

Financial Information for Supervised Ministry Education (Internship) 2014

Applies to internships beginning on or after January 1, 2014.



The United Church of Canada

L'Église Unie du Canada

Financial Information for Supervised Ministry Education (Internship)



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Checklist for Interns

Before You Leave for the Internship Site

- 1. Please take time to read this information booklet carefully. If you have questions about its contents, please call Carla Hacker in Financial Services at 1-800-268-3781 ext. 3128 (locally 416-231-7680 ext. 3128).
- 2. If you have not heard from your supervisor or a member of the site, contact them to begin developing your relationship. You may need to negotiate things like accommodation, transportation, upcoming meetings, and so on.
- 3. At least six weeks before departing for your internship, send the Request for Travel Advance form to the pastoral charge, if you need travel funds in advance.

When You Arrive at Your Internship Site

- 1. Send the expense report for the actual amount you spent travelling to the internship site, supported by all necessary receipts.

During the Internship

- 1. Keep track of car mileage or public transportation costs related to work on the internship, and submit monthly Travel Expense Reports to the pastoral charge. Also use these expense report forms to claim utilities and telephone expenses, if you have moved away from home to complete this internship.
- 2. Complete the midpoint evaluation form, share it with your Supervisor and the Lay Supervision Team, keep one copy, and mail the evaluations to the appropriate groups before January 15 (for September starts) or May 15 (for January starts).

Prior to Leaving the Internship

- 1. Complete the evaluation form, share it with your Supervisor and the Lay Supervision Team, keep one copy, and mail the evaluations to the appropriate groups before you leave the site.

After the Internship

- 1. The pastoral charge treasurer will give you a Termination of Employment Slip (form 2106) and a T4 Income Tax report.
- 2. Keep receipts for actual costs of your return travel to submit to the pastoral charge with your final expense report.

Note: Always retain for your records a copy of forms you submit. Forms can be lost, so your copies are valuable. If any procedure is not clear, please ask in advance.

Financial Information

The General Council Office provides a grant of **\$10,000** per eight-month internship to each learning site (pro-rated for internships of fewer than eight months). These funds are made available through the Internship Program budget of the Mission and Service Fund. The General Council Office provides these grants as a means of financially supporting a time of learning in supervised ministry education. The grant is paid to the pastoral charge in two instalments (at the beginning and at the mid-point of the internship). This grant provides financial support to the pastoral charge for the costs incurred in paying the intern's salary, housing costs, and the employer's share of mandatory deductions (EI, CPP/QPP, etc.). If the intern does not complete the full period of the internship, the pastoral charge will reimburse the General Council Office an amount equal to \$1,000 for each full month of internship not completed.

Pastoral Charge Learning Site

The pastoral charge must register the intern on the ADP payroll system and pays the intern based on the pastoral charge's normal payment schedule. The intern receives compensation as follows:

- a salary at the first step of the Students salary range, as set out in the Salary and Allowances Schedule for the year in which the internship begins (in cases where the internship begins in a month other than January, *the salary does not increase* on January 1 of the following year)
- either the provision of the exclusive use of furnished housing or a housing allowance in the amount of \$800 per month or commensurate with the presbytery minimum for each month of the internship
- reimbursement for claimed expenses for initial travel to and final travel from the internship site in accordance with the travel expense claim form and the statements contained in this document
- reimbursement for claimed expenses incurred during the internship for basic telephone service, mileage travelled in the course of carrying out the duties, and, where a housing allowance is not paid, utilities and heating costs in excess of \$500 during the period of the internship

The pastoral charge will ensure that both the intern's and the employer's statutory deductions are paid. The intern is not in an appointment to the pastoral charge, is not considered to be "ministry personnel," is not eligible to claim the Clergy Residence Deduction, and is not eligible to participate in the health and dental plans, the life insurance plan, the disability plan, and pension plan offered to those in appointments or calls.

