

CLAUSE CHARACTERIZING A MINISTER AS SELF-EMPLOYED

Note: Do not use this clause without the advice of a tax professional.

The church board and Pastor L agree and intend that Pastor L's status for federal income tax reporting purposes shall be that of a self-employed person rather than an employee in view of the board's determination, based on its review and consideration of all the facts and circumstances, that Pastor L does not satisfy the common-law employee test. In particular, it is the board's conclusion that it does not have the authority to control the methods or means by which Pastor L conducts his services on behalf of the church.
