

U.S. Missions

Missionary and Career Associate Manual

AC, AG, CA, CC, CM, CX



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,



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. Director of Operations

There shall be a director of operations who oversees daily operations and serves under the executive director.

D. 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 may include, but not be limited to, the following:

- 1) Adult and Teen Challenge, U.S.A.—Offering hope through the power of Christ to those with addictions and life-controlling issues.
- 2) Chaplaincy Ministries—Assisting the Assemblies of God to fulfill the Great Commission in specialized settings by providing pastoral care and religious activities through extraordinary ministries that are biblically based, compassionate, and transforming.
- 3) Chi Alpha Campus Ministries, U.S.A.—Reaching the lost and making disciples on secular college and university campuses.
- 4) Church Mobilization—Renovating church buildings and mobilizing RV volunteers.

- 5) Gospel Outreach—Evangelizing and reaching vulnerable populations, including the homeless, those who are human trafficked, at-risk children, and underserved communities.
- 6) Intercultural Ministries—Reaching culturally diverse groups including ethnic groups, persons with disabilities, and more.

E. 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.

F. U.S. Missions Board

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

G. 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 and/or the director of operations as vice chairperson(s), 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.

H. Commission on Chaplains

- 1) Composition. The Commission on Chaplains shall consist of the executive director of Assemblies of God U.S. Missions, the national representatives of the Chaplaincy Department, one of whom shall be the senior director of Chaplaincy Ministries, two executive presbyters, four chaplains from the various areas of Chaplaincy Ministries, two members at-large, and others at the discretion of the Executive Leadership Team, to include representatives from the Military, Health Care, and Correctional ministries. 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 Chaplaincy Ministries, 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.

I. 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.

J. Liaison with districts

The division and its departments shall maintain a constant liaison with the various districts so that proven programs and innovations in each area may be refined and offered to districts. The work of the departments within U.S. Missions is transdistrict. U.S. missionaries work in cooperation with both U.S. Missions and their assigned district(s) to fulfill the mission and purpose of the Assemblies of God. U.S. missionaries shall conduct their

ministry under the blessing and support of the respective district(s). The evaluation of the missionary's effectiveness, pastoral care, and fellowship opportunities shall be shared by the district(s) and U.S. Missions.

Section 3. Support

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

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

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

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

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

U.S. MISSIONS ADVISORY 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 National director	Ex Officio
Dwight Miranda dmiranda@ag.org	Gospel Outreach National director	Ex Officio
Alex Rodriguez arodriguez@ag.org	Chi Alpha National director	Ex Officio
Eleazar (JR) Rodriguez jrrodriguez@ag.org	Intercultural National director	Ex Officio
Billy Thomas bthomas@ag.org	Church Mobilization National director	Ex Officio
Doug Clay dclay@ag.org	General Superintendent	Ex Officio
Abner Adorno aadorno@fmdag.org	Southeast Area	12/23 – 11/29 (2 nd Term)
James Austin jamie@woodlake.church	South Central Area	9/24 – 11/27 (1 st Term)
Paul Burkhart paulburkhart@gmail.com	Northwest Area	9/25 – 11/29 (2 nd Term)

Ted Cederblom ted@life360.org	Gulf Area	12/24 – 11/27 (4 th Term Extension)
Tyson Coughlin tyson@vizionchurch.com	South Central Area	6/24 – 11/29 (2 nd Term)
Maricela Hernandez mhernandez@txgulphispanic.org	Area EP	12/23 – 11/27 (2 nd Term)
Aaron Hlavin ahlavin@aogmi.org	Great Lakes Area	12/23 – 11/29 (2 nd Term)
David Marrero david@mynewlife.org	North Central Area	6/24 – 11/29 (2 nd Term)
Caden Metcalf pastor.caden@radiantchurch.com	Southwest Area	6/24 – 11/29 (2 nd Term)
David Nuzzolo dnuzzolo@nymn.org	Northeast Area	12/24 - 11/27 (2 nd Term)
Jeff Peterson jpeterson@azag.org	Southwest Area	9/24 – 11/27 (1 st Term)
Andrew Pursley andyp@northwestministry.com	Northwest Area	12/23 – 11/29 (2 nd Term)
Rick Ross drross@ag.org	Leadership Team Rep	12/26 – 11-29 (1 st Term)
Marty Sloan msloan@calvarynaperville.org	Southeast Area	9/25 – 11/29 (2 nd Term)
Vaso Suhodolsky vsuho@rocksidechurch.com	Great Lakes Area	6/24 – 11/29 (2 nd Term)
Jacqueline Toro jtoro@sedag.org	Northeast Area	12/23 – 11/29 (3 rd Term)
George Westlake III gw3@sflc.net	Gulf Area	12/24 – 11/27 (2 nd Term)

ORIGIN/AUTHORIZATION/NATIONAL OFFICE

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

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

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

VISION AND MISSION

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

The mission of Adult & Teen Challenge, U.S.A., is to provide adults and teens freedom from addiction and other 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. ATC accounts are processed and listed under Chaplaincy ministries.

CHAPLAINCY MINISTRIES

ORIGIN/AUTHORIZATION/NATIONAL OFFICE

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

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

The department director (national 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 (national 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 national 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 (national 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 (national director) is nominated by the executive director, elected by the Executive Presbytery, and reported to the General Presbytery.

VISION AND MISSION

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

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

DEPARTMENTAL SCOPE OF MINISTRY

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

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

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

MISSIONARY'S SCOPE OF MINISTRY

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

DEFINITIONS:

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

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

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

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

CHURCH MOBILIZATION (FORMERLY U.S. MAPS)

ORIGIN/AUTHORIZATION/NATIONAL OFFICE

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

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

The department director (national 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 (national director) is nominated by the executive director, elected by the Executive Presbytery, and reported to the General Presbytery.

