

U.S. Missions

Missions Associate and Missions Intern Manual
MA, MI



U.S. MISSIONS
THE GOSPEL DISPLAYED

The General Council of
The ASSEMBLIES of GOD

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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.

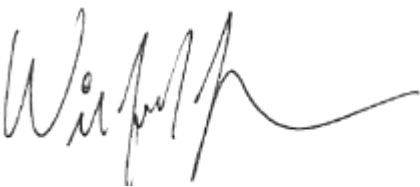
Together, we endeavor to bring the hope and life found in Christ Jesus to every corner of the United States.

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,

A handwritten signature in black ink, appearing to read "Wilfredo", with a long, sweeping horizontal line extending to the right.

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

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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.

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 & 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 & Teen Challenge, U.S.A.

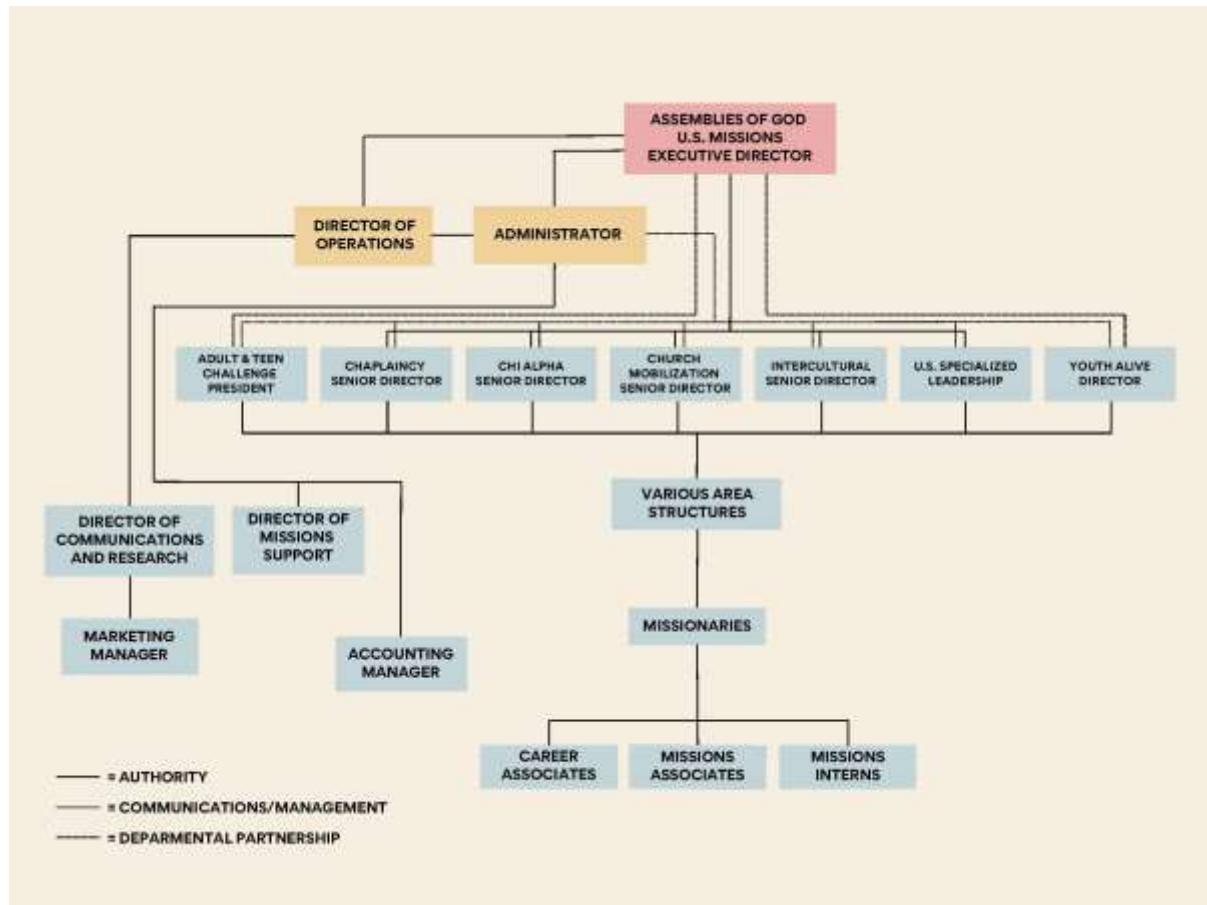
All Adult & Teen Challenge centers shall contribute a monthly accreditation fee determined by the Adult & Teen Challenge, U.S.A. board of directors.

