salary, nor can it be carried over to the next year. If his/her actual expenses are greater than this fixed limit, he/she will be required to deduct the extra expenses on Form 2106 and Schedule A.

 It is further understood that a person other than the employee will examine the adequately accounted records and that the records will be kept for at least four years by the employer.

***(NOTE: Most of our churches will use this second paragraph.)***

**W-2 & W-3 Worksheet**

 This worksheet is designed to assist you in preparing the W-2 and W-3 form. *Be sure to follow these instructions carefully!* On this worksheet, list the amounts actually paid to the pastor. The column on the right shows where these amounts are to be reported on the W-2 form. When the W-2 form(s) is completed, you will then have the information to do the W-3 form. **We recommend that you sign up to be able to file W-2’s and W-3’s online. You can enter up to 20 W-2 forms at one time and will be able to transmit W-2’s and W-3 online as well as print out W-2’s for employees. This service is available at no charge. The website is:** [**www.ssa.gov**](http://www.ssa.gov) **for more information.**

**Wage/Benefit Amount W-2 Box**

Cash Salary $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 1, 16, 18

Moving Expense Reimbursement $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 1, 16, 18

Parsonage Allowance $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 14

Parsonage Rental Value: $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Nowhere

Utilities paid by the Church: $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Nowhere

Social Security amounts paid to the pastor $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 1, 16, 18

Health Insurance premiums (see page 9) $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ see page 21

Professional Expense Reimbursements $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Nowhere

403B Retirement Plan $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 12, 16, 18

Denominational Pension Plan $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Nowhere

Bonuses (Christmas, etc.) $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 1, 16, 18

Other: (\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_) $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 **TOTAL: $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

***\* Notes:***

1. Generally, local governments charge taxes on the same amount of taxable income as their state.
2. If the pastor participates in the Free Methodist church Pension Plan (most will if they are appointed and compensated), the retirement plan block in section 13 of the W-2 form must have an “X” in it.
3. Send the red Copy A to the Social Security Administration with the W-3 transmittal form.
4. Copies 1, 2, B & C should be given to the pastor. Copy D is to be kept with the church records.
5. If you have withheld and sent in federal, state or local taxes, these amounts would be placed in boxes 2, 17 & 19 respectively. If you have not withheld taxes (the church is not required to), these boxes would be left blank. Social Security taxes are ***never (I repeat, never!)*** to be sent directly to the IRS by the church for pastors. Funds for social security taxes should be given to the pastor and sent by him/her with quarterly estimated tax payments which are normally due April 15, June 15, September 15 and January 15.
6. The W-2 form should be given to the pastor by January 31, 2026 and effective in 2017, W-2’s and W-3’s must now be filed with the IRS by January 31, 2026.



**EPP-Equal Participation Assessments for 2026**

The Free Methodist Church-USA gave conferences options for Equal Participation Plan Assessments for 2026. The Gateway Conference BOA has chosen Option 2: 2026 EPP is based on 2025 actual data. This means that churches will not be assessed from the FMCUSA on amounts reported from two years ago in your annual report as has been previously done.

Each church will pay the 3.2% for EPP based on the current monthly total income (minus deductions) each month. This is what is being done this year.

This calculation is as follows: Total church income minus the following: Capital Funds, In/Out Funds, World Missions, Bequests (does not include Memorials) x 3.2%.

The good news is since our church remittance form is based on the normal EPP calculations, you will be able to use line 6 of our remittance form x 3.2%. That amount will then be put on line 8 of the remittance form and sent into the conference office as usual. Further information will be provided as it becomes available.

The Equal Participation Plan (EPP) is a financial partnership among all the churches that comprise the Free Methodist denomination. The conference system of the Free Methodist Church relies upon the continual contribution of its members to accomplish its worldwide ministry.

The following documents are available on our website from the Free Methodist Church USA:

[**How is EPP (Equal Participation Plan) budgeted**](https://s3.amazonaws.com/media.cloversites.com/54/54d1a734-3f25-4611-845c-0facb31bb994/documents/2025_EPP_Handout_1_.pdf)

[**EPP (Equal Participation Plan) explained**](https://s3.amazonaws.com/media.cloversites.com/54/54d1a734-3f25-4611-845c-0facb31bb994/documents/2025_EPP_Process_Document_1_.pdf)

**The State of Illinois has the following mandatory requirements: Anti-Harassment Training, Anti-Harassment Poster requirement and Employee Handbook:**

Effective January 1, 2020, the State of Illinois now requires that all businesses must provide annual anti-harassment training for employees and also do the following: Include information in an employee handbook concerning employees' rights under the law, including the right to be free from unlawful discrimination and sexual harassment and the right to reasonable accommodations based on pregnancy and disability. This information should also be posted in your workplace. What is Gateway Conference doing to help?: Gateway Conference is providing an employee handbook that has the information above along with other important items. All of our churches (regardless of what state the church is in) should have an employee handbook in place. This handbook can be modified by your church regarding your holidays, staff vacation, etc. Any legal requirements should not be taken out. Please contact the conference office if you have any questions.

The following items are available on our website:

<http://gatewayfmcusa.org/forms-and-resources/gateway-forms-resources>

A power point made by the State of Illinois that you can modify for training employees

a copy of the acknowledgement we had appointed pastors sign after they viewed our anti-harassment video that you can modify.

An Employee Handbook that can be modified.

Anti-Harassment form for Employees to sign

PowerPoint training on Harassment from State of Illinois

State of Illinois poster to be displayed.

**State of Illinois Mandatory Reporting Law**

A new law went into effect January 1, 2020 in Illinois. Please forward this notice to those who lead your

children’s ministry departments process. This new law expands the definition of “mandated reporter” to include all volunteers who work with children. It also changes the requirements for training those people, and expands the scope of abuse that must be reported by clergy.

Who is a mandated reporter? Any child-care worker affiliated with a church, other house of worship, or other non-profit (whether in a paid capacity or as a volunteer) is now a “mandated reporter.” Gone are the days where religious organizations or social service providers may recruit random volunteers if the nursery gets too full on Sunday mornings or if more children than expected show up for programs. Such recruits are now mandated reporters and must undergo training, if not prior to their children-related service, within three months of first serving. No exceptions exist for occasional or sporadic service. Free online training is available through DCFS and is available on our website. The training takes about 2 hours. -Make all employees and volunteers aware of the new training requirements, and schedule training as needed. -Keep track of who has completed the training, and regularly update your records as new volunteers are recruited. -Add the training requirement to your new volunteer screening.

**Website for Illinois Mandatory training:** [https://mr.dcfstraining.org/UserAuth/Login!loginPage.action](https://mr.dcfstraining.org/UserAuth/Login%21loginPage.action)

Illinois Mandatory training newsletter that was sent out with more information:

<https://s3.amazonaws.com/media.cloversites.com/54/54d1a734-3f25-4611-845c-0facb31bb994/documents/Important-Illinois_New_Mandated_Reporter_Law.pdf>

**Charitable Contribution Substantiation Rules**

 These rules went in to effect on January 1, 1994. After December 31, 1993 donors are not be able to deduct contributions of $250.00 or more (given in one day) unless they receive a timely written acknowledgment from the church. It is advisable for the treasurer to keep detailed records of what each person gives (even small amounts) and send them a detailed report after the end of the calendar year. If the donor never gave more than $249.99 in one day, a receipt for the total for the calendar year was all the church had to give. Now, however, you must detail *every* cash donation given. A sample format to accomplish this can be found at the bottom of this sheet. If it so chooses, the church may also keep records of “non-cash” donations. It is advisable to designate these separately on the charitable contribution receipt. I would recommend that the church run the following announcement in the bulletin and/or newsletter during December and January to inform your people of this important IRS requirement:

 ***“Important Notice: To ensure the deductibility of your church contributions, please do not file your 2025 income tax return until you have received a written acknowledgment of your contributions from the church. Under IRS rules, you may lose a deduction for some contributions if you file your tax return before receiving a written acknowledgment of your contributions from the church.”***

**Information regarding non-cash gifts**

**Please note that you cannot give a tax receipt for contribution of services. However, expenses incurred in performing services on behalf of a church can be. If you are giving a tax receipt for items that were donated, please note that you cannot assign a value to these gifts in the receipt letter. You should provide a description only. If property is being given, please use legal description. If you have any questions regarding a request for a tax receipt for a non-cash donation, please contact the conference office and we will be happy to assist you.**

**For more information from the IRS:**

[**https://www.irs.gov/pub/irs-pdf/p526.pdf**](https://www.irs.gov/pub/irs-pdf/p526.pdf)

**Please note that contributions of motor vehicles, boats or airplanes have a special form that must be filled out by the donee in order for the donor to receive credit. There is a short time frame for this information to be furnished. For more information:** <https://www.irs.gov/pub/irs-pdf/i1098c.pdf>

**Sample of tax letter for non-cash gifts:**

**(Church Letterhead)**

**KEEP THIS LETTER FOR YOUR TAX RECORDS**

On behalf of the\_\_\_\_\_\_FMC,

 Date of Gift:

Description of gift:

To substantiate your gift for IRS purposes, the tax law requires that this receipt state whether or not you have received any goods or services. You have received no goods or services other than intangible religious benefits.

