# U.S. Missions Missionary and Career Associate Manual AC, AG, CA, CC, CM, CX, RA



THE COSPEL DISPLA

The General Council of

# The ASSEMBLIES of GOD

1445 N BOONVILLE AVENUE, SPRINGFIELD, MISSOURI 65802-1894 TELEPHONE (417) 862-2781 FAX (417) 863-7276

EMAIL USMissions@AG.ORG

ASSEMBLIES OF GOD U.S. MISSIONS

I would like to welcome you to the U.S. Missions family!

Each person serving with U.S. Missions, whether staff, missionaries, chaplains, associates, or project volunteers, plays a vital role in our gospel-centered goal to seek, save, and send. Responding to the call God has placed on their lives, each member of U.S. Missions is integral in leading the lost into a transformative relationship with God, as well as participating in the renewal of communities through His miraculous work.

Together, we endeavor to bring the hope and life found in Christ Jesus to every corner of the United States.

This manual will serve as your guide in playing your pivotal role in nation-wide evangelism. It will equip you to conduct yourself in an orderly and morally upright manner, enabling you to serve others with a servant's heart. It also provides structure and accountability within U.S. Missions, aiding you in fulfilling your role with excellence.

I, along with the rest of the U.S. Missions team, look forward to partnering with you to glorify God through the salvation of souls in the United States. Our commitment is to serve and support you as you remain steadfast in your assignment.

Once again, welcome. May the Lord abundantly bless and keep you as you fulfill His calling on your life.

The gospel displayed,

Dr. Wilfredo "Choco" De Jesús Executive Director Assemblies of God U.S. Missions

# CONTENTS

hapter 1: Who Is U.S. Missions – SEEK, SAVE, SEND	/
Seek	
Save	
Send	
Fagline	
.ogo	
Assemblies of God Constitution and Bylaws	
J.S. Missions Board Members	
J.S. Missions FlowChart	
ADULT & TEEN CHALLENGE, U.S.A	
Origin/Authorization/National Office	
Vision and Mission	
Departmental Scope of Ministry	
Missionary's Scope of Ministry	
CHAPLAINCY MINISTRIES	
Origin/Authorization/National Office	
Vision and Mission	
Departmental Scope of Ministry	
Missionary's Scope of Ministry	
CHI ALPHA CAMPUS MINISTRIES, U.S.A	
Origin/Authorization/National Office	
Vision and Mission	
Departmental Scope of Ministry	
Missionary's Scope of Ministry	
CHURCH MOBILIZATION (FORMERLY U.S. MAPS)	
Origin/Authorization/National Office	
Vision and Mission	
Departmental Scope of Ministry	
Missionary's and Worker's Scope of Ministry	
NTERCULTURAL MINISTRIES	
Origin/Authorization/National Office	
Vision and Mission	
Departmental Scope of Ministry	
Missionary's Scope of Ministry	
J.S. SPECIALIZED	
Origin/Authorization/National Office	
Departmental Scope of Ministry	
Missionary's Scope of Ministry	

YOUTH ALIVE®	2
Origin/Authorization/National Office	
Vision and Mission	
Departmental Scope of Ministry	
Missionary's Scope of Ministry	
Chapter 2: U.S. Missionary Appointment	22
Definition of a U.S. Missionary	2
Full-Time Work	2
Purpose of U.S. Missionary Appointment	2
Benefits of Appointment	
Appointment	
Term of Appointment (Length)	
Assignment (Place of Ministry)	2
Reports	2
Chapter 3: Districts and U.S. Missions Relationship	23
Assemblies of God U.S. Missions and District Partnerships	2
Missionary Responsibility to Districts	2
Dual Membership	
Tithes	
Communication	
Chapter 4: Appointed Missionary Policies and Procedures	24
Review and Renewal of Missionary Appointment	2
Annual Review	
4-Year Appointment Renewal Process	2
Evaluation by Districts	2
Itineration	
Underfunded	
Final Approval of Renewal Appointment	4
Change of Missionary Assignment	2
Change of Assignment Types	2
Approvals	
Timeliness	
Leave for Itineration	
Temporary Assignment	
Medical Leave	2
Maternity/Paternity Leave	
Employment in a National Office Department or Division Outside of U.S. Missions	2
Church Attendance	2

Continuing Education	26
Eligibility	27
Enrollment in Degree Program	27
Costs and Funding	27
Expected Payback	27
Continuing Education – Non-credentialed Spouse	28
Departmental Conferences	
Required Conference Transfer	28
Discipline Policy	28
Introduction	28
Biblical Principles for Judicial Process Among Believers	29
Disciplinary Authority: Basis and Scope	30
Causes of Disciplinary Action	30
Description of Disciplinary Actions	31
Oral Reprimand	31
Written Reprimand	32
Probation	32
Disciplinary Procedures	32
Records	33
Confidentiality	33
The Resignation/Termination Process	33
Vacation Guidelines	34
Sabbatical	34
Employment Outside of U.S. Missions Assignment	34
Marriage	34
Missionaries Who Pastor a Self-Governing and Self-Supporting Church	34
Overseas Travel	34
Travel Overseas without Approval	35
Chapter 5: Finances for U.S. Missions Accounts	35
Ownership of Missions Funds	35
Source of Support – Itineration	36
Support or Account Outside of U.S. Missions	36
Spouse with Separate Account	
Non-accountable Accounting System	36
U.S. Missions Fee	36
Account Fund Designations	37
Work Funds	
Personal Funds	
(09) Special Personal Offerings	

As Designations Permit (ADP)	3
Missionary Personal Allowance	3
How Is the Personal Allowance Determined?	3
Cost of Living	3
Departmental Half-Tithe	3
When Does the Personal Allowance Begin?	4
Missionary Spouse Allowance	4
Missionary Benefits	4
Ministers Benefit Association (MBA)	Δ
Housing Allowance	
Fitness Expense	∠
College Courses/Continuing Education	<i>L</i>
Moving Expenses	4
Childcare	4
Children's Private or Home Schooling	<i>L</i>
Income Tax Benefit	Z
Cost of Green Card	<i>L</i>
Marriage/Family Conference	4
Medical Insurance	2
Mandatory Medical Insurance	Z
Medical Expenses	2
Longevity Disbursement	
Adoption Expense	Z
Transition Allowance	
Legal Fees	<i>L</i>
Missionary Reporting Requirements	4
Penalty for Late Reporting	4
Newsletters	4
Monthly Disbursement of Funds	4
Taxes and 1099	4
Self-Employed Status	4
IRS Form 1099	2
hapter 6: Missionary Retirement or Termination	46
Missionary Retirement	4
Finances	4
Reports/Renewals	4
Termination of Appointment	4
Voluntary Termination	4
Involuntary Termination	
Closing the Missionary's Financial Account	Δ

Chapter 7: U.S. Missions and World Missions Transfers	47
AGWM Missionary Transfers to U.S. Missions	4
Chapter 8: Resources for Missionaries	48
Boys and Girls Missionary Challenge (BGMC)	4
Women's Department	4
Touch the World	Z
Speed the Light (STL)	4
Application for STL Block Grant	Z
Adult & Teen Challenge Centers Vehicles	Z
Light for the Lost (LFTL)	5
Appendix A: Forms	51
Monthly Ministry Report (AFTER ITINERATION IS OVER)	5
Annual Work Statement	5
Estimated Housing Form	5
Appendix B: Non-Cash Donations	54
Gifts of Service	5
Gifts of Merchandise/Gifts in Kind	5
Gifts of Hospitality	5
Donation of Titled Equipment	5
Appendix C: Missionaries Paid by a District, Church, or Not-for-Profit	55
Appendix D: Faith Promises	57
Sample Faith Promise Form	5
Appendix E: Special Disbursement Reports (SDR)	58
Glossary	59

# CHAPTER 1: WHO IS U.S. MISSIONS - SEEK, SAVE, SEND

#### SEEK

Our vision is to ensure that every individual in the United States experiences the transformative power of the gospel of Jesus Christ and become disciples serving in local churches.

# SAVE

Our mission is to develop and empower nationwide ministries and outreaches that are strategic in evangelism and discipleship. We endorse and enable U.S. missionaries to share the gospel and to partner with Assemblies of God churches, districts, and ministry networks to fulfill the Great Commission.

# SEND

We support, endorse, and empower our missionaries to deliver the gospel strategically, collaborating with the Assemblies of God districts, churches, and various ministry networks to achieve the Great Commission.

#### TAGLINE

"The Gospel Displayed"

U.S. Missions and missionaries will display the gospel message of Jesus in word, action, and deed.

# LOGO

The logo with its three arrows represents Seek, Save, and Send.

# ASSEMBLIES OF GOD CONSTITUTION AND BYLAWS

# **ARTICLE XIV**

# Assemblies of God U.S. Missions

# Section 1. Authorization and Purpose

#### A. Authorization

The General Council of the Assemblies of God shall assume responsibility and do all within its power to spread the gospel to the homeland. In keeping with this obligation, there shall be an Assemblies of God U.S. Missions.

#### B. Purpose

The primary responsibility of this division shall be to act as an agency of the church in fulfilling its mission. The essential functions are promoting the establishing of indigenous churches and facilitating the evangelization and discipleship of individuals within the scope of the U.S. Missions. All such activities shall be conducted in full cooperation with the district councils. The division shall provide coordination, promotion, assistance to motivate action, and shall receive and disburse funds.

#### Section 2. Organization and Governance

#### A. Executive Director

There shall be an executive director of Assemblies of God U.S. Missions who shall be elected in the manner described in Bylaws, Article II, Section 2, paragraph b.

# B. Administrator

There shall be an administrator who shall serve under the executive director in the administration of the division.

# C. Departments

The General Presbytery shall be authorized to establish departments within the division at the initiative of the Executive Presbytery. Departments shall operate within the parameters and guidelines of *The General Council of the Assemblies of God Organizational Manual* and *The General Council of the Assemblies of God Operations Manual*. These departments shall not be limited to the following:

- 1. *Chaplaincy Ministries* endorses professionally trained clergy to provide pastoral care to people in specialized settings.
- 2. *Chi Alpha Campus Ministries, U.S.A.* provides campus ministry to evangelize and disciple American and international college and university students.
- 3. *Intercultural Ministries* provides ministry to distinct people groups in the United States who require specialized understanding.
- 4. *Church Mobilization* coordinates the deployment of short-term missions church teams and organizes the ministry and service of project volunteers.
- 5. *Adult and Teen Challenge, U.S.A.* provides ministry to people of all ages with addictive behaviors.

# D. Amenability

The division and all of its departments shall be amenable to and under the general supervision of the general superintendent, the Executive Presbytery, and the General Presbytery.

# E. U.S. Missions Board

The work of Assemblies of God U.S. Missions shall be under the advisement of a U.S. Missions Board.

# F. U.S. Missions Executive Committee

The general administrative work of the division shall be conducted by a U.S. Missions Executive Committee consisting of the executive director as chairperson, the administrator as vice-chairperson, the directors of the major departments of the division, and other resource persons as determined by the executive director and approved by the Executive Leadership Team. The responsibilities of the U.S. Missions Executive Committee shall be the general supervision and direction of the work of the division and its missionaries.

# G. Commission on Chaplains

- 1. *Composition.* The Commission on Chaplains shall consist of the executive director of Assemblies of God U.S. Missions, representatives of the Military/Veterans Affairs and Institutional/Occupational Chaplaincies, one of whom shall be the department director of Chaplaincy Ministries, two executive presbyters, two Military/Veterans Affairs chaplains, two Institutional/Occupational chaplains, two members at large, legal counsel, and others at the discretion of the Executive Leadership Team. The commission shall serve as the endorsing agency for The General Council of the Assemblies of God. Members of the commission and its chairperson shall be appointed by the Executive Presbytery.
- 2. Authority and amenability. The government and work of Chaplaincy Ministries shall be vested in and committed to the Commission on Chaplains. The commission shall operate within guidelines adopted by the Executive Presbytery. It shall have the responsibility to evaluate policies, to offer guidance and counsel in the area of its supervision, to establish criteria for the appointment of workers in the Military/Veterans Affairs, Institutional/Occupational Chaplaincies, and to sit as a Board of Appeal in all matters relating to its area of supervision. It shall be amenable to and under the general supervision of the Executive Presbytery and the General Presbytery.

# H. National U.S. Missionaries

National U.S. missionaries shall be appointed by action of the U.S. Missions Executive Committee with the approval of their home districts and the districts in which the missionaries will be working. All missionary appointments and renewals shall be made according to administrative criteria established by Assemblies of God U.S. Missions upon the approval of the work district.

# I. Liaison with districts

The division and its departments shall maintain a constant liaison with the various districts so that proven programs and innovations in each area may be refined and offered to districts. The work of the departments within U.S. Missions is transdistrict. U.S. missionaries work in cooperation with both U.S. Missions and their assigned district(s) to fulfill the mission and purpose of the Assemblies of God. U.S. missionaries shall conduct their ministry under the blessing and support of the respective district(s). The evaluation of the missionary's effectiveness, pastoral care, and fellowship opportunities shall be shared by the district(s) and U.S. Missions.

# Section 3. Support

Financial assistance in meeting the operating expenses of Assemblies of God U.S. Missions shall be provided from:

- 1. Offerings
- 2. Five percent of all funds contributed through the national Assemblies of God U.S. Missions
- 3. One-half of the tithes of missionaries is designated to their respective departments.
- 4. All endorsed and/or approved Assemblies of God chaplains actively serving full- or part-time, reserve chaplains, chaplain trainees, military trainees, and military seminarians shall contribute one-half of their tithe from their income earned from chaplaincy services to Chaplaincy Ministries.
- 5. Chi Alpha Campus Ministries, U.S.A.

All Chi Alpha groups are required to contribute 5 percent of all group revenue to national Chi Alpha Campus Ministries.