Interns participate in the Intern Group Insurance Plan. Premiums (paid by the pastoral charge) vary by province; Carla Hacker, in Financial Services, will advise the pastoral charge of the applicable premium. Optional family coverage is available, for which the intern will be required to pay a premium. Invoices for the premiums for coverage under this insurance plan will be sent from the General Council Office to the intern (where applicable) and to the pastoral charge for payment to the General Council Office. These premiums are not to be deducted through the ADP payroll system.

If this is an Alternative Internship in which the intern works at the pastoral charge part-time, the salary and housing allowance are to be pro-rated, based on the percentage of time spent in the pastoral charge site.

Any financial questions can be directed to:

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Intern

The GCO National Internship Program provides for the reimbursement of reasonable expenses incurred by the intern while engaged in the internship. The intern is responsible for submitting to the pastoral charge a monthly expenses form based on actual costs and countersigned by the Supervisor or a member of the Lay Supervision Team. Interns must attach *original receipts* to the expense reports (except for mileage) for audit purposes. The original receipts also enable the pastoral charge to claim its rebate on GST where applicable. The following statements indicate what will be and what will not be reimbursed:

Travel to and from the Internship Site: Travel advances may be requested using the Travel Advance Requisition form. The intern must clarify on the form whether claiming one-way travel or return travel. Interns should file an expense report as soon as the “travel to” or “travel from” trip has taken place. *Original receipts* must be attached for all expenses (air/rail ticket, hotel, etc.) except mileage. The pastoral charge reimburses actual costs to and from the internship site up to the cost of one return economy airfare.

Moving costs: The pastoral charge does *not* pay to move personal belongings, furniture, or vehicles to the internship site.

Travel by air or rail: If the intern must fly or travel by rail to the site or from the site at the conclusion of the internship period, the purchase of tickets at seat sale fares, if available, is expected. Only *economy class* fares will be reimbursed. Air or rail ticket expenses for travel by the intern’s immediate family members will be reimbursed by the pastoral charge only if they reside with the intern at the internship site for at least six weeks.

Luggage: If the intern travels by airplane and has excess baggage, it must be shipped by rail or bus. Shipping costs up to a maximum of \$250 will be reimbursed with original receipts. Air express or airfreight costs to ship excess baggage will *not* be paid. If the intern travels by car, no extra baggage costs are paid.

Travel by car: If the intern chooses to travel by car, reimbursement of expenses will be paid by the pastoral charge for travel via the most direct route from the intern’s residence immediately

prior to the start of the internship to the internship site and return (if the one-way distance is *less than 1,000 km*). If the intern drives to the internship site, the mileage reimbursement rate will be that indicated in the Salary and Allowances Schedule for the year in which the internship begins. If the distance is in excess of 1,000 km, the pastoral charge will pay the equivalent of the cost of return airfare for travel for one person in lieu of mileage. Every attempt should be made to keep costs as low as possible.

If the intern chooses to travel by car to the internship site, daily travel of 650 km is expected. If the distance to the internship site exceeds 650 km and the intern will require commercial accommodation during the trip, accommodation reimbursement up to a maximum of \$90 plus tax per day will be paid by the pastoral charge. Receipts are required.

Meal allowances: The cost of meals while in travel status is reimbursed by the pastoral charge up to the following maximums per meal:

- breakfast: \$15.00/adult
- lunch: \$15.00/adult
- dinner: \$25.00/adult

No receipts are required to claim reimbursement for meals while in travel status. The cost of alcoholic beverages will not be reimbursed.

Meal and accommodation expenses for travel by the intern's immediate family members will be reimbursed by the pastoral charge only if they reside with the intern at the internship for at least six weeks.

Travel expenses at the Internship Site: If the intern is required to use a vehicle during the internship to carry out pastoral duties, the intern is solely responsible for acquiring a vehicle, ensuring it is properly insured, and maintaining a valid driver's licence.

The pastoral charge will reimburse mileage expenses at the mileage rate indicated in the Salary and Allowances Schedule for the year in which the internship begins. That rate will not change throughout the period of the internship; in cases where the internship begins in a month other than January, *the mileage rate payable to the intern will not increase* on January 1 of the following year. This rate covers gas, depreciation, licence, and insurance and includes travel for pastoral visits, meetings, funerals, etc.