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@txgulphispanic.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. Dave Wilkerson began Adult & Teen Challenge, U.S.A. (ATC) in 1958 as an outreach to help street gangs build a new life through 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 life-controlling 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.

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 missions intern is an approved intern participating in a nationally recognized program. Campus missions interns are not staff.

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.

CHURCH TEAMS

These volunteer teams are individuals from local churches who desire to help by participating in short-term ministry (usually a week or two). With the coordination and support from the Church Mobilization office, it is often possible for this network of volunteer teams to partner with other ministries throughout the AG. Many team trips include both construction and evangelism components. When possible, teams bring extra funds to assist in purchasing building materials for the host project.

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

ORIGINAL 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 years, U.S. Specialized officially became the 7th department 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 is 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 windows 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.

This department does not have a department director. The national Youth Alive director is amenable to the executive director of Assemblies of God U.S. Missions in supervising the work of the missions account holders in 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 by 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: MISSIONS ASSOCIATES AND MISSIONS INTERNS

DEFINITION OF A MISSIONS ASSOCIATE (MA)

There are a wide variety of ministry opportunities available for individuals 18 years or older who may or may not hold ministerial credentials. Approved applicants are assigned to a U.S. Missions department under the supervision of a nationally appointed U.S. missionary, or other approved ministry leader. MAs are permitted to raise support from individuals and churches where they have family and friends but are not permitted to itinerate in churches.

DEFINITION OF A MISSIONS INTERN (MI)

An internship requires a ten-month or longer commitment depending on the department. Credentialing requirements vary by department. Approved applicants are assigned to a U.S. Missions department under the supervision of a nationally appointed U.S. missionary, or other approved ministry leader. MI's are permitted to raise support from individuals and churches where they have family and friends but are not permitted to itinerate in churches.

REPORTS

The missions associates and missions interns will be responsible for submitting ministry, personal, and financial reports monthly to Assemblies of God U.S. Missions Accounting department with copies to their supervisors, department, and district. Copies of newsletters are to be sent to the department senior director. ([See also 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. Missions associates and missions interns are approved by their work districts and internships are made at departmental invitation with the final approval of U.S. Missions.

RESPONSIBILITY TO DISTRICTS

The credentialed missions associate and missions interns 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 associates and interns shall determine his or her participation in district council and voting.

ANNUAL REVIEW

There shall be an annual review by each window for all MAs and MIs. The supervisor will also participate in the review. A copy of the annual review will be sent to the work district.

TITHES

The Missions associate and missions interns are required to direct half of his/her tithe to the department of U.S. Missions 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

Missions associate and missions interns are encouraged to communicate frequently with both the sending and work districts. They are also 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 Reporting Requirements.](#))

CHAPTER 4: MISSIONS ASSOCIATES AND MISSIONS INTERNS POLICIES AND PROCEDURES

CHANGE OF ASSIGNMENT

CHANGE OF ASSIGNMENT TYPES

- Change of department/ministry
- Change of location
- Limitation of ministry for personal reasons

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 request must be written and sent to 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.

TEMPORARY ASSIGNMENT

- 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 must agree including the district in which the temporary assignment will occur if the missions associate or missions intern is not transferring credentials.
- Donors must be notified. (This notification should come from the missions associate or missions intern.)

MEDICAL LEAVE

Leave due to serious illness may be granted to a missions associate or missions intern 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 (THIS POLICY IS CURRENTLY UNDER REVIEW AND BEING UPDATED)

Coming Soon.

CHURCH ATTENDANCE

All missions associates and missions interns should attend an Assemblies of God church. Any exceptions would be in consultation with their district.

DEPARTMENTAL CONFERENCES

The missions associates and missions interns are required to attend the departmental functions/conferences as determined by the department senior director.

DISCIPLINE POLICY

INTRODUCTION (MISSIONARY IMPLIES ALL STATUSES INCLUDING MA/MI)

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 (Bylaws, 132).

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 (Psalms 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). [See paragraph L.4. in this section].

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; 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, U.S. Missions files copies of the reprimand with its executive director, administrator, department director, and places a copy in the offender's 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, U.S. Missions may extend the probationary period or initiate termination procedures. U.S. Missions will maintain a report in the offender's personnel file of the original actions leading to probation, 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 USMEC may terminate the offender. If termination occurs, U.S. Missions will furnish a full report to the offender's district and the U.S. Missions Executive Committee. 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 Section III, "Disciplinary Authority"*).