6. Adult and Teen Challenge, U.S.A.

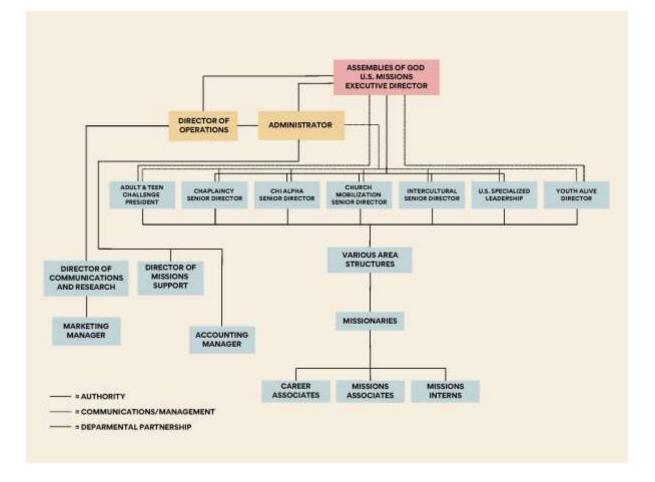
All Adult and Teen Challenge centers shall contribute a monthly accreditation fee determined by the Adult and Teen Challenge, U.S.A. board of directors.

# U.S. MISSIONS BOARD MEMBERS

Name	Region	Term
Wilfredo de Jesus cdejesus@ag.org	U.S. Missions Executive Director	Ex Officio
Ramona Edgman redgman@ag.org	U.S. Missions Administrator	Ex Officio
Amy Flattery aflattery@ag.org	U.S. Missions Director of Operations	Ex Officio
Gary Blackard gblackard@teenchallengeusa.org	Adult & Teen Challenge President & CEO	Ex Officio
Manuel Cordero mcordero@ag.org	Chaplaincy Senior Director	Ex Officio
Eleazar Rodriguez jrrodriguez@ag.org	Intercultural Senior Director	Ex Officio
Alex Rodriguez arodriguez@ag.org	Chi Alpha Senior Director	Ex Officio
Billy Thomas bthomas@ag.org	Church Mobilization Senior Director	Ex Officio
Doug Clay dclay@ag.org	General Superintendent	Ex Officio
Abner Adorno aadorno@fmdag.org	Language Area — East Spanish	12/23 – 11/26 (1st Term)
Wayne Blackburn wblackburn@victorylakeland.org	Southeast Area	12/23 – 11/26 (1st Term)
Ted Cederblom ted@life360.org	Gulf Area	12/21 – 11/24 (3rd Term Extension)
Rick DuBose rdubose@ag.org	Executive Leadership Team Rep	12/23 – 11/26 (3rd Term Extension)

Maricela Hernandez mhernandez@txgulfhispanic.org	Area EP	12/21 – 11/24 (1st Term)
Aaron Hlavin ahlavin@aogmi.org	Great Lakes Area	12/23 – 11/26 (1st Term)
John Johnson jjohnson@socalnetwork.org	Southwest Area	12/21 – 11/24 (1st Term)
David Nuzzolo dnuzzolo@nymn.org	Northeast Area	12/23 – 11/26 (1st Term)
Andrew Pursley andyp@northwestministry.com	Northwest Area	12/23 – 11/26 (1st Term)
Jacqueline Toro jtoro@sedag.org	Northeast Area	12/23 – 11/26 (2nd Term)
George Westlake III gw3@sflc.net	Gulf Area	12/21 – 11/24 (1st Term)
Bill Welch billwelch@alaskaag.org	Northwest Area	12/23 – 11/26 (1st Term)

# U.S. MISSIONS FLOWCHART



#### **Boards and Commissions**

- Commission on Chaplains serves as the endorsement agency for the General Council of the Assemblies of God
- Adult & Teen Challenge has a separate board of directors that oversees the activities of the corporation
- U.S. Missions Board offers advisement on the work of Assemblies of God U.S. Missions

#### ADULT & TEEN CHALLENGE, U.S.A.

#### ORIGIN/AUTHORIZATION/NATIONAL OFFICE

Rev. David Wilkerson began Adult & Teen Challenge, U.S.A. (ATC), in 1958 as an outreach to help street gangs build a new life through finding Jesus Christ. As the scope of the drug problem grew, ATC centers opened across the country and around the world.

Today, Adult & Teen Challenge, U.S.A., is its own 501(c)(3). The relationship between local ATC centers and the national ATC organization/office is similar to that of Assemblies of God churches to the General Council of the Assemblies of God/AG National Office (AGNO). That is, local ATC centers are sovereign with their own local board of directors and constitution and bylaws. Each local ATC center is required to abide by the accreditation standards of Adult & Teen Challenge, U.S.A., and is subject to periodic inspections to verify compliance, but is self-governing and responsible for all organizational, personnel, and management decisions.

As a department of Assemblies of God U.S. Missions, ATC is amenable to and under the general supervision of the general superintendent, the Executive Presbytery, and the General Presbytery.

#### VISION AND MISSION

The vision of Adult & Teen Challenge, U.S.A., is to free all people from life-controlling issues through the power of Jesus Christ.

The mission of Adult & Teen Challenge, U.S.A., is to provide adults and teens freedom from addiction and other lifecontrolling issues through Christ-centered solutions.

#### DEPARTMENTAL SCOPE OF MINISTRY

Adult & Teen Challenge, U.S.A., exists to:

- Provide curriculum and resources to ATC centers as well as to those who have similar ministry goals for the propagation of the gospel.
- Provide certification, certification standards, and policies for ATC centers around the United States.
- Monitor existing centers and their compliance to the accreditation standards of Adult & Teen Challenge, U.S.A.
- Act as a conduit for ATC centers to communities across the country, churches, the AGNO, and other ministries within the Assemblies of God.
- Represent ATC centers on a national level to media, government entities, and other organizations of national scope.
- Facilitate the processing of U.S. missionaries.
- Provide leadership to the ATC organization on a national level.

# MISSIONARY'S SCOPE OF MINISTRY

U.S. missionary appointment is focused on facilitating the operation of the local ATC facility providing for ministry to those caught in addictions. U.S. missionary appointment is primarily for those individuals who have a unique call to minister and have demonstrated the necessary qualifications to provide leadership in an ATC setting.

Missionary appointment is also available to those who lead ministries that facilitate, equip, encourage, or oversee ministries within the structure of Adult & Teen Challenge, U.S.A. In addition, U.S. missionary appointment is

available to ATC executive directors and immediate support staff based on the recommendation of their executive director and their Assemblies of God district office. ATC accounts are processed and listed under Chaplaincy ministries.

# CHAPLAINCY MINISTRIES

#### ORIGIN/AUTHORIZATION/NATIONAL OFFICE

With ministry origins going back decades earlier in prisons, the military, and various industrial settings, the Chaplaincy Ministries department was officially established in 1973 and has become a model for other denominations to emulate.

As a department of Assemblies of God U.S. Missions, Chaplaincy Ministries is amenable to and under the general supervision of the general superintendent, the Executive Presbytery, and the General Presbytery.

The department director (senior director) is amenable to and serves under the executive director of Assemblies of God U.S. Missions in supervising the work of the department. In accordance with the AGNO Operations Manual, the department director (senior director) is nominated by the executive director, elected by the Executive Presbytery, and reported to the General Presbytery.

As the action officer for the Commission on Chaplains, the senior director is also amenable to the general superintendent of the Assemblies of God who serves as chairman of the Commission, which is the endorsing agency for the Assemblies of God chaplaincy.

#### VISION AND MISSION

Based on increasing demands for specially qualified ministries, Chaplaincy Ministries envisions Assemblies of God chaplains taking leadership roles in federal, state, and other public institutions and organizations because of their highly effective and specialized ministry.

The mission of Chaplaincy Ministries is to provide an effective organization to recruit, train, endorse, equip, and supply professionally and academically qualified persons to serve as chaplains in federal, state, and other facilities; to provide ancillary guidance and nurture for chaplains who serve in a wide variety of institutional and occupational settings such as military, veterans affairs, correctional, health care, industry, and other areas; and to provide for their support and accountability to U.S. Missions and the Commission on Chaplains.

#### DEPARTMENTAL SCOPE OF MINISTRY

Chaplaincy Ministries exists to:

- Recruit qualified ministers to fill openings in public and private agencies utilizing chaplaincy ministry.
- Deliver effective training to chaplains, including legal issues.
- Provide current information to keep chaplains abreast of changes within their specific area of ministry.
- Encourage chaplains toward continuing education goals.
- Promote membership and involvement in professional associations.
- Increase the awareness of the denomination at large concerning the viable ministries of our chaplains.
- Provide information, resource, training and promotion assistance to districts, local churches, and AG ministries.
- Facilitate the endorsement of chaplains.

• Facilitate the processing of U.S. missionaries.

#### MISSIONARY'S SCOPE OF MINISTRY

U.S. missionary appointment is focused on, but not limited to, facilitating the ministries of chaplains in the more nontraditional areas which have no hiring bodies, e.g., motorcycle clubs, racetracks, and rodeos.

The majority of endorsed chaplains do not require U.S. Missions appointment as they are hired by the government, by institutions, or by other organizations to fill the role of chaplain. However, U.S. missionary appointment is available to chaplains serving in more traditional areas of ministry (e.g., correctional or healthcare facilities) if the institution does not provide funding for this ministry and support from an outside source must be raised in order to continue the ministry.

U.S. missionary chaplains must be endorsed at the level they qualify. They must demonstrate a call to the ministry for which they request appointment.

#### CHI ALPHA CAMPUS MINISTRIES, U.S.A.

#### ORIGIN/AUTHORIZATION/NATIONAL OFFICE

Originally established in 1953 by J. Calvin Holsinger as the collegiate wing of the National Youth Department's Christ's Ambassadors program, Chi Alpha Campus Ministries, U.S.A., became its own department in U.S. Missions in 1986.

As a department of Assemblies of God U.S. Missions, Chi Alpha Campus Ministries, U.S.A., is amenable to and under the general supervision of the general superintendent, the Executive Presbytery, and the General Presbytery.

The department director (senior director) is amenable to and serves under the executive director of Assemblies of God U.S. Missions in supervising the work of the department. In accordance with the AGNO Operations Manual, the department director (senior director) is nominated by the executive director, elected by the Executive Presbytery, and reported to the General Presbytery.

#### VISION AND MISSION

The Chi Alpha Campus Ministries, U.S.A., department envisions a Spirit-empowered, diverse community of believers on university campuses, declaring in word and lifestyle their faith in Jesus Christ, equipped to fulfill their purpose in God's global plan.

Chi Alpha's mission is to reconcile students to Christ, equipping them through Spirit-filled communities of prayer, worship, fellowship, discipleship, and mission to transform the university, the marketplace, and the world.

#### DEPARTMENTAL SCOPE OF MINISTRY

Chi Alpha Campus Ministries, U.S.A., exists to:

- Provide for the recruitment, appointment, and placement of U.S. (campus) missionaries.
- Provide information, resource, and promotion assistance to districts, local churches, AG ministries, and campus ministries.
- Provide training for staff and students.

- Supervise the work of national representatives who assist in specific areas of the national ministry.
- Devise strategy and programs for implementing campus ministry.
- Evangelize and disciple American and international college and university students.

#### MISSIONARY'S SCOPE OF MINISTRY

U.S. missionary appointment is focused on facilitating and directing campus ministry at secular higher education institutions. Missionary appointment is also available to those who lead ministries or initiatives that facilitate, equip, encourage, or oversee ministries within the structure of Chi Alpha Campus Ministries, U.S.A.

#### **DEFINITIONS**:

Terms used in the field, e.g., campus missionary, campus director, campus staff, campus minister, campus worker, and campus pastor are often used interchangeably and mean the same thing. Generally, these terms apply to paid vocational campus workers serving on a college or university campus.

Campus ministry includes personnel who have no ministerial credentials (missions associate), a certified minister (appointed certified), and those licensed or ordained (appointed general missionary).

Campus missions associates are requested and approved by a local campus missionary/campus director.

The category of missionary intern is an approved intern participating in a nationally recognized program. Interns are not staff; they are campus missionary interns.

# CHURCH MOBILIZATION (FORMERLY U.S. MAPS)

# ORIGIN/AUTHORIZATION/NATIONAL OFFICE

Church Mobilization's roots go back to 1969 when—under the name of Mobilization and Placement Service (MAPS)—a service organization was established to fulfill a long-held vision to mobilize churchgoers to utilize their skills to assist in missions. After originally serving both World Missions and U.S. Missions, the stateside and global operations of MAPS were separated in 1991. Later, in 2020, restructuring within U.S. Missions led to an expansion of U.S. MAPS to its current Church Mobilization moniker to include the areas of church development and revitalization within its purview.

As a department of Assemblies of God U.S. Missions, Church Mobilization is amenable to and under the general supervision of the general superintendent, the Executive Presbytery, and the General Presbytery.

The department director (senior director) is amenable to and serves under the executive director of Assemblies of God U.S. Missions in supervising the work of the department. In accordance with the AGNO Operations Manual, the department director (senior director) is nominated by the executive director, elected by the Executive Presbytery, and reported to the General Presbytery.

#### VISION AND MISSION

The vision of Church Mobilization is to see churches function at their maximum potential and volunteer participation expanded to represent a broader range of people from college to retirement, who use their diverse skills to fill the gap of ministry, church, and school needs.

The mission of Church Mobilization is to be the facilitating arm of U.S. Missions that helps the whole church. It is a vehicle for U.S. missionaries and volunteers to help churches in need—whether it is to help them reach and maintain developmental goals or to return to a state of good health.

# DEPARTMENTAL SCOPE OF MINISTRY

Church Mobilization exists to:

- Provide for the recruitment, appointment, and placement of U.S. missionaries.
- Recruit project volunteers.
- Provide information, resource, and promotion assistance to districts/networks, local churches, and AG ministries.
- Provide training and networking for personnel serving within the scope of Church Mobilization's ministry.
- Supervise the work of national and regional representatives who assist in specific areas of the national ministry.
- Devise strategy and programs for implementing ministry and completing projects.

