

**SUPPLEMENT TO THE UNITARIAN UNIVERSALIST MINISTERIAL
INTERNSHIP MANUAL
FEBRUARY, 2007**

A. MFC Policy Changes

The following change MFC policy change was made at the Committee's March – April 2006 meeting:

1. When a candidate for ministry will see the MFC before the end of his/her internship, the intern should be evaluated at mid-point using the *final* evaluation form, which can be found in section X of the Internship Manual. The final evaluation form, not the mid-point form, should be submitted as part of the required packet to the MFC.

2. The MFC discourages congregations from offering internships during the minister's sabbatical year.

B. Learning/Service Agreements – working with the Internship Clearinghouse Coordinator

At the time the intern plans to discuss his or her Learning/Service Agreement with the Internship Clearinghouse Coordinator, in order to make the conversation most beneficial, the intern should be prepared to discuss any and all recommendations from their career assessment and/or RSCC interview which are related to their internship.

C. Internship Stipends and Tax Issues - August 2006

For payroll and income tax purposes, Unitarian Universalist congregations have treated the compensation of ministerial interns in several different ways.

- Some congregations have assumed that since an intern is not a “regular employee” of the church, stipends paid during the internship period are not reportable as taxable wages. This feels counter-intuitive, but is supported by one labor and employment attorney who has sent us the following:

“The federal Wage and Hour Division issued guidelines over 30 years ago for what constitutes a “trainee”. Ministerial interns generally fit within those guidelines.

“More recently, Wage-Hour has issued opinion letters on when a student intern will be considered a trainee. As a rule, students are not considered employees when they are involved in education or training programs that are “designed to provide students with professional experience in furtherance of their education and training and are academically oriented for their benefit”. Wage-Hour has not issued an opinion letter on ministerial interns, but based on other opinion letters involving law students and interior design students, I am confident that they would be considered trainees.

The above can be interpreted to mean that if the church and intern have a written training program in place (such as the UUA’s *Internship Learning/Service Agreement*), the intern-trainee may receive the internship stipend exempt from income tax and Social Security and Medicare tax. That’s one approach.

- Another approach is for the congregation to pay the agreed-upon stipend directly to the student’s seminary to be applied to their tuition and other academic expenses. The money would not be taxable since it is not received by the intern, and the money constitutes a charitable donation from one non-profit organization to another. However, because not all seminaries accept contributions designated for the tuition of a particular student, we suggest that the policy be clarified with the school.

- A third way to handle intern stipends would be for the church to expend some or all of the funds as employer-paid benefits for insurance premiums, and to reimburse professional expenses such as travel to attend religious conferences and meetings. Both of those categories are business expenses of the employer and are not taxable wages to the intern. Any remaining funds after payment of expenses would be treated as taxable wages and reported on IRS Form 1099.

- Finally, we are aware that some congregations assume that interns are not really employees at all and just pass the money along “under the table” with no tax withholding or reporting on a 1099 Form. We cannot recommend this as an appropriate policy to be followed.

Please be aware that UUA staff are not qualified tax professionals, and we therefore urge congregations to consult their own tax specialists regarding specific situations.

The UUA recommended stipend amounts for ministerial interns are on posted on the Internet at www.uua.org/programs/ministry/credentialing/internship/salary_recs.html. Because of the relatively low stipends, many interns add to their credit card debt during the internship year, which greatly compromises their financial wellbeing later. We urge supervisors to be sure the intern gets a full exposure to the complexities of clergy finances during this learning experience.

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D. Intern Committee for a Community Based Internship ^{3/4} Revision of Manual Section V.A.

The last paragraph of this section V.A. should read as follows:

“In a community based internship, the intern may need to help form their committee. If the primary supervisor is not a UU minister, *one committee member must be a UU minister in final fellowship*. The Ministerial Fellowship Committee also recommends that, if possible, one or more UU lay persons serve on the intern committee. The committee should include persons who have an interest in the intern’s goals and who bring knowledge and expertise about the particular skills and qualities required for that anticipated internship. For example, in a hospital setting, the committee could consist of (in addition to a UU minister) a social worker, a health care professional, a member of the board of the hospital or other health care institution, and a church member who makes hospital and home visits. The intern may invite members from their home congregation to serve on their intern committee.”

E. New Minimum Recommended Stipend Amounts

The UUA Compensation Benefits and Pension Committee voted on September 28, 2006 to increase the recommended internship stipends to these amounts:

Less than 250 members	\$1,300 / mo.	(currently \$1,200)
250-499 members	\$1,500 / mo.	(currently \$1,300)
500-749 members	\$1,600 / mo.	(currently \$1,400)
More than 750 members	\$1,750 / mo.	(currently \$1,500)

These new recommendations are effective immediately.

F. Change in Evaluation Forms

The MFC, at its September 2006 meeting, voted to eliminate the mid-point evaluation form, and instead to require that one form be used for both the mid-point and final evaluations. This new form, similar to the old final evaluation form, is reproduced on the next four pages.

INTERNSHIP EVALUATION

(Duplicate and distribute to supervisor, intern committee and intern for completion.)

CIRCLE ONE: This is a **MIDTERM FINAL** evaluation.

TO: Ministerial Fellowship Committee
c/o Ministerial Credentialing Office
Unitarian Universalist Association
25 Beacon Street, Boston, MA 02108

FROM: Please indicate:

Supervisor: _____

Intern: _____

? Intern Committee: (Number participating): _____

? Other – please specify: _____

RE: Name of Intern: _____

CONGREGATION OR COMMUNITY BASED SETTING: _____

ADDRESS: _____

DATES OF INTERNSHIP: From: _____ To: _____

HOURS WORKED: Full-time ____ Part-time ____ Hrs. per week ____

Is this internship administered through intern's theological school? _____

For credit? ____ Non-credit? ____

The Ministerial Fellowship Committee expects all internship evaluations to be shared and discussed with intern, supervisor and intern committee. This signature certifies that this evaluation has been shared:

Signature of Evaluator _____

Position/Title _____

Date Shared _____

INTERNSHIP EVALUATION

You may use this form or devise one of your own that addresses the same content. We ask committees to consolidate their responses on one form.

Name of Intern: _____

Please comment on the intern's religious and spiritual development: evidence of spiritual life, ability to reflect theologically, understanding of religious concepts, ability to articulate their theology, etc.

Please comment on the intern's professional abilities: worship, preaching, counseling, administration, program development, staff and volunteer leadership skills, clarity of expression, group leadership skills, etc.

Form F-3

Name of Intern: _____

Please comment on the intern's personal qualities as they relate to ministry: ministerial presence and identity, integrity, collegiality, ability to accept feedback, compassion and understanding, interpersonal skills, ability to engender trusting relationships, appropriate professional appearance, etc.

Please comment on the intern's work style: organization, time management, decision-making abilities, initiative, independence, ability to work collegially and cooperatively, ability to work under pressure, etc.

Please comment on the intern's understanding of organizational dynamics: ability to work with boards and committees, ability to motivate volunteers, understanding of role of minister in the congregation or community based setting, etc.

Form F-3

Name of Intern: _____

Please comment on any circumstances that contributed to the fulfillment or frustration of the goals of this internship:

Please comment on intern's ability to fulfill the requirements of the ministry for which they are preparing: knowledge, understanding, skills, character, personality, ministerial presence, etc.

Comments and recommendations for the future: future-learning experiences to increase particular ministerial abilities or qualities.