Keep this receipt with your important papers. For gifts of $250.00 or more, you must have a receipt in hand before you file your tax return.

Please consult with your tax advisor for how the tax rules apply to you.

**(Church Letterhead)**

**Keep this letter for your tax records**

**Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Cash Contributions Statement (January 1 – December 31, 2025)**

**Donor Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

For the calendar year 2025 our records indicate that you made the total cash contributions listed below. Should you have any questions about any amount reported or not reported on this statement, please notify me within 90 days of the date of this statement. Statements that are not questioned within 90 days will be assumed to be accurate. *No goods or services were provided to you by the church in connection with any contribution, or their value was insignificant or consisted entirely of intangible religious benefits.*

**DATE BUDGET BUILDING FUND MISCELLANEOUS TOTAL**

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**2024 Grand Total: $ \_\_\_\_\_\_\_\_\_\_\_\_**

**Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Treasurer**

**CHURCH TELLER OFFERING SHEET**

**FREE METHODIST CHURCH**

**TITHE/OFFERING LIST FOR DATE:\_\_\_**

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**Signature of Teller \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_**

**Signature of Teller \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_**

**Given to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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The Board of Administration of Gateway Conference is to provide

Vision, Leadership, Resources, and Oversight and Assist churches to fulfill their calling to make known to people everywhere God’s call to wholeness through forgiveness and holiness in Jesus

Christ, invite into membership, and equip for ministry all who respond in faith. adapted from Book of

Discipline, ¶6010.

# **GATEWAY CONFERENCE STANDING POLICIES 2025-2026**

## **I. ADMINISTRATIVE ITEMS**

1. The Board of Administration is empowered to amend policies and budget between Gateway Annual Conference sittings.
2. The Conference participates in the Pastor’s Pension Plan (PPP) created by the Denomination. Local churches/circuits pay the premiums (13.5%) monthly directly to the FMCUSA World Ministries Center. PPP payments are not to be construed as part of the pastor’s compensation.
3. That each local church pay to the conference budget a tithe of 2% to 8% based on their annual operating budget. Payments for each month are to be sent by the 10th of the following month. Payments should be sent to the Conference Office.
4. Non-payment or deficit of EPP (Home Ministries) or tithes sent according to the Annual Report shall be paid in the first quarter of the next fiscal year.
5. Each conference board or committee wishing funds must submit a proposed itemized ministry budget for the following fiscal year to the Board of Administration by September

1.

1. Members of conference boards and committees attending called meetings will be reimbursed travel expenses (rate to be determined by BOA yearly).
2. All real property transactions must have the prior approval of the Superintendent per the Book of Discipline ¶6400.F and must be reported to the Board of Administration. Transactions include: purchase, sale, mortgage, loan, refinance, encumbrance, or conveyance in any manner. Please follow the guidelines in the Church Buying Real Estate Brochure which is available on our website [www.gatewayfmcusa.org](http://www.gatewayfmcusa.org/) under forms and resources. The following trust clause must be included in all deeds: *“Irrevocably in trust for the use and benefit of the Free Methodist Church of North America, incorporated under the name of ‘The Free Methodist Church of North America,’ subject to the Book of Discipline, usages, and ministerial appointments of said church, as from time to time authorized and declared; and, if sold, the proceeds shall be disposed and used in accordance with the provisions of said Book of Discipline, and the civil law; and in further trust and confidence that in the houses of worship now constructed or that may hereafter be constructed on said premises hereby conveyed, the seats shall be forever free; and in further trust and confidence that the said trustees and their successors in office shall permit at all times the preachers who may be duly authorized according to the Book of Discipline of the said Free Methodist Church, to hold religious services in said houses of worship according to said Book of Discipline.”*
3. All employees are to be covered by Workers’ Compensation Insurance as required by State law. It is also recommended that all churches have Workers’ Compensation Insurance even if not required by State Law.
4. The fiscal year shall coincide with the calendar year per the Book of Discipline ¶5050. The balance of individual conference accounts shall start at a zero balance each fiscal year.

## **II. VEHICLE PROCUREMENT AND USAGE POLICY FOR CHURCHES**

**Purpose:**

This policy aims to regulate the procurement and usage of vehicles by member churches of the Gateway Conference. It is designed to ensure compliance with denomination encumberment policies, mitigate liability risks, and facilitate transparency in pastoral appointment negotiations*. Please note, in the unfortunate dissolving of a local church, all property and outstanding financial obligations become the responsibility of the conference.*

**Policy Statement:**

**Prior Approval:**

1. All Gateway churches intending to procure vehicles must obtain prior approval from the Board of Administration (BOA) of the Gateway Conference.
2. Approval requests must include a detailed statement of the vehicle's purpose of use, anticipated policy of use, insurance coverage, and proposed mileage policy when utilized.

**Purpose of Use:**

1. Vehicles procured by member churches must serve a legitimate and essential purpose directly related to the church's ministry and operations.
2. The purpose of use should be clearly defined in the approval request and aligned with the mission and values of the Gateway Conference.

**Policy of Use:**

1. Vehicles must be used primarily for official church business and activities.
2. Usage should adhere to all applicable laws, regulations, and safety standards.
3. Personal use of vehicles for non-church-related activities must be governed by church policy, approved by the Gateway Conference BOA.

**Insurance:**

1. Member churches are responsible for maintaining adequate insurance coverage for all procured vehicles.
2. Insurance policies should include comprehensive coverage, liability coverage, and any additional coverage deemed necessary by the BOA.
3. Comprehensive coverage may be omitted with justification and approval of the Gateway Conference BOA.

**Mileage Policy:**

1. Mileage incurred during the usage of vehicles must be accurately documented and kept on file.
2. Churches should establish a mileage policy outlining acceptable usage limits and reimbursement procedures for mileage exceeding those limits.

**Compliance:**

Gateway churches are expected to fully comply with this policy to ensure alignment with denomination guidelines, mitigate liability risks, and maintain transparency in pastoral appointment negotiations. Non-compliance may result in the revocation of vehicle procurement approval.

**Review:**

This policy shall be subject to periodic review and updates by the BOA to reflect changing needs, regulations, or circumstances affecting vehicle procurement and usage within the Gateway Conference.

**Request Submission Check List:**

〇 Statement of Purpose

〇 Usage Policy Including Permitted Ancillary Use

〇 Proposed Insurance Limits Liability (Mandatory), Comprehensive and Other 〇 Mileage Limitations

〇 Mileage Reimbursement Provisions (Mileage Limits Exceed or Personal Use) 〇 Sample of Proposed Mileage Log

## **III. STRATEGIC DEVELOPMENT FUND**

The Strategic Development Fund (SDF) shall be used in support of all Gateway Conference strategic efforts to advance the mission of its churches as designated by the BOA. This shall include support of personnel, training and materials for church planting, church revitalization and Gateway Retreat Center initiatives, but shall not be limited to only these strategic efforts and initiatives. All receipts from church and ministry properties being sold by the conference (i.e. not by active local churches); as well as other gifts, bequests, and donations, shall be placed in this fund.

## **IV. EDUCATION FUND**

 The Education Fund provides financial resources to further the education of Gateway Appointed Pastors and to provide scholarships for children of Gateway Pastors at FM affiliated Colleges and Universities. More information is available at: [Gateway Conference | Scholarship Fund](http://gatewayfmcusa.org/forms-and-resources/scholarship-fund)

## **V. GATEWAY CONFERENCE LOCAL CHURCH INITIATIVE GRANTS**

To further the goals of the Free Methodist Church USA and Gateway Conference, churches are invited to submit a proposal that advances the opportunity for local churches to begin new initiatives that support these goals. Specifically, **the Conference desires to support initiatives that** **engage the local church in the life and lives of the community in which they serve.** Grant Application and information regarding deadlines for submission are available on our website:

[Gateway Conference | Local Church Init. Grants (gatewayfmcusa.org)](http://gatewayfmcusa.org/forms-and-resources/local-church-init-grants)

## **VI. CONFERENCE LOAN POLICY**

The Board of Administration recommends that churches contact FM Financial Services. Loans are not made to churches (with the exception of special circumstances). If a church feels their need is under the parameters of the Local Church Initiative Grants, they can submit a letter of inquiry by September 1 (see above).

## **VII. CHURCH LOANS TO INDIVIDUALS OR MINISTERIAL STAFF**

The Gateway Conference Board of Administration does not recommend loans to pastoral staff or any other person. If a church is considering loaning money to a member of their ministerial staff or other person, the Conference Superintendent shall be consulted for strict adherence to Gateway Conference Board of Administration guidelines regarding loans and approval by the Conference Superintendent.

