

It is important to remember that expenses include more than just the immediate expense of gas for your car. They include what you deduct for giving to the Lord, for the IRS, for the cost of handouts or overhead transparencies, for tolls, for meals, for overnight accommodations, for air fare, and for gas, oil, tires, and other costs of your car.

The ideal situation, as far as reporting income and expenses to the IRS is concerned, is to have the church issue two checks -- one for expenses and one for your honorarium. But very few churches and church treasurers are willing to go to this extra trouble.

- D. What should you do if a church provides no remuneration or a very small remuneration?

Some time ago I spoke in two Sunday services in a church in Maryland. The remuneration check was for \$15.00! More recently I spoke on two evenings at a church some distance away. When I subtracted driving expenses, the honorarium came to \$11.20 per night! Even more recently I spoke at a church in South Jersey that gave me a check for \$25.00. This barely covered my costs, with little left for the honorarium.

Personally, I like it when a pastor or a church authority is up front with me regarding remuneration, so that we can discuss (say) a proposed figure multiplied by the number of times I am to speak in a series, and he can take this to the board or other governing body for ratification or negotiation, and this matter can be taken care of right at the outset.

What happens if the church does not remunerate you, or gives you a ridiculously low amount? Well, if the church has simply forgotten, you can wait a decent interval and then call or write asking if perhaps their check was sent and got lost in the mail. Or you can swallow hard, mark it down as "unrecompensed service" or pro bono work, trust God to