# MISSIONARY'S AND WORKER'S SCOPE OF MINISTRY

# **MISSIONARIES**

Appointed U.S. missionaries lead ministries that facilitate, equip, encourage, or oversee ministries related to church development and revitalization. Missionary appointment is also available to those who lead ministries or initiatives that facilitate, equip, encourage, or oversee ministries within the structure of Church Mobilization.

# **RV VOLUNTEERS**

Hundreds of RV volunteers (RVers), most of whom are retired, spend from a few weeks to nearly full time working on Church Mobilization projects as they travel to different places in their motor homes, trailers, and fifth wheels. Many use their construction abilities to build or repair churches, ATC centers, children's homes, campgrounds, and AG college facilities all across the country.

Others use skills as accountants, office workers, librarians, church workers, seamstresses, painters, Bible teachers, preachers, et al. to fulfill various evangelism and ministry needs.

RVers travel from project to project and pay their own food and travel expenses. Church Mobilization office personnel provide RVers information where they are most needed and ask for their prayerful consideration.

# SUMMER VOLUNTEERS

Numerous opportunities are available for college students, individuals eighteen years old and older, and married couples. These opportunities provide ways for volunteers to share skills for work and ministry alongside U.S. missionaries, pastors, and directors of various ministries in need of helpers for a six- to twelve-week missions assignment.

#### INTERCULTURAL MINISTRIES

#### ORIGIN/AUTHORIZATION/NATIONAL OFFICE

Originally established in 1945 as the Home Missionary Division within U.S. Missions, the presently named Intercultural Ministries department exists to provide ministry among those groups of people in the United States whose evangelization involves specialized understanding and preparation. These groups have cultural, ethnic, or language distinctiveness, constituting specialized communications groups such as Deaf culture, blind, and persons with disabilities.

As a department of Assemblies of God U.S. Missions, Intercultural Ministries is amenable to and under the general supervision of the general superintendent, the Executive Presbytery, and the General Presbytery.

The department director (senior director) is amenable to and serves under the executive director of Assemblies of God U.S. Missions in supervising the work of the department. In accordance with the AGNO Operations Manual, the department director (senior director) is nominated by the executive director, elected by the Executive Presbytery, and reported to the General Presbytery.

#### VISION AND MISSION

The vision of Intercultural Ministries is to see Assemblies of God, U.S.A. become a fully integrated, culturally diverse Fellowship following the pattern of the Early Church in the Book of Acts. This vision allows cultural groups to remain diverse and distinct while maintaining the unity of the Spirit in the bond of peace.

The mission of Intercultural Ministries is to serve as an agency of the AG for the evangelization and discipleship of culturally distinct groups in America. This is accomplished by sending missionaries and resourcing existing churches in reaching out to the cultural groups throughout the United States of America.

#### DEPARTMENTAL SCOPE OF MINISTRY

Intercultural Ministries exists to:

- Provide for the recruitment, appointment, and placement of U.S. missionaries.
- Provide information, resources, and promotion assistance to districts/networks, local churches, and AG ministries.
- Supervise the work of national and regional representatives who assist in specific areas of the national ministry.

The Intercultural Ministries department is concerned with outreach to America's lost through these primary areas:

- Ethnic
- Deaf culture
- Human trafficking
- Persons with disabilities
- Blind and visually impaired
- Other distinguishable groups that require specialized understanding and preparation

#### MISSIONARY'S SCOPE OF MINISTRY

U.S. missionary appointment is available for those whose ministry facilitates, equips, encourages, or oversees ministries related to the culturally distinct groups of the United States.

# U.S. SPECIALIZED

#### ORIGIN/AUTHORIZATION/NATIONAL OFFICE

While missionaries and associates have served within U.S. Missions Administration for quite a while, U.S. Specialized officially became the seventh ministry of U.S. Missions in 2020. Its personnel operate in unique assignments, often serving in niche or one-of-a-kind roles. The U.S. Specialized department provides a space to catalyze and resource these individuals in their distinct ministry work and initiatives.

This department does not have a department director. The executive director and administrator of Assemblies of God U.S. Missions handle the responsibility of supervising the work of U.S. Specialized personnel.

#### DEPARTMENTAL SCOPE OF MINISTRY

U.S. Specialized exists to:

- Provide for the recruitment, appointment, and placement of U.S. missionaries.
- Provide information, resources, and promotion assistance to districts/networks, local churches, and AG ministries.
- Supervise the work of national and regional representatives who assist in distinct areas of the U.S. Specialized department.

#### MISSIONARY'S SCOPE OF MINISTRY

Whether it's strategically investing in the next generation through the U.S. Missions Kids (USMK) program or missionaries who pioneer and train indigenous leaders to build healthy children's ministries, discipling the next generation to live on mission is one priority of U.S. Specialized personnel. Missionaries-in-residence serve in AG higher education institutions to help students steward their call to missional living, whether vocationally or in marketplace contexts.

U.S. Specialized personnel also serve in AG district/network roles to fulfill the advancement of missions on a district/network and national level.

Finally, U.S. Specialized personnel serve in roles to advance various missions initiatives, emphases, and assignments that go beyond the scope of just one department and have broad benefit to U.S. Missions.

#### YOUTH ALIVE®

#### ORIGIN/AUTHORIZATION/NATIONAL OFFICE

Youth Alive was established as its own independent ministry at the 1979 Assemblies of God General Council. A ministry of the Assemblies of God Youth Ministries department, it functions as one of the seven core ministries under the umbrella of U.S. Missions in mobilizing nationally appointed Youth Alive missionaries. As such, it is a facilitating agency working in cooperation with, and at the invitation of, the various districts.

All nationally appointed missionaries shall be amenable to the district leadership in which they minister in cooperation with the policies set forth by Youth Alive and Assemblies of God U.S. Missions.

The national Youth Alive director is amenable to the executive director of Assemblies of God U.S. Missions in supervising the work of U.S. missionaries with Youth Alive.

#### VISION AND MISSION

The vision of Youth Alive is to present Jesus Christ to every student on every campus.

Youth Alive's mission is to mobilize students to reach other students and empower churches to connect with their local schools.

#### DEPARTMENTAL SCOPE OF MINISTRY

Youth Alive is a multidenominational effort and is concerned with outreach to America's lost through these primary areas, including but not limited to:

- Prayer Zone Partners®
- Campus Missions
- Youth Alive clubs
- The Seven Project, school assemblies, and other outreaches
- Events and conferences
- Training of student leaders
- Multidenominational networking
- Campus Alliance

Youth Alive fulfills its role, providing ministry to the school community using the following strategy:

- Facilitate the processing of U.S. missionaries.
- Serve churches through connecting youth leaders and students to the school.
- Devise strategies and program applications for the development of ongoing school ministry to America's middle, junior high, and senior high schools focused on prayer, student empowerment, student networking, and outreach.
- Provide information, resources, support, expertise, and promotional assistance to students, leaders, local churches, and districts.
- Serve as a liaison to the various secondary campus ministry efforts (middle schools, junior and senior high schools) within the United States.
- Facilitate the work of nationally appointed Youth Alive missionaries who assist in coordinating the ministry to students, leaders, churches, and organizations on campus.

#### MISSIONARY'S SCOPE OF MINISTRY

Each Youth Alive missionary is concerned with the evangelization and discipleship of students who attend America's middle, junior high, and senior high schools. The objective of the nationally appointed missionary is to promote the Youth Alive goal of reaching every student with the gospel of Jesus Christ before he or she graduates high school. U.S. laws—which have opened doors for ministry at schools—refer merely to the students themselves, not to outside adults. Realizing this, nationally appointed Youth Alive missionaries understand that their goal is to mobilize and equip students and leaders to reach their school for Christ.

# CHAPTER 2: U.S. MISSIONARY APPOINTMENT

# DEFINITION OF A U.S. MISSIONARY

A U.S. missionary is called by God and sent by the Church as part of a nationwide ministry or outreach dedicated to sharing the gospel with diverse groups who may not easily hear or be reached with the gospel.

#### FULL-TIME WORK

A career associate or missionary must have an assignment to receive pay unless covered by another policy like medical leave. If a district/network pulls an account holder from their assignment, another assignment must be found.

Full-time work is considered at least 36 hours per week and 12 months per year.

# PURPOSE OF U.S. MISSIONARY APPOINTMENT

The essential functions of a U.S. missionary are promoting the establishment of indigenous churches and facilitating the evangelization and discipleship of individuals within the scope of U.S. Missions.

#### **BENEFITS OF APPOINTMENT**

- Helps provide personnel, vision, and ministry tools to our whole Fellowship
- Defines the United States as a true mission field
- Helps broaden the Church's vision for a changing America through exposure to the 13,000+ Assemblies of God churches
- Provides a Fellowship-wide recognized system for giving and receipting of contributions
- IRS compliant
- Increases the number of people involved in financing, prayer support, and ministry involvement through itineration in churches
- Helps fulfill the Great Commission by giving districts/ministries a funded and fully accountable worker
- Provides resources unique to missionaries such as Speed the Light, Light for the Lost, National Women's Ministries initiatives, and Boys and Girls Missionary Challenge

#### APPOINTMENT

When sufficient signed Faith Promise forms have been sent to the Assemblies of God U.S. Missions to cover the candidate's approved budget and the current revenue matches the commitments (on average for 3 months), a formal appointment card will be issued after USMEC approval of appointment.

Appointment is considered provisional until the missionary attends a GO! Training within one year of completing itineration.

# TERM OF APPOINTMENT (LENGTH)

The term (length) of appointment is for four years and is renewable for additional four-year periods. The appointment is for full-time service. The first term is normally less than four years since appointments expire on December 31.

#### ASSIGNMENT (PLACE OF MINISTRY)

The ministry of the nationally appointed U.S. missionary shall be arranged by Assemblies of God U.S. Missions and the district where the missionary will work.

A missionary must have an assignment to receive pay unless it is covered by another policy like medical leave. It also requires full-time work. If a district/network pulls a missionary from working, another assignment must be found.

#### REPORTS

The missionary will be responsible for submitting ministry, personal, and financial reports each month to Assemblies of God U.S. Missions. All reports shall be sent to the U.S. Missions Accounting department. Copies of reports are to be sent to the department senior director. (See also Missionary Reporting Requirements.)

# CHAPTER 3: DISTRICTS AND U.S. MISSIONS RELATIONSHIP

#### ASSEMBLIES OF GOD U.S. MISSIONS AND DISTRICT PARTNERSHIPS

Assemblies of God U.S. Missions cooperates closely with districts. Missionaries are approved with the approval of their home and work districts, and field assignment is made at district invitation with the final approval of U.S. Missions.

#### MISSIONARY RESPONSIBILITY TO DISTRICTS

The U.S. missionary shall become a member of the district in which he or she is working, and his or her work is subject to that district's policies and directives. The ministerial credentials held by the missionary shall determine his or her participation in district council and voting.

#### DUAL MEMBERSHIP

The U.S. missionary is encouraged to retain honorary membership in his or her home district and be listed as an honorary U.S. missionary in the home district's yearbook.

#### TITHES

The U.S. missionary (considered inclusive of all account holders excluding work accounts) is required to direct half of his/her tithe to the U.S. Missions department to which he/she is assigned. The remaining half of their tithe shall conform to district and General Council regulations regarding financial support of these bodies.

#### COMMUNICATION

Missionaries are encouraged to communicate frequently with both the sending and work districts. Missionaries are required to send a copy of the Monthly Ministry Report monthly to the work district and are also encouraged to send copies of all newsletters. (See also Missionary Reporting Requirements.)

# CHAPTER 4: APPOINTED MISSIONARY POLICIES AND PROCEDURES

#### REVIEW AND RENEWAL OF MISSIONARY APPOINTMENT

#### ANNUAL REVIEW

An annual evaluation of appointed missionaries shall be conducted by the appropriate department in conjunction with the districts. The evaluation of the missionary's effectiveness, pastoral care, and fellowship opportunities shall be shared by the district(s) and U.S. Missions.

#### 4-YEAR APPOINTMENT RENEWAL PROCESS

U.S. missionary appointments are renewable every four years with the appointment period ending December 31. Various factors are examined by Assemblies of God U.S. Missions in evaluating the missionary for reappointment. Among these are:

- Ministry assignment with impact on the field
- Quality of relationships with U.S. Missions, districts, and donors
- Balance and health of spiritual and personal life
- Continuing education and ministry relevance
- Budget
- Financial integrity

#### EVALUATION BY DISTRICTS

A written evaluation of each missionary is sent by the work district to Assemblies of God U.S. Missions as part of the evaluation process.

#### ITINERATION

Itineration is optional at the point of appointment renewal unless the missionary is considered underfunded. Underfunded is the gap between the assigned budget and the monthly average of actual funds received. Missionaries who fall into the underfunded category can take up to a year to get to 100%. U.S. Missions encourages taking a furlough to itinerate and raise funds.

#### UNDERFUNDED

Underfunded is considered 89% and under of Faith Promises/Cash Receipts. 75% and under is mandatory itineration and 50% and under is closure of account. Note: Underfunded means that both the Faith Promises and Cash Receipts are below the percentages. Faith Promises may show but if the Cash Receipts aren't coming in it is considered underfunded. There may be Self-Support, (00) Balance, CIL of Faith Promises, or Standard Giving to consider. (Renewals will be delayed one year if missionary is underfunded at time of renewal to give time for mandatory itineration to get budget raise.)

#### FINAL APPROVAL OF RENEWAL APPOINTMENT

The appropriate Assemblies of God U.S. Missions department makes a recommendation concerning the renewal of appointment or termination of each missionary to the U.S. Missions Executive Committee. U.S. Missions notifies each missionary of the action of the U.S. Missions Executive Committee in his or her case. A new appointment card, not to be confused with the ministerial fellowship card issued by the General Council, is sent by Assemblies of God U.S. Missions to those who have been approved for renewal of appointment.