If U.S. Missions decides that 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 three 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 three 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 Section II. 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.

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. Therefore, 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 U.S. Missions 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.

SABBATICAL

Sabbaticals are not allowed for U.S. Missions associates/interns. If a leave of absence is needed, you will need to contact your department senior director for more information.

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. Failure to complete and return the paperwork within six months of your marriage will result in your monthly disbursement check being withheld.

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 missions associate or missions intern to request travel overseas. Account holder requesting cannot be a candidate or in fundraising status. Continuous service in overseas assignment may not exceed ninety days in a twelve-month period. The following guidelines must be followed:

- The account holder 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
 - Overseas travel form

The department senior director will:

- Assess the ministry and account holder account balance
- Clear travel with the Assemblies of God World Missions regional director
- Seek U.S. Missions Executive Committee approval
- Notify the account holder 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.

The second offense: The account holder will be charged a \$100 fine from their salary (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.

The third offense: The senior director will present the documentation of noncompliance to USMEC for their review of termination for not following the U.S. Missions policies.

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 associate or intern 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 ministry, the approved missions associate or missions intern is responsible for raising funds in accordance with the individual budget established by the Assemblies of God U.S. Missions. U.S. Missions status does not imply that the financial needs or liabilities of the U.S. Missions account holder will be met by U.S. Missions or the district councils.

BUDGET

A missions associate or missions intern must establish a budget with their department as soon as their account has been approved. It will be based on their approved allowance, health insurance, and work expenses.

They will have 12 months to raise their budget. They can receive an extension of 6 months if they are at 50% Faith Promises and a 3-month average of income cash receipts less one-time deputation offerings.

If the MA/MI has a co-ministry spouse they can get a second extension provided the first allowance has been raised for the main account holder.

SUPPORT OR ACCOUNT OUTSIDE OF U.S. MISSIONS

Missions personnel are 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 account holders are not getting paid for the same work from more than one system.

SPOUSE WITH SEPARATE ACCOUNT

A U.S. Missions account holder's spouse is not allowed to have a separate account within U.S. Missions or through other venues. ([See Spouse Allowance](#))

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 U.S. Missions account holder's annual 1099. This includes salary, 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 the schedule C of the account holder's personal income taxes.

U.S. MISSIONS FEE

U.S. Missions charges a 5 percent U.S. Missions fee on all funds that are received in a U.S. Missions account or by a U.S. Missions account holder. Revenues from this fee fund the overall administration of the entire U.S. Missions division. The 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 U.S. Missions account for work expenses	Yes
Funds received in U.S. Missions account for personal allowance and benefits	Yes
Salary plus benefits NOT paid by U.S. Missions	Yes
Funds received directly by the associate/intern due to their work in U.S. Missions	Yes
Funds received directly by the associate/intern for their missions work, but the donor does not want a receipt	Yes
Funds received into U.S. Missions account for a 501c3 organization	Yes
Funds received directly by a 501c3 organization from an Assemblies of God entity	Yes
Funds received directly by a 501c3 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 501c3 organization as a result of sales or conference registrations.	No
Funds received directly by a 501c3 organization from non-Assemblies of God sources, even if the donor does not want a receipt from the national office	No

ACCOUNT FUND DESIGNATIONS

U.S. Missions financial accounts hold many different categories of funds including work and personal.

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 account holders 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, all requests will require an itemized list/explanation. ([See also As Designations Permit, Reporting Responsibility, Monthly Disbursement of Funds, and Taxes and 1099.](#))

PERSONAL FUNDS

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

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. Reimbursed funds will be made taxable on the year that they are actually received by the account holder.

PERSONAL ALLOWANCE (SALARY)

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

HOW IS THE PERSONAL ALLOWANCE DETERMINED?

Personal allowance amounts are determined by personnel status and geographic location. If the account holder feels that the salary 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 an account holder belongs to the specific department in which the account holder 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 account holder.

For associates/interns 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 associates/interns should contact the work district in order to determine where the remaining half of the tithe needs to be sent if they are a credential holder.

For associates/interns paid by an organization other than U.S. Missions, he/she will need submit their departmental half-tithes monthly.