## **VIII. EPP (EQUAL PARTICIPATION)**

That each church support UNITED MINISTRIES FOR CHRIST our denominational cooperative ministries, Book of Discipline ¶4360, on the following basis:

1. Each local church will support UMC-Home Ministries. This amount will be based on the formula provided each year by the World Ministries Center.
2. That each church sending money designated for missionary support and special projects through the World Ministries Center be sent by the local church directly to UMC-World Missions in Indianapolis.
3. Special offerings for non-UMC projects are in addition to the above MINIMUM goals.
4. That giving will be recorded as follows:

##   **HOME MINISTRIES WORLD MISSIONS NON-UMC**

 Basic Support-General Missionary Share MSA VISA

 Board of Bishops County Support CSA Child Care Min.

 Administration/WMC New Missionaries Crisis Response

 Ministerial Grants/ Compassion

 Scholarships/Credentialing Promotion/Magazine

 Human Resources Deputation/Heartbeat

 FM Networks Extra Mile Projects

 Church Planting Grants Ward Society

Light & Life Communications

5. That each church schedules conventions or services to promote UMC-Home Ministries and UMC-World Missions.

### **IX. AFFILIATED MINISTRIES**

Because of the substantial benefit the Gateway pastors and churches receive each church is encouraged to place Greenville University and Set Free Movement in their budget or receive an annual offering for their ministry.

### **X. PENSION PAYMENTS BY LOCAL CHURCHES**

Effective January 1, 2015, churches are to pay the FMCUSA directly for their pension payments. Any pension owed to the conference from previous years (amount that would have been paid by conference to cover deficit church did not pay) is still owed to the conference and should be paid in full.

**GUIDELINES FOR LOCAL CHURCHES AND TREASURERS AND CONFERENCE**

**TREASURER (**also see Book of Discipline ¶5130, ¶6250.J.)

1. That local churches have no more than two accounts (checking and savings) that can be used to write checks. Any additional accounts should only be investment accounts and these accounts should not have the ability to have checks written from them.
2. Treasurers should deposit offerings/receipts as soon as possible after being received (preferably in a night deposit box) but not later than the following day.
3. Local churches and area camps should appoint or elect tellers to count and record public offerings. *All offerings are to be counted when collected and not taken home to count. Privacy of gifts is to be maintained at all times*.
4. All disbursements shall be made by check or electronic means with supporting documentation (budgets, vouchers, receipts, minutes of authorizing body, invoices) kept with financial records.
5. A journal record of receipts and disbursements should be kept which contains:
	1. Date of check
	2. Check number
	3. To whom payable
	4. Amount of check
	5. Purpose of disbursement
	6. Source and date of receipts
	7. Any savings account passbooks
6. Treasurers should summarize the receipt and disbursement records and use totals to prepare monthly/yearly financial reports.
7. Personal funds shall not be co-mingled at any time with church/camp funds.
8. If possible, it is recommended that a separate person reconcile the bank statement each month. This is recommended by the Evangelical Council for Financial Accountability.
9. That each pastor and treasurer sign up for the Church Excel program. The FMCUSA has partnered with the Evangelical Council for Financial Accountability to provide this program free of charge to our churches. This online tool offers a community of free online resources for pastors and church administrators. To sign up visit: ChurchExcel.org/FreeMethodist.
10. All financial records of local, area, and conference treasurers should be audited by means of a review (by CPA) or compilation report (non-CPA) annually. In the event of a change in treasurers during the year, accounts should also be closed and submitted for audit by a review at the time of the change. Treasurers should provide the prior year’s auditor’s review report with the books to be audited.
11. Treasurers should close their accounts on December 31 and submit their accounts for audit by review by February 1. The Conference Treasurer’s accounts will close January 5 to allow time to receive final contributions from locals. *NOTE: When writing a check to the Gateway Conference, it should be made payable to the organization and not to the Conference Treasurer*.

 **GUIDELINES FOR LOCAL AND CONFERENCE REVIEW OR COMPILATION**  Duties consist of auditing by review (by CPA) or compilation report (by non-CPA) all treasurers’ accounts, Book of Discipline, 5140, 6250.K, and making a report in writing. In so doing the person doing the review or compilation will:

 A. Indicate the following in review or compilation report:

* 1. Date review or compilation was completed
	2. Name of treasurer
	3. Beginning and closing dates of audit period

 B. Check and test receipts

* 1. Check amounts posted against source documents and bank statements
	2. Check breakdown of receipts on financial report to total receipts

 C. Check and test expenditures

* 1. Check amounts posted to accounts against checks
	2. Check expenditures against invoices or supporting documentation

D. Check fund balances

* 1. Check beginning balance (should correspond to closing balance of last audit).
	2. Check closing balance against bank statement balance. Review outstanding deposits/checks for accuracy and dating.

E. Check Board Of Administration Minutes for the year and verify that any approved financial motions have been completed.

F. Pick a different item to focus on each year (note should be included on what was used the previous year) I.E., expenses over $2000.00, pick one or two months to focus on, etc. G. Confirm by statement or letter with financial institution/loaner

* 1. Fund balance, interest rate, and type of account
	2. Loan balance, interest rate, and payment schedule

G. Attach a copy of the Financial Statement to the Review Report. If no financial statement has been made, make one with a minimum of the following information.

* 1. Beginning balance of each fund
	2. Total receipts for year
	3. Total expenditures for year
	4. Ending balance of each fund
	5. Where funds are retained and type of account

*H. Conclude review or compilation report with an opinion statement.* If there are management suggestions, corrections, or procedure changes address these in a separate letter to the appropriate entity and the Board of Administration.

I. Treasurers should close their financial records as of December 31 (except the conference which close January 5) and submit books for audit by February 1. Audit should be completed by March 1.

*J. Conclude review or compilation report with an opinion statement.* If there are management suggestions, corrections, or procedure changes address these in a separate letter to the appropriate entity and the Board of Administration.

K. Treasurers should close their financial records as of December 31 (except the conference which close January 5) and submit books for audit by February 1. Audit should be completed by March 1.

# **POLICIES AND RECOMMENDATIONS FOR 2025-2026**

## **I. BENEFITS**

 The church shall provide the following as they relate to all pastoral staff:

1. ½ (7.65%) SOCIAL SECURITY - Book of Discipline, ¶4370.B.
2. Health Insurance (for laws applying to health insurance and more information, please read page Health Insurance Information in the Pastors and Church Treasurers Handbook: [Gateway Conference | Pastors and Treasurers Handbook)](http://gatewayfmcusa.org/forms-and-resources/pastors-and-treasurers-handbook)
3. PASTOR’S PENSION PLAN PREMIUMS (PPP) 13.5% of pastor’s pay package - Book of Discipline, ¶4380.G.
4. CONTINUING EDUCATION – (registration, meals and travel to recommended meetings, e.g. Leadership Summit, Pastors/Spouses retreat)
5. That all churches designate an **ACCOUNTABLE REIMBURSEMENT** policy for automobile and professional expenses and reimburse the pastor for mileage driven at the current IRS rate.

## **II. CONFERENCE MINISTRIES BUDGETS**

1. That our 2025 UMC-Home Ministries Equal Participation be subscribed.
2. That our 2025 UMC-World Missions Goal be based on total goals submitted by local churches. Local churches need to send in their goals to the World Missions Dept. in Indianapolis specifying who they will be supporting.

## **III. FINANCE DUE DATES**

 That the following forms be received in the Conference Office by the date specified:

1. Letter of Inquiry for Local Church Initiative Grants September 1, 2025
2. Church Yearbook Statistical Report TBD by FMCUSA
3. Conference Board Budget Requests for 2026 September. 1, 2025

## **IV. EMPLOYEE HANDBOOK AND ANTI-HARASSMENT TRAINING POLICY**

All churches should have an employee handbook. They should also provide anti-harassment training once a year (both of these items are required in the State of Illinois).

More information and a draft employee handbook are available on our website: [http://www.gatewayfmcusa.org/forms-and-resources/gateway-forms-resources.](http://www.gatewayfmcusa.org/forms-and-resources/gateway-forms-resources)

## V**. CHILDRENS AND YOUTH MINISTRY WORKERS POLICIES**

Each church shall have a screening and approving policy for all ministry workers who

serve with youth 18 and under to reduce the risk of abuse in ministry programs and guard against false accusations. Gateway Conference requires that churches have the following policies in place for those working with children’s ministries:

1. All children’s and youth workers will be screened and approved by the

Children’s/Youth Director before beginning any work or ministry with children and youth. Screening involves background checks and reference checks. Workers must sign form agreeing to screening.

1. All churches should have a Children’s and Youth Ministries Policy in place that has been approved by the Board of Administration. This should include a child interaction policy that will be signed by those working with children and youth.
2. Children’s and youth workers will receive a copy of the churches Children’s and Youth Ministries Policy and the child interaction policy. They will need to read these items and sign paperwork stating that they will follow these policies.
3. Random, unannounced checks will be conducted by church and ministry leaders of all activities, especially during activities at remote locations.
4. Adult workers will observe the “two adult” rule. This requires that an adult is never alone with children or youth without a second adult being present. Exceptions to this rule must be approved in advance by the Children’s/Youth Director.
5. All adult workers shall immediately report any behavior they observe that is considered, in their judgment, to be abusive or inappropriate to the Children’s/Youth Director and the Senior Pastor. The respective worker should prepare a written report of his or her observation within 24 hours of the incident and provide it to the Senior Pastor. G. All children’s and youth workers will take any training required by church and/or State they are residing in (State of Illinois requires Mandated Reporter Training). H. All parents should be advised of the policies that are in place.

