



# INVOICE

[www.uls.edu](http://www.uls.edu)

TO: Internship Congregation Treasurer

Intern name: \_\_\_\_\_

Payable to:  
United Lutheran Seminary  
Attn: Student Billing  
61 Seminary Ridge  
Gettysburg, PA 17325

**Travel Equalization Fund\***

(ELCA standard--\$500.00 annually) paid \$250 fall; \$250 spring .....\_\_\_\_\_

**Administrative fee\***

(ELCA standard--\$1,000.00 annually) paid \$500 fall; \$500 spring.....\_\_\_\_\_

Total Fee Due \_\_\_\_\_

**As per the Internship Agreement form, these fees are to be paid by the Congregation.**

\*Please refer to the Internship Handbook for explanation of fees.

## 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 ( $\frac{1}{2}$  of the administrative fee and  $\frac{1}{2}$  of the travel equalization fund fee)

**January 31:** \$750 (remaining  $\frac{1}{2}$  of the administrative fee and remaining  $\frac{1}{2}$  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