VISION AND MISSION

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

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

DEPARTMENTAL SCOPE OF MINISTRY

Church Mobilization exists to:

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

MISSIONARY’S AND WORKER’S SCOPE OF MINISTRY

MISSIONARIES

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

RV VOLUNTEERS

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

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

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

SUMMER VOLUNTEERS

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

GOSPEL OUTREACH

ORIGIN/AUTHORIZATION/NATIONAL OFFICE

Gospel Outreach became the seventh core ministry of U.S. Missions in 2025, replacing U.S. Specialized. This transition reflects U.S. Missions' deep commitment to frontline outreach, where the first point of contact is meeting immediate needs while sharing the life-transforming message of Jesus Christ. Whether ministering on the streets, responding to crisis situations, or engaging with underserved communities, Gospel Outreach will continue to sow the seeds of the gospel and trust God for the harvest.

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

The department director (national 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 (national director) is nominated by the executive director, elected by the Executive Presbytery, and reported to the General Presbytery.

VISION AND MISSION

The vision of Gospel Outreach is to see lives transformed by the power of Jesus as the gospel is displayed and declared to those outside the local church, reaching communities in need and those who have never encountered the hope of salvation.

The mission of Gospel Outreach is to engage communities with the love of Christ by seeking the lost, serving those in need and sending the Church into the world. Through strategic outreach, compassionate ministry and bold gospel proclamation, it brings the message of Jesus to people where they are.

DEPARTMENTAL SCOPE OF MINISTRY

Gospel Outreach exists to:

- Partner with AG districts/networks and churches to serve in-need communities
- Provide essential resources to homeless individuals
- Offer care and spiritual support to children affected by poverty neglect or trauma
- Meet the immediate needs of those in crisis

MISSIONARY'S SCOPE OF MINISTRY

Missionaries and volunteers reach vulnerable populations, including human trafficking, trauma-impacted children, homelessness and underserved communities. Gospel Outreach missionaries and volunteers serve as a first point of contact for those who are lost and hurting by addressing immediate needs, followed by connecting them to an AG church or ministry for ongoing discipleship and support.

INTERCULTURAL MINISTRIES

ORIGIN/AUTHORIZATION/NATIONAL OFFICE

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

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

The department director (national 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 (national 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
- 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.

YOUTH ALIVE®

ORIGIN/AUTHORIZATION/NATIONAL OFFICE

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

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

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

VISION AND MISSION

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

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

DEPARTMENTAL SCOPE OF MINISTRY

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

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

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

- Facilitate the processing of U.S. missionaries.
- Serve churches through connecting youth leaders and students to the school.
- Devise strategies and program applications for the development of ongoing school ministry to America's middle, junior high, and senior high schools focused on prayer, student empowerment, student networking, and outreach.
- Provide information, resources, support, expertise, and promotional assistance to students, leaders, local churches, and districts.

- Serve as a liaison to the various secondary campus ministry efforts (middle schools, junior and senior high schools) within the United States.
- Facilitate the work of nationally appointed Youth Alive missionaries who assist in coordinating the ministry to students, leaders, churches, and organizations on campus.

MISSIONARY'S SCOPE OF MINISTRY

Each Youth Alive missionary is concerned with the evangelization and discipleship of students who attend America's middle, junior high, and senior high schools. The objective of the nationally appointed missionary is to promote the Youth Alive goal of reaching every student with the gospel of Jesus Christ before he or she graduates high school.

U.S. laws—which have opened doors for ministry at schools—refer merely to the students themselves, not to outside adults. Realizing this, nationally appointed Youth Alive missionaries understand that their goal is to mobilize and equip students and leaders to reach their school for Christ.

CHAPTER 2: U.S. MISSIONARY APPOINTMENT

DEFINITION OF A U.S. MISSIONARY

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

FULL-TIME WORK

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

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

PART-TIME WORK

There is no part-time full missionary appointment or co-appointment, however for those that qualify not be a career associate and has an "event" like raising children in the home or taking care of elderly parents there is a category for part-time career associate. You must qualify to be considered. If you have been in U.S. Missions ministry for 10 years plus you can receive 75% of full-time career associate salary and benefits and if less than 10 years you can receive 50% of full-time career associate salary and benefits.

Part-time is considered a minimum of 20 hours per week 12 months a year. To qualify for this, contact your national department.

PURPOSE OF U.S. MISSIONARY APPOINTMENT

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

BENEFITS OF APPOINTMENT

- Helps provide personnel, vision, and ministry tools to our whole Fellowship
- Defines the United States as a true mission field

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

APPOINTMENT

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

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

TERM OF APPOINTMENT (LENGTH)

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

ASSIGNMENT (PLACE OF MINISTRY)

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

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

REPORTS

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

CHAPTER 3: DISTRICTS AND U.S. MISSIONS RELATIONSHIP

ASSEMBLIES OF GOD U.S. MISSIONS AND DISTRICT PARTNERSHIPS

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

MISSIONARY RESPONSIBILITY TO DISTRICTS

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

DUAL MEMBERSHIP

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

TITHES

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

COMMUNICATION

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

CHAPTER 4: APPOINTED MISSIONARY & CAREER ASSOCIATE POLICIES AND PROCEDURES

REVIEW AND RENEWAL OF MISSIONARY APPOINTMENT

ANNUAL REVIEW

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

4-YEAR APPOINTMENT RENEWAL PROCESS

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

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

EVALUATION BY DISTRICTS

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

ITINERATION

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

UNDERFUNDED

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

FINAL APPROVAL OF RENEWAL APPOINTMENT

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

CHANGE OF ASSIGNMENT

CHANGE OF ASSIGNMENT TYPES

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

APPROVALS

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

TIMELINESS

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

LEAVE FOR ITINERATION

U.S. missionaries and career associates are not required to take a one-year deputation at the end of their four-year term unless they are underfunded. The missionary may request approval from his or her department national director and work district to take up to one year to itinerate for the purpose of raising financial support should monthly support drop substantially.