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

Type of Funds	Departmental Half-Tithe?
Funds received in U.S. Missions account for work expenses	No
Funds received in U.S. Missions account for personal allowance	Yes
Funds received in U.S. Missions account for personal benefits	No
Salary NOT paid by U.S. Missions	Yes
Benefits NOT paid by U.S. Missions	No
Work funds received directly by the associate/intern due to their work in U.S. Missions	No
Salary funds received directly by the associate/intern due to their work in U.S. Missions	Yes
Work funds received directly by the associate/intern for their missions work, even if the donor does not want a receipt	No
Salary funds received directly by the associate/intern due to their work in U.S. Missions, even if the donor does not want a receipt	Yes

Funds received in U.S. Missions account for a 501c3 organization	No
Funds received directly by a 501c3 organization from an Assemblies of God entity	No
Funds received directly by a 501c3 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 501c3 organization as a result of sales or conference registrations	No
Funds received directly by a 501c3 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 a request is made in writing to the U.S. Missions Accounting office. Personal allowance is not automatically set up when the account is opened. You must also have a direct deposit form on file. U.S. Missions will send your monthly check to your designated bank. Please notify U.S. Missions Accounting anytime you change your bank.

SPOUSE PERSONAL ALLOWANCE (SALARY)

If the missions associate spouse is also working, they can be compensated with a separate 1099. They will have to be vetted and approved by the U.S. Missions Executive Committee to be co-ministry and the additional allowance raised in the budget. The spouse must be working 20 plus hours to qualify. There is a part-time as well as full-time status. Contact your department/window for additional information.

BENEFITS

HOUSING ALLOWANCE

Associates/Interns that are credential holders of the Assemblies of God that receive a salary from U.S. Missions and are in good standing with the General Council are eligible to receive a housing allowance designation.

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 housing allowance separate from salary. Funds for housing expenditures are included in the total salary 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 credentialed account holders 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 support team before the year's end. ([See also Reporting Requirements.](#))

MOVING EXPENSES – MISSIONS ASSOCIATE

Missions associate that receive a salary 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.

MEDICAL INSURANCE

Assemblies of God U.S. Missions does not offer any insurance plans at this time. Account holders that receive a salary 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.

MEDICAL EXPENSES

Account holders that receive a salary 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), operations, alternative medicines and wellness consultations, but not to include over-the-counter medications such as aspirin, band-aids, etc. 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 Medical Leave.](#))

SABBATICALS

There are no sabbatical options. If an account holder has a medical issue they can review to see if they qualify for medical leave.

VACATION

Missions associates and interns are allowed up to 2 weeks' vacation per year and standard holidays off.

REPORTING MONTHLY

Your monthly Ministry Report is due regardless of whether you have any activity. Reports are due by 4:30 p.m. C.S.T. on the 25th of the following month. ([See also Penalty for Late Reporting.](#))

Reports and receipts can be found and submitted online at: usmissions.ag.org/missionaries/forms. DO NOT mail in the funds and also send in a deputational receipt reporting the funds or duplicate credit will be issued and your will be paying taxes on funds you did not withhold.

All offerings or gifts must be reported to U.S. Missions if given as a direct or indirect result of your assignment even if they are a personal gift. You have two reporting options:

- Send the check to the national office to be deposited into your account. All checks should be labeled with your full 7-digit account number and your name.
 - Allow at least 7 to 10 business days for the offering to show up in your account on your dailies.
- Deposit the check into your personal bank account and send in a deputational receipt along with your monthly report if you have expenses or salary to claim. (NOTE: if you get paid through your district, church, or corporation, you will turn the funds over to them instead of depositing it to your personal bank account.

RECEIPTING OFFERINGS

Make sure to add the complete name and address of your donors to ensure that they receive proper giving credit. If your donor wishes for their AG church to receive credit, please add the entire church name and address to the deputational receipt. (See also Appendix B: Non-Cash Donations.)

ASSEMBLIES OF GOD – U.S. MISSIONS DEPUTATIONAL RECEIPT

Date _____	Church _____
	Street or P.O. Box _____
	City _____
	State _____ Zip _____
	Name of area or district convention _____
	Individual _____
	Street or P.O. Box _____
	City _____
	State _____ Zip _____
	Signature of Authorized Representative _____

CASH	
Work Support (00) \$ _____	
Special/Christmas (09) \$ _____	
Other \$ _____	
TOTAL CASH	\$ <u>0.00</u>
NON-CASH	
Hospitality Provided (E2) \$ _____	
Equipment Received (IL) \$ _____	
TOTAL NON-CASH	\$ <u>0.00</u>
TOTAL CONTRIBUTION	\$ <u>0.00</u>

ORIGINAL COPY - Send with your report to U.S. Missions.