G. Adults who have been convicted of either sexual and/or physical abuse related crimes will not work with or participate in any church-sponsored activity or program especially designed for children/youth.

Form and resources are available on our website: http://gatewayfmcusa.org/forms-and-resources/ways-to-protect-children

## **VI. YEAR END INFORMATION FOR PASTORS AND TREASURERS**

Pastors and Church Treasurers should read the Year End Information that is sent in the September Church Treasurers newsletter. This information is updated yearly and contains important information for churches. It is also available on our website: <http://www.gatewayfmcusa.org/forms-and-resources/gateway-forms-resources>

## **VII. LIABILITY INSURANCE**

Each church shall have liability insurance and shall annually report the coverage

limits to the World Ministries Center. The Free Methodist Church USA and Gateway Conference should be listed as additional insured on the policy.

## **VIII. PROPERTY INSURANCE**

 All churches need to have property insurance for their property. Under situations where a legitimate financial hardship has been realized, with Gateway Conference Board of Administration approval, local congregations can seek alternate building and property insurance coverage, such as Functional Replacement Value policies.

## **IX. REFUND OF HEALTH INSURANCE**

Each church shall consider filing Form 990T for partial refund of pastor’s health insurance premiums (if applicable and permissible by law).

**GATEWAY CONFERENCE MINISTERIAL EDUCATION AND GUIDANCE (MEGA) POLICIES**

**I. PASTORAL COMPENSATION**

**A. SALARY:** That the Pastor’s total compensation (and if applicable the Fair Market Value of the Parsonage) be established, and then the pastor be allowed to designate the breakdown among categories (delineated on the Pastoral Remuneration Form) for his personal planning. Compensation, whether paid monthly, semi-monthly, or weekly, should be for service already rendered.

1. That $33,000 be adopted as a MINIMUM SALARY INCOME for full-time Senior Pastors in regards to the “Salary Set by Church” line of the remuneration form which includes: (a) SALARY - $465.00 per week, plus HOUSING ALLOWANCE (Mortgage, Utilities, Household Expenses, & etc.) and/or HOUSING (Fair Market Rental Value of Parsonage)

2. Pastors paid below this MINIMUM SALARY INCOME are free to supplement their income outside of their local church. It is recognized that due to area economics, education, responsibility, family requirements, etc., these minimums may not be adequate. In such cases, these matters will be negotiated with the Pastor, Church, and Conference Superintendent.

(a) Each local church should give periodic or at least annual consideration to increasing their pastor’s salary.

(b) Churches supplied with pastors considered bi-vocational, students, retirees, etc., would not be considered full-time.

**B.BENEFITS :** The church shall provide the following as they relate to all pastoral staff:

1. ½ (7.65%) SOCIAL SECURITY - Book of Discipline, ¶4370.B.

2. Health Insurance. (for more information on this, please read page 32)

3. Provide for a Qualified Medical Reimbursement Plan for deductibles, vision, and dental for the pastor’s family upon proper receipts and documentation (if allowed by law). This benefit is based on a calendar year consistent with the medical coverage.

4. PASTOR’S PENSION PLAN PREMIUMS (PPP) 13.5% of pastor’s pay package which now includes both halves of Social Security - Book of Discipline, ¶4380.G.

5. CONTINUING EDUCATION – (registration, meals and travel to recommended meetings, e.g. Leadership Summit, Pastors/Spouses retreat)

6. That all churches designate an ACCOUNTABLE REIMBURSEMENT policy For automobile and professional expenses and reimburse the pastor for mileage driven at the current IRS mileage rate.

1. **PASTORS’ VACATION POLICY (revision May 2010)**

The minimum norm paid vacation for all appointed pastors and superintendent shall be the following as determined by years of full-time pastoral service:

**1-5 years 3 weeks (3 Sundays)**

**6-10 years 3 weeks (4 Sundays)**

**11+ 4 weeks (5 Sundays)**

Pastors shall arrange with local Boards for vacation dates, continuing education events and study/prayer retreats. Vacations are not accumulative. Local churches are to encourage pastors to take regular days off and vacations. Conference obligations are not to be considered vacation (i.e. Leadership Summit, Family Camp, Pastor/Spouse retreat, Team Resourcing Days, etc.) Vacation time is determined by total pastoral service, not years at a particular local church. Pastors should be encouraged by the local church to take at least one day of study leave per quarter. These days away from the demands of the parish allow the pastor to focus on listening to the Spirit for preaching themes, on reading that will stimulate his/her leadership, on prayer and silence. These days can be taken consecutively; which, in addition to the regular day off, could mean that a pastor takes one week per year as a study leave.

**III. PASTOR’S SICK LEAVE/FAMILY AND MEDICAL LEAVE**

**A. PASTORS’ SICK LEAVE**

1. Illness/injury: In the event of illness or injury, which disables a pastor, the local church shall continue the pastor’s full salary and fringe benefits for a minimum of ninety days. Special needs or circumstances that exceed this period of time will be referred to the Superintendent and MAC for consideration.

2. Pulpit supplies during the pastor’s time of illness shall be given and appropriate honorarium by the local church.

3. These benefits shall not be paid in addition to Workers’ Compensation benefits above the levels already described.

4. This recommendation applies to pastors who are considered full-time employees in the conference. Exception or modifications shall be determined by the Conference Board of Administration in consultation with the local church.

**B. FAMILY AND MEDICAL LEAVE RECOMMENDATIONS**

1. Eligibility for Leave: All appointed pastors of the Gateway Conference of The Free Methodist Church may be eligible for family and medical leave every 12 months if they have been so employed for at least one year. All leaves require the approval of the Superintendent and the local Society or its Board of Administration.

2. Reasons for Leave: Appointed ministers may be eligible for leave for the following:

(a) Because of the birth of a minister’s child in order to care for that child;

(b) Because of the placement of a child in a minister’s home for adoption;

(c) Because a minister needs to care for their spouse, son, daughter, or parent who has a serious health condition; or

(d) Because of their own serious health condition that makes them unable to perform their job. (Notice: the length of time allowed for personal illness, injury, or disability has been set by annual conference standing policy at 90 days. The intent of this policy is not to shorten that time.

3. Length of Leave:

(a) Appointed ministers may be eligible for up to 6 weeks (6 weeks paid) of family and medical leave during a 12-month period. The 12-month period is measured from the first day of each calendar year. Conditions of additional leave shall be determined by the superintendent and the local Society or its Board of Administration. (b) A minister’s eligibility for leave after the birth or placement of a child expires at the end of the 12-month period beginning after the date of birth or placement.

(c) In some cases, ministers may take intermittent leave or may work a reduced number of hours instead of taking 6 consecutive weeks of leave. Unless intermittent leave or working a reduced number of hours is medically necessary, the Gateway Conference and the minister will work together to agree on an acceptable arrangement, subject to the approval of the health care provider.

(d) When both spouses are appointed ministers, and both are eligible for family and medical leave, they are entitled to a combined total of 6 (6 weeks paid) weeks of leave (not 6 weeks each): (i) Because of the birth of the minister’s child and in order to care for that child; (ii) Because of the placement of a child in the minister’s home for adoptive care; (iii) Because the minister needs to care for a parent with a serious health condition.

4. Advance Notice and Medical Certification When leave is foreseeable, ministers must give the Gateway Conference at least 30 days notice. Ministers must provide the Gateway Conference with sufficient information to determine whether leave should be granted. A form may be provided for this purpose. When ministers cannot give 30 days notice, they should give notice as soon as possible. Generally, this means ministers should notify the Gateway Conference within one or two business days after they learn they need leave. When leave is due to a health condition the Gateway Conference may require medical certification from a health care provider before approving leave. 3 While a minister is on leave, the minister must periodically report to the Gateway Conference his or her status and intention to return to work. During this time the Gateway Conference may require periodic recertification by a health care provider.

5. Payment During Leave: An appointed minister’s compensation will be maintained for the first six weeks of leave and the minister may use accrued paid time as an additional part of the leave. 6. Benefits During Leave: The minister must make arrangements to continue paying for health care coverage while on leave. Failure to pay for coverage while on leave may result in loss of coverage. During the leave the appointed minister’s Annual Conference relations will remain unchanged and the leave will be considered as an uninterrupted appointment for retirement purposes with the Gateway Conference and/or Free Methodist Church of North America. 7. Return to Work: When a minister has been on leave due to his or her own serious medical condition, the Gateway Conference will require medical certification that the minister is able to return to work. When a minister returns to work after family and medical leave, he or she will return to their original or equivalent position with the same pay, benefits and other terms as if he or she had not taken leave.