[\(See Renewal and Underfunded Policy.\)](#)

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

TEMPORARY ASSIGNMENT

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

MEDICAL LEAVE

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

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

MATERNITY/PATERNITY LEAVE

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

Appointed male account holders or co-appointed male spouses are eligible for up to four weeks paid paternity leave. All ministry responsibilities should be appropriately addressed prior to the leave. Departments need to minute the dates of the paternity leave through USMEC prior to or at the beginning of the leave.

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

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

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

CHURCH ATTENDANCE

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

CHURCH PLANTING

For Missionaries who are church planters, (after their budget is raised if they are a Candidate) once the Church Plant starts, they have up to three years or when the church reaches General Council status (whichever occurs first) and then they must close their account or start a new assignment with approval from the district/network and U.S. Missions. A Missionary cannot get paid from the church and U.S. Missions.

CONTINUING EDUCATION

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

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

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

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

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

ELIGIBILITY

When the candidate completes itineration and is assigned Appointed General, Appointed Certified, or Career Associate status, he or she is eligible for education enrichment benefits, including seminars, workshops, or up to two college courses per school term. No special approval is necessary.

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

ENROLLMENT IN DEGREE PROGRAM

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

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

COSTS AND FUNDING

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

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

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

EXPECTED PAYBACK

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

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

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

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

CONTINUING EDUCATION – NON-CREDENTIALLED SPOUSE

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

DEPARTMENTAL CONFERENCES

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

DISCIPLINE POLICY

PREAMBLE

As persons with whom AGUSM has entered into an independent contractor relationship with to provide services and to represent AGUSM in various capacities in AGUSM's missional work throughout the United States and its territories, missions workers of all categories, including without limitation, fully-appointed career missions workers, career associates, missions associates, missions interns, RV volunteers and work accounts (each, an "AGUSM Missions Worker"), are expected to uphold the highest standards of Christian conduct so that AGUSM's Kingdom work is not impeded.

Because of its specifically Christian calling, the scriptural mandates relating to believers being persons of good report and of maintaining an unimpeachable Christian witness, as well as AGUSM's sincerely and deeply held religious beliefs and convictions, including without limitation, those summarized in the Statement of Fundamental Truths and Position Papers of the General Council of the Assemblies of God, of which AGUSM is a division, AGUSM's standards for conduct apply to all AGUSM Missions Workers.

Unfortunately, there may be times when AGUSM Missions Workers will fall short of biblical standards or the principles and values that govern AGUSM's mission, ministries, or operations (collectively "Improper Conduct"). For the sake of clarity for AGUSM Missions Workers and to guide them during the time of their association with AGUSM, this document is designed to explain AGUSM's general standards for Christian conduct in the specific and unique context of those who serve as AGUSM Missions Workers.

IMPROPER CONDUCT

Scripture provides ample guidance regarding Christ's expectations for His followers. Based on AGUSM's understanding of the scriptural testimony and on AGUSM's sincerely and deeply held religious beliefs and convictions, examples of Improper Conduct include, but are not limited to:

1. Sexual misconduct, other moral turpitude, or other conduct that leads to loss of Christian testimony;
2. Substance abuse;
3. Harassment (sexual and otherwise), other physically, verbally, or emotionally abusive behavior, or unlawful discrimination;
4. Health and safety violations;
5. A contentious, non-cooperative spirit or other failure to submit to proper authority and leadership;
6. Failure to properly manage mission funds, including, without limitation:
 - (a) Embezzlement or inappropriate or unauthorized use of mission funds;
 - (b) Failure to maintain adequate records regarding the use of mission funds, failure to account for or to provide required and accurate reports relating to the use of mission funds, or deliberate falsification of financial reports or documents; or
 - (c) Any other financial mismanagement of any kind.
7. Theft, fraud, criminal activity, failure to comply with civil laws, vandalism, sabotage, or any unethical or dishonest behavior of any kind;
8. General incompetence in the ministry or other failure by an AGUSM Missions Worker to comply with his or her responsibilities;
9. Any other conduct by the AGUSM Missions Worker that jeopardizes in any way whatsoever his or her continuing ability, or the continuing ability of any other missions worker (whether or not appointed by AGUSM), to provide the services that the person in question was assigned by AGUSM to provide;
10. The AGUSM Missions Worker's engagement in conduct (including the Missions Worker's words, acts, or deeds) that reflects, or that could reasonably be anticipated to reflect, negatively, as determined by AGUSM leadership, upon the reputation of any of the AGUSM-GC Parties, or that subjects, or could reasonably be anticipated to subject, any of the AGUSM-GC Parties to public disrepute, contempt, scandal, or ridicule;
11. Retaliation by an AGUSM Missions Worker or GCAG employee against a complainant or witness for making a Report in good faith under these Standards of Conduct;
12. Making a Report in bad faith under these Standards of Conduct;

13. Failure to conform to the standards and principles set forth in Article IX of the Bylaws of the GC (the “**GC Bylaws**”) relating to Doctrines and Practices Disapproved;
14. Loss of ministerial credentials with the GC¹ or any other disciplinary action taken by the GC or by any investigating District against the AGUSM Missions Worker or by any other organization that would also be considered grounds for disciplinary action if the AGUSM Missions Worker held credentials with the GC;
15. Conduct that might jeopardize the non-profit tax-exempt status of any of the AGUSM-GC Parties pursuant to Section 501(c)(3) of the Internal Revenue Code; or
16. Any conduct otherwise unbecoming of an AGUSM Missions Worker as a representative of Christ, of any of the AGUSM-GC Parties, or of the sincerely and deeply held religious beliefs and convictions of the AGUSM-GC Parties.

The foregoing list is not intended to be exhaustive and only comprises some examples of behavior that might constitute Improper Conduct.

