

Worksheet for Pastors

(Please fill-out prior to your appointment)

Dates that you were licensed _____ ordained _____ .
Year you first earned at least \$400 from the ministry: _____

Social Security

Have you filed Form 4361 to opt out of the social security system? ___ Yes ___ No

If yes, please bring or send a copy of the approved form to us for our files.

If no, and you are thinking of doing it, please review the form to see the requirements. They are very specific and not everyone qualifies to opt out. You must file Form 4361 within 12 months after the year in which you first earn at least \$400 in income from the ministry.

If you have not opted out of social security, you are liable for self-employment tax on your total income, including your housing allowance, less your business expenses.

Housing Allowance

How much was your housing allowance for last year? \$ _____

How much of the above did you actually spend? \$ _____

If you live in a church provided home:

What is the fair rental value of that home? \$ _____

How much did the church pay for utilities, repairs, maintenance, etc. \$ _____

Do you have your church council approve your housing allowance each year? Yes No
(If no, you need to do so to insure its deductibility).

Expenses

Are you reimbursed for your auto expenses? ___ Yes ___ No

Are you reimbursed for your entertainment expenses? ___ Yes ___ No

Are you reimbursed for your other business expenses? ___ Yes ___ No