**IV. PASTORS’ MOVING EXPENSE GUIDELINES** Pastors’ pastoral moving within the bounds of the conference shall be permitted the Sunday following annual conference for a farewell service, but that the receiving church be responsible for the incoming pastor’s salary beginning the first Monday following that Sunday, unless other arrangements are made with the superintendent. Where there is a pastoral change,

(a) the outgoing pastor will receive salary through the Sunday following conference and

(b) is entitled to the portion of the social security corresponding to the portion of the year served, unless he has left the conference prior to this date and is not on vacation.

Specific Guidelines:

**Listed below is the reimbursement policy to churches from Gateway Conference:**

* 1. A church receiving a senior pastor from within the conference on request will be reimbursed 50% of those moving expenses by the conference.
	2. A church receiving a senior pastor from outside the conference on request will be reimbursed 75% of those moving expenses by the conference.
	3. Only in exceptional cases previously agreed upon by the receiving church and the Ministerial Appointments Committee (MAC), will reimbursement be made for moving by commercial carrier with one exception:  The Ministerial Education and Guidance Board (MEGA) has approved that any Lead Pastor age 50 and over may use a commercial carrier (this does not need to be additionally approved).
	4. The conference will reimburse the church the following expenses for approved moving by a commercial carrier:   loading onto van, travel and unloading into new house up to the amount of $10,000.00.
	5. The Ministerial Appointments Committee (MAC) is given authority to make decisions regarding exceptional circumstances.
	6. The local church will pay moving expenses for all additional ministerial staff.

There is a Moving Expense Worksheet available on our website:

[**http://gatewayfmcusa.org/forms-and-resources/church-treasurers-info**](http://gatewayfmcusa.org/forms-and-resources/church-treasurers-info)

**Treasurers: After you have paid your pastor, please send a copy of this sheet and all receipts to: Gateway Conference, 1501 Chicago Drive, Greenville, IL 62246 for reimbursement. You may also scan and e-mail this information to:** **gatewayfmcusa@gmail.com****. Treasurers and Pastors, please note important information regarding moving expenses:**

For businesses that have employees, there are changes to [fringe benefits](https://www.irs.gov/forms-pubs/about-publication-15-b) that can affect a business’s bottom line and their employee’s tax liabilities. One of these changes is to qualified moving expenses.

Under previous law, payment or reimbursement of an employee’s qualified moving expenses were not subject to income or employment taxes.

Under the 2018 tax reform legislation, employers must include all moving expenses, in employees’ wages, subject to income and employment taxes.

**For more information:**[**https://www.irs.gov/newsroom/tax-reform-brings-changes-to-qualified-moving-expenses**](https://www.irs.gov/newsroom/tax-reform-brings-changes-to-qualified-moving-expenses)

**GATEWAY CONFERENCE FREE METHODIST CHURCH PASTORAL ENRICHMENT LEAVE (SABBATICAL) GUIDELINES**

PURPOSE:

An enrichment leave from regular pastoral responsibilities is for the purpose of stimulating his/her spiritual, professional, and academic growth. The program envisions several options: seminars, further academic study, research and writing, short-term in VISA or VIA.

Eligibility: Any full member of the Gateway Conference presently under pastoral appointment after each six years (Exodus 23:10-12) of service in the Free Methodist Church is eligible. They must have served a minimum of three years in the church granting the leave.

Time: May be granted an enrichment leave for two-three months. Finance: Full salary and all benefits will be paid by the local church during the leave (unless other arrangements are made). The Gateway Conference may assist in financing extra travel, living expenses, and costs through special gifts. Optional: Other enrichment leaves and additional awards, whether for continuing education, personal or professional growth, may be given for shorter periods as determined by local Official Boards.

REQUIREMENTS: Written Proposal: Each pastor shall submit in detail his proposal for his enrichment leave to the local Official Board six months prior to the beginning of the leave.

Approval: Upon approval of the Official Board, the proposal will be presented to the Conference Superintendent and MEG Board for their review and approval. An enrichment leave is not automatic.

Provision for Duties: The pastor shall be responsible for planning the adequate discharge of his pastoral duties while on leave, in consultation with the Official Board and/or Pastor's Cabinet and Conference Superintendent.

Written Evaluation: Upon completion of the enrichment leave, the pastor is to submit a written report and evaluation to the Superintendent, the MEG Board, and the Official Board, indicating fulfillment of the purpose.

Payback: It is expected that a pastor who is granted an enrichment leave will continue in the ministry at that local church and/or conference for at least one year beyond leave

 **403 (b) Plan is available to Churches and their Employees**

The Gateway Conference Board of Administration voted to begin a 403 (b) Retirement Plan through Guidestream (an FM Financial Company) beginning January 1, 2024.

A 403 (b) is a tax-advantaged retirement plan for employees of non-profit organizations, like churches and hospitals, as well as some public-sector workers such as teacher and librarians.

As with all, employer-sponsored retirement plans, 403 (b)s offer tax-efficient growth for your retirement savings. This means the investsments you buy and sell in your account are free of capital gains taxes, which helps you build your nest egg for retirement.

Gateway Conference will offer a Roth 403 (n), you will fund your account with money that’s already been taxed. You won’t pay any taxes when you withdraw money from the account later-even on investment earnings, no matter how much your money has earned.

This is a Roth 403 (b) plan (meaning after-taxes deduction)

2) This plan will begin on January 1, 2024

3) This is a voluntary plan. Employees are not required to enroll.

4) All employees (those who receive a W-2) can enroll in this plan if they would like to.

5) Employee will need to check the second box on the Salary Reduction Agreement (the one that says on an after-tax basis -Roth)

6) Minimum of $50 per month to enroll 7) In order to sign up: contact Michelle Boyd at gatewayfmcusa@gmail.com

8) Complete form that is sent to you and use link on form to schedule a short phone call with Advisor Ridge Foco to determine an invest strategy best suited for you.

9) Complete Salary Reduction Agreement form to give to Treasurer (will be sent to you when you request enrollment). 10) Treasurers can contact Michelle Boyd at gatewayfmcusa@gmail.com if they need help. If the church does not have a payroll service, after payroll taxes have been taken out, reduce the remaining salary by the amount the employee has chosen. Pay the employee the remaining amount (minus that deduction). See example below. The check for the deduction amount should be made payable to Pershing, LLC. Please list reference number: J87- on memo line. The check will be mailed to GuideStream Financial, PO Box 580, Spring Arbor, MI 49283.

11) If the church uses a payroll service, you can contact the payroll service on how to proceed with this deduction. If they are not able to send a check, routing information is available (but may have an additional charge). Please contact Lori Pelham at GuideStream Financial if the routing information will be needed. Her contact information is: lpelham@guidestream.com or 517.841.5836

Deduction Example for churches without payroll service:

Employee is paid $1100 per month

After taxes, amount owed to employee is $750.00. Employee chooses deduction for 403 (b) plan of $50.00. Employee will received $700.00. $50.00 will be sent to GuideStream.

If employee is a pastor and has not chosen for taxes to be deducted, pastor will receive $1050.00 and $50.00 will be sent to GuideStream. For more information or to enroll, please contact the conference office at gatewayfmcusa@gmail.com

**Aplos Accounting System**

**Why use Aplos?:**

Aplos was built by a CPA and executive pastor, so they understand that churches have unique accounting needs.

No accounting skills are necessary

The software does the hard work for you

Free unlimited support and training

Same Security as banks

For more information on Aplos: <https://www.aplos.com/>

Gateway Conference can no longer offer a discount on the use of APLOS or onboarding and additional help to set up accounts in APLOS. Churches can still sign up for APLOS through Gateway but may be able to sign up for less on their own due to specials that Aplos normally has for new users. For information on using Aplos through Gateway Conference, please contact the conference office at gatewayfmcusa@gmail.com or 618-664-2353

**Gateway Conference offers scholarships for children of appointed pastors**

**in the Gateway Conference and for Pastors**

Information for Pastor’s Children: (Scholarships are issued in August and are sent directly to the Institution). Scholarships to Greenville University are $1000.00 per semester for a total of $2000.00 per year. Scholarships to other Institutions are $500 per semester for a total of $1000.00 per year. Students must be taking a full course load. Scholarship Application is on the next page.

Information for Pastors: Amount is $1000.00 per year and is paid directly to institution. Aplication and reference forms are on on the next two pages.

GATEWAY PASTORS’ CHILDREN SCHOLARSHIP APPLICATION

First Name Middle Last .

Birth Date .

Name and location of High School from which you graduated .

 .

School you plan to attend: Azusa Pacific University Roberts Wesleyan College

 Central Christian College Seattle Pacific University

 Greenville University Spring Arbor University

Are you accepted at this school?

If you are presently a student, what year, quarter/semester are you in, and at what school?

 . What quarter/semesters do you plan to attend? Autumn Winter Spring

How many hours of academic work will you be taking this year?

How many hours is a full load?

In 100 words or less, please give your present vocational plans (tentative plans are acceptable).

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Student’s signature Date .

Pastor’s signature Date .