REPORTING & NON-RETALIATION

To protect the integrity of the ministry and the cause of Christ, AGUSM is committed to the promotion of an environment in which AGUSM Missions Workers are held to the highest Standards of Conduct. As such, AGUSM encourages AGUSM Missions Workers to report promptly all concerns of potentially Improper Conduct (each, a “**Report**”):

1. Although alleged Improper Conduct may come to AGUSM’s attention in many ways, any person submitting a Report (a “**Reporter**”) should do so in writing unless doing so is impossible or impractical under the circumstances. AGUSM has established a dedicated confidential email as the primary method through which Reports may be made: AGUSMconcerns@ag.org.
2. Reports shall be treated as confidential consistent with the relevant provisions of these Standards of Conduct.
3. Retaliation by an AGUSM Missions Worker or GCAG employee against a Reporter for submitting a good faith Report or against a witness for participating in an Investigation pursuant to these Standards of Conduct is a serious violation of the Standards of Conduct and constitutes Improper Conduct. Acts of retaliation should be reported immediately and will be promptly investigated and addressed.
4. Reports made in bad faith may constitute Improper Conduct and will be promptly investigated and addressed.
5. A Reporter is not guaranteed to receive the results or outcome of any investigation of any Report (each, an “**Investigation**”) or any action taken as a result of the Report.

COOPERATION OF DISTRICT

1. Upon receipt of a report of Improper Conduct for a non-credentialed AGUSM Missions Worker

¹ If an AGUSM Missions Worker’s GC ministerial credentials are terminated, then their AGUSM Missions Worker’s missions assignment, services, and status shall automatically terminate and any appeal is governed by the GC Constitution and Bylaws rather than by the procedures set forth in these Standards of Conduct.

that would be considered a disciplinable offense in Article X of the GC Bylaws for a credentialed minister, the Administration Director of Operations will inform the district where the AGUSM Missions Worker is serving and inform them of the report of Improper Conduct. The Administration Director of Operations will keep the district informed as to the progress of the Investigation.

2. If upon receipt of a Report or during the course of any AGUSM Investigation, the Administration Director of Operations determines that potential Improper Conduct could constitute cause for disciplinary action under Art. X, Sec. 3 of the GC's Bylaws against an AGUSM Missions Worker who holds a GC ministerial credential (a "**Credentialed AGUSM Worker**"), then:
 - (a) The Administration Director of Operations shall report the potential Improper Conduct and provide a copy of the Report to the relevant District pursuant to Art. X, Sections 4 and 5 of the GC's Bylaws;
 - (b) The relevant District may then proceed, consistent with the GC Constitution and Bylaws, the District Constitution and Bylaws, and their own established processes to investigate the allegations of the Report as they deem necessary (the "**District Investigation**");
 - (c) Any District conducting any District Investigation will have concurrent but independent jurisdiction with AGUSM regarding the investigation of any supposed Improper Conduct by a Credentialed AGUSM Worker and any District Investigation may commence and continue concurrently with any Investigation being conducted by AGUSM according to these guidelines.

PROVIDED, HOWEVER, that neither the District nor AGUSM will be bound by the investigation, conclusions, or policies of the other and each retains the right to exercise its investigation and disposition or enforcement authority independently according to the relevant processes and procedures applicable to the District or to AGUSM, as the case may be.
 - (d) The Administration Director of Operations shall remain in contact with the investigating District to determine the progress and results of the District Investigation; and
 - (e) If the District Investigation concludes before the conclusion of the Investigation by AGUSM and results in the loss of credentials by the Credentialed AGUSM Worker, then the Credentialed AGUSM Worker's assignment, services, and status with AGUSM will automatically terminate and any appeal of said loss of credentials (the "**District Appeal**") is governed by the GC Constitution and Bylaws rather than by the procedures set forth herein. **PROVIDED, HOWEVER,** that notwithstanding the foregoing, AGUSM may if it deems appropriate, continue its Investigation during the pendency of or after the resolution of any such District Appeal and any appeal of the results of AGUSM's Investigation that is not implicated by the District Appeal will be governed by the procedures set forth herein.

CONSEQUENCES OF IMPROPER CONDUCT

If after appropriate investigation, an AGUSM Missions Worker is found to have engaged in Improper Conduct, then AGUSM may take one of the following actions (each, a "**Consequence**"):

1. Terminate the AGUSM Missions Worker's missions assignment or services immediately and without further action; or

2. In keeping with its deeply and sincerely held religious belief and conviction that Christ wants His Church to exemplify His own redemptive nature,² elect to allow the AGUSM Missions Worker an opportunity to preserve his or her missions assignment or service with AGUSM:
 - (a) By complying with such redemptive and/or corrective conditions that AGUSM deems appropriate under the circumstances; or
 - (b) By AGUSM taking any other action that AGUSM deems appropriate under the circumstances.³

THE INVESTIGATIVE & RESOLUTION PROCESS

AGUSM is committed to a complete review of all relevant facts and circumstances and to the preservation of the dignity and overall health and safety of all persons involved when there is a claim that an AGUSM Missions Worker may have engaged in Improper Conduct, and, if so, then what the consequences of such Improper Conduct should be.

A. The Investigative Process.

1. Regardless of how a Report is brought to AGUSM's attention, AGUSM shall investigate all good faith allegations of Improper Conduct.⁴
2. The primary person responsible for any Investigation will be the **Administration Director of Operations** and all Reports of which AGUSM becomes aware will be delivered to the Administration Director of Operations for resolution according to these guidelines. In the event the Report is against the Administration Director of Operations, then the Executive Director of AGUSM will be the primary person responsible for Investigation of any Report and all references to an Administration Director of Operations in these guidelines will be deemed to refer to the Executive Director of AGUSM.
3. Upon becoming aware of a Report, the Administration Director of Operations will notify the Executive Director of U.S. Missions and the supervising National Director unless the report is against the supervising National Director, in which case he/she will not be notified. The Administration Director of Operations may, at his or her election: (a) direct a third party to conduct an independent investigation; (b) conduct an investigation with one or more other

² Judgment is to be rendered in love with forgiveness as the hallmark and redemption as the goal (Matt. 18:15, 21-22; 2 Cor. 2:6-8; Gal. 6:1-2; James 2:12-13).

