
Financial Matters



REQUIRED FINANCIAL SUPPORT

This section lays out the financial responsibilities of the internship site and the responsibilities of the Intern.

Internship Site Responsibility

TRAVEL POOL

Wartburg, with other Lutheran seminaries in the country, operate under a church wide policy regarding support of Intern travel costs to sites and back to the seminary. Each internship congregation pays \$500.00 to Wartburg.

SEMINARY ADMINISTRATIVE FEE

Congregations are required to pay an administrative fee for the internship year to the seminary in the amount of \$1000.00 for the year. For Collaborative Congregations, the cost of the Internship Administrative Fee is incorporated into the Annual Collaborative Learning fee.

PAYMENT OF FEES TO SEMINARY

Internship Congregations will receive a combined invoice for the Administrative fee of \$1,000.00 and the travel pool fee of \$500.00, a total of \$1,500.00 in September. Please alert your treasurer.

STIPEND

The congregation/agency will provide a monthly, undesignated, cash stipend minimum of \$1,800.00.

FICA

Both Intern and congregation will need to pay the FICA tax -- an annually designated percentage of stipend and housing. The formalities for complying with this law are that Interns must file a W-4 form with the church and the church must file a W-2 form for the Intern and withhold the appropriate amount from the stipend. Also, make sure you are in compliance with your state law on workers' compensation.

TAXES

Under the Tax Reform Act of 1986, the stipend paid to seminary Interns is to be treated as taxable income for federal tax purposes. The seminary administrative fee paid on behalf of students is not taxable. Housing allowances or the fair rental value will also be taxable.

WORK EXPENSES

The congregation/agency will reimburse the inter/vicar for approved expenses incurred in his/her work.

TRAVEL REIMBURSEMENT

The congregation/agency will pay automobile expenses incurred in the performance of assigned duties at the rate specified by the IRS as an allowable deduction or a monthly allowance of \$100.00.

VACATION/DAYS OFF

The congregation will grant the Intern a minimum of one day off per week. Additionally, a twelve-month internship will include a two-week vacation with stipend. A nine-month internship will include a ten-day vacation period with stipend. The time to be agreed upon mutually.

HOUSING

The congregation will provide adequate furnished housing, including utilities (personal long-distance phone calls excepted). If unfurnished or under-furnished housing is provided, moving expenses, in addition to the travel pool amount of \$500.00, will be paid/reimbursed. Any other housing arrangements must be negotiated with the seminary.

OPTIONAL FINANCIAL SUPPORT

The congregation/agency can assist in paying the Intern's share of FICA based on the total value of the stipend and the housing provided to the Intern.

The congregation/agency desires, at its own expense, that the Intern/Vicar visit prior to the start of the internship for purposes of orientation and introduction.

Interns are required to pay to the seminary a technology fee of \$62.50 per semester, a total of \$125.00 per year. The congregation is encouraged, but not required, to pay this fee on behalf of the student.

Renters insurance.

Professional liability insurance.

Intern's Responsibility

HEALTH INSURANCE

The Intern is responsible for securing and paying for their own health insurance.

TECHNOLOGY FEE

Each Intern is required to pay Wartburg Theological Seminary a technology fee of \$62.50 per semester to the seminary. The technology fee will be charged to the Intern's seminary account. The congregation is encouraged, but not required, to pay this fee on behalf of the student.

RENTERS INSURANCE

PROFESSIONAL LIABILITY INSURANCE

FICA

Both Intern and congregation will need to pay the FICA tax -- an annually designated percentage of stipend and housing. The formalities for complying with this law are that Interns must file a W-4 form with the church and the church must file a W-2 form for the Intern and withhold the appropriate amount from the stipend. Also, make sure you are in compliance with your state law on workers' compensation.

MILEAGE REPORT

Each intern that moves will receive mileage reimbursement at 40 cents per mile for one vehicle only. Mileage is based on the distance between Wartburg Theological Seminary and the Internship congregation. (40 cents times the number of miles) If mileage is less than 250 miles, a flat rate of \$100.00 is paid.

Mileage is paid to and from Wartburg Theological Seminary and the Internship congregation. Students who for personal reasons request and receive placements at very distant sites may be limited to \$300.00 for round trips.

To receive mileage reimbursement, the student must complete the online Internship Mileage Request.

This link can also be found on the Intern's Internship Castle Commons Page: MN 370

Please allow 2-3 weeks for delivery of your check.

Please Note: When returning FROM internship, all three (3) SIGNED final evaluations (Supervisor, Internship Committee and Intern's) must be received by the Contextual Education Office before a mileage check will be dispersed.

TRAVEL ACCOMMODATIONS

Each Intern that moves is eligible to request accommodation reimbursement TO and FROM their internship site.

To be eligible for an accommodation reimbursement, relocation must include over 700 miles of travel one way. One night's accommodation reimbursement is capped at \$200, with the expectation that students will seek reasonable accommodations for the night.

Mileage is based on the distance between your current home address listed on file and the Internship congregation.

This link can also be found on the Internship Castle Commons Page [HERE](#)

Please allow 2-3 weeks for delivery of your check.

Please Note: When returning FROM internship, all three (3) SIGNED final evaluations (Supervisor, Internship Committee and Intern's) must be received by the Contextual Education Office before a check will be dispersed.

Internship Financial Worksheet

Wartburg, along with other Lutheran seminaries, operate under a church wide policy established by the Evangelical Lutheran Church in America.

Expenses	Payable to	Amount
Administrative Fee Onetime Fee	Wartburg	\$1,000.00
Travel Pool Onetime Fee	Wartburg	\$500.00
Stipend \$1,800.00 per month	Intern	\$21,600.00
FICA FICA based on the total value of the stipend plus housing provided.	IRS	
Work Expenses Based on approved expenses incurred in his/her work.	Intern	
Synod Assembly, Synod Theological Conference, Internship Clusters Varies with location & length of event. Approximately \$1,000.00 for the year.		\$1,000.00
Travel Reimbursement Automobile expenses incurred in performance of assigned duties. IRS Guidelines or a monthly allowance of \$100.	Intern	
Housing and Utilities Varies based on location and family size. \$500.00 - \$1,200.00 per month.		
Housing -Moving Expenses Only if unfurnished or under-furnished housing is provided. (in addition to the travel pool amount of \$500.00)		
Optional Expenses		
Intern's share of FICA Based on the total value of the stipend and the housing provided to the intern.	IRS	
If the congregation/agency desires, that the intern/vicar visit prior to the start of the internship for purposes of orientation and introduction.		
Intern's Technology Fee \$62.50 per semester	Wartburg	\$125.00
Renters Insurance		
Professional Liability Insurance		
Estimated Total		