NOTE: (Scholarships are issued at the end of September and the end of January). Scholarships to Greenville University are $1000.00 per semester for a total of $2000.00 per year. Scholarships to other Instituions are $500 per semester for a total of $1000.00 per year. Please Return to: Gateway Conference, 1501 Chicago Dr., Greenville, IL 62246 or gatewayfmcusa@gmail.com

**Gateway Conference Appointed Pastor Scholarship (GAPS)**

 **Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Birth date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State: \_\_\_\_\_\_\_ Zip: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ E-Mail \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Marital Status: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Spouse’s Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Children/Ages \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Local Church \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Years appointed in conference\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Academic Career:**1. Institution: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Year(s) enrolled \_\_\_\_\_\_\_\_\_\_\_ Degree \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Institution: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Year(s) enrolled \_\_\_\_\_\_\_\_\_\_\_ Degree \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3. Institution: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Year(s) enrolled \_\_\_\_\_\_\_\_\_\_\_ Degree \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **I am accepted to (Name of institution)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Start date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Degree program \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**Please state the purpose of pursuing this education: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**I have already completed \_\_\_\_\_\_\_\_\_ number of hours and plan to graduate ( date) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_ My District Leader Reference form has been completed and sent.

\_\_\_ My Local Board Member Reference form has been completed and sent.

\_\_\_ My Community leader Reference form has been completed and sent.

\_\_\_I understand that if I am awarded the GAPS, funds are subject to availability and will be sent directly to the institution.

\_\_\_ I understand annual renewal is required.

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***Send completed application and forms to: Gateway Conference 1501 Chicago Dr. Greenville IL 62246 or gatewayfmusa@gmail.com.*

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**Gateway Appointed Pastor Scholarship Reference Directions**

 **Thank you for agreeing to write a letter of reference for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**for consideration of a Gateway Appointed Pastor Scholarship.

\*The applicant has waved rights to see the letter \_\_\_\_\_\_\_\_ Yes \_\_\_\_\_\_\_\_\_ No

Please comment on the following:**

* In what capacity do you know the applicant?
* Ability of the applicant to successfully balance the demands of education, ministry and family.
* In ministry, the candidate's talent and potential for growth.
* Any other factors which you believe may have a bearing on the candidate's success.

**Steps to submit the reference:**

* Please e-mail letter to gatewayfmcusa@gmail.com
* or mail to Gateway Conference, 1501 Chicago Dr., Greenville IL 62246, ph: 618 – 664 – 2353

**Gateway Conference Local Church Initiatives**

**GRANT APPLICATION CRITERIA & PROCESS**

**(2021 Revision)**

To further the goals of the Free Methodist Church USA and Gateway Conference, you are invited to submit a proposal that advances the opportunity for local churches to begin new initiatives that support these goals.  Specifically, **the Conference desires to support initiatives that** **engage the local church in the life and lives of the community in which they serve.**

**GRANT CRITERIA AREAS OF SUPPORT:**

**Specifically, your initiative should address one or more of these areas.**

**Strengthen the Base –** **"leaning local and joining Jesus in empowering lay people to minister in their neighborhoods and communities."**

o   Must be approved and supported by one or more of the following: A church BOA and Lead Pastor, Church Planter, Core group, District Leader and/or Conference Superintendent

o   Grant requests should reflect no more than 1/3 of the total project cost and must show evidence of multiple income streams beyond this grant: ex. Fundraising by church planter; members and attendee tithes; sponsoring church support, other

o   May be a multi-year request: 3 year decreasing support with potential for year four upon evidence of success and viability.

Annual ministry progress reports submitted to MEGA & BOA prior to Annual Conference are a condition of continued funding.

o   Must have a signed agreement between church planter and supporting church governing details of financial oversight

**Busting Barriers** **– programs/initiatives that help to overcome hindrances to ministry**

o   Must be approved and supported by one or more of the following: Local BOA and Lead Pastor, District Leader and/ or Conference Superintendent

o   Must show clear evidence of the barrier and the required means to overcome it:

Need for personnel to conduct ministry (lack of human capital; time)

Need for structural repairs critical to maintain ministry (capital resources)

Need for resources to take advantage of a ministry opportunity. Priority given to plans with clear sustainability beyond this grant.

**Ministry Incubation – an effort that results in new ministries that meet a unique conference need**

o   Must be approved and supported by one or more of the following: A Supporting church BOA and Lead Pastor, Entreprenurial Mistry Leader, District Leader and/or Conference Superintendent

o   Program must address a current unmet need related to Conference priorities

o   Must show sustainability beyond this grant

o   May be a multi-year request: 3 year decreasing support with potential for year four upon evidence of success and viability

o   Grant request should be no more than 1/3 of total project cost and must show evidence of multiple income streams beyond this grant: ex. Fundraising; members and attendee tithes; sponsoring church support, other

Annual ministry progress reports submitted to MEGA & BOA prior to Annual Conference are a condition of continued funding.

**GRANT ELIGIBILITY:**

Any ministry of the Gateway Conference (NOTE: New ministries require a sponsoring Free Methodist Church)

**GRANT FUNDING DETAILS:**

 Grant requests may be up to $20,000 per year

 From time to time larger requests may be considered with prior approval from the Conference Superintendent and Chair of the Board of Administration

 Grant requests may be for multi-year funding with an annual report and review process established for each year of funding.

Financial and programmatic reports must be received annually prior to October 1 for release of additional funding

Grants to “Strengthen the Base” will be paid semi-annually

         **If at any time during the grant cycle, the funds will not or cannot be used for the stated purpose, awardees must submit a rationale explaining cause and requesting a redirection of funds to an alternate project. Should the project not be approved, the awardee must return awarded funds.**

**PROCESS, DEADLINE AND EXPECTATIONS**

**(Please refer to Letter of Intent and Grant Application at top of page for detailed information)**

* September 1-A letter of intent must be received by the Superintendent to begin the process.  The Superintendent will ascertain if the inquiry meets the Grant criteria and vision for the conference.  The Superintendent will meet with the intendent to discuss the project to make sure that the project fits within the conference goals as well as to review the application process and expectations.  Approval by the Superintendent to submit a grant proposal is required for the SDFGC to consider a submittal.  Do not fill out any paperwork beyond letter of intent before meeting.  An e-mail will be sent afterwards if approval to submit a grant proposal is given to let applicant know if they should fill out the application.
* October 1 -Formal grant proposal is due to conference office (either via email or standard mail).  Incomplete grant requests will NOT be considered. Confirmation of receipt of proposal, as well as request status, will be sent to the address and contact on the application form.
* **November 1-December 1-SDFGC**will review applications and send recommendations to the BOA Chair and Superintendent for dispersal to the BOA for approval or denial.  Please note that the SDFGC Committee may ask for additional information.  This request will come by e-mail from gatewayfmcusa@gmail.com.
* **January 7 –The Board of Administration will make the final determination and**notification of whether a grant has been approved will be sent to applicants.
* **January 31-Dispersal of grant awards will occur; grant cycle will be one calendar year unless multi-year awards are made.**

**Link for additional information (including letter of inquiry and grant steps info.)**

[Gateway Conference | Local Church Init. Grants (gatewayfmcusa.org)](http://gatewayfmcusa.org/forms-and-resources/local-church-init-grants)

**Incorporation Requirements from FMCUSA-**

As you may know, recent lawsuits have prompted us once again to examine the legal hygiene of our organizational family. One critical component to protecting our mission is to ensure all of our conferences, churches, camps, and other affiliate ministries are incorporated as non-profit entities in the state in which they are operating. Not being incorporated means insurance coverage and legal protections for individual board members are at risk.

The risks and disadvantages of not being incorporated can include:

* A lack of state recognition of the entity. This can have serious repercussions such as putting religious exemptions in hiring practices at risk.
* Members and board members individually can be personally liable for the liabilities of the church or entity. This can be serious in cases of sexual molestation, personal injuries on the premises, breach of contract, and other matters. Without a corporate status the personal assets of the members and board members are at risk exposing their houses, bank accounts, and other assets to seizure to satisfy any judgments incurred.
* Unincorporated entities have no legal standing to enter into any agreements or contracts. This can hinder their efforts to operate as an organized entity. This can also jeopardize the conference as the legal responsibility may transfer there.
* Unincorporated entities have no legal standing to protect itself in legal proceedings and will be defenseless if someone sues it. This potential personal liability of every member for the acts of other members makes incorporation appealing.
* In many states, unincorporated entities have no right to own or transfer property in their own name.

In light of these risks and disadvantages, we require all entities operating under the umbrella of the FMCUSA to incorporate and maintain their status as incorporated non-profit entities. This has been our official policy since 2016.

We are asking you to ensure that the Gateway Conference and all churches, camps, and other affiliates ministries that are a part of the conference are incorporated and are maintaining that status as required by the state they are incorporated in. This will help the mission of Jesus by ensuring proper legal hygiene that protects the operations of the church and the good people volunteering and working in the ministry of the church.

If you have any questions or concerns, please contact our office.

Thank you for all your hard work and diligence in the work of Jesus.