³ NOTE: It is only AGUSM's deeply and sincerely held religious beliefs and convictions, including without limitation, the desire that an AGUSM Missions Worker would be redeemed and restored to a right place before God and that those affected by any Improper Conduct would also find healing and peace, that might result in a Consequence that is not immediate termination of the AGUSM Missions Worker's missions assignment. It is for the same reason that any Investigation and any decision regarding allegedly Improper Conduct is to be conducted, in its entirety, within the ecclesial structure and based on principles arising from AGUSM's deeply and sincerely held religious beliefs and convictions (judgment among Christians is to be carried out within the Body of Christ, not by civil courts (Matt. 5:25; 1 Cor. 6:1-8); the leadership of the Church is authorized to exercise judgment over believers (Matt. 16:19, 18:18; John 20:23; Acts 15:6, 28, 16:4; Heb. 13:17)).

⁴ Sinful behavior is to be confronted and exposed (Proverbs 28:23; Matt. 18:15-17; Luke 17:3; Eph. 5:11; 1 Tim. 5:20; 2 Tim. 4:2; Titus 2:15).

persons who meet the criteria for an AGUSM Designee below; or (c) assign two or more appropriate persons at AGUSM or other appropriate persons holding ordination credentials with the GC to conduct the Investigation. The Administration Director of Operations may ask the Administrator of U.S. Missions to assist where policy and protocol questions arise. Persons selected by the Administration Director of Operations are referred to collectively as “**AGUSM Designees**” and each separately as an “**AGUSM Designee.**” Any AGUSM Designee should, among other things, be a person of demonstrated Christian spiritual maturity and of good report and who possesses such other skills determined by the Administration Director of Operations to be relevant to the subject matter and nature of any Investigation.

4. An Investigation may include whatever elements the AGUSM Designees believe are relevant to complete the Investigation in a thorough manner that is designed to preserve the dignity, honor, and spiritual, emotional, and physical health and safety of all AGUSM Missions Workers.⁵ Such elements may include, but are not limited to, interviews and document review. The AGUSM Designees shall contemporaneously document their investigative steps.
5. During the pendency of any Investigation, the U.S. Missions Executive Committee (USMEC) may restrict or suspend the AGUSM Missions Worker’s assignment with AGUSM according to such terms as the U.S. Missions Executive Committee deems appropriate.
6. Upon completing the Investigation, the AGUSM Designees should deliver to the Administration Director of Operations a written “**Investigation Summary**” describing:
 - (a) The allegations prompting the Report;
 - (b) How the Investigation was conducted, including the names of any persons interviewed and identifying any documents reviewed;
 - (c) The AGUSM Designees’ conclusion regarding whether or not there are sufficient grounds to conclude that the AGUSM Worker in question engaged in Improper Conduct; and
 - (d) All other facts and information the AGUSM Designees deem relevant within the scope of the Investigation.

FINAL DISPOSITION BY THE EXECUTIVE COMMITTEE

1. If upon receiving the Investigation Summary, the Administration Director of Operations believes that sufficient grounds exist to conclude that the AGUSM Missions Worker in question engaged in Improper Conduct, then the Supervising National Director shall notify the AGUSM Missions Worker in question that:
 - (a) The Supervising National Director has concluded that the AGUSM Missions Worker in question engaged in Improper Conduct and the Consequence that the Supervising National Director believes is appropriate under the circumstances; and
 - (b) The Supervising National Director in conjunction with the Administration Director of Operations will be presenting the matter and his or her recommendation to the AGUSM Executive Committee (the “**Executive Committee**”) for final resolution.
2. For all matters submitted to the Executive Committee for final resolution:

⁵ Revenge must not motivate correction (Proverbs 24:29; Matt. 5:40; Lev. 19:18; Rom. 12:17-19).

- (a) The Executive Committee may, as an ecclesial body, take such action and impose such consequence it believes are appropriate under the circumstances; and
- (b) The Supervising National Director shall notify the AGUSM Missions Worker in question of the action taken by the Executive Committee (the **“USMEC Determination”**).

APPEAL TO U.S. MISSIONS COMMITTEE OF APPEALS

1. Within thirty (30) days of receipt of the USMEC Determination, the AGUSM Missions Worker in question (the **“Appellant”**) may submit to the Supervising National Director a request to appeal (the **“Appeal”**) the USMEC Determination to the U.S. Missions Committee of Appeals (**“Committee of Appeals”**).
2. Upon receipt of the Appeal, the Supervising National Director shall notify the U.S. Missions Executive Committee, which shall then forward the Appeal, together with all relevant reports and other materials, to the Committee of Appeals.
3. Upon receipt of the Appeal, the Committee of Appeals may, among other things:
 - (a) Deny the Appeal if the Committee of Appeals determines that:
 - (1) The Appellant did not submit its Appeal by the applicable deadline;
 - (2) In the Appeal, the Appellant has stated insufficient grounds for an appeal;
 - (3) Upon review of the Appeal and all relevant reports and other materials forwarded by the Executive Committee, the Committee of Appeals determines the Executive Committee has adequately investigated the Report and that the USMEC Determination is proper; or
 - (4) There are other grounds for denial of the Appeal.
 - (b) Grant the appeal in whole or in part if the Committee of Appeals determines, after a review of the Appeal and all relevant reports and other materials forwarded by the Executive Committee, that the USMEC Determination is incorrect or should be amended, in which case the Committee of Appeals may:
 - (1) Overrule and set aside the USMEC Determination in its entirety; or
 - (2) Modify and amend the USMEC Determination in such ways and on such terms as the Committee of Appeals determines are appropriate; or
 - (c) If the Committee of Appeals believes that the record it has received is insufficient to make a proper determination regarding the Appeal, then remand the case back to the Executive Committee with specific requests and questions for the Executive Committee to cause to be investigated, after which investigation:
 - (1) The Executive Committee shall prepare and submit to the Committee of Appeals for its review the results of the additional investigation (the **“Supplemental Investigation Report”**); and
 - (2) The Committee of Appeals shall review the Supplemental Investigation Report together with the original Appeal and all relevant reports and other materials originally forwarded by the Executive Committee and dispose of the appeal in accordance with the guidelines of Sections 3(a), (b), and (d) of this document; or
 - (d) Take such other actions that it determines to be appropriate under the circumstances.
4. The Committee of Appeals shall notify the Appellant of the Committee of Appeals disposition of the Appeal.