# CHANGE OF MISSIONARY ASSIGNMENT

#### CHANGE OF ASSIGNMENT TYPES

- Change of department/ministry
- Change of location
- Limitation of ministry for personal reasons
- Leave to itinerate

#### APPROVALS

Approval in advance for any change of status or assignment must be received from the appropriate department senior director and the work district office. It then must be approved by USMEC.

#### TIMELINESS

The missionary must send a written request, through the department senior director, in time for formal approval by the work district and U.S. Missions Executive Committee before the change is to begin.

#### LEAVE FOR ITINERATION

U.S. missionaries are not required to take a one-year deputation at the end of their four-year term. The missionary may request approval from his or her department senior director and work district to take up to one year to itinerate for the purpose of raising financial support should monthly support drop substantially. (See Renewal Policy.)

Missionaries are expected to arrange their own itineraries in cooperation with the U.S. Missions directors of the districts where they expect to conduct deputational ministry. The itinerary should be arranged to allow sufficient time for the district officials to plan for its success. Often the district must have from six months to one year's advance notice before an itinerary is established.

#### **TEMPORARY ASSIGNMENT**

- A missionary may request temporary assignment for no more than one year and not more than once every three years.
- A written agreement between the national office department and Assemblies of God U.S. Missions must be in place.
- The temporary assignment must benefit the missionaries on the field in some way.
- Final approval must come from the U.S. Missions Executive Committee.
- The work district, including the district in which the temporary assignment will occur, must agree if the missionary is not transferring credentials.
- Donors must be notified. (This notification should come from the missionary.)

#### MEDICAL LEAVE

Leave due to serious illness may be granted to a U.S. missionary upon the written recommendation of his or her physician, approval of his or her work district, and approval of USMEC.

Within six months, the leave shall be evaluated by the U.S. Missions Executive Committee. Medical leave shall not exceed one year in length. Medical leave is paid leave under normal circumstances if funds are available.

#### MATERNITY/PATERNITY LEAVE

Appointed female account holders will receive twelve weeks paid maternity leave. All ministry responsibilities should be appropriately reassigned prior to the leave. Departments need to minute the dates of the maternity leave prior to or at the beginning of the leave.

Appointed male account holders are eligible for up to four weeks paid paternity leave. All ministry responsibilities should be appropriately addressed prior to the leave.

Departments also need to minute extensions to candidacy deadlines resulting from the leave.

#### EMPLOYMENT IN A NATIONAL OFFICE DEPARTMENT OR DIVISION OUTSIDE OF U.S. MISSIONS

Any U.S. missionary who becomes an employee of any department or division outside of U.S. Missions must resign his or her U.S. Missions appointment in accordance with guidelines under the *Termination of Appointment* section of this manual.

#### CHURCH ATTENDANCE

All U.S. missionaries should attend an Assemblies of God church. STL, BGMC, and LFTL funds are provided by AG churches. Any exceptions would be in consultation with their district.

# CONTINUING EDUCATION

U.S. Missions encourages field personnel to engage in studies or pursuits that maintain or improve an individual's service as a U.S. missionary.

Some of these pursuits may be further described as capability maintenance, providing enrichment, and enabling an individual to stay current with skills or adapt to changes in the marketplace. An example of this type of education would be seminars and workshops requiring one or more days.

A second type of pursuit could be described as capacity expansion, which would be developmental in nature, often requiring more robust work and greater financial investment, such as degree completion or professional certifications.

Work funds are available for both capability maintenance and capacity expansion. Guidelines for using work account funds for continuing education are outlined below.

A missionary accepted as a full-time student at any school is expected to contact his or her senior director, regardless of how the education is funded.

#### ELIGIBILITY

When the missionary <u>completes itineration</u> and is assigned Appointed General status, he or she is eligible for education enrichment benefits, including seminars, workshops, or up to two college courses per school term. No special approval is necessary.

Eligibility for development benefits (degrees and professional certifications in addition to those currently held) shall be available <u>after appointment</u>, upon completion and approval of a proposal submitted to the department senior director and giving consideration to the budget, kinds of training, contribution to U.S. Missions and applicant, and duration of study.

#### ENROLLMENT IN DEGREE PROGRAM

- Enrollment must be vetted by the department senior director and approved by USMEC
- Degree must directly benefit applicant and field work
- A proposal detailing the level of participation in degree program (full-time or part-time) is negotiated and vetted with the department senior director and approved by the USMEC, and may be subject to variations as needed due to changes in the ministry conditions
- Investment of both work funds and the individual's personal allowance is required

Individuals pursuing a more robust study load beyond two undergraduate courses or one graduate course per term use the Enrollment in Degree Program guidelines above to secure approval. The health and direction of the missionary, integrity of the work, and relationship with district and donors are considered in this vetting process.

# COSTS AND FUNDING

Expenses specific to seminars, workshops, or course work of up to two college courses per term may come out of a missionary's work budget.

Expenses specific to a degree program are to be included in the proposal to the department senior director. These include travel, books, materials, tuition, per diem (housing and meals), and fees.

Missionary work funds may be applied to direct expenses (books, materials, and tuition) for approved undergraduate and postgraduate degrees. Personal allowance will cover per diem (housing and meals), travel, and fees.

#### EXPECTED PAYBACK

It is expected that individuals who complete undergraduate or postgraduate degrees while maintaining their Appointed General missionary status will continue in service with U.S. Missions for an additional period of time proportionate to the length of time that ministry and educational pursuits were juggled.

A full-time student in a degree track commits one additional year to U.S. Missions for each year of degree study, or alternatively, pays back work funds used for that year for education.

A part-time student (in a degree track, but still doing field service) commits to U.S. Missions six months for each year of study or pays back the work funds used for education that year. (Part time is defined by the educational institution relative to the number of hours taken per semester.)

Check with our AG higher education institutions as many of them offer discounts to missionaries and/or family members.

#### CONTINUING EDUCATION - NON-CREDENTIALED SPOUSE

Continuing education for a non-credentialed spouse may be approved by the department senior director provided the education has a relationship to the ministry. If approved, these costs may come out of a missionary's work budget.

#### DEPARTMENTAL CONFERENCES

The U.S. missionary is required to attend the departmental functions/conferences as determined by the department senior director.

#### REQUIRED CONFERENCE TRANSFER

Every budget includes a \$100 conference transfer. These funds are transferred within your account to class (48) to be held until needed. These funds can be used for your departmental or U.S. Missions conferences. To use these funds for anything else will require your departmental senior director's approval. This is a required transfer regardless of how you get paid.

# DISCIPLINE POLICY

#### INTRODUCTION

Assemblies of God U.S. Missions intends to promote the welfare and personal development of its missionaries, to maintain scriptural standards, to obey the biblical injunctions to work cooperatively in a manner characterized by order and harmony to glorify our Lord, to benefit one another, and to bring blessing to the world (Romans 16:17–20; 1 Corinthians 1; 10:23–24, 31–33; 11:17–22; 13; Ephesians 4:1–16; 1 Thessalonians 5:12–15; 2 Timothy 2:22–26; 1 John; et al.). We prefer working with a well-organized, well-trained, and well-disciplined group. We benefit from discipline; we suffer from disorder.

U.S. Missions expects its administrative staff, missionaries, and support personnel to exercise self-control to maintain a quality of life and ministry that exemplify biblical standards. Experience has shown that the vast majority do so willingly. For the minority who do not follow these practices, disciplinary action may be necessary. The General Council Bylaws best describes the nature and purpose of disciplinary action.

Discipline is an exercise of scriptural authority for which the church is responsible. The aims of discipline are that God may be honored, that the purity and welfare of the ministry may be maintained, and that those under discipline may be brought to repentance and restoration.

Discipline is to be administered for the restoration of the minister, while fully providing for the protection of the spiritual welfare of our local assemblies. It is to be redemptive in nature as well as corrective and is to be exercised as under a dispensation of mercy (see Bylaws).

Assemblies of God U.S. Missions is fully committed to this purpose.

The principles and procedures that follow have three basic premises:

- All workers have the right to a clear idea of what is expected of them and to have reasonable rules of conduct clearly expressed in writing.
- U.S. Missions will impose specific penalties for violating these rules. Penalties will have progressive degrees of severity.

• U.S. Missions will impose penalties upon violators without partiality, but only after thorough investigation, adequate to determine the extent of guilt and taking into account any extenuating circumstances.

# BIBLICAL PRINCIPLES FOR JUDICIAL PROCESS AMONG BELIEVERS

The Bible is clear by both precept and example concerning how to apply discipline to believers. U.S. Missions is committed to these principles:

The leadership of the Church is authorized to exercise judgment over believers (Matthew 16:19; 18:18; John 20:23; Acts 15:6, 28; 16:4; Hebrews 13:17).

Sinful behavior is to be confronted and exposed (Proverbs 28:23; Matthew 18:15–17; Luke 17:3; Ephesians 5:11; 1 Timothy 5:20; 2 Timothy 4:2; Titus 2:15).

Confrontation of sinful behavior is to be received with thanksgiving as producing righteousness (Psalm 141:5; Proverbs 15:5; 25:12; 29:1; Ecclesiastes 7:5; 2 Corinthians 10:8; 13:10; Hebrews 12:5).

Issues should be resolved at the lowest level possible with the least publicity, but never to excuse or cover sin (Proverbs 25:9; Matthew 5:23–25; 18:15–18; Luke 17:3; 1 Timothy 5:19–20, 24–25).

Judgment among Christians is to be carried out within the body of Christ, not by civil courts (Matthew 5:25; 1 Corinthians 6:1–8).

Revenge must not be the motivation for discipline (Proverbs 24:29; Matthew 5:40; Leviticus 19:18; Romans 12:17–21).

Factual evidence must be established by the testimony of at least two or three reliable witnesses (Numbers 35:30; Deuteronomy 17:6; 19:15; Proverbs 25:8; Matthew 18:16; 2 Corinthians 13:1; 1 Timothy 5:19; Hebrews 10:28).

The giving of false witness is condemned (Exodus 20:16, one of the Ten Commandments; Leviticus 6:3; 19:12; Proverbs 19:9; 24:28; 25:18; Jeremiah 5:2; 7:9; Zechariah 5:4; Malachi 3:5; Matthew 19:18; 1 Timothy 1:10).

It is specifically forbidden to spread gossip or slander or to betray confidences (Exodus 23:1; Leviticus 19:16; Proverbs 6:19; 11:13; 16:28; 20:19; Romans 1:30; 1 Corinthians 6:10; 2 Corinthians 12:20; Titus 2:3).

Judgment is to be done in love with forgiveness as the hallmark and redemption as the goal (Matthew 18:15, 21–22; 2 Corinthians 2:6–8; Galatians 6:1–2; James 2:12–13).

Judgment is to be done without partiality (Leviticus 19:15; Deuteronomy 16:18–19; Job 32:21; 1 Timothy 5:21; James 2:1–11).

Some sins require specific actions:

- Those who cause dissension (Romans 16:17; Titus 3:10–11). [dismissal after two warnings]
- Sex offenders (1 Corinthians 5:3–5, 13). [dismissal]
- Blasphemy against God (1 Timothy 1:20). [dismissal]
- Ministers who sin (1 Timothy 5:19–21).

[public rebuke]

• Those who teach false doctrines (1 Timothy 1:3–4; Titus 1:13–14; Galatians 1:8–9). [severe reproof, being considered an outcast from the faith]

# DISCIPLINARY AUTHORITY: BASIS AND SCOPE

One of the duties of the U.S. Missions Board (USMB) is "...to establish and uphold standards for appointed U.S. missionaries and U.S. Missions candidates for U.S. missions appointment" (General Council Bylaws). By implication, this includes establishing policies and procedures to ensure those standards are maintained throughout the missionary staff. It is the responsibility of the U.S. Missions Executive Committee (USMEC) to implement these policies.

There is a distinction between matters relating to one's missionary status with U.S. Missions and one's ministerial credentials. The General Council Bylaws provide insight regarding how to handle disciplinary matters related to ministerial credentials.

The discipline portrayed here, however, relates to one's status with U.S. Missions, which may or may not affect one's credentials. If U.S. Missions obtains evidence that potentially affects a missionary's status as a credentialed minister of the Assemblies of God, the division must submit that information to the missionary's home district for review and action pursuant to the General Council Bylaws.

#### CAUSES OF DISCIPLINARY ACTION

For those who choose not to abide by the principles and values upheld by the General Council of the Assemblies of God, formal discipline will be required. The following are causes for disciplinary action:

Moral failure involving sexual misconduct.

Moral failure involving pornography.

Any moral or ethical failure other than sexual misconduct.

General inefficiency in the ministry.

A failure to represent our Pentecostal testimony correctly.

A contentious or non-cooperative spirit.

An assumption of dictatorial authority over an assembly.

An arbitrary rejection of district counsel.

A declared open change in doctrinal views.

A habit of running into debt that brings reproach upon the gospel.

A marriage in violation of our stand on marriage and divorce (General Council Bylaws).

Violations of ministerial courtesy.

Ministry without prior approval in a non-Assemblies of God church.

An improper attitude toward those dismissed from the Fellowship.

In addition to these General Council causes for action, missionaries will be further accountable to U.S. Missions for the following causes for action:

Any conduct unbecoming to a missionary as a representative of Christ and the Assemblies of God to include any behavior which, in its opinion, disturbs the order, dignity, business, or harmony, or impairs the good name and prosperity of the organization, or which is likely, in its opinion, to endanger the welfare, interest, or character of the organization, or violates such rules and regulations of the organization which may be made from time to time.

Loss of ministerial credentials with the General Council of the Assemblies of God (AG).

Neglect to properly manage and report the use of missions funds.

Embezzlement.

Inappropriate use of funds.

Habit of running into personal debt, bringing reproach.

Willful neglect in maintaining adequate records.

Neglect to comply with civil laws, which do not violate scriptural principles and/or mandates.

A declared open change in doctrinal views or practices of the AG or deliberate variance from the values, purpose, or objectives of U.S. Missions.

Deliberate falsification of reports or official testimony.

An arbitrary rejection of the leadership or authority of U.S. Missions.