Blessings,

**Michael Forney**

***Chief Operating Officer***

PO Box 51710, Indianapolis, IN 46251

(317) 616-4742 (Office)

michael.forney@fmcusa.org

**Health Insurance Information and Resources**

**IRS Rules regarding health insurance reimbursements:**

**Effective in 2019, the previous rule regarding churches being able to pay health insurance in non-taxable dollars for a pastor who is the only full time employee has changed. CHURCHES CAN NOW ONLY PAY FOR HEALTH INSURANCE THAT IS PART OF A GROUP PLAN AND THE PREMIUM MUST BE PAID DIRECTLY TO THE INSURANCE COMPANY**!  **IF THE CHURCH REIMBURSES FOR AN INDIVIDUAL HEALTH CARE PLAN, THAT MONEY IS CONSIDERED TAXABLE INCOME TO THE EMPLOYEE. PLEASE NOTE THE FOLLOWING: IF A CHURCH HAS ONE PASTOR AND THAT PASTOR IS ENROLLED IN A GROUP PLAN SUCH AS GUIDESTONE OR MISSIO BENEFITS, THE CHURCH CAN PAY THE AMOUNT TO THE COMPANY AND THAT IS NOT TAXABLE TO THE PASTOR. THIS IS DUE TO THE FACT THAT IT IS CONSIDERED A GROUP INSURANCE PLAN EVEN THOUGH IT’S NOT JUST FOR THAT CHURCH.**

If you don’t have a group plan, the church must not reimburse or pay anything.  Just give your employees a raise that is not tied to the cost of health premiums or expenses, and let the employees find their own insurance.

If your church “reimburses” all or a part of an individual health insurance premium, or pays into an HRA, you are subject to a fine.  **But** **if the church simply gives its employees a raise there is no fine**.  The raise must not be contingent upon the employee carrying any particular insurance.  It’s up to the employee what she or he does with the raise.  But if it’s just a raise, the church is operating legally and not subject to fines.  Remember that all people in the U.S. are now required to carry health insurance, or they are **individually** subject to fines.  So we encourage all churches to give raises, and all pastors to find health insurance – whether on the government’s Marketplace or through local insurance agents.

In summary, if your church has no **group** insurance plan, but has any sort of reimbursement for individual premiums or medical expenses, whether before- or after-tax, **stop it**.  Instead, give your employees a raise.  To make it clear that the raise is not tied to health reimbursement, we recommend that you make the raise an even

number, larger than what the church would otherwise pay (even by a dollar), not exactly the same amount.

Remember that if you have a bona fide GROUP insurance plan you need make no changes.  You can continue to pay the premiums in pre-tax dollars and you’re not subject to any penalties.

But if you have **not** had a **group** plan, and you’ve been reimbursing premiums or medical expenses, **you must stop**.

**FMCUSA Pension Information**

Effective January 1, 2015, churches began paying pension payments directly to the FMCUSA. Pension contributions are 13.5% of eligible compensation (see Pastor’s Compensation Reporting on page 12 for more information).

**Employees are eligible for enrollment in the Defined Benefit Plan on:**

* Their date of employment by a qualifying Annual Conference or organization; or
* The date the Annual Conference or organization which employs them becomes an affiliated organization under the plan.

**Effective January 1, 2008, employees are eligible to be enrolled in the Defined Benefit Plan if they are:**

* receiving compensation **– AND –**
* An ordained, appointed Pastor to a local church or church plant, a Superintendent of an Annual Conference, or a Conference Ministerial Candidate appointed as a Senior Pastor to a local church or church plant. **– OR –**
* A person who is employed at least 25 hours a week, or who has worked full time at least five months out of each year, and…- Is employed as part of an Annual Conference staff and who receives compensation from an approved Annual Conference budget (all income generated by conference activities including allocations);- Is an eligible employee of the World Ministries Center; or- If such election is approved, any person employed directly by an organization or institution which elects coverage for its employees.

If an employee is serving a church in a part-time supportive position (such as a music director, youth pastor, visitation pastor) and the local church has elected not to extend benefits to the position, this person should not be appointed by the conference (the individual should not be listed on the conference appointment sheet). A contribution is payable on behalf of an employee only if that employee is appointed by the Annual Conference and receives a cash salary and/or housing compensation.

In addition, those who were employed and eligible for the pension program prior to January 1, 2008 will continue in the plan. Anyone who was employed and eligible for the pension program prior to January 1, 2008 and has not yet submitted their enrollment form should do so immediately.

**Plan Eligibility for Employees Prior to January 1, 2008:**

1. A person who is officially under appointment as a pastor, ministerial candidate, supply pastor, career missionary, or a superintendent of an Annual Conference or other participating group. **– OR –**
2. A person who is employed at least 25 hours a week, or who has worked full time at least five months out of each year, and…

– Is employed as part of an Annual Conference staff and who receives compensation from an approved Annual Conference budget (all income generated by conference activities including allocations);

– Is an eligible employee of the World Ministries Center; or

– If such election is approved, any person employed directly by an organization or institution which elects coverage for its employees.

If an employee is serving a church in a part-time supportive position (such as a music director, youth pastor, visitation pastor) and the local church has elected not to extend benefits to the position, this person should not be appointed by the conference (the individual should not be listed on the conference appointment sheet). A contribution is payable on behalf of an employee only if that employee is appointed by the Annual Conference and receives a cash salary and/or housing compensation.

**Effective January 1, 2016:**

A **new voluntary program** for the local church is in effect:

This is a voluntary program for the local church.

Local employees must be approved by the local church board.

Those now eligible would be:

* + A person who is either lay or clergy not under conference appointment, a licensed pastor or conference ministerial candidate.
	+ A person employed for at least 25 hours per week, or 5 months a year.

A person who receives compensation (salary, self-employment tax reimbursement, housing, including 403B or Section 125 Cafeteria Plan A Pastor’s Compensation Calculator notice is also attached to define pension salary.

Contributions paid are 10.5% (13.5% effective 1/1/18) of compensation that comes from the local church budget. Billed monthly along with other ministerial pension contributions due for the church.

No prior employment will apply for vesting purposes effective the later of the date of hire or January 1, 2016.

New participants will complete a Pension Enrollment Form

A Change of Status form (attached) should be completed by the senior pastor or treasurer to verify the employment date and salary information of any local church employees who are to be enrolled into the pension plan.

This is available on our website <http://fmcusa.org/hr/forms/>  electronically or a paper copy may be printed.

All other pension plan guidelines will apply.

Once enrolled the participant will receive a welcome letter along with a pension plan summary booklet.

**Participation Waiver**

A new option now available is that an employee shall be permitted to irrevocably decline to participate in the plan if they are or will be entitled to receive benefits from a retirement plan maintained by an employer that is not the Church. An employee may also decline to participate in the plan based on cultural traditions, patterns or expectations that are based on non-discriminatory procedures and rules established by the Pension Board.

The right of an employee to decline to participate is optional and voluntary. An employee who has the right to decline participation, but who fails do so in a timely manner shall be eligible to participate in the plan. An employee who timely and properly elects to decline to participate in the plan shall not thereafter be permitted to revoke such declination. Individuals who waive participation based on the options need to understand there will not be another opportunity to come back into the program.  This will also apply to all other Free Methodist local church, employer-sponsored retirement programs.

**Pastor’s Compensation Reporting**

**For Use in Determining Compensation Information to Report for Pension Purposes**

Eligibility: In order to be eligible for the pension plan, a pastor must be under appointment by the conference (not a direct hire by the church, which is sometimes the case with youth and music ministers, for example), and must be compensated by the church with a salary and/or some type of housing compensation.  To determine eligibility for conference employees or non-pastoral employees of the church, please call the Human Resources office.

Part One: Base Salary

Report the pastor’s base salary (please specify weekly, monthly or yearly), plus or minus the following:

Effective January 1, 2006, Social Security should be included as part of compensation for pension reporting purposes – regardless of how it is listed in the church budget.
 **Social Security (Prior to January 1, 2006)**: If the pastor receives compensation for Social Security from the church, it may be reportable as salary for pension purposes. The answer is found in the church’s official budget. If the pastor is responsible for his or her own Social Security payments out of the base salary (the budget will not show a “Social Security” line item), then report the entire base salary. If the Social Security compensation is listed as a reimbursement (in the same way that mileage, expenses, etc. are listed), then it cannot be reported as part of the pastor’s income for pension purposes.

**TDA Payments**: If the church pays into a tax-deferred annuity plan on behalf of the pastor, this amount should be reported as part of the pastor’s base salary for pension purposes.  This includes contributions to IRAs, 403(b) accounts, etc.  Please note that the church’s payments on behalf of the pastor to the Free Methodist pension plan **cannot** be counted as part of the pastor’s salary for pension purposes.

**Do not include:**

* Any insurance premiums paid by the church on behalf of the pastor.
* Direct reimbursements and/or benefit payments by the church for…
	+ Mileage and/or travel
	+ Professional expenses
	+ Educational expenses
	+ Medical expenses – However, if the pastor designates a portion of the salary to be withheld as a tax-free reimbursement for medical, dental, or other expenses (such as a Section 125 cafeteria plan), this portion of the salary **should** be reported as part of the pastor’s income for pension purposes (because the reimbursements are actually being made from the pastor’s salary and not the church budget – they function as a tax shelter for the pastor).