GENERAL PROVISIONS

1. The Report, identity of the Reporter, identity and testimony of interviewees, Investigation Summary, Supplemental Investigation Reports, and any other minutes, files, reports, summaries, notes, or other documents or materials prepared for the Administration Director of Operations, for the Executive Committee, for the Committee of Appeals, or for any other person necessary for compliance with these guidelines (the “**Report Receiving Parties**”) during the course of, in connection with, or related in any way to the Investigation or to the subject matter of the Investigation are prepared and intended to be for the Report Receiving Parties only and are not intended to, and should not, be shared with any person other than the Report Receiving Parties and such other persons whom the Executive Committee deems appropriate.
2. AGUSM and the Committee of Appeals shall use their best efforts to keep all information and documents gathered in the course of any Investigation confidential.⁶ Despite this general commitment to confidentiality, during the course of and to conduct properly any Investigation, AGUSM or the Committee of Appeals may be required to share certain confidential information with, among others, witnesses, interviewees, others with relevant knowledge, AGUSM personnel, other members of the Committee of Appeals, or other similarly situated people, or if required by law or court order or for reasons outside AGUSM’s or the Committee of Appeals’ control or for some other reason not currently contemplated.
3. AGUSM shall maintain all Investigation files for a period of no less than seven (7) years from the later to occur of the date: (a) of the USMEC Determination; or (b) of the final disposition of any Appeal to the Committee of Appeals.
4. AGUSM will aim to conduct and conclude all Investigations as expeditiously as reasonably possible under the circumstances, without compromising the thoroughness of the Investigation.
5. For all determinations, decisions, approvals, withholdings of approval, or any other actions whatsoever required or permitted to be made or taken by any person under the provisions of these guidelines:
 - (a) The person in question may make or take such determinations, decisions, approvals, withholdings of approval, or any other actions whatsoever in the exercise of his, her, or its sole and unfettered discretion; and
 - (b) Except as otherwise specifically referring to another person, all such determinations, decisions, approvals, withholdings of approval, or any other actions whatsoever required or permitted to be made or taken by AGUSM under the provisions of this document are intended and will be deemed to refer to the Executive Committee.
6. Subject only to the provisions of Section V(C) above, all determinations, decisions, approvals, withholdings of approval, or any other actions whatsoever required or permitted to be made or taken by the Executive Committee will be final and not subject to any further review or appeal.
7. All determinations, decisions, approvals, withholdings of approval, or any other actions whatsoever required or permitted to be made or taken by the Committee of Appeals in accordance

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

with the provisions of Section V(C) above will be final and not subject to any further review or appeal.

THE RESIGNATION/TERMINATION PROCESS

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

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

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

VACATION GUIDELINES

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

SABBATICAL

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

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

EMPLOYMENT OUTSIDE OF U.S. MISSIONS ASSIGNMENT

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

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

MARRIAGE

You will need to notify your department if you get married while having an account with U.S. Missions. You will receive paperwork for your spouse to complete and return in a timely manner. If your spouse is seeking appointment, the process will be the same as for other candidates and Candidate Orientation will be mandatory.

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

DEATH AND BEREAVEMENT

A U.S. Missions account holder whose spouse passes away is allowed to take up to one month of bereavement leave. The spouse allowance will be stopped immediately.

If a U.S. Missions account holder passes away, and the spouse is not co-appointed, we will send the surviving spouse 3 months of the account holder's salary and close the account immediately. The funds must be available to send as we will not leave the account open for new cash receipts.

If the spouse is co-appointed, we will close the account and open a new account with the co-appointed spouse as the main account holder.

ACCOUNT HOLDERS WHO PASTOR A SELF-GOVERNING AND SELF-SUPPORTING CHURCH

For a church that is planted by a U.S. Missions account holder that account holder has three years to be assigned there or if the church becomes General Council affiliated status (whichever comes first) to remain at that church.

The missionary then has two options:

- Retain his or her appointment by resigning as pastor and continuing other missionary assignment, or
- Resign his or her missionary appointment and remain at the church

Under no circumstances may the missionary receive pay from both U.S. Missions and the church.

OVERSEAS TRAVEL

Because of the direct link between Assemblies of God U.S. Missions and Assemblies of God World Missions in ministry to all nationalities and cultures, at times it is appropriate for a U.S. missionary to request travel overseas. The requesting account holder cannot be a candidate or in fundraising status. Continuous service in overseas assignment may not exceed one hundred twenty days in a twelve-month period. The following guidelines must be followed:

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

The department national director will:

- Assess the missionary's ministry and account balance

- Clear travel with the Assemblies of God World Missions regional director
- Seek U.S. Missions Executive Committee approval
- Notify the missionary stating approval or disapproval