Engagement in commercial or secular pursuits or other outside employment or activities not specifically authorized by U.S. Missions.

Violation of any of the above that applies to the General Council will be handled as outlined in the General Council Bylaws. For all other infractions, the potential consequences under U.S. Missions follow.

# DESCRIPTION OF DISCIPLINARY ACTIONS

The intent for administering the disciplinary measures described below is for the restoration of the offender rather than as a form of retribution or vengeance. Concurrently, U.S. Missions must consider the effect of the offenses and the rendering of the judgments on the spiritual and emotional welfare of those involved. The punishments listed below are progressive. The intention is that the offender will repent, experience restoration as soon as possible, and a positive impact upon all concerned parties.

#### ORAL REPRIMAND

This is the lowest degree of censure. It involves the verbal reproof of the offender with a warning regarding the danger and consequences of his (her) errant actions. In addition to the reprimand, it is important to exhort the offender toward a more consistent walk with the Lord. The offender's relationships with the local church, the district, and U.S. Missions are not affected. The offender's director or higher authority may give an oral reprimand.

#### WRITTEN REPRIMAND

This is the second degree of censure. U.S. Missions reproves the offender in writing and warns him (her) of the consequences of further inappropriate behavior. The offender can maintain relationships with the local church, the district, and U.S. Missions; however, copies of the reprimand are filed with the executive director, administrator, department director, and places a copy in the offender's U.S. Missions personnel file. The offender's department director or higher authority may give a written reprimand.

#### PROBATION

In the case of more serious or repeated offenses, leadership may place the offending party on probation. During this time, he (she) may continue in his (her) ministry if, in the judgment of the department director, his (her) continued presence will not be disruptive or counterproductive to the redemptive process. The department director, in consultation with the district and specified in writing, will determine the nature and extent of his (her) ministry. While on probation, the expectation is that the offender will walk circumspectly, proving himself (herself) before the Lord and the community.

It is the prerogative of the USMEC to establish the period of probation, which shall not exceed one year. The department director in consultation with the executive director shall make a review of the case at the end of the probation. If the offender has not improved, AGUSM may extend the probationary period or initiate termination procedures. A report of the original actions leading to probation will be maintained in the offender's personnel file, as well as the decisions of the authorities involved. At the discretion of the USMEC, U.S. Missions may share this information with the offender's home district. Only the USMEC or higher authority may impose probationary status.

#### TERMINATION

In case of serious or repeated offenses or violations of the conditions of probation, the U.S. Missions Executive Committee may terminate the offender. If termination occurs, U.S. Missions will furnish a full report to the offender's district and the USMEC. In cases involving the missionary's status as a credentialed minister, U.S. Missions will submit the information to the offender's home district. (*See Disciplinary Authority*.)

If termination of missionary status is in order, unless the missionary has gainful employment prior to the end of that period, U.S. Missions may grant up to two months personal allowance and benefits. U.S. Missions may grant an extension to this period in the case of special hardship conditions, such as poor health. If the termination is due to a sufficiently severe infraction, dismissal may be immediate with up to two months' severance pay and benefits considered. A statement of official action by the USMEC will specify the terms of termination.

# DISCIPLINARY PROCEDURES

A. U.S. Missions will follow the biblical principles outlined in the Discipline Policy. This means that, in most cases and in order to help the alleged offender, the appropriate leader will talk to the alleged offender one-on-one. If unsuccessful or if the offense warrants, the leader will bring the matter to the next higher level of authority in the division.

B. A detailed description of the investigative procedures is included in the source document, is on file in U.S. Missions, and is available for public review.

#### RECORDS

A. Irrespective of guilt or innocence and so, that verification of future recollections is by fact, rather than by hearsay, it is vital to retain records. Therefore, U.S. Missions will maintain official records of all allegations, supporting data, and decisions of the investigative bodies involved. All documentation is confidential and will be part of a confidential personnel file.

B. The accused may not request a change of assignment or submit his (her) resignation during the period of investigation or after a decision has been rendered, except by special procedures on file with U.S. Missions.

C. Commencing with the date of approval of this policy by the U.S. Missions Executive Committee, an alleged offender shall have the right to review any evidence registered against him (her) after that date. U.S. Missions shall apprise complainants of this stipulation. An exception would be materials such as letters of reference, psychological reports, or other materials for which he (she) had previously signed a waiver of his (her) right to review such information.

#### CONFIDENTIALITY

It is the express concern and duty of all involved in the processing and handling of disciplinary matters to maintain, insofar as is possible and reasonable, complete confidentiality of the information, whether oral, written, or photographically or electronically stored or transmitted. The purpose of such confidentiality is to avoid distortions, protect the reputations of the alleged offender, the offended, the Church, and U.S. Missions, insofar as possible, and enhancing the likelihood for successful restoration of the offender.

Only those persons with the right and need to know will have access to the information, and these should bind themselves together in a written and signed mutual pact of confidentiality. However, no one should construe the above to mean that it is necessary to withhold information that might endanger the accused or the public welfare, nor keep that information, which pertains to conduct in violation of the rules and regulations of U.S. Missions, from the appropriate authorities.

# THE RESIGNATION/TERMINATION PROCESS

A missionary may resign or be terminated for various reasons since this decision is based on individual circumstances. Therefore, U.S. Missions views each resignation or termination on an individual basis.

- A voluntary resignation initiated by a missionary may be viewed by AGUSM as favorable or unfavorable; this depends solely on the reason for resignation.
- An involuntary resignation may be required of a missionary. This is something the missionary does not want; however, circumstances warrant it. In this case, U.S. Missions will view this as an unfavorable resignation.
- An involuntary resignation initiated by U.S. Missions, even though the missionary does not want to resign, is viewed as an unfavorable resignation.

If a missionary initiates the process, he (she) must submit a letter of resignation to the appropriate department director.

#### VACATION GUIDELINES

Missionaries may take up to four weeks of vacation each calendar year (thirty days including weekends), provided at least three months of the year has been spent on field assignment. After the second renewal of appointment, missionaries are eligible for six weeks. All vacation and holidays are with full pay. Vacations are to be scheduled during a time when someone can be obtained to carry on the work. Funds for vacation expenses are a personal expense and must come from personal funds.

#### SABBATICAL

Sabbaticals are allowed for U.S. missionaries after fulfilling six full years of appointment. Up to one month is allowed. Prior to taking a sabbatical, please contact the senior director of your department.

If a leave of absence is needed, you will need to contact your department senior director for more information.

#### EMPLOYMENT OUTSIDE OF U.S. MISSIONS ASSIGNMENT

Missionary appointment is a full-time assignment. A missionary may hold employment with another organization as long as it does not interfere with ministry performance or attendance at U.S. Missions events, create a conflict of interest in the missionary appointment, or have an adverse impact on U.S. Missions. This must have department senior director approval.

If U.S. Missions determines that a missionary's outside work interferes with performance or the ability to meet the requirements of U.S. Missions, the missionary may be asked to terminate the outside employment in order to remain with U.S. Missions.

#### MARRIAGE

You will need to notify your department if you get married while having an account with U.S. Missions. You will receive paperwork for your spouse to complete and return in a timely manner. If your spouse is seeking appointment, the process will be the same as for other candidates and Candidate Orientation will be mandatory. Failure to complete and return the paperwork within six months of your marriage will result in your monthly disbursement check being withheld.

#### MISSIONARIES WHO PASTOR A SELF-GOVERNING AND SELF-SUPPORTING CHURCH

When a church that is planted or pastored by a U.S. missionary becomes self-governing (General Council affiliated status) and self-supporting, the missionary has two options:

- Retain his or her appointment by resigning as pastor and continuing missionary assignment, or
- Remain as a U.S. missionary whose focus will be replicating church planting, ethnic ministries, or specialized ministries in accordance with U.S. Missions and district policies. The status of the missionary will change to non-missionary status if focus of replication of church planting, ethnic ministries, or specialized ministries changes.

#### OVERSEAS TRAVEL

Because of the direct link between Assemblies of God U.S. Missions and Assemblies of God World Missions in ministry to all nationalities and cultures, at times it is appropriate for a U.S. missionary to request travel overseas. The requesting account holder cannot be a candidate or in fundraising status. Continuous service in overseas

assignment may not exceed one hundred twenty days in a twelve-month period. The following guidelines must be followed:

- The missionary sends a letter of request to his or her Assemblies of God U.S. Missions department senior director including:
  - Reason for requesting overseas travel
  - Dates of anticipated travel
  - Amount of funds needed
  - How the funds will be raised
  - Who will fill in during the absence
  - Proof of Missions Assure Insurance
  - Copy of the invitation letter from the world missionary or Assemblies of God World Missions regional director (Note: AGWM may not approve/acknowledge travel overseas to work with a non-AG entity; USMEC will not allow/approve without AGWM approval/acknowledgement.)
  - Overseas travel form

The department senior director will:

- Assess the missionary's ministry and account balance
- Clear travel with the Assemblies of God World Missions regional director
- Seek U.S. Missions Executive Committee approval
- Notify the missionary stating approval or disapproval

# TRAVEL OVERSEAS WITHOUT APPROVAL

Failure to obtain prior approval for overseas or out-of-country travel will result in the following discipline:

First offense: The department will send warning letter to the account holder by certified mail and a notification will be sent to the district superintendent and missions director.

Second offense: The account holder will be charged a \$100 fine from their allowance (transfer out of account if paid outside of U.S. Missions) and a second letter will be sent by the department to the account holder by certified mail with notification to the district superintendent and missions director.

Third offense: The senior director will present the documentation of noncompliance to USMEC for their review of termination for not following the policies as agreed to in the Memorandum of Understanding.

# CHAPTER 5: FINANCES FOR U.S. MISSIONS ACCOUNTS

# OWNERSHIP OF MISSIONS FUNDS

Assemblies of God U.S. Missions operates under a tax-exempt status of the Internal Revenue Service (IRS) concerning charitable organizations. The IRS law is clear that upon the issuance of a tax receipt to a donor, the ownership of funds or gifts-in-kind transfers to the charitable organization, not to the person or designated project.

Since the missionary functions as a representative of Assemblies of God U.S. Missions, all funds he or she receives, as a direct or indirect result of missions activities, become the property of Assemblies of God U.S. Missions.

## SOURCE OF SUPPORT - ITINERATION

Prior to proceeding to the field, the approved candidate missionary is responsible for raising funds in accordance with the individual budget established by Assemblies of God U.S. Missions. Missionary status does not imply that the financial needs or liabilities of the missionary will be met by U.S. Missions or the district councils.

## SUPPORT OR ACCOUNT OUTSIDE OF U.S. MISSIONS

A U.S. missionary is not allowed to have an account outside of the U.S. Missions system and receive additional payment (allowance) for the same missions work unless it is reported to U.S. Missions and subject to the five percent U.S. Missions fees. For further information you should contact the U.S. Missions Accounting Manager. There are different policies for those getting paid through a corporation, district, or church. The intent of this policy is so our missionaries are not getting paid for the same work from more than one system.

## SPOUSE WITH SEPARATE ACCOUNT

A U.S. missionary spouse is not allowed to have a separate account within U.S. Missions or through other venues.

## NON-ACCOUNTABLE ACCOUNTING SYSTEM

Assemblies of God U.S. Missions operates on a non-accountable system meaning that all disbursed funds are included on the missionary's annual 1099. This includes personal allowance, reimbursed work expenses, medical and insurance benefits, etc. Missionaries should retain their receipts and deduct eligible expenses on their income taxes. For example, work expenses may be eligible to be deducted on Schedule C of the missionary's personal income taxes.

The exception is when funds are disbursed for Light for the Lost and BGMC. In those cases, U.S. Missions requires the original receipts, and the funds are not made taxable to the missionary by being included on the 1099.

## U.S. MISSIONS FEE

A 5 percent U.S. Missions fee is charged on all funds that are received in a U.S. Missions account or by a U.S. Missions account holder. Revenues from the U.S. Missions fee fund the overall administration of the entire U.S. Missions division. U.S. Missions fee revenues are used to pay for all staff and costs associated with accounting, marketing, recruitment, training, and oversight.

See the chart below for information on types of funds subject to the U.S. Missions fee.

Type of Funds	Subject to U.S. Missions Fee?
Funds received in account for work expenses	Yes
Funds received in account for personal allowance and benefits	Yes
Funds received in account for a missionary paid by U.S. Missions for (09) Special Personal gifts	No
Funds received in account for a missionary paid by U.S. Missions for (09)	Yes

Special Personal gifts above the annual (09) limit	
Allowance plus benefits of a missionary NOT paid by U.S. Missions	Yes
Funds received directly by the missionary due to their work in U.S. Missions	Yes
Funds received directly by the missionary for their missions work but the donor does not want a receipt	Yes
Funds received into U.S. Missions account for a 501(c)(3) organization	Yes
Funds received directly by a 501(c)(3) organization from an Assemblies of God entity	Yes
Funds received directly by a 501(c)(3) organization as a result of their approved U.S. Missions status, even if the donor does not want a receipt	Yes
Funds received directly by a 501(c)(3) organization as a result of sales or conference registrations	No
Funds received directly by a 501(c)(3) organization from non-Assemblies of God sources	No

## ACCOUNT FUND DESIGNATIONS

U.S. Missions financial accounts hold many different categories of funds including, work, personal, and (09) Special Personal funds.

## WORK FUNDS

Donations designated for the account holder can be used to cover the costs of expenses that are incurred through missions work. The U.S. Missions account holder is responsible for recording all expenses and retaining receipts for tax purposes.

For missionaries that receive an allowance from U.S. Missions, work funds will be sent in addition to the allowance in the monthly electronic funds transfers. Requests for work expenses should be included on the Monthly Ministry Report or by written request to the accounting specialist, and all funds are sent as designations permit (ADP). Because U.S. Missions does not require receipts, all work reimbursements are made taxable at year-end on the account holder's annual 1099. However, <u>all</u> work requests will require an itemized list/explanation. (See also As Designations Permit, Missionary Reporting Monthly Responsibility, Monthly Disbursement of Funds, and Taxes and 1099.)