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
Monthly Ministry Report	MA & MI	All financial activity for the month previous, even if there was none.	25th of each month at 4:30 CST
Quarterly Reports	Work accounts or MA/MI getting paid through corporation	An overview of quarterly financial activity for the 501c3 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 501c3 organization	April 20

Annual Work Statement	Any U.S. Missions account holder that received taxable work expenses for the previous taxable year	To report the claimed-as-work expenses on the U.S. Missions account holder's previous year's taxes	May 1
Estimated Housing Form	Any U.S. Missions account holders with ministerial credentials being paid by U.S. Missions	Submitted to estimate annual housing expenses to be reduced from the 1099 for the upcoming year	December 1

PENALTY FOR LATE REPORTING

Timely submission of the Monthly Report is an absolute requirement. Failure to do so may result in the monthly check being withheld. 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
- 6 months late ----- Letter from department senior director
- 8 months late ----- Department senior director writes account holder 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 missions associate and missions intern ministry for keeping in touch with supporters. Copies of all newsletters should be sent to the department senior director.

Account holders 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, associates/interns 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) in a 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. [\(See also Fund Designations.\)](#)

STATEMENTS AND CASH RECEIPTS

STATEMENTS

This is the monthly overview of the activity for your individual account including everything processed from the first working day through the last working day (provided the requests were received by the deadline). This works like a bank statement and shows your beginning balance from the last month balance carried over, your new cash and deputational receipts, all charges, disbursements, etc., and your new ending balance.

DESCRIPTION	CL FOR	INFO	EXPENSE	INCOME	BALANCE
00-BEGINNING BALANCE WORK SUPPORT					9694.09
00 CASH RECEIPTS				5499.00	
00 TRANS OUT 5% ADMIN COST	00		274.95		
00 TRANS OUT MBA	AS70	00	250.00		
00 TRANS OUT USM CONFERENCES	AS75	48	100.00		
00 TRANS OUT (15) WORK	40		230.00	(76)	
00 DISB FOR AUG MR	U084				
00 DISB FOR PERSONAL ALLOWANCE	00	3621.00		(80)	
9-\$3,621.00	AS01				
DEDUCT TO USM HALF TITHE	00		181.05		
DISBURSEMENT	**		3439.95		
00 DISB FOR LIFE INSURANCE	07	48.23		(88)	
9-\$48.23	AS42				
DISBURSEMENT	**		48.23		
00 DISB FOR INSURANCE	07	455.82		(88)	
9-\$ 455.82 AUG MR	AO45				
DISBURSEMENT	**		455.82		
00 DISB FOR MEDICAL EXP	07	118.00		(88)	
9-\$118.00 AA 8-31-17	AO46				
DISBURSEMENT	**		118.00		
00 DISB FOR MEDICAL EXP	07	527.50		(88)	
9-\$ 527.50 AUG MR	AO48				
DISBURSEMENT	**		527.50		
00 DISB FOR WORK	40	622.02		(76)	
9-\$ 622.02 AUG MR	AO58				
DISBURSEMENT	**		622.02		
00-CLASS ENDING BALANCE WORK SUPPORT			6247.52	5499.00	8945.57

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15 TRANS IN MISSIONARY 00 230.00
(15) WORK
15 242000 DEPUTATIONAL/GIVEN DIRECT 15 230.00
IGL750
15-CLASS ENDING BALANCE NEW ONE .00
-----

48-BEGINNING BALANCE WORK-HOLD 581.38
(48) USM CONFERENCES
48 TRANS IN MISSIONARY 00 100.00
USM CONFERENCES AS75
48-CLASS ENDING BALANCE WORK-HOLD 681.38
-----

PAYEE BANK T BANK ACCT NO *****
5008 HAMPTON AVE 121122676 ** TOTAL CHECK 5211.52
ANY TOWN MO 677755

ADP TRANSACTIONS NOT MADE

ACCUMULATIONS TO DATE MAXIMUM OVER MAX
92 SPECIAL OFFERINGS YEAR 3383.56 12000.00
76 NON ACCOUNTABLE REIMBURSEM YEAR 11029.91
80 NET PER ALLOW BEFORE DED YEAR 32589.00
88 OTHER INCOMES YEAR 6683.32