TRAVEL OVERSEAS WITHOUT APPROVAL

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

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

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

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

CHAPTER 5: FINANCES FOR U.S. MISSIONS ACCOUNTS

OWNERSHIP OF MISSIONS FUNDS

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

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

SOURCE OF SUPPORT – ITINERATION

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

SUPPORT OR ACCOUNT OUTSIDE OF U.S. MISSIONS

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

SPOUSE WITH SEPARATE ACCOUNT

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

NON-ACCOUNTABLE ACCOUNTING SYSTEM

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

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

U.S. MISSIONS FEE

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

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

Type of Funds	Subject to U.S. Missions Fee?
Funds received in account for work expenses	Yes
Funds received in account for personal allowance and benefits	Yes
Funds received in account for a missionary paid by U.S. Missions for (09) Special Personal gifts	No
Funds received in account for a missionary paid by U.S. Missions for (09) Special Personal gifts above the annual (09) limit	Yes
Allowance plus benefits of a missionary NOT paid by U.S. Missions	Yes
Funds received directly by the missionary due to their work in U.S. Missions	Yes
Funds received directly by the missionary for their missions work but the donor does not want a receipt	Yes
Funds received into U.S. Missions account for a 501(c)(3) organization	Yes
Funds received directly by a 501(c)(3) organization from an Assemblies of God entity	Yes
Funds received directly by a 501(c)(3) organization as a result of their	Yes

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

ACCOUNT FUND DESIGNATIONS

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

WORK FUNDS

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

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

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

PERSONAL FUNDS

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

(09) SPECIAL PERSONAL OFFERINGS

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

AS DESIGNATIONS PERMIT (ADP)

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

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

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

MISSIONARY PERSONAL ALLOWANCE

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

HOW IS THE PERSONAL ALLOWANCE DETERMINED?

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

COST OF LIVING

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

DEPARTMENTAL HALF-TITHE

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

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

For missionaries paid by an organization other than U.S. Missions, he/she will need submit their departmental 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 account for work expenses	No
Funds received in account for personal allowance	Yes
Funds received in account for missionary personal benefits	No
Funds received in account for a missionary paid by U.S. Missions for (09) Special Personal gifts	No
Funds received in account for a missionary paid by U.S. Missions for (09) Special Personal gifts above the annual (09) limit	No
Allowance of a missionary NOT paid by U.S. Missions	Yes
Benefits a missionary NOT paid by U.S. Missions	No
Work funds received directly by the missionary due to their work in U.S. Missions	No
Allowance funds received directly by the missionary due to their work in U.S. Missions	Yes
Work funds received directly by the missionary for their missions work, even if the donor does not want a receipt	No
Allowance funds received directly by the missionary due to their work in U.S. Missions, even if the donor does not want a receipt	Yes
Funds received in U.S. Missions account for a 501(c)(3) organization	No
Funds received directly by a 501(c)(3) organization from an Assemblies of God entity	No
Funds received directly by a 501(c)(3) organization as a result of their approved U.S. Missions status, even if the donor does not want a receipt	No
Funds received directly by a 501(c)(3) organization as a result of sales or conference registrations	No
Funds received directly by a 501(c)(3) organization from non-Assemblies of God sources, even if the donor does not want a receipt from the national office	No

WHEN DOES THE PERSONAL ALLOWANCE BEGIN?

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

MISSIONARY SPOUSE ALLOWANCE

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

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

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

Career Associates are an exception to the full-time rule.

MISSIONARY BENEFITS

MINISTERS BENEFIT ASSOCIATION (MBA)

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

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

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

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

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

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

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

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

HOUSING ALLOWANCE

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

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

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

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

FITNESS EXPENSE

Missionaries that receive an allowance from U.S. Missions are eligible to receive reimbursement of up to \$600 from their missions account for fitness club membership fees per year. Instead of a club membership, a missionary can choose to use up to \$600 per year (for CM, AG) and \$510 per year (for CC, AC, CX, and CA) to purchase fitness equipment for your home. Receipts are required for disbursement. Funds are disbursed as work funds and are made taxable at year-end.

COLLEGE COURSES/CONTINUING EDUCATION

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

MOVING EXPENSES

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

Moving expenses must adhere to these guidelines:

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

CHILDCARE

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

CHILDREN’S PRIVATE OR HOME SCHOOLING

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

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

INCOME TAX BENEFIT

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

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

COST OF GREEN CARD

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

MARRIAGE/FAMILY CONFERENCE

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

MEDICAL INSURANCE

Assemblies of God U.S. Missions does not offer any insurance plans at this time. Missionaries that receive a allowance from U.S. Missions are eligible to be reimbursed from their missions account for the costs of health,

dental, and life insurance. Funds are disbursed in addition to the personal allowance and are made taxable at year-end.

MANDATORY MEDICAL INSURANCE

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

MEDICAL EXPENSES

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

LONGEVITY DISBURSEMENT

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

ADOPTION EXPENSE

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

TRANSITION ALLOWANCE

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

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

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

LEGAL FEES

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

MISSIONARY REPORTING REQUIREMENTS

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

Report Name	Required from	Description	Due Date
Itineration Report and Itineration Progress Report	Itinerating missionaries with a candidate status (CC, CM)	All financial activity for the month previous, even if there was no financial activity	25th of each month at 4:30 p.m. CST
Monthly Ministry Report	AC, AG, CA	All financial activity for the month previous, even if there was none	25th of each month at 4:30 p.m. CST
Quarterly Reports	Work accounts or missionaries getting paid through corporation	An overview of quarterly financial activity for the 501(c)(3) organization	January 25, April 25, July 25, October 25
Corporation Annual Board Report	Corporations with over \$250,000 in income per year	File a copy of the Annual Board report approved by the board of directors for the 501(c)(3) organization	April 20
Annual Work Statement	Any account holder that received taxable work expenses for the previous taxable year	To report the claimed-as-work expenses on the account holder's previous year's taxes	May 1
Estimated Housing Form	Any account holders with ministerial credentials being paid by U.S. Missions	Submitted to estimate annual housing expenses reduced from the 1099 for the upcoming year	December 1

PENALTY FOR LATE REPORTING

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

Delinquency Policy:

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

NEWSLETTERS

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

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

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

MONTHLY DISBURSEMENT OF FUNDS

Disbursement of all funds—work, personal, benefits, and (09)—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 Account Designations.](#))

TAXES AND 1099

SELF-EMPLOYED STATUS

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

IRS FORM 1099

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

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

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

([See Housing Allowance.](#))

CHAPTER 6: MISSIONARY RETIREMENT OR TERMINATION (NOT APPLICABLE TO CA)

MISSIONARY RETIREMENT

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

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

FINANCES

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

A retired missionary can receive up to \$2,500 per month for allowance, (09) Special Personal offerings, and health insurance and/or medical expenses. A retired missionary cannot receive work or other benefits. These funds cannot be disbursed to a corporation, district, or church.

