

2025 Year-End Checklist

As we approach the end of 2025, congregational treasurers need to be aware of the following items:

Important Information Regarding the Kansas District Fiscal Year-End Close

The District will close its 2025 fiscal year on Thursday, January 15, 2026. All receipts received after that date will be credited to the fiscal year 2026 for your congregation. In order to meet the standards for a not-for-profit corporation audit, we cannot credit any 2025 mission gift received after the close of our fiscal year, please work to meet this deadline. If you are sending any 2026 gift prior to January 15, please indicate that the gift is for 2026 so that we may credit it correctly for your congregation.

Congregation Year-to-Date Statement of Receipts

Included in this mailing is your congregation's Year-to-Date Statement of Receipts through our third quarter ending October 15, 2025. Please check this statement carefully and reconcile this information with your accounting records. In the event that you have questions or cannot reconcile your records, please contact Shannon Fender at 785-357-4441, ext. 1001 or shannon@kslcms.org or Heather Williams at 785-357-4441, ext. 1002 or heather@kslcms.org.

Charitable Contributions

Charitable contributions are allowed only in the year in which the contribution is actually paid or the gift given, regardless of when the contribution was pledged. If the contribution is made by a charge to a credit card, it is deemed paid at the time the amount is charged to the card. If payment is made by check, the contribution is deemed made on the date the check is postmarked or delivered to the congregation provided the check clears the bank. If the check is subsequently dishonored, there is no payment and therefore cannot be considered a contribution for income tax purposes. A contribution deduction is allowed only in the year in which the check is actually paid by the bank. A reminder to your members in your weekly bulletin would be appropriate.

Reporting Charitable Contributions

Congregations must provide specific information to donors for certain types of donations. The IRS now requires the organization to substantiate all cash and noncash contributions of \$250 or more by statements or receipts prepared by the organization and maintained by the individual. In addition, there are additional requirements for certain "Quid-Pro-Quo" (*something-for-something exchange*) contributions. For a summary of the current substantiation requirements for all cash and noncash donations please refer to Section 10.500 on page 10-4 of the Congregational Treasurer's Manual available on our website at www.kslcms.org under the Business Office tab; click on Synod Resources.

Gifts to Church Workers

Christmas gifts to your professional church workers from the congregation in most cases represent taxable income and not a tax-free gift. Be sure to report correctly on the recipient's W-2 or 1099 the amount of these gifts. Also important to note – donations made by members for these gifts are not included as tax deductible contributions recorded by the church office.

2026 Housing Allowance

Housing allowances for all Pastors and Commissioned Ministers should be approved by Dec. 31 in order to obtain the full annual benefit of housing allowance exclusion for 2026. The designation should be adopted during a regular or special meeting of the church board and should be contained in the minutes of the meeting. A worksheet for calculating the housing allowance is included in section 2.322 on page 2-3 of the Congregational Treasurer's Manual, which is available on our website at www.kslcms.org, under the Business Office tab; click on Synod Resources.

2026 Employee W-4

Have all full-time and part-time employees complete a new W-4 for 2026. This will ensure that your withholding records for the year will be accurate. If the employee does not provide a completed W-4, the employer must withhold federal income tax as if the worker were single with no withholding allowance.

W-2 and 1099 Reporting

Do you need help with W-2 and 1099 preparation? The updated 2025 [*Congregational Treasurer's Manual*](#) will guide you through the process. Go to www.kslcms.org, click on Business Office tab, then look for Treasurer's Manual under Frequently Requested, located in the center of the Business Office page. If you have questions, contact Heather Williams at 785-357-4441, ext. 1002 or heather@kslcms.org.

2026 Mission Commitment to Support District & Synod

Each fall, all congregations are given the opportunity to pledge mission support to Synod and the Kansas District for the upcoming year. Of every dollar received by the District in 2025, 28% is sent to Synod as unrestricted support. Mission Commitment forms for 2026 have been mailed to all congregations. This information is beneficial to the District Board of Directors as they finalize the ministry plan and budget for 2026. You can send your mission commitment in any of the following ways:

1. Mail your form to LCMS Kansas District, 1000 SW 10th Ave, Topeka, KS 66604
2. Email your form to shannon@kslcms.org
3. Fax your form to 785-357-5071

Lutheran Witness

Invoices for 2025-2026 *Lutheran Witness* subscriptions were mailed directly to all subscribing congregations on October 7. **Final payment is due to the District Office no later than December 31, 2025.** If you have any questions, contact Shannon Fender at 785-357-4441, ext. 1001 or shannon@kslcms.org.

2026 District Salary and Benefit Guidelines

The Kansas District Salary and Benefit Guidelines for 2026 were finalized by the District Board of Directors and are available on the District website at www.kslcms.org. You can access them by clicking on the Business Office tab. If you are unable to download and view this online, please contact the District Business Office at 785-357-4441, ext. 1001 or shannon@kslcms.org.

Church Office Administration Resources from Synod

This collection of church office administration resources provides information and support for LCMS congregations and pastors in managing church operations:

<http://www.lcms.org/resources/churchadministration>.

- [Congregational Constitution and Bylaws Guidelines](#)
- [Employment Resource Manual](#) – Provided to assist congregations and districts of the Synod in understanding and applying sound employment principles.
- [Sample Performance Appraisal Worksheets](#) – Contains guidelines for conducting the review; employee self-appraisal section; supervisor's appraisal section; and summary of evaluation.
- Sample Job Descriptions
 - [Ministry Staff Positions](#)
 - [Congregational Officers](#)
 - [Administrative Staff Positions](#)
 - [Facilities Staff Positions](#)

The Year-End Checklist is available online at www.kslcms.org – Business Office tab. Look for 2025 Year-End Checklist under Frequently Requested, located in the center of the Business Office page.