Grants from BGMC, Light for the Lost, and Touch the World are on an accountable plan and will not be made taxable to the account holder.

#### PERSONAL FUNDS

For missionaries paid by U.S. Missions, in addition to work funds, they will receive a personal allowance plus benefits from the donations received in their U.S. Missions account. These funds are disbursed to the missionary on a monthly basis as designations permit (ADP) by electronic funds transfer. Personal funds are made taxable to the missionary on the annual 1099. (See also Personal Allowance, As Designations Permit, Monthly Disbursement of Funds, Missionary Benefits, and Taxes and 1099.)

## (09) SPECIAL PERSONAL OFFERINGS

Missionaries paid by U.S. Missions are allowed a designated amount of personal gifts each year over and above allowance restrictions that will not be charged the 5% U.S. Missions fee or departmental half-tithe. Annual cumulative (09) limits are \$12,000 for status AG, CM, RA, RM, RD or \$10,200 for CC, AC, CX, CA. The donor must indicate that the funds are meant as a special personal gift, and the account holder <u>may not request or solicit (09)</u> <u>offerings</u>. These (09) funds will be sent to the missionary as taxable income and be included on the monthly disbursement of funds. The donor will receive a giving receipt for these (09) offerings.

## AS DESIGNATIONS PERMIT (ADP)

As Designations Permit (ADP) is defined as the U.S. Missions policy to send only the amount of funds that are currently available in the U.S. Missions account at the time of monthly closing. ADP safeguards the U.S. Missions account from having a negative balance.

When a U.S. Missions account does not have enough funds to cover all the account holder's requested disbursements (including personal allowance, benefits, and work expenses), the account holder will not receive the total of funds requested. Instead, they will receive the total of funds available in the account at the time of monthly closing.

Funds requested but not received in previous months can be requested to be reimbursed for the current year and the previous calendar year. This includes personal allowance, benefits, and work expenses. (Longevity is excluded.) Reimbursed funds will be made taxable on the year that they are actually received by the missionary.

#### MISSIONARY PERSONAL ALLOWANCE

The personal allowance is the portion of the monthly disbursement of funds intended for personal expenses (i.e., mortgage, utilities, car payments, groceries).

## HOW IS THE PERSONAL ALLOWANCE DETERMINED?

Personal allowance amounts are determined by missionary personnel status and geographic location. For those with fully appointed missionary status, a monthly service increment accrues each year of service after the first full year of appointment for a maximum of twenty years. The service increment is \$60 monthly for each year of service up to maximum \$1,200 per month for twenty-plus years. If the missionary feels that the allowance is not adequate, they may contact their senior director for further information and review.

## COST OF LIVING

Accounting reviews the cost of living for each geographical area quarterly. If the cost of living has raised to another level, anyone that is paid through U.S. Missions will receive an automatic increase to the appropriate level.

## DEPARTMENTAL HALF-TITHE

Half of the tithe of a missionary belongs to the specific department in which the missionary is assigned (i.e., Chaplaincy, Chi Alpha, Church Mobilization, Intercultural, U.S. Specialized, Youth Alive, or Adult & Teen Challenge). Revenues from the departmental half-tithe fund the overall administration of the specific department of the missionary.

For missionaries paid by U.S. Missions, half of his/her tithe will automatically be deducted from the personal allowance portion of the monthly disbursement and sent to his department. The missionary should contact the work district in order to determine where the remaining half of the tithe needs to be sent.

For missionaries paid by an organization other than U.S. Missions, he/she will need submit their departmental halftithes monthly.

Type of Funds	Departmental Half-Tithe?
Funds received in account for work expenses	No
Funds received in account for personal allowance	Yes
Funds received in account for missionary personal benefits	No
Funds received in account for a missionary paid by U.S. Missions for (09) Special Personal gifts	No
Funds received in account for a missionary paid by U.S. Missions for (09) Special Personal gifts above the annual (09) limit	No
Allowance of a missionary NOT paid by U.S. Missions	Yes
Benefits a missionary NOT paid by U.S. Missions	No
Work funds received directly by the missionary due to their work in U.S. Missions	No
Allowance funds received directly by the missionary due to their work in U.S. Missions	Yes
Work funds received directly by the missionary for their missions work, even if the donor does not want a receipt	No
Allowance funds received directly by the missionary due to their work in U.S. Missions, even if the donor does not want a receipt	Yes

See the chart below for information on types of funds subject to the departmental half-tithe.

Funds received in U.S. Missions account for a 501(c)(3) organization	No
Funds received directly by a 501(c)(3) organization from an Assemblies of God entity	No
Funds received directly by a 501(c)(3) organization as a result of their approved U.S. Missions status, even if the donor does not want a receipt	No
Funds received directly by a 501(c)(3) organization as a result of sales or conference registrations	No
Funds received directly by a 501(c)(3) organization from non-Assemblies of God sources, even if the donor does not want a receipt from the national office	No

## WHEN DOES THE PERSONAL ALLOWANCE BEGIN?

The personal allowance will not begin until the missionary makes a request in writing to the U.S. Missions Accounting office. Personal allowance is not automatically set up when the account is opened.

## MISSIONARY SPOUSE ALLOWANCE

For missionaries paid by U.S. Missions, a spouse may receive a separate allowance by becoming one of the following depending upon their qualifications and weekly hours working in the ministry: co-ministry, co-career, or co-appointed. This doesn't have to be decided when first processed by U.S. Missions. This can be decided at a later date and even changed from one to another.

Contact your department for specifics regarding this. There may be additional paperwork and even travel to Candidate Orientation.

Once the spouse is approved to receive allowance, the request must be made in writing to the U.S. Missions Accounting office.

## MISSIONARY BENEFITS

## MINISTERS BENEFIT ASSOCIATION (MBA)

MBA is a retirement program available to credentialed ministers and missionaries of the Assemblies of God through AGFinancial. In addition to appointed missionaries, credentialed spouses with appointment\*, all those with a certified appointed status and career associates\*\* are eligible to participate in MBA. This is the only retirement program that U.S. Missions allows. We cannot disburse cash in lieu of this benefit because of our exclusive agreement with AGFinancial.

U.S. Missions allows both employer and employee monthly contributions to be made directly from the U.S. Missions financial account to a personal MBA account. To initiate transactions or contributions, the missionary must complete an MBA form available on the U.S. Missions website.

This form requires you to select the type of contribution(s) you make into your account.

- Employer contribution—An employer contribution is an amount taken from the U.S. Missions account each month before the personal allowance disbursement and deposited into a tax-deferred MBA retirement account. This is considered an employer contribution since these funds are not reduced from the personal allowance amount, but rather are in addition to the personal allowance. A missionary can request a deposit of up to \$600\*\* monthly. This amount is not included on the annual 1099 and, therefore, cannot be deducted from annual taxes.
- Employee contribution—An employee contribution is an amount taken out of the personal allowance and deposited into an MBA retirement account in addition to the employer's contribution. Employee contributions can be deposited into either a tax-deferred account or a Roth After-Tax account. Traditional After-Tax accounts can be set up by contacting the MBA office directly.

\* The credentialed spouse can have part or all the MBA benefit if they are approved for the spouse stipend.

\*\* Appointed Certified and Career Associates are allowed a maximum of \$510 monthly.

MBA transfers or deducts can be decreased or stopped at any time by submitting a signed request to the accounting team. To increase MBA transfers or deducts, complete a new contribution form, and send it to the accounting team.

For more information on how to open an account or on specific details about MBA benefits, contact the MBA office toll free at 866–621–1787.

## HOUSING ALLOWANCE

Missionaries that receive an allowance from U.S. Missions and are in good standing with the General Council are eligible to receive a housing allowance designation. The housing allowance is only applied to the main account holder and not to spouse salary.

According to IRS regulations, ministers are allowed a housing allowance for expenditures made to purchase or rent a home, provided the amount claimed as a housing allowance has been designated and documented as part of the minister's remuneration and does not exceed the actual out-of-pocket expenses of the home.

U.S. Missions does not pay the housing allowance separate from allowance. Funds for housing expenditures are included in the total allowance received each month. On the annual 1099, the housing allowance amount is subtracted from the total personal allowance received during the year. The total housing amount reduced from the Form 1099 will be sent in a separate statement each January to U.S. Missions account holders.

Annually, the missionary must complete a housing allowance form before the end of the year for the next year. These forms must be approved by the USMEC prior to the allowance period. If no estimated form is received, an automatic default of 50 percent of the personal allowance will be approved as housing for that year. If a U.S. Missions account holder does not want any housing allowance deducted on the 1099, a written request must be submitted to the accounting team before the year's end. (See also Missionary Reporting Requirements.)

## FITNESS EXPENSE

Missionaries that receive an allowance from U.S. Missions are eligible to receive reimbursement of up to \$600 from their missions account for fitness club membership fees per year. Instead of a club membership, a missionary can choose to use up to \$600 per year (for CM, AG, RA) and \$510 per year (for CC, AC, CX, and CA) to purchase

fitness equipment for your home. Receipts are required for disbursement. Funds are disbursed as work funds and are made taxable at year-end.

## COLLEGE COURSES/CONTINUING EDUCATION

Missionaries that receive an allowance from U.S. Missions are eligible to receive reimbursement from their missions account for college courses (defined as two courses per school term). (See Continuing Education for details.)

#### MOVING EXPENSES

Missionaries that receive an allowance from U.S. Missions are eligible to receive reimbursement from their missions account for moving expenses provided the move is greater than fifty miles and is required to continue the missions work. Funds are disbursed as work funds and are made taxable at year-end. The department senior director must approve the request.

Moving expenses must adhere to these guidelines:

- House hunting expenses are not reimbursable as a moving expenditure.
- Expenses incurred in selling or purchasing a residence is not reportable as a moving expenditure.
- Temporary living expenses are not reportable as a moving expense.

#### CHILDCARE

Missionaries that receive an allowance from U.S. Missions are eligible to receive reimbursement from their missions account for childcare expenses when both the husband and wife are required to attend an event. When reporting childcare expenses, be sure to list the purpose for which childcare was obtained. Funds are disbursed in addition to the personal allowance and are made taxable at year-end.

## CHILDREN'S PRIVATE OR HOME SCHOOLING

Missionaries that receive an allowance from U.S. Missions are eligible to receive reimbursement from their missions account for their children's schooling, private or home. Funds are disbursed in addition to the personal allowance and are made taxable at year-end. A written request should be made to the department senior director. Once approval is received, a monthly or one-time disbursement will be established.

Pre-K is not covered. This is for normal school-age children. Pre-K is not mandatory schooling.

#### INCOME TAX BENEFIT

Missionaries that receive an allowance from U.S. Missions are eligible to receive an annual income tax benefit from their missions account. Funds are disbursed in addition to the personal allowance and are made taxable at yearend. The amount of the benefit is based on missionary status. (See chart below.) The benefit can be requested to disburse any time after the January statement for the previous taxable year.

Status:	Benefit:
AG, CM, RA	\$2,000
AC, CC, CA, CX	\$1,700

## COST OF GREEN CARD

U.S. Missions will allow up to \$2,500 towards legal fees for the cost of a spouse to get a green card if they are going to work in the ministry along with the main account holder.

#### MARRIAGE/FAMILY CONFERENCE

Missionaries that receive an allowance from U.S. Missions are eligible to be reimbursed from their missions account for the costs associated with attending one marriage and/or family conference per year. Reimbursable expenses include the travel, lodging, meals, and the conference fee. The department senior director must be notified with the name of the conference in addition to the estimated costs for approval. Funds are disbursed in addition to the personal allowance and are made taxable at year-end.

## MEDICAL INSURANCE

Assemblies of God U.S. Missions does not offer any insurance plans at this time. Missionaries that receive a allowance from U.S. Missions are eligible to be reimbursed from their missions account for the costs of health, dental, and life insurance. Funds are disbursed in addition to the personal allowance and are made taxable at year-end.

## MANDATORY MEDICAL INSURANCE

Assemblies of God U.S. Missions mandates that all career categories have insurance and provide proof of insurance. By September of each year, you will need to send proof of insurance to Accounting.

#### MEDICAL EXPENSES

Missionaries that receive an allowance from U.S. Missions are eligible to be reimbursed from their missions account for medical expenses such as maternity, co-pays, deductibles (to reduce the insurance premium), alternative medicine, or operation. Copies of receipts must be sent to U.S. Missions Accounting personnel for disbursement. Funds are disbursed in addition to the personal allowance and are made taxable at year-end. (See also Maternity/Paternity Leave and Medical Leave.)

## LONGEVITY DISBURSEMENT

Missionaries that receive an allowance from U.S. Missions are eligible to be reimbursed from their missions account for a monthly longevity disbursement. After a missionary's first renewal, he/she is eligible to receive \$100 per month in longevity benefit which increases to \$200 after the missionary's second renewal, and \$300 after the missionary's third renewal. Funds are disbursed in addition to the personal allowance and are made taxable at year-end. Longevity funds not received within a calendar year can be reimbursed by request if funds are available. Longevity does not qualify for previous year's missed make-up disbursement.

#### ADOPTION EXPENSE

Missionaries that receive an allowance from U.S. Missions and have an appointed status are eligible to be reimbursed from their missions account for a up to \$5,000 per adoption per child. Copies of the receipts are required and can include travel costs (if required to pick up the child). Funds are disbursed in addition to the personal allowance and are made taxable at year-end.

## TRANSITION ALLOWANCE

Missionaries that receive an allowance from U.S. Missions and have an appointed status of Appointed General (AG) and Retired Active (RA) are allowed to accumulate up to \$1,000 per year of appointment up to \$25,000 in a separate class (51) to be transferred from (00) as designation permit (ADP) for a transition allowance.

A missionary has access to "Transition Allowance" funds when the missionary retires, resigns, or transfers to World Missions. Funds transferred to class (51) for the transition allowance cannot be reassigned for any other purpose including being transferred back to (00).

