



***“For there is
a proper time
and procedure
for every matter”
(Eccl. 8:6 ESV).***

Congregational Treasurer's Manual

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33rd Printing 2024
The Lutheran Church—Missouri Synod
1333 S. Kirkwood Road
St. Louis, MO 63122-7295
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Printed in U.S.A.

“Each one should use whatever gift he has received to serve others, faithfully administering God’s grace in its various forms.”

This quote from 1 Peter 4:10 is especially applicable to the gift of administration for the church treasurer. This manual is dedicated for your use with your gift of administration to the glory of God.

Regardless of its organizational size, the treasurer’s position for a church or school is one of the most time-consuming and responsible jobs. The treasurer is expected to provide timely and reliable information to councils, boards and voters’ assemblies; pay the bills on time; make certain adequate cash is available; to comply with complex and demanding payroll and tax requirements; handle administrative matters, and help the organization make responsible financial decisions for the benefit of its ministry. The treasurer truly must be the wise steward.

This congregational manual is written for every treasurer, no matter what the level of expertise, and is organized into two volumes, containing six major sections: “Employment Issues”; “Federal and State Tax Matters”; “Establishing and Administering the Organization”; “Supporting Organizations”; “Accounting and Finance”; and “Insurance.”

Highlights include:

- Payroll and bookkeeping chapters that address tax, accounting and finance issues for the organization and its employees.
- Examples and filled-in forms of a sample congregation’s bookkeeping system, including payroll forms and related federal tax reports.
- Recommended practices by the tax and legal counsel of the Synod for all LCMS congregations and schools. (Please note: These may not be the only methods of reporting taxes and payroll.)

Inquiries regarding this manual can be addressed to the Accounting Department, The Lutheran Church—Missouri Synod, 1333 S. Kirkwood Road, St. Louis, MO 63122-7295, or by calling 800-248-1930. You may also contact your district office, which is noted in Chapter 17.

The Synod is unable to provide legal or tax counseling services so please consult with competent professionals in your area if a situation arises.

This resource was produced by the District Business Administrator’s Association, the Office of the Treasurer and the Department of Accounting of The Lutheran

Church—Missouri Synod. Editing of this edition of the manual was done by Pam Palmer, Director of Tax & Compliance in the Synod’s accounting department, with assistance from Marilyn Allen, business manager of the LCMS Northwest District; Brenda Bacon, business manager of the LCMS New England District; Cathy Korp, controller of the LCMS Pacific Southwest District; Roger Curtis, business manager of the Iowa District West; Denise Lo, business administrator of the LCMS California Nevada Hawaii District; Sally Naglich, business manager of the LCMS English District; Leslie Sramek, business manager of the Southern Illinois District; Chad Zinnel, business manager of LCMS South Dakota District; and Angela Fowler, business manager of the Mid-South District.

Thank you also is given to other department heads of The Lutheran Church—Missouri Synod who provided information; congregational treasurers throughout the church who provided review comments; and the many others who encouraged the development of this manual.

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