North American Mission Board

MSC Program Frequently Asked Questions
Endorsed Missionary

1. **Where does my Sponsoring Entity send their direct deposit form?**
   The Direct Deposit form, which includes the Sponsoring Entity's direct deposit banking information, needs to be submitted to help@namb.net.

2. **Am I now an employee with my Sponsoring Entity?**
   This is a decision the Sponsoring Entity needs to evaluate, and we recommend doing so in consultation with a tax advisor. For guidance from the IRS please click here or visit IRS Publication 517. This decision will impact whether the missionary receives a Form W-2 or Form 1099 from the Sponsoring Entity, as well as the reporting requirements for Social Security (FICA/SECA).

3. **How do I file the Minister's Housing Allowance?**
   In conjunction with ordination and licensing, approval and administration of the Minister's Housing Allowance is the responsibility of the Sponsoring Entity. If the Sponsoring Entity decides to approve this allowance, it should be declared annually before income is received by the missionary in accordance to IRS guidelines (see Publication 517-Click here, as well as the ECFA-Minister's Housing Allowance).

4. **How often will I receive my funding?**
   This is a question that needs to be worked out between the Sponsoring Entity and missionary. All donations will be sent by NAMB both to and for the Sponsoring Entity by the last Friday of the month (Click here for check dates and ranges). Payment from NAMB to the Sponsoring Entity can be via check or direct deposit if the entity is set up to do so. NAMB will send receipts to donors for gifts received by NAMB.

5. **Who will send my W-9/1099 at the end of the year?**
   A form W-9/1099 should be provided by the Sponsoring Entity. We recommend working with a tax accountant on how to properly report the Minister's Housing Allowance and its impact on the reporting of income, FICA, and SECA.

6. **What if I don't have a church/entity to receive my funds?**
   We strongly encourage you to select an SBC church as your Sponsoring Entity; however, if you cannot find an SBC church as your Sponsoring Entity, you can select an approved 501c3 organization. NAMB will make the final determination on whether the non-profit is approved as the Sponsoring Entity.

Any other questions? Please contact the Connection Center at **800.634.2462** or help@namb.net.

The North American Mission Board, SBC does not provide tax, legal or accounting advice. This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors before proceeding.

North American Mission Board

MSC Program Frequently Asked Questions
Sponsoring Entity

1. **Why do Endorsed Missionaries using the MSC program as a resource to raise funds for their local ministry have (to be) connected with a Sponsoring Entity?**
   As the Sponsoring Entity of an endorsed missionary, your church or organization commits to shepherding the missionary's local ministry by praying, participating, and providing. Sponsoring entities provide the highest level of oversight and in doing so are best equipped to discern and meet the needs of the local ministry.

2. **How does the Sponsoring Entity handle the employment status of the missionary?**
   This is a decision the Sponsoring Entity needs to evaluate, and we recommend doing so in consultation with a tax advisor. For guidance from the IRS please click here or visit IRS Publication 517. This decision will impact whether the missionary receives a Form W-2 or Form 1099 from the Sponsoring Entity, as well as the reporting requirements for Social Security (FICA/SECA).

3. **How often will the Sponsoring Entity receive support for the local ministry?**
   All donations received by NAMB will be sent to and for the Sponsoring Entity by the last Friday of the month. A schedule of check dates can be found here. Payment from NAMB to the Sponsoring Entity can be via check or direct deposit if the entity is set up to do so. NAMB will send receipts to donors for gifts received by NAMB. NAMB maintains discretion and control over all funds donated to NAMB, and the Sponsoring Entity maintains discretion and control over all funds received from NAMB.

4. **Where does the Sponsoring Entity send their direct deposit form?**
   The Direct Deposit form, which includes the Sponsoring Entity's direct deposit banking information, needs to be submitted to help@namb.net. **(This is an electronic document and it will automatically go to the designated recipients).**

5. **Can the Sponsoring Entity provide a Minister's Housing Allowance for the Endorsed Missionary?**
   In conjunction with ordination and licensing, approval and administration of the Minister's Housing Allowance is the responsibility of the Sponsoring Entity. If the Sponsoring Entity decides to approve this allowance, it should be declared annually before income is received by the missionary in accordance to IRS guidelines (see Publication 517-Click here, as well as the ECFA-Minister's Housing Allowance).

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