

BUSINESS MANAGER NEWS
Iowa District West Congregations' Mission Receipts



Month Ending December 2025	
Anticipated Amount	\$113,000
Actual Receipts	\$131,783
Year-to-Date Receipts	
Anticipated Amount	\$1,130,000
Actual Receipts	\$1,217,319
Over (under) anticipated amount	(\$25,681)
Use of Mission Receipts	
Remitted to Synod (40%)	\$497,200
Balance for District programs & ministries	\$720,119
Total Receipts	\$1,217,319
Mission Receipts Compared with Last Year	
Month ending December 2025	\$1,217,319
Month ending December 2024	\$1,235,030
Over (under) last year	(\$ 14,156)

Partners in the Gospel - Monthly Mission Moment

What is Iowa District West? Iowa District West is the Synod in this place. IDW is one of 35 districts in the LCMS. The District consists of 165 congregations in the western half of Iowa which includes 16 circuits, 49,419 baptized members, and 39,259 communicant members. It includes 187 Ordained Ministers and 100 Commissioned Ministers. We all walk together to achieve the same mission. Your dedicated District staff encourages and assists to provide numerous services and resources that would not be accomplished if we were not in a partnership. Because of your monthly District and Synod support, we are able to serve in all the areas of mission/outreach, disaster relief, human care, education (early childhood/preschools, elementary schools, family life), youth, stewardship/gift planning, ecclesiastical administration, and leadership development. With your congregation's mission and ministry support, we will continue to work together to carry us forward for which we have been sent. We are on a mission to support you and Christ's mission!

Stewardship Spark - by Ron Chewning - www.StewardshipAdvisors.org - 248.644.6150

**FAITHFUL AND GENEROUS
 GIVING HONORS CHRIST'S
 LORDSHIP**

"I say this not as a command, but to prove by the earnestness of others that your love also is genuine"

(2 Corinthians 8:8).



Financial Quick Notes

- 2026 Mileage Rate: **72.5 cents** per mile for all business miles driven. To read the complete IRS announcement, go online to www.irs.gov and click on [News](#). Under the Tax Cuts and Jobs Act (TCJA), employees cannot deduct unreimbursed business expenses, including mileage. This rule continues to apply in 2026
 - New receipt vouchers were mailed mid-January. Please use these for remittances from February 1, 2026 - January 20, 2027. Donations for organizations outside the District should be sent directly to the organization. The mailing includes the Synod Convention assessment which is due June 1.
 - Need a Federal W-4 or other IRS form quickly? Several forms are in the Treasurer's Manual, but you can also download the current forms directly from the IRS website. Go to www.irs.gov/Forms-&-Pubs and download the PDF file.
 - Need a Form I-9? Find the U.S. Citizenship and Immigration Services website at www.uscis.gov/i-9. All church staff including pastors need a copy on file.
 - State of Iowa Form W-4 (IA W-4 Employee's Withholding Certificate and Centralized Employee Registry 44-019) is [online](#) at <https://tax.iowa.gov> (search W-4). All new employees must complete this Centralized Employee Registry Reporting Form (within 15 days of hire). Questions, email idr@iowa.gov or call the Iowa Department of Revenue at 515.281.3114 or 800.367.3388.
 - Employer posters can change frequently and require frequent updates. As a result, Iowa Workforce Development (IWD) has stopped distributing "All-in-One" posters. All posters can be found [online](#). Note that the Iowa minimum wage remains at \$7.25.
 - Tax calendar: January 31 tax statement deadline - Issue Form W-2 to each employee.
 - Complete Copy A of each 2025 Form W-2 Wage and Tax Statement and W-3 Transmittal of Wage and Tax Statement to Social Security Administration (mail to address on summary form or file electronically if over 10 forms).
- Issue Form 1099-NEC (Non-Employee Compensation) to all independent contractors/self-employed individuals (those that earned \$600 or more during the year 2025; threshold increases to \$2,000 in 2026).
- Complete Copy A of each 2025 Form 1099-NEC and Form 1096-Annual Summary and Transmittal of U.S. Information Returns to IRS (mail to address on summary form or file electronically).
- Complete Employers Quarterly Federal Tax Return Form 941 (be sure to proof the Form 941 totals with W-3 summary statement).
 - Form 944 is designed so the smallest employers (those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year instead of every quarter.
 - Tax Calendar Reminder – February 15 Deadline
Iowa requires W-2s and 1099s that include Iowa withholding to be filed electronically with the Iowa Department of Revenue by February 15. Filing is done through GovConnectIowa. If a ministry issued W-2s with no Iowa withholding, no filing is required. For questions, call 800-367-3388.



Concordia Plan Services (CPS) Annual Compensation Report

Attention treasurers/financial staff: If you have not already done so, it is time to complete your 2026 Annual Compensation Report (ACR). This very important report is used to help calculate contributions for the plans and benefits for your workers. ACRs must be completed by January 31, 2026. For questions, contact your Account Manager or call the CPS Customer Care team at Info@ConcordiaPlans.org or call 888.927.7526. For more information, [click here](#).

Concordia Plan Services Workshop – Focusing on Retirement

The District