Part Two:  Housing Compensation

**Note**: If the pastor receives no salary (as defined above), but does receive housing compensation (as defined below), then the pastor is still eligible for the Free Methodist Church of N.A. Defined Benefit plan.

How to report the pastor’s housing for pension purposes depends on whether the pastor has a parsonage or receives a housing allowance.  Please see the appropriate section below, based on the pastor’s arrangement.

If the pastor receives a cash housing allowance (pays own housing expenses)…

…then simply report the amount of the housing allowance as housing compensation (please specify either annually or monthly).

If the pastor lives in a parsonage or other church-provided housing (church pays pastor’s housing expenses directly)……then use the guidelines below to report the pastor’s housing compensation:

1. The church should determine the fair market rental value of the parsonage.
2. The church should determine the average monthly amount of the utility bills paid on the parsonage.
3. Add the two amounts together and report the total as the pastor’s housing compensation (please specify either annually or monthly).

If you have any questions about the above information, please call the Human Resources office at the World Ministries Center (800-342-5531).

**Please Note**: When any change in compensation and/or status occurs, it is important that Human Resources receive a “Change of Status” form within 30 days of the change. Below are some examples of changes that need to be reported:

* A pastor’s marital status changes (this usually changes the beneficiary)
* A pastor transfers to another church and/or conference
* A pastor’s salary either increases or decreases

For more information regarding pension: <http://fmcusa.org/hr/>

Yearly Checklist for Pastors and Treasurers:

**\_\_\_\_Is your state annual report (for incorporation) filed and up-to-date (dates for filing will vary).**

To look up your church and verify your annual report has been filed and the information is correct:

In Missouri: <http://www.ilsos.gov/corporatellc/>

In Illinois: <https://bsd.sos.mo.gov/BusinessEntity/BESearch.aspx?SearchType=0>

Items to check and make sure are correct: corporation name, registration/corporation number, current standing and registered agent (who did the filing).

The Free Methodist Church USA requires all churches to be incorporated (see page 32 for more information)

**\_\_\_\_\_Does the church have worker’s compensation insurance (required in State of Illinois; required in State of Missouri if you have five or more workers but we recommend you provide coverage even if you have under five employees).**

**\_\_\_\_\_Do you have appropriate work related posters in your church:**

For Federal: <http://www.dol.gov/oasam/boc/osdbu/sbrefa/poster/matrix.htm>

For State of Illinois: <http://www.illinois.gov/idol/Employers/Pages/posters.aspx>

For State of Missouri: <http://labor.mo.gov/content/mandatory-posters>

**\_\_\_\_Have the church met requirements for Anti-Harassment and Mandatory Reporting Laws (if your church is in the State of Illinois).**

**\_\_\_\_\_Has a change of status form been completed to Human Resources if salary has or will be changing for those who are receiving pension? This needs to be done anytime there is a change in salary or with a new enrollment. With new enrollments, the person will need to complete a pension enrollment form.**

**For more information:** [pension/retirement/other - Human Resources](https://hr.fmcusa.org/pension-retirement-other)

**Change of Status form:** [Change of Status](https://freemethodist.wufoo.com/forms/qhv2yy0pw9jj2/)

**Pension Enrollment form:** [Participant Enrollment](https://portal.nyhart.com/FreeMethodist/OnlineEnrollment/)

**Gateway Pastors Appointed to Churches Requirements:**

**The following items are those that are required for appointed Pastors:**

**Sign-up for DOMO if you have not already. Domo is a data-sharing platform which is going to be an integral part of the Free Methodist Church USA data communication. It has Annual Report data, analysis of Appointments and demographic tends for minister and contact information for pastors and churches that is normally printed in the Yearbook.**

**This will be the place to go if you have a question about your annual report that was submitted (copies of information submitted are no longer sent to the conference office, they are available in DOMO).**

**Here are items that can be researched in DOMO:**

**Ministerial Appointments and Compensation**

**Annual Reports Submission Tracker**

**Annual Church Reports Explorer**

**FMCUSA Church and Minister Contacts**

**Please sign-up by contacting Kevin Eccles, Database Manager at** **kevin.eccles@fmcusa.org**

**Complete Annual Confidential Report each year (will be sent to you by e-mail and will be available on our website)**

**Read Gateway Impact Newsletter (sent out monthly)**

**Read Pastors and Church Treasurers Newsletter (sent out monthly)**

**Attend Leadership Summit and Resourcing Days (permission to be excused needs to be requested from Gateway Conference Superintendent if you are unable to attend)**

**Resources available:**

**FREE LIBRARY OF FINANCIAL TOOLS –**

The Free Methodist Church – USA is excited to partner with the Evangelical Council for Financial Accountability to offer ChurchEXCEL — a community of free online resources for pastors and church administrators.

ChurchEXCEL provides practical help in critical areas like budgeting, pastors’ housing allowances, fraud prevention and more. Benefits include free e-books, courses, podcasts and electronic tax guides. Visit [ChurchEXCEL.org/FreeMethodist](https://fmcusa.us2.list-manage.com/track/click?u=be2950225b51b17969c7ddf64&id=23918b9e05&e=c77cedb078) to connect with this helpful and easy-to-understand resource website. **We recommend that pastors and church treasurers sign up for this service.**

**FMFinancial Services-Planning \*Investing\* Giving**

Gateway Conference helps support Planned Giving through FMFinancial Services. This gives our churches the ability to have a Planned Giving Representative at your church to meet with your congregation and individuals in your congregation. FMFinancial Services offers a full range of financial services in the areas of planning, investing and giving.

**Resources:**

Stewardship Well Done Journey Assessment. This tool helps you evaluate where you are on your personal financial journey and can help you identify what your best next step might be:

<https://fmfinancial.typeform.com/to/xaImAYjs>

Website: <https://www.fmfinancial.org/>

To contact FMFinancial: [Get in Touch with FM Financial | Contact Us - Spring Arbor, MI](https://www.fmfinancial.org/contact)

**MissionInsite**

We are pleased to be able to partner with MissionInsite. A demographic and geographic strategy support site. They enable churches to know who they are and who their neighbors are so they can provide greater ministry outreach. This service is available at no charge to churches through Gateway Conference.

MissionInsite empowers faith-based and nonprofit organizations with the tools they need to visualize and cultivate their current and prospective members, donors and volunteers and solve their most difficult challenges. With a combined experience in the fields of non-profit and church development, strategic planning and mission context analysis, co-founders Mike Regele, Chuck Salter and Peter Wernett believe advancing an organization’s Mission, Vision and Sustainability should be cost effective and attainable. For more information -<http://missioninsite.com/> If you would like to sign up, please contact the conference office at gatewayfmcusa@gmail.com.

**Financial Health Resource offered through FMCUSA and FMFinancial:**

Training is available at no charge (including a connection with a FMFinancial advisor)!

Feel free to visit: [NAE Financial Health](https://naefinancialhealth.online/). You can create an account to access the treasure trove of resources! By creating an account, you gain access to exclusive resources tailored for your needs.

**Additional Resources:**

[**http://gatewayfmcusa.org/forms-and-resources**](http://gatewayfmcusa.org/forms-and-resources)

[Gateway Conference | Scholarship Fund (gatewayfmcusa.org)](http://gatewayfmcusa.org/forms-and-resources/scholarship-fund)

[Free Methodist Church USA - Let There Be Light (fmcusa.org)](https://fmcusa.org/)

[Gateway Conference | FMCUSA & Other Resources (gatewayfmcusa.org)](http://gatewayfmcusa.org/forms-and-resources/fmcusa-other-resources)

[Human Resources Home - Human Resources (fmcusa.org)](https://hr.fmcusa.org/)

[Free Methodist Church USA Legal Resources – Document resource library for Free Methodist Church leaders and FM Conference Administrators and Superintendents. (fmcusa.org)](https://legal.fmcusa.org/)

[The Free Methodist Way - Resources - Free Methodist Church USA (fmcusa.org)](https://fmcusa.org/thefmway)

[Center for Pastoral Formation FMCUSA | The leadership development center of the Free Methodist Church USA](https://leadership.fmcusa.org/)

[2023 Book of Discipline, Free Methodist Church - USA - Free Methodist Church USA (fmcusa.org)](https://fmcusa.org/resources/2023bod)

[Worker Classification: 2024 Rule Clarifies Independent Contractor Status - Brotherhood Mutual](https://www.brotherhoodmutual.com/resources/safety-library/risk-management-articles/administrative-staff-and-finance/worker-classification-2024-rule-clarifies-independent-contractor-status/)

[Distinguishing Employees from Volunteers - Brotherhood Mutual](https://www.brotherhoodmutual.com/resources/safety-library/risk-management-articles/administrative-staff-and-finance/employee-and-volunteer-management/distinguishing-employees-from-volunteers/)

[Document Retention Information Sheet | Free Methodist Church USA Legal Resources](https://legal.fmcusa.org/resources/document-retention/)