

Admin & Tax Forms



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Law & Tax Resources

Church Law & Tax – Access the online library of law, tax, finance and risk management articles at the Church Law & Tax website. Church Law & Tax offers reliable, up-to-date tax information and prepares you for new legal developments that directly impact ministry.

Michael Best – Michael Best is a full-service firm with multiple specializations in the legal, organizational, governance and other faith-based issues affecting nonprofits and churches. Michael Best offers consulting services and legal advice in these areas and many others. Church leaders will appreciate their wise counsel, which is both proactive and price predictable.



Contact James Forrest



Contact Keith Richardson

IRS Information for Churches

Tax Guide for Churches and Religious Organizations – A quick reference guide of federal tax law and procedures for churches and religious organizations, to help them comply with tax rules.

Exemption Requirements – Section 501(c)(3) Organizations – A brief description of the requirements for exemption under IRC Section 501(c)(3).

Unrelated Business Income Tax – Unrelated business income tax requirements for tax-exempt organizations.

Church Filing Requirements – A brief description of annual filing requirements for tax-exempt churches and religious organizations.

The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations – Political Campaign Activity by section 501(c)(3) tax-exempt organizations. Note related material on this topic provided by the Family Research Council.

Special Rules Limiting IRS Authority to Audit a Church – Overview of rules on tax inquiries and examinations of churches.

Tax Information for Charitable Organizations – Tax information for charitable, religious, scientific, literary, and other organizations exempt under Internal Revenue Code (“IRC”) section 501(c)(3).

Publication 4573 – Group Exemptions – A publication in Q&A format describing the federal tax rules that apply to group rulings of exemption under Internal Revenue Code section 501.

General IRS Forms

Form W-9 – Request for Taxpayer Identification Number and Certification – This form is used by employers to report annual compensation, withheld income and FICA taxes for each employee. Churches must issue this form to each employee on or before January 31. Ordained ministers pay self-employment taxes instead of FICA taxes.

Form W-4 – Employee’s Withholding Allowance Certificate

Form 1099 – Miscellaneous Income (for Self-Employed Contractors) – Churches use this form to report compensation of \$600 or more paid to non-employees for services during any one year. This includes but is not limited to evangelists, guest speakers and self-employed persons who perform miscellaneous services for the church (plumbers, cleaning, lawn maintenance, etc.) who are not incorporated.

Form I-9 – Employment Eligibility Verification (Department of Homeland Security, U.S. Citizenship and Immigration Services)

Form 941 – Employer’s Quarterly Federal Tax Return – Churches must file this form quarterly with the IRS if they have at least one employee other than ordained staff. The amounts reported on a church’s W-2 forms at year-end must reconcile with the 941 forms filed during the year. Churches with only one employee, when that employee is ordained, are required to file only a W-2 form.

Publication 517 – Social Security and Other Information for Members of the Clergy and Religious Workers



Publication 517 (2024 Update)



Publication 517 Updates

IRS Gateway Web Sites

Tax Information for Churches and Religious Organizations

Tax Information for Charities & Other Non-Profits

Church Administration

Frieze Consulting – Frieze Consulting is a Church Management Consulting Firm that assists and equips church leaders in their organizational, operational and administrative functions. Frieze manuals and materials cover a wide range of proper business, organizational, personnel and financial practices and procedures. Resources can be purchased directly from the Frieze website.

The Church Operations Toolkit – The Church Operation Toolkit is a comprehensive resource that provides practical tips, insights, and tools to effectively operate a church, covering areas such as finances, administration, security, church management systems, information technology, project management, event planning, volunteer management, and human resources.

The Church Network – Formerly known as the National Association of Church Business Administration or NACBA, The Church Network is an inter-denominational, professional, Christian organization which exists to serve local church administrators with resources, training and networking. If you are involved in any capacity with church administration, or if you desire a professional relationship with NACBA, there is a membership classification for you.

Coach Approach Ministries – Coach Approach Ministries offers training and workshops to help church staff teams build trust, develop more effective communication patterns, and get better results. The “Working Better Together” workshop is a one-day coaching workshop for teams of four to twenty-four members.

Church Finance

Crumroy, Otto F., Jr., Stan Kukawka and Frank M. Witman, *Church Administration and Finance Manual: Resources for Leading the Local Church* (Harrisburg, PA: Morehouse Publishing, 1998).

Graham, Casey, and Joseph Sangl, *Funded and Free: Fund Your Church and Free Yourself from Financial Worry* (NIN Publishing, 2010).

Church Administration

Anthony, Michael, and James Estep, eds., *Management Essentials for Christian Ministries* (Nashville: Broadman & Holman Publishers, 2005).

Powers, Bruce P., *Church Administration Handbook* (Nashville: Broadman Press, 1985).

Robert, Henry M., et. al., *Robert's Rules of Order Newly Revised*, 12th ed. (New York: PublicAffairs, 2020).

Tidwell, Charles A., *Church Administration: Effective Leadership for Ministry* (Nashville: Broadman Press, 1985).

Tidwell, Charles A., *The Educational Ministry of a Church: A Comprehensive Model for Students and Ministers* (Nashville: Broadman Press, 1996).

Welch, Robert H., *Church Administration: Creating Efficiency for Effective Ministry* (Nashville: Broadman & Holman Publishers, 2005).

White, James Emery, *Rethinking the Church: A Challenge to Creative Redesign in an Age of Transition* (Grand Rapids, MI: Baker Books, 1997).

Additional Resources



Emergency Response Plans by GuideOne Insurance



Forms & Documents



ACTION PLANS

We provide open access tools to help ministry teams lead, grow and serve.

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