INFORMATION
** TWO STARS INDICATE AMOUNTS INCLUDED IN DISBURSEMENTCHECK
TOTAL TAXABLE INCOME FOR CALENDAR YEAR 53685.79
FAITH PROMISE GOAL 5978.00
FAITH PROMISE RAISED 5637.00
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CASH RECEIPTS

The cash receipts are a report that lists each donor who has given to your account during a calendar year. Each entry gives the donor's name and address, the date, amount of donation, and a cumulative giving total for the year. The entries are sorted alphabetically by state and city of the donor. Offerings sent by donors cover the first working day of the month through noon on the last working day of the month.

```

* 1019942 KELLEY,MURRAY D REV
FIRST ASSEMBLY OF GOD PO BOX 734 010582 00 60.00CUR
DOTHAN AL 36302 0511 300.00YTD

DONOR 8371163
ROBERT R&MARION LUNSFORD 601 S OUIDA ST 011419 00 .00CUR
ENTERPRISE AL 36330 0324 125.00YTD

CHURCH 1020130 CARDWELL,BILLY REV
FIRST ASSEMBLY OF GOD ENTERPRISE AL 36330

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DAILIES

You will be set up automatically to receive your cash receipts daily via your U.S. Missions portal.

If you see an unfamiliar offering on your dailies notify your accounting specialist so that the offering may be checked out and adjusted, if necessary, in the event an offering was deposited to your account in error.

TAXES AND 1099

SELF-EMPLOYED STATUS

All U.S. Missions 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, or retirement contributions (unless Roth).

These forms are mailed by January 31 or will be in your U.S. Missions portal by January 31 if you have given us permission to send to you electronically. No information is available prior to that date. ([See Housing Allowance.](#))

CHAPTER 6: TERMINATION

TERMINATION OF APPOINTMENT

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

VOLUNTARY TERMINATION

When a missions associate or missions intern contemplates completing the assignment with U.S. Missions, he or she should notify the district superintendent of the work district and the senior department director in U.S. Missions. The U.S. Missions Executive Committee will minute the termination of the account holder including the date of the final check.

INVOLUNTARY TERMINATION

As the agency responsible for the approval of missions associate and missions interns, Assemblies of God U.S. Missions has the authority to act in terminating account holders in cases such as:

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

CLOSING THE FINANCIAL ACCOUNT

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

Donors will be notified in writing by the missions associate or missions interns and U.S. Missions.

APPENDIX A: FORMS

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

MONTHLY MINISTRY REPORT

Due: 25th of each month

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

Submitted to: U.S. Missions Accounting department agusmfinance@ag.org

Form Location: <https://usmissions.ag.org/missionaries>. There is also a new online form that is not a PDF that is easy to use and sends the form to everyone that needs it and sends you a copy back. It has the deputational receipts included.

MONTHLY MINISTRY REPORT
[MA, MI]
Assemblies of God U.S. Missions

Name: _____ Report Period: _____ Date: _____
Department: _____ Copy to: AGUSM Accounting Department District Supervisor

FINANCIAL SUMMARY

1. Are you paid through an organization outside AGUSM? Yes No
If yes, are you current with your department half tithe and 5% admin fee? Yes No

2. Total received direct from donors (attach deputational receipts) _____
a. Funds kept for work expenditures _____
b. Funds withheld as personal allowance _____
c. Excess funds returned to AGUSM for deposit to your account (send check) _____

3. Amount of work expenses not covered by funds received direct from donors that you would like reimbursed with the next disbursement statement _____

4. Amount of health, dental, life insurance you would like reimbursed _____

5. Medical expenses that insurance has not covered but you would like reimbursed (must attach a copy of receipts) _____

MINISTRY STATISTICS

Number of Salvations _____ Number of Water Baptisms _____ Number of Holy Spirit Baptisms _____
(Please report these statistics regardless of if they are being reported on the ACTMR—only one person needs to report statistics if multiple parties are involved.)

MINISTRY SUMMARY

Summarize your ministry activities for this month:

Share a testimony or recent special event:

Indicate any concerns, challenges or special prayer needs:



Assemblies of God U.S. Missions, Accounting
1445 N Boonville • Springfield, MO 65802 • (P) 417.862.2781 • (F) 417.863.7276

ANNUAL WORK STATEMENT

Due: May 1

Content: Record amount reported to the IRS as work expenses

Submitted to: U.S. Missions Accounting department agusmfinance@ag.org

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

Reset Form

ANNUAL STATEMENT OF WORK EXPENDITURES

Create Email Attachment

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 Name: [input] Account Number: [input]

Department: Select One [input] Tax year statement covers: [input]

Amount claimed on your tax return for ministry related expenses: [input] (from line 28 of your Schedule C)

How much of line 28 (listed above) was for tithes and/or ministers dues? (from line 10 of your Schedule C) [input]

Did your tax preparer apply the "Deason Ruling" to your work expenses? [checkbox] Yes [checkbox] No

Name of your tax preparer: _____

Signature of account holder _____ Current Date _____



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Note: If you are completing this on a MAC, please click the button to save. Save it to your desktop. Then attach it to an email and send to agusmfinance@ag.org

Save to Desktop

AGUSM Accounting Office Only: Amount of non-accountable work disbursed for calendar year: _____

Rev. 8/22

ESTIMATED HOUSING FORM

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

Content: Records estimated upcoming housing expenses

Submitted to: U.S. Missions Accounting department agusmfinance@ag.org

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

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: _____
Account Number: _____ Department: [Please choose.]

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 \$ 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 Action
Date Approved: [] [] Approved [] Not Approved



ASSEMBLIES OF GOD U.S. MISSIONS ACCOUNTING
1445 N Boonville Ave • Springfield, Missouri 65802 • (P) 417 862 2781 (F) 417 863 7276

Note: If you are completing this on a MAC, please click the Save button, then attach to an email and send to agusmfinance@ag.org

Save PDF

APPENDIX B: NON-CASH DONATIONS

The IRS has strict guidelines regarding the types of donations that can and cannot be received by 501c3 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 account holder 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 non-merchant and purchased new for the account holder, 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 non-merchant and is given already used to the account holder, send a letter to U.S. Missions Accounting so that a gift-in-kind letter can be issued.

DONATION OF TITLED EQUIPMENT

U.S. Missions account holders may not receipt for the donation of a personal vehicle or any type of equipment that is titled as U.S. Missions does not retain ownership of the equipment per IRS guidelines.

APPENDIX C: ACCOUNT HOLDERS PAID BY A DISTRICT, CHURCH, OR NOT-FOR-PROFIT

With the approval of the department senior director, some account holders may choose to be paid through a 501c3 non-profit corporation, church, or district instead of their U.S. Missions 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 a salary and housing allowance to the and assessing the appropriate taxes. Account holders 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 account holder is still responsible to send in the departmental half-tithe to their department. Also, the account holder must continue to complete and submit a monthly report.

U.S. Missions also requires 5 percent of the account holder's total salary and benefits package from the corporation, church, or district to be paid to U.S. Missions to cover administrative expenses. Annually, the account holder 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	<i>30,000</i>
Total housing allowance not included on 1099/W-2	<i>25,000</i>
Total value of benefits	<i>15,000</i>
Total	<i>70,000</i>
U.S. Missions fee due (Total x .05)	<i>3,500</i> <i>(70,000 x .05)</i>
U.S. Missions fee already transferred from monthly statements*	<i>2,500</i>
Total due to U.S. Missions	<i>1,000</i>

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

*amount can be found on your donor account on the AG Giving website (Giving.AG.org)

Administrative funds should be designated for account XXXXXXXX (your account #)(08). Account holders should check with the department on how to designate departmental half-tithes.

APPENDIX D: FAITH PROMISES

When fundraising, account holders obtain Faith Promise commitments from donors. Faith Promise commitments indicate a monthly, long-term contribution from the donor to the U.S. Missions account. For all Faith Promise questions contact Joseph Burnash our donor coordinator at jburnash@ag.org.

Faith Promise forms can be mailed, faxed, or submitted online via the U.S. Missions website (by donor). Blank Faith Promise forms are free upon request. If not using the standard faith promise forms, 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 notification to the portal for account holder's cash receipts also records Faith Promise information.

SAMPLE FAITH PROMISE FORM

U.S. Missions Faith Promise

Assemblies of God U.S. Missions | 1445 N. Boonville Ave. Springfield, MO 65802-1894 | www.usmissions-ag.org
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DONOR INFORMATION

Individual Church Check here if you do not wish to receive promotional materials from U.S. Missions.

Name _____

Address _____

City _____ State _____ Zip _____

Email _____

Phone _____

Account # _____

RECIPIENT INFORMATION