A missionary can make additional transfers to the transition fund to make up shortfalls. The maximum that can accumulated for the transition allowance is \$1,000 for each year served as an U.S. Missions appointed missionary. No interest is accumulated on the balance in class (51), and transition allowance funds may be included in the budget process. The transition allowance funds are not available to missionaries that are terminated instead of resigned unless special approval is secured from USMEC.

## LEGAL FEES

Legal fees are not a benefit and cannot be taken from the U.S. Missions donations. The only exception is the cost of legal fees for spouses applying for a green card. (See policy on green cards)

## MISSIONARY REPORTING REQUIREMENTS

The following list shows all the reports required by U.S. Missions. Most forms are available online at www.usmissions.ag.org/missionaries/forms.

Report Name	Required from	Description	Due Date
Itineration Report and Itineration Progress Report	Itinerating missionaries with a candidate status (CC, CM)	All financial activity for the month previous, even if there was no financial activity	25th of each month at 4:30 p.m. CST
Monthly Ministry Report	AC, AG, RA, CA	All financial activity for the month previous, even if there was none	25th of each month at 4:30 p.m. CST
Quarterly Reports	Work accounts or missionaries getting paid through corporation	An overview of quarterly financial activity for the 501(c)(3) organization	January 25, April 25, July 25, October 25
Corporation Annual Board Report	Corporations with over \$250,000 in income per year	File a copy of the Annual Board report approved by the board of directors for the 501(c)(3) organization	April 20
Annual Work Statement	Any account holder that received taxable work expenses for the previous taxable year	To report the claimed-as-work expenses on the account holder's previous year's taxes	May 1

Estimated Housing Form	Any account holders with ministerial credentials being paid by U.S. Missions	Submitted to estimate annual housing expenses reduced from the 1099 for the upcoming year	December 1

## PENALTY FOR LATE REPORTING

Timely submission of the Missionary Monthly Report is an absolute requirement. Failure to do so may result in the monthly check being withheld. Failure to report on-time will result in ineligibility for a Speed the Light block grant. A one-time late fee of \$35 will be deducted for each late monthly report. A \$50 processing fee will be deducted for checks that are returned or lost (as a result of mailing a held check) due to non-communication of address changes to Accounting.

## Delinquency Policy:

1 month late	 Reminder from Accounting department
2 months late	 Check withheld, and \$35 late fee deducted from personal allowance
6 months late	 Letter from department senior director
8 months late	 Department senior director writes missionary and district
12 months late	 U.S. Missions Executive Committee reviews for termination

## NEWSLETTERS

Frequent newsletters and other communications are a vital part of the missionary's ministry for keeping in touch with supporters. Copies of all newsletters should be sent to the department senior director and Marketing. agusmpromotions@ag.org

U.S. missionaries are to use either the words "U.S. Missions" or the division logo, in addition to the departmental logo to identify with the Assemblies of God U.S. Missions in all newsletters and printed promotional pieces.

In addition to monthly reports and newsletters, U.S. missionaries are encouraged to communicate personally with their department senior director at any time, sharing burdens, needs, and victories.

## MONTHLY DISBURSEMENT OF FUNDS

Disbursement of all funds—work, personal, benefits, and (09)—in an U.S. Missions account is made by one electronic funds transfer by the 10th of each month with an exception in the month of January. January's disbursement is made by the 15th to allow donors to receive IRS giving credit for the accurate year. (See also Account Designations.)

## TAXES AND 1099

## SELF-EMPLOYED STATUS

All U.S. missionaries, associates, and interns, are considered self-employed as defined by the IRS.

#### **IRS FORM 1099**

Annually, the U.S. Missions Accounting team produces a Form 1099 at the end of January to report taxable income and benefits received by the U.S. Missions account holder for the previous year. The 1099 includes disbursements received as personal allowance, special personal class (09) offerings, all types of insurance payments, all benefits, all work disbursements, and the STL Block Grant.

The 1099 will NOT include the annual housing allowance claimed by the missionary, retirement contributions (unless Roth), or any BGMC, LFTL, or Touch the World funds reported on a Special Disbursement Report (SDR).

These forms are mailed by January 31. No information is available prior to that date. You may request to receive your 1099 electronically in the portal by filling out the required release forms.

(See Housing Allowance.)

## CHAPTER 6: MISSIONARY RETIREMENT OR TERMINATION

## MISSIONARY RETIREMENT

Missionaries attaining the age of sixty-six will be granted Missionary Retired status (RM) provided they have completed ten years of service and have the recommendation of the district and wish to retire.

If, at age sixty-six, a missionary wishes to continue in full-time ministry, they will be changed to a status of Retired Active (RA) and will be reviewed annually.

Retired Disability (RD) is an option for U.S. missionaries that have been defined by Social Security as disabled prior to the age of sixty-six.

#### FINANCES

The Retired Missionary will continue to have an open account with U.S. Missions and will be eligible to access funds in that account according to U.S. Missions policies; however, the missionary shall not be free to itinerate or solicit additional support.

A retired missionary can receive up to \$2,100 per month for allowance, (09) Special Personal offerings, and insurance. A retired missionary cannot receive work or other benefits. These funds cannot be disbursed to a corporation, district, or church.

Retired or retired disabled missionaries are not eligible for Speed the Light grants; however, retired active missionaries are eligible. (See also Transition Allowance.)

## **REPORTS/RENEWALS**

No monthly reports are required for retired or retired disability missionaries; however, offerings received direct are still to be reported. Retired Active missionaries are still required to report.

Retired and Retired Disability missionaries are not required to renew their appointment. Retired Active missionaries will be renewed every four years as Appointed General.

## TERMINATION OF APPOINTMENT

Termination is defined as ending U.S. Missions status and closing the financial account.

## VOLUNTARY TERMINATION

When a missionary contemplates completing the assignment with U.S. Missions, he or she should notify the district superintendent of the work and home district and the senior department director in U.S. Missions. The U.S. Missions Executive Committee will minute the termination of the missionary status including the date of the final check. (See also Transition Allowance.)

## INVOLUNTARY TERMINATION

As the agency responsible for the approval of U.S. missionaries, Assemblies of God U.S. Missions has the authority to act in terminating U.S. missionaries in cases such as:

- Unsatisfactory reports from district officials
- Failure to maintain valid General Council minister credentials
- Failure of a missionary to comply with General Council requirements for ministerial conduct
- Failure to comply with the U.S. Missions policy

## CLOSING THE MISSIONARY'S FINANCIAL ACCOUNT

After a missionary is terminated either voluntarily or involuntarily, the U.S. Missions Executive Committee will determine the date of the final check to the missionary provided valid General Council ministerial credentials are maintained and the missionary account contains sufficient funds. Generally, the last check is within but not to exceed three months of termination. Funds remaining in the missionary account after the point of the final check will be transferred to the missionary's department. An exception to this policy would be made if the missionary were gainfully employed in some other work or ministry.

Donors will be notified in writing by the missionary and U.S. Missions.

# CHAPTER 7: U.S. MISSIONS AND WORLD MISSIONS TRANSFERS

Either a U.S. Missions or a World Missions missionary desiring to transfer should contact his/her leadership team.

The sending division's appropriate leadership should review the transfer request and make a recommendation. If the recommendation is in favor of the missionary pursuing the transfer, the missionary should contact his/her district and if the district is in favor, the missionary should contact the receiving division.

Once the district and the receiving division are in favor of the missionary pursuing the transfer, the sending division should forward the missionary's file to the receiving division.

The receiving division's appropriate leadership should review the request for transfer, including the missionary files and input from the missionary's district, then make a recommendation.

Appropriate communications should be sent to the missionary's district and supporting churches/donors regarding the transfer, after which the missionary may send appropriate communication of the transfer.

AGWM allows three months' base allowance to be transferred to the new account of the missionary in AGUSM after final expenses have been deducted from the missionary's account. If the missionary's account has less than the total of three months' advance pay, what is available will be transferred. If the missionary's account exceeds the amount of three months' advance pay, the balance of excess funds will remain with the sending division.

AGUSM allows the full account balance to be transferred to the new account of the missionary in AGWM after final expenses have been deducted from the missionary's account. (exception: special projects)

## (See also Transition Allowance.)

Any approved personal or ministry expense incurred during the missionary's tenure with the sending division that is processed after the transfer (after the transfer of either advanced allowance or ministry funds, as applicable) may be reimbursed from the missionary's account in the receiving division. This is only needed if the excess funds remaining with the sending division after the transfer of funds are not adequate to meet the expense.

The World Missions U.S. Relations department is notified in ample time of the arrangements between U.S. Missions and World Missions regarding the transition. The U.S. Missions department senior director and World Missions each write a letter to the missionary's donors; letters are coordinated to be received a few days apart. Copies are sent to each division, as well as to the home and work districts of the missionary.

The transitioning missionary sends a letter shortly after the Assemblies of God World Missions and Assemblies of God U.S. Missions letters are mailed.

Assemblies of God U.S. Missions and Assemblies of God World Missions, along with the respective finance areas, work closely together in the transition of the account so that the transitioning missionary is assured of a monthly disbursement during the month of the change. Receipts of donor money should begin to be deposited to the missionary account in the receiving division on the first day of the month of transfer. The timing for the transfer of the missionary account should be done at the closing of the monthly accounting cycle. The account should be closed in the sending division, then opened in the receiving division on the same day.

## AGWM MISSIONARY TRANSFERS TO U.S. MISSIONS

World Missions missionaries will transfer over with candidate status to U.S. Missions. When the required budget is raised and the missionary has attended Candidate Orientation, Assemblies of God U.S. Missions appointment will be granted.

Years of service completed in World Missions as a fully appointed missionary will be considered when determining the service increment benefit for the missionary's U.S. Missions allowance.

## CHAPTER 8: RESOURCES FOR MISSIONARIES

## BOYS AND GIRLS MISSIONARY CHALLENGE (BGMC)

Since 1949, Boys and Girls Missionary Challenge (BGMC) has served as the children's missions education and fundraising program of the Assemblies of God. U.S. Missions receives a monthly subsidy from BGMC.

To request BGMC assistance, a missionary must contact their department senior director. If approved, the department senior director forwards the request to the administrator's office for further processing and disbursement with the missionary's regular monthly check. Applications may be found on the U.S. Missions website. Special Projects may also be applied for through BGMC for requests of a larger nature.

### WOMEN'S DEPARTMENT

## TOUCH THE WORLD

Touch the World provides funds for indoor equipment for national U.S. Missions Bible colleges and institutions. The department will send the yearly requests to the Administrator's office to review by October 1. The list is turned over to the Women's Department for consideration by October 15.

## SPEED THE LIGHT (STL)

Assistance to Appointed U.S. Missionaries and Adult & Teen Challenge Centers

## APPLICATION FOR STL BLOCK GRANT

Appointed missionaries (AG, RA) can apply for a block grant and can be used for a vehicle including the sales tax and/or other equipment or items to be used for ministry. See *Best Practices*. *Best Practices* and the STL forms can be found on the U.S. Missions website. The maximum amount for the grant is \$30,000 and doesn't have to be taken/disbursed all at once. The grants are disbursed as taxable income and the purchases are the personal property and responsibility of the missionary. Insurance, maintenance, fuel, and repairs are the responsibility of the missionary. The IRS-approved mileage rate can be claimed as a work expense on the monthly report and the mileage funds are to cover the personal expenses of the vehicle.

Eligibility includes:

- Must be fully funded to receive funds
- Must be up to date on reporting for last 12 months with no delinquencies to receive funds
- Must be in good standing with U.S. Missions and their district/network
- May only apply once every seven years and funds will only be disbursed every eight years

## ADULT & TEEN CHALLENGE CENTERS VEHICLES

Adult & Teen Challenge (ATC) centers are eligible for \$25,000 grants. The grant is for \$25,000 and can be applied toward people movers, etc.

Eligibility includes:

- Ten or more live-in residents, not including staff
- Second grant if sixty or more live-in residents, not including staff
- Must be in good standing with Adult & Teen Challenge, U.S.A.
- May only apply once every seven years

The STL grant can be applied to the purchase of an adequate vehicle for the ministry of ATC such as a people mover, shuttle bus, school-type bus, minivan, or a twelve-passenger van. The STL grant cannot be used to purchase a fifteen-passenger van because of legal concerns.

The vehicle being purchased with the STL grant is to be registered in the state where the ATC center is located.

It is the responsibility of the ATC center to obtain full coverage vehicle insurance as required by the state where the ATC center is located.

## LIGHT FOR THE LOST (LFTL)

Light for the Lost is designed to provide evangelism literature for general distribution.

Applications can be found on the U.S. Missions website. The LFTL committee meets quarterly to approve applications. The appropriate district then chooses the projects they will fund. Light for the Lost applications are only valid for one year. If they are not fulfilled in that year, a new application will need to be submitted.

When the funds are available, your department will contact you to confirm that you are ready for the funds. You will have sixty days to report the expenditures and return the receipts to Accounting. The funds MUST be spent on the approved expenditures when the application was originally submitted. The expenditure receipts cannot be over six months old when the funds are disbursed. If any of these conditions aren't met, the funds will be returned from your personal allowance.

Special Disbursement Reports are sent with the LFTL disbursement. The receiver of the LFTL funds is responsible to compile an itemized listing and report with receipts or invoices for the LFTL expenditures within sixty days.

# APPENDIX A: FORMS

The following are some of the regular forms that are required from account holders. For a full list of available forms online, see https://usmissions.ag.org/missionaries/forms.