Retired or retired disabled missionaries are not eligible for Speed the Light grants. ([See also Transition Allowance.](#))

REPORTS/RENEWALS

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

Retired and Retired Disability missionaries are not required to renew their appointment.

TERMINATION OF APPOINTMENT

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

VOLUNTARY TERMINATION

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

INVOLUNTARY TERMINATION

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

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

CLOSING THE MISSIONARY'S FINANCIAL ACCOUNT

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

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

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

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

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

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

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

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

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

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

[\(See also Transition Allowance.\)](#)

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

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

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

Assemblies of God U.S. Missions and Assemblies of God World Missions, along with the respective finance areas, work closely together in the transition of the account so that the transitioning missionary is assured of a monthly

disbursement during the month of the change. Receipts of donor money should begin to be deposited to the missionary account in the receiving division on the first day of the month of transfer. The timing for the transfer of the missionary account should be done at the closing of the monthly accounting cycle. The account should be closed in the sending division, then opened in the receiving division on the same day.

AGWM MISSIONARY TRANSFERS TO U.S. MISSIONS

World Missions missionaries will transfer over with candidate status to U.S. Missions. When the required budget is raised and the missionary has attended Candidate Orientation, Assemblies of God U.S. Missions appointment will be granted. AGWM transfers go through the same vetting process as new applicants.

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

CHAPTER 8: RESOURCES FOR MISSIONARIES (NOT APPLICABLE TO CA)

BOYS AND GIRLS MISSIONARY CHALLENGE (BGMC)

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

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

SPEED THE LIGHT (STL)

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

APPLICATION FOR STL BLOCK GRANT

Appointed missionaries (AG) can apply for a block grant and can be used for a vehicle including the sales tax and/or other equipment or items to be used for ministry. See *Best Practices*. *Best Practices* and the STL forms can be found on the U.S. Missions website. The maximum amount for the grant is \$30,000 and doesn't have to be taken/disbursed all at once. The grants are disbursed as taxable income and a 1099 MISC will be issued so you won't have to pay self-employment taxes on the amount and the purchases are the personal property and responsibility of the missionary. Insurance, maintenance, fuel, and repairs are the responsibility of the missionary. The IRS-approved mileage rate can be claimed as a work expense on the monthly report and the mileage funds are to cover the personal expenses of the vehicle.

Eligibility includes:

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

ADULT & TEEN CHALLENGE CENTERS VEHICLES

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

Eligibility includes:

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

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

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

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

LIGHT FOR THE LOST (LFTL)

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

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

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

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

APPENDIX A: FORMS

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


MONTHLY MINISTRY REPORT (AFTER ITINERATION IS OVER)

Due: 25th of each month

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

Submit to: AGUSM Accounting department agusmfinance@ag.org

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



MONTHLY MINISTRY REPORT
AC, AG, CA
Assemblies of God U.S. Missions

Name: _____ Report Period: _____

Department _____ Copy to AGUSM Accounting Department District

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 (enclose check) _____
3. Special personal offerings received direct (attach deputational receipts) _____
4. Amount of work expenses not covered by funds received direct from donors that you would like reimbursed with the next disbursement statement _____
5. Amount of health, dental, life insurance you need reimbursed _____
6. Medical expenses that insurance has not covered to be reimbursed (must attach a copy of receipts) _____

MINISTRY STATISTICS

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 ACMR—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:

UPDATE ON MINISTRY GOALS

Describe your progress towards the goals you set for yourself this year:

Describe any developments or changes in your ministry:

ANNUAL WORK STATEMENT

Due: May 1

Content: Record amount reported to the IRS as work expenses

Submit to: AGUSM Accounting department agusmfinance@ag.org

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

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: [] Account Number: []

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

Amount claimed on your tax return for ministry related expenses: [] (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) []

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

Name of your tax preparer: _____

Signature of account holder _____

Current Date _____



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

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: _____

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ESTIMATED HOUSING FORM

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

Content: Records missionary’s estimated upcoming housing expenses

Submit to: AGUSM Accounting department agusmfinance@ag.org

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

U.S. MISSIONS ESTIMATED ANNUAL HOUSING EXPENSES

Email Form

Assemblies of God U.S. Missions

(Housing is only applied to main account holder)

Missionary Name: _____ 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: _____
If approved, please submit this form to AGUSM Accounting



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 receipted by 501(c)(3) organizations. Failure to adhere to these guidelines puts the tax-exemption status for the entire organization at risk.

GIFTS OF SERVICE

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

GIFTS OF MERCHANDISE/GIFTS IN KIND

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

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

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

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

GIFTS OF HOSPITALITY

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

DONATION OF TITLED EQUIPMENT

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

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

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

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

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

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

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

Total taxable income from 1099/W-2	<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 amount of the U.S. Missions fee listed on each monthly statement for the year.

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

Total taxable income	<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 missionary for half-tithe*	<i>2,400</i>
Total due to department	<i>350</i>

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

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

APPENDIX D: FAITH PROMISES

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

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

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

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

SAMPLE FAITH PROMISE FORM

U.S. Missions Faith Promise

Assemblies of God U.S. Missions | 1445 N. Boonville Ave. Springfield, MO 65802-1894 | www.usmissions.ag.org
Phone: (417) 862-2781 ext 3254 | Fax: (417) 863-7276 | email: agusmissionssupport@ag.org | www.giving.ag.org

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: SPECIAL DISBURSEMENT REPORTS (SDR)

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

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

Abbreviation of Terms

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