As the Lord enables us, we promise to invest \$ _____

each month for the support of:

Name of Account _____

Account # _____

Department _____

Donor Signature _____ Date _____



U.S. MISSIONS
THE GOSPEL DISPLAYED

IMPORTANT: Sign, date, and mail this form today along with your first check, or manage your giving online at WWW.GIVING.AG.ORG. As your faith promise is an agreement between you and God, it is understood that you may revise your promise at any time. God bless you!

FORWARD TO AGUSM

APPENDIX E: SIGNIFICANT DATES

The following is a calendar of important dates regarding your U.S. Missions account. Any time a date falls on a Saturday, Sunday, or holiday the date automatically defaults to the previous working day at 4:30 p.m. (CST).

JANUARY

- 15 - Disbursements for December activity
(late due to end of year)
- Fourth quarter tax payment must be mailed to IRS
- 25 - Last day for February 10 disbursement requests
- 31 - Form 1099s and Housing forms must be mailed from U.S. Missions to account holders

FEBRUARY

- 10 - Disbursements for January activity. This check includes any approved annual raises and/or service increments.
- 25 - January Monthly Ministry Report due
- Last day for March 10 disbursement requests

MARCH

- 10 - Disbursements for February activity
- 25 - February Monthly Ministry Report due
- Last day for April 10 disbursement requests

APRIL

- 10 - Disbursements for March activity
- 15 - First quarter tax payments must be mailed to IRS
- 20 - Incorporated annual board report due
- 25 - March Monthly Ministry Report due
- Last day for May 10 disbursement requests
- First Quarter Incorporated Report due

MAY

- 1 - Annual statement of work expenses due
- 10 - Disbursements for April activity
- 25 - April Monthly Ministry Report due
- Last day for June 10 disbursement requests

JUNE

- 10 - Disbursements for May activity
- 15 - Second quarter tax payment must be mailed to IRS
- 25 - May Monthly Ministry Report due

- Last day for July 10 disbursement requests
- JULY
- 10 - Disbursements for June activity
 - 25 - June Monthly Ministry Report due
 - Second Quarter Incorporation Report
 - Last day for August 10 disbursement requests
- AUGUST
- 10 - Disbursements for July activity
 - 25 - July Monthly Ministry Report due
 - Last day for September 10 disbursement requests
- SEPTEMBER
- 10 - Disbursements for August activity
 - 15 - Third quarter tax payments must be mailed to IRS
 - 25 - August Monthly Ministry Report due
 - 25 - Last day for October 10th disbursement requests
- OCTOBER
- 10 - Disbursements for September activity
 - 25 - September Monthly Ministry Report due
 - Last day for November 10 disbursement requests
 - Third Quarter Incorporation Report
- NOVEMBER
- 10 - Disbursements for October activity
 - 25 - October Monthly Ministry Report due
 - Last day for December 10 disbursement requests
- DECEMBER
- 1 - Estimated housing forms due
 - 1 - Spouse Stipend forms due
 - 10 - Disbursements for December activity
 - 25 - November Monthly Ministry Report due
 - Last day for January 10 disbursement requests
 - 31 - December Monthly Ministry Report due
 - Last day to report any given direct credits for year

THINGS YOU NEED TO KNOW

- When you are ready to receive a monthly check, you must request the start of your monthly disbursement in writing. Please note: Submitting your bank information is not considered a request for disbursement.
- Your monthly ministry reports are due by the 25th of the following month (for example, the April report is due after April 30 but before May 25) at 4:30 p.m. (CST). The exception to this is the December report will need to be turned in by December 15 to ensure end of year processing of donor's gifts. Please contact your accounting specialist if you receive last minute year-end donations.
- Even if you have no activity, you still must send in a monthly report.
- Every dollar we send you is taxable on your 1099.
- The IRS may require you to make quarterly payments; they do not show grace for missed payments. Quarterly tax payments are not a work expense that you can cover from your account. You must make these payments from your personal allowance.
- If you get married, change your address, change your bank, or have a baby, you must notify the accounting office to update your information.
- If you change your bank, you must let us know your new information by the 25th of the month to ensure your check goes to the correct account.
- If your report is two months late, we will print a paper check and mail it to you as soon as we receive your late report. We cannot send it electronically at that point.
- The accounting office needs all requests in writing. This can be in the form of a letter, fax, or email.
- Your January 10 check will be late. Do not expect it before January 15.

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
COC	Commission on Chaplains
GC	General Council
USMEC	U.S. Missions Executive Committee
IM	Intercultural Ministries
MBA	Ministers Benefit Association
MR	Monthly Report
USM	U.S. Missions
XA	Chi Alpha
YA	Youth Alive®