## MONTHLY MINISTRY REPORT (AFTER ITINERATION IS OVER)

Due: 25th of each month

Content: All financial activity for the month previous, even if there was no financial activity

Submit to: AGUSM Accounting department agusmfinance@ag.org

Form Location: <u>https://usmissions.ag.org/missionaries/forms</u>

	Assemblies of God U.S. Missions		
Name:	ReportPeriod:	-	
Departme	nt Copy to CAGUSM Accounting	Depart	ment Distr
	FINANCIAL SUMMARY		
1,	Are you paid through an organization outside AGUSM?	Oves	ONO
	If yes, are you current with your department half tithe and 5% admin fee?	Oves	ONe
2	Total received direct from donors (attach deputational receipts)		-
	<ol> <li>Funds withheld as personal allowance</li> </ol>		
	c. Excess funds returned to AGUSM for deposit to your account (enclose ch		
	Special personal offerings received direct (attach deputational receipts) Amount of work expenses not covered by funds received direct from donors that		
	you would like reimbursed with the next disbursement statement		12-3
5.5	Amount of health, dental, life insurance you need reimbursed		
6.	Medical expenses that insurance has not covered to be reimbursed		
_	(must attach a copy of receipts)		
	MINISTRY STATISTICS		
Please repo artiles ane i	Selvertions Number of Water Baptisms Number of Holy Spi It these statistics regardless of if they are being reported on the ACMR—only one person needs		
Please repo varties ane i	Selvertions Number of Water Baptisms Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs motived I MINISTRY SUMMARY		
Please repo aarties ane i ummarize	Selvertions Number of Water Baptisms Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs motived I MINISTRY SUMMARY		
Please repo aarties ane i ummarize	Selvetions Number of Water Baptisms Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs motived () MINISTRY SUMMARY your ministry activities for this month:		
Please repo parties ane i ummarize	Selvetions Number of Water Baptisms Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs motived () MINISTRY SUMMARY your ministry activities for this month:		
Please repo sarties are i ummarize hare a test	Selvetions Number of Water Baptisms Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs motived () MINISTRY SUMMARY your ministry activities for this month:		
Please repo sarties are i ummarize hare a test	Selvations Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: imony or recent special event:		
Please repo sarties are i ummarize hare a test	Selvations Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: imony or recent special event:		
Please repo parties are i ummarize hare a test	Selvations Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: imony or recent special event:		
Please repo sarties are i ummarize hare a test	Selvetions Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: intony or recent special event: y concerns, challenges or special prayer needs:		
Please repo sarties are i ummarize hare a test	Selvetions Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: intony or recent special event: y concerns, challenges or special prayer needs: UPDATE ON MINISTRY GOALS		
Please repo narties are i ummarize haré a test ndicate any	Selvetions Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: intony or recent special event: y concerns, challenges or special prayer needs: UPDATE ON MINISTRY GOALS		
Please repo parties are i ummarize haré a test ndicate any Describe yo	Selvetions Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: intony or recent special event: y concerns, challenges or special prayer needs: UPDATE ON MINISTRY GOALS		
Please repo parties are i ummarize haré a test ndicate any Describe yo	Selvations Number of Water Baptians Number of Holy Spi It these statistics regardless of if they are being reported on the ACME—only one person needs mobiled 1 MINISTRY SUMMARY your ministry activities for this month: imony or recent special event: y concerns, challenges or special prayer needs: UPDATE ON MINISTRY GOALS wr progress towards the goals you set for yourself this year:		

## ANNUAL WORK STATEMENT

Due: May 1

Content: Record amount reported to the IRS as work expenses

Submit to: AGUSM Accounting department agusmfinance@ag.org

Form Location: <u>https://usmissions.ag.org/missionaries/forms</u>



#### ANNUAL STATEMENT OF WORK EXPENDITURES

Create Email

Assemblies of God U.S. Missions

This form is used to verify the amount of work expenses disbursed over and above your personal salary. This form is due May 1st of each year for the previous year. If you are filing an extension on your taxes, please notify us in writing.

AGUSM Account I	Name:	Account Number:
Department.	Select One	Tax year statement covers
How much i	imed on your tax return for ministry related expenses (from line 28 of your Schedule C) of line 28 (listed above) was for tithes and/or Jas? (from line 10 of your Schedule C)	
Did your tax	preparer apply the "Deason Ruling" to your work ex	penses? 🔲 Yes 🔲 No
Name of your tax p	xeparer.	
Signature of accou	nt holder	Current Date
	Assemblies of God U.S. Missions A 1445 N Boorwille - Springfield, Missouri 65802 - (P)- Note: If you are completing this on a MAC, pleas Save it to your deek	occounting 417.962.2781 + (F) 417.863.7276 e cRok the button to save. top
	Assemblies of God U.S. Mesions A 1445 N Boomilie - Springfield, Missouri 65802 - (P) Note: If you are completing this on a MAC, pleas	ecounting 417.862.2781 - (F) 417.863.7276 e cick the button to seve top writinance@ag org
	Assemblies of God U.S. Missions A 1445 N Boorwille - Springfield, Missouri 65802 - (P) Note: If you are completing this on a MAC, bear Save it to your deal Then attach it to an email and send to agu	ecounting 417.862.2781 - (F) 417.863.7276 e cick the button to seve top writinance@ag org
Signature of account	Assemblies of God U.S. Missions A 1445 N Boorwille - Springfield, Missouri 65802 - (P) Note: If you are completing this on a MAC, bear Save it to your deal Then attach it to an email and send to agu	ecounting 417.862.2781 - (F) 417.863.7276 e cick the button to seve top writinance@ag org

Rev. 8/22

#### ESTIMATED HOUSING FORM

Due: December 1 (or when needs to be adjusted mid-year)

Content: Records missionary's estimated upcoming housing expenses

Submit to: AGUSM Accounting department agusmfinance@ag.org

Form Location: https://usmissions.ag.org/missionaries/forms

#### U.S. MISSIONS ESTIMATED ANNUAL HOUSING EXPENSES Email Form

Assemblies of God U.S. Missions

(Housing is only applied to main account holder)

Missionary Name:		-1
ANALY CONTRACTORS IN A	Please choose.	
Account Number:	Department:	_

The amounts set forth below are an estimate of the actual expenses that will be paid by me to provide housing for the year \_\_\_\_\_\_\_ I understand that no expenses should be included on my tax return that are not actually incurred. It is my responsibility to verify any expenses which I may claim on my tax return as housing expenditures in the event of an IRS audit. The amount of actual housing claimed on the tax return cannot exceed the lesser of the approved estimate, the actual expenditures or the fair rental value of the home, plus utilities and furnishings.

Do NOT file this form if you are NOT receiving your salary through AGUSM.

Down payment on home	
Installment payments on loans, principals, interest, or home rental fees	
Furnishings and appliances (purchase and repairs)	
Repairs or improvements	
All utilities connected with the dwelling	
Home Insurance	
Real estate taxes	
Other expenses of a home (other than food or servants)	
TOTAL	2 <u></u>
	The second second

\$ 0.00

I understand the amount I am claiming on this form will be set aside as a housing allowance designation from income received during the year, provided my estimate receives approval from the U.S. Missions Executive Committee as being reasonable.

Signature		Date	
	U.S. Missions Executive Committee	e Action	
Date Approved:		Approved	Not Approved
1445 N Boomvi	ASSEMBLIES OF GOD U.S. MISSIONS ACC life Ave • Springfield, Missioni 65802 • (P) 417		363.7276
J.S. MISSIONS	e. If you are completing this on a MAC, please click the attach to an email and send to aguardinance@		Save PDF

# APPENDIX B: NON-CASH DONATIONS

The IRS has strict guidelines regarding the types of donations that can and cannot be receipted by 501(c)(3) organizations. Failure to adhere to these guidelines puts the tax-exemption status for the entire organization at risk.

## GIFTS OF SERVICE

U.S Missions cannot legally receipt gifts of service per IRS regulations. For example: A painter (professional or otherwise) paints the church building for free. The missionary cannot issue a receipt for the value of his painting service.

## GIFTS OF MERCHANDISE/GIFTS IN KIND

If a gift is received from a merchant, U.S. Missions can send a gift-in-kind letter but not a receipt.

If the gift is an approved work item from a <u>non-merchant</u> and <u>purchased new</u> for the missionary, submit a deputational receipt with the actual purchase price as if cash was given and a giving receipt will be issued.

If the gift is an approved work item from a <u>non-merchant</u> and is given <u>already used</u> to the missionary, send a letter to U.S. Missions Accounting so that a gift-in-kind letter can be issued.

If the gift is for personal use from a <u>non-merchant</u>, submit a deputational receipt with the value of the item as an (09) Special Personal gift and a giving receipt will be issued. The value will be taxable to the missionary.

## GIFTS OF HOSPITALITY

Generally only churches are interested in receiving credit for gifts of hospitality. Submit a deputation receipt that lists the actual costs of the hospitality given (e.g., hotel fees, restaurant costs). The church will be issued AGTG giving credit, and the missionary's account will be charged the U.S. Missions fee. U.S. Missions cannot issue hospitality credit for a stay in someone's home unless it is for out-of-pocket expenses.

## DONATION OF TITLED EQUIPMENT

U.S. missionaries may not receipt for the donation of titled equipment because U.S. Missions does not retain ownership of the equipment per IRS guidelines.

# APPENDIX C: MISSIONARIES PAID BY A DISTRICT, CHURCH, OR NOT-FOR-PROFIT

With the approval of the department senior director, some missionaries may choose to be paid through a 501(c)(3) non-profit corporation, church, or district instead of their account.

Each month, the entire (00) account less the U.S. Missions fee and any transfers will be disbursed/transferred directly to the paying entity. The paying entity will be responsible for issuing an allowance and housing allowance to the missionary and assessing the appropriate taxes. Missionaries that are paid through a separate entity are not eligible for the U.S. Missions MBA program, reimbursement of work, medical, and insurance funds, benefits, and (09) Special Personal offerings.

The missionary is still responsible to send in the departmental half-tithe to their department. Also, the missionary must continue to complete and submit a monthly report.

U.S. Missions also requires 5 percent of the missionary's total allowance and benefits package from the corporation, church, or district to be paid to U.S. Missions to cover administrative expenses. Annually, the missionary should review their monthly statements and the statement issued to the IRS from their paying entity to ensure that their administrative and departmental fees have been paid in full. Accounting will audit this annually.

The following calculation can be used to determine the U.S. Missions fee due (sample values added to demonstrate calculations):

Total taxable income from 1099/W-2	30,000
Total housing allowance not included on 1099/W-2	25,000
Total value of benefits	15,000
Total	70,000
U.S. Missions fee due	3,500
(Total x .05)	(70,000 × .05)
U.S. Missions fee already transferred from monthly statements*	2,500
Total due to U.S. Missions	1,000

\*Add the amount of the U.S. Missions fee listed on each monthly statement for the year.

The following calculation can be used annually to determine the departmental half-tithe due:

Total taxable income	30,000
Total housing allowance not included on 1099/W-2	25,000
Total	55,000
U.S. Missions fee due	\$2,750
(Total x .05)	(55,000 x .05)
Total of funds sent monthly to the department by missionary for half-tithe*	2,400
Total due to department	350

\*The amount can be found on your donor account (or giving receipt) on the AG Giving website (Giving.AG.org)

Administrative funds (U.S. Missions fees) should be designated for account XXXXXXX (08) where XXXXXXX is the account holder's number. Missionaries should check with the department on how to designate departmental half-tithes.

## APPENDIX D: FAITH PROMISES

During itineration, missionaries obtain Faith Promise commitments from donors. Faith Promise commitments indicate a monthly, long-term contribution from the donor to the missionary's account. The missionary is released to appointment when the total Faith Promise commitments equals the amount of the monthly budget along with the average income (3 months) showing the promises are coming in.

Faith Promise forms can be mailed, faxed, or submitted online via the U.S. Missions website. Blank Faith Promise forms are free upon request. Please request forms from Missions Support.

If not using the standard faith promise form, any tear-off portion that the donor sends to U.S. Missions must be at least one-half page (5.5" x 8.5") in size and include the account holder's name and account number on the tear-off portion. The word "pledge" cannot be on forms as that indicates a legal requirement to pay. Also, donor credit/debit card information cannot be submitted on a self-produced credit card form.

The daily email notification for account holder's cash receipts also shows Faith Promise information.

## SAMPLE FAITH PROMISE FORM

ILC Miccione L	with Duomico
<b>U.S. Missions Fa</b>	aui Promise
Assemblies of God U.S. Missions   1445 N. Boonville Ave. Spri Phone: (417) 862-2781 ext 3254   Fax. (417) 863-7276   email. a	10분 M 등 ( 전통) - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -
DAVAD INFORMATION	
DONOR INFORMATION	to receive promotional materials from U.C. Missions
Name	
Address	
City	State Zip
Email	
Phone	
Account #	
RECIPIENT INFORMATION	10
As the Lord enables us, we promise to invest \$	
each month for the support of:	U.S. MISSIONS
Name of Account	THE COSPEL DISPLATED
Account #	IMPORTANT, sign, date, and mail this form
	As your faith promise is an agreement
Department	between you and God, it is understood that

# APPENDIX E: SPECIAL DISBURSEMENT REPORTS (SDR)

Funds received from Light for the Lost (LFTL), Touch the World, and Boys and Girls Missionary Challenge (BGMC) require a Special Disbursement Report (SDR) to be completed and returned. The Special Disbursement Report ensures that the grant funds are spent in an appropriate timeframe as determined by the IRS (60 days) and on the items for which the request was approved.

To complete the SDR, the missionary must attach copies of the receipts used to purchase the items approved by the grant and return any unused funds. Receipts cannot be more than six months old to qualify as an expenditure. SDRs must be completed and returned within sixty days of the disbursement, or the funds will be deducted without notice and given back to the originating entity.

# GLOSSARY

# Abbreviation of Terms

AGUSM	Assemblies of God U.S. Missions
AGWM	Assemblies of God World Missions
AG	Assemblies of God
ADP	As Designations Permit
ATC	Adult & Teen Challenge
BGMC	Boys and Girls Missionary Challenge
COC	Commission on Chaplains
GC	General Council
USMEC	U.S. Missions Executive Committee
IM	Intercultural Ministries
IR	Itineration Report
LFTL	Light for the Lost
NLRC	National Leadership & Resource Center
NO	National Office
MBA	Ministers Benefit Association
MR	Monthly Ministry Report
SDR	Special Disbursement Report
STL	Speed the Light
USM	U.S. Missions
ХА	Chi Alpha
YA	Youth Alive®