

CHURCH OF THE NAZARENE
IMMIGRATION FAQs

Can undocumented foreign nationals be involved in the ministry of a local church?

- The Board of General Superintendents issued the following ruling on September 17, 2008:
“Based on advice from our legal counsel and in order to comply with the U.S.A. Immigration Laws, no undocumented foreign nationals (previously referred to as illegal aliens or undocumented immigrants) in the U.S.A. shall be employed by a district or local Church of the Nazarene in the U.S.A., while a person holds an undocumented foreign national status.

The ... *Manual* of the Church of the Nazarene does not prohibit undocumented foreign nationals from holding a Nazarene credential in any U.S.A. district. However, no district or local church should knowingly hire, employ, or compensate any persons who are not authorized to work in the United States. Any refusal to comply with this ruling could result in either civil or criminal offenses, with stiff penalties assessed to local churches and/or districts. Districts may train, credential, and ordain persons in this status, as long as the above restrictions are not violated.”

What is the difference between credentialing (permissible) and hiring (impermissible) an undocumented foreign national?

- Credentialing: Nazarene ministers are credentialed worldwide. It is a church process, not a government one.
- Hiring: Under U.S. law, it is illegal to employ an undocumented foreign national who is in the United States and who does not have valid work authorization by the United States (8 USC § 1324a (2010)). An individual does not necessarily have to be a citizen to be lawfully hired.

Can the church pay an undocumented foreign national through love offerings?

- No.
 - If the church uses any money to pay a person who is not a citizen and does not have proper work authorization in the United States, the church will be violating the law.
 - The money is taxable. If the money is given to the church, the money is taxable income, even if the church is just receiving the money to pass it along to the employee.

What about private donations?

- If a person wants to donate money directly to someone else, without the money ever passing through the church, or being organized or solicited by the church, it is not a love offering. In this scenario, the church would not be involved. The person who gives the money would not qualify for a charitable gift receipt, nor would the person receiving the gift have to declare it as income. As long as the gift does not exceed the annual gift tax exclusion limit (\$18,000 for 2024), there is no need to report it by any party. It is a legal gift.

What is the difference between having a TIN and having a work permit?

- A TIN is a taxpayer identification number. There are different types of TINs. An example of a TIN is a person’s Social Security number which can only be obtained if a person is a citizen or has lawful alien status. Another example is an Individual Taxpayer Identification Number (ITIN). An ITIN is in the same format as a Social Security number and is issued to aid in processing tax documents.
- Having a TIN does not necessarily mean that the individual has permission to work in the United States.

How can a church know if a person may legally work in the United States?

- All U.S. employers are required to complete a Form I-9 for every individual they hire for employment in the United States. This includes citizens and noncitizens. In the process of completing the I-9, the church will collect the evidence that is needed (proof of identity, proof of citizenship, proof of work status, etc.)
- The U.S. government offers E-Verify as a free service (<https://www.e-verify.gov/>). This allows employers to quickly confirm whether a prospective employee is legally able to work in the United States.

What about providing housing/utilities/health insurance in lieu of a salary?

- Providing housing in exchange for employment does not get around the requirement that the immigrant must be authorized to work in the US before the church can pay that person. Employer-provided housing is a taxable event that must be reported (even in situations where the clergy housing allowance shields part or all of the housing from federal income tax). The same is true for housing expenses, such as utilities.
- Similarly, the church cannot bypass the law by paying an individual's bills for healthcare, health insurance, car insurance, etc.

Can we reimburse an undocumented national for expenses?

- It depends. Reimbursement of qualified business expenses is permissible. Examples of such expenses would be the IRS-approved mileage rate for business travel or reimbursement for the purchase of office supplies. These reimbursements must be documented with receipts that prove the business purpose for the expense. Inappropriate reimbursements would be for non-business expenses, such as groceries, medical expenses, or other personal expenses.

What are the consequences for the church/district/denomination if the church compensates someone who doesn't have a work permit?

- Criminal sanctions for those who knowingly participate (officers, board members, etc.)
- Loss of tax-exempt status for local church and potentially for district and denomination
- If an improper SSN is used and pension payments are sent in on behalf of someone who is not legally able to work, it can jeopardize the entire pension program for the denomination.

How to go about getting someone to be legal?

- Speak to an immigration attorney or non-profit immigration assistance clinic.

Is there a legal obligation to report someone who is not in the country legally?

- As a private citizen, there is no federal law forcing a person to report an undocumented foreign national.