



# United Lutheran Seminary

UNIFYING, LEARNING, SERVING

## INTERNSHIP COSTS SITES ARE REQUIRED TO PAY

• Stipend (set by ELCA)	\$21,600 for a 12-month internship (\$1,800 per month)
• Housing (provided by site including utilities)	\$8,400 to \$12,000 (depending on housing costs in a given locale)
• Mileage on Job (current IRS rate)	\$1,500 (depending on the job travel demands)
• Administrative Fee (set by ELCA Churchwide)	\$1,000 (paid semi-annually to ULS)
• Travel Equalization Fund (an ELCA requirement)	\$ 500 (paid to ULS)
• Social Security (7.65% of stipend and housing)	\$ 2,100–\$2,400 (depending on housing costs)
• Student Health Insurance	\$0 (We have discovered that it is illegal for an individual congregation to pay for or reimburse interns for health insurance. Thus, it is expected that interns will have health insurance for which they themselves pay.)
<b>TOTAL</b>	<b>\$33,600–37,500*</b>

**For MAML students the Administrative Fee and Travel Equalization Fee are the same as above.**

**If doing internship on a part-time basis the monthly stipend gets reduced accordingly, ie: 20-25 hours a week = \$900, 10-15 hours a week = \$450.**

*\*Please note: totals are approximate and subject to change depending on housing costs and mileage.*

Students must pay taxes on their monthly stipend and the money paid to the intern for housing and utilities or the estimated value of housing and utilities if the congregation pays these directly.

## Finances for Internship

***Interns: At the start of internship share this sheet with the church treasurer to gain a clear plan for payments and due dates.***

1. Internship Costs

All fees are due by the first day of each semester. The following fees are to be paid over the 2 academic semesters of the internship:

**Administrative Fee: \$1,000**

**Travel Equalization Fund Fee: \$500**

**Due Dates:**

**August 31:** \$750 (½ of the administrative fee and ½ of the travel equalization fund fee)

**January 31:** \$750 (remaining ½ of the administrative fee and remaining ½ of the travel equalization fund fee)

Some guidelines:

\*bills are not sent to churches

\*payments due by semester-not in one lump sum

\*Checks should be made payable to United Lutheran Seminary

\*Payment sent to: Financial Services Office at United Lutheran Seminary; 61 Seminary Ridge; Gettysburg, PA 17325

\*please write in the memo line of the check student's name and "Internship fees"

\*Students will receive a monthly statement from the Seminary so carefully check this to make sure account is current

\*monthly statements are also accessible to students on-line

\*questions: Tammy McKim [tmckim@uls.edu](mailto:tmckim@uls.edu)

2. Tax Implications of Internship

a. Your status is as an employee

b. Not Eligible for tax-free clergy housing under Section 107

c. May be eligible for exemption for lodging provided on the employer's premises for the convenience of the employer under Section 119

d. Social Security should be withheld as an employee (should not be subject to SE)

e. Your Stipend is taxable

f. Your housing is taxable unless © above

g. State laws may differ