Interns are to maintain a daily log of kilometres travelled in the course of carrying out the duties of the internship. To claim reimbursement for all travel that is undertaken as part of the ministry of the internship site, the intern must submit to the pastoral charge an expense report detailing the kilometres travelled. Daily travel from the intern's residence to the internship site and back to the intern's residence is not reimbursable and should not be included in the expense report form. Personal travel is the responsibility of the intern.

Housing and utilities: A housing allowance is paid whenever the exclusive use of a furnished residence is not provided. Pastoral charges that provide housing, rather than a housing allowance, will pay the cost of utilities in excess of \$500 during the period of the internship.

If the intern chooses to commute to the internship site during the internship period and if the intern's income has previously been required to meet housing and utility costs at the permanent residence in which the intern continues to reside, a percentage of utility costs may be reimbursed by the pastoral charge in consultation with Carla Hacker. Heating and electricity costs are to be claimed on the monthly expense report form and may be reimbursed based on a percentage basis. Complete original invoices are required for reimbursement unless utilities are included in the rent, in which case a receipt for the utilities portion is required for reimbursement. The cost of basic telephone service will be reimbursed by the pastoral charge if the intern continues to reside in her/his permanent residence.

If the intern has not moved to the internship site and chooses to commute to the internship site *and* if housing costs have been paid by someone other than the intern in the past, no utilities costs will be paid.

Interns who rent a shared apartment may not be able to obtain the original utilities bills. To request reimbursement, the intern must obtain an official receipt from the landlord specifying the amount paid for heating and hydro, and must submit the receipt with the expense report.

All food or board costs are the responsibility of the intern.

Maximum amounts reimbursable for telephone: The pastoral charge will reimburse the intern for the cost of basic telephone service. The monthly rate for basic telephone service will be reimbursed up to \$30 per month. The intern must provide the detailed billing for telephone service to the pastoral charge. Reimbursable costs include a basic residential line, 911 service, and touchtone service plus taxes. Installation charges, if necessary, will be reimbursed up to \$60 on a one-time basis. The cost of long-distance calls that are related to the ministry of the pastoral charge or related to the internship (e.g., to the CIES Committee or to the Presbytery E&S Committee) will be reimbursed by the pastoral charge. Personal long-distance calls are the responsibility of the intern. Copies of invoices from the telephone service provider are required.

Supervisor and Lay Supervision Team

Members of the Lay Supervision Team should take an active role with the intern to arrange suitable accommodations. Interns will need their own space for study and reflection. It is not suitable for interns to share space with the supervisor or members of the Lay Supervision Team. The Supervisor or a member of the Lay Supervision Team is required to sign all expense claim forms that are submitted to the pastoral charge by the intern.

Other Relevant Information

Hours of Work

It is expected that a full-time intern will serve flexible hours of 40 hours per week and additional hours as necessary. There is no monetary compensation for hours worked in excess of 40 per week.

Vacation

The intern is entitled to two weeks of paid vacation during the eight-month internship period. This is in addition to the intern's weekly time off. No "vacation pay" is available at the end of the eight-month internship period; interns are required to take their two weeks of paid vacation during the internship period. The vacation dates should be determined through consultation involving the intern, the Supervisor, and the Lay Supervision Team.

Income Tax and Deductions

The pastoral charge will make appropriate deductions for income tax (if required), Employment Insurance, Canada/Quebec Pension Plan, and Health Tax (where applicable), and remit them to the Canada Revenue Agency.

Medicare

Hospital and medical insurance for interns is covered by the home province. Interns may have to pay some expenses up front and then claim a refund from their home province. This varies from province to province and doctor to doctor.

United Church Pension and Group Insurance Plan

Interns are not eligible for the United Church Pension and Group Insurance Plan. However, once the intern is ordained and serving in a settled/covenanted relationship within The United Church of Canada, the intern may "buy back" a year of pensionable credit for having served in an eight-month internship.

Other Expenses

Expenses for office supplies, Christian education programs, and so on are the responsibility of the pastoral charge. Please check with the appropriate office holders within the pastoral charge before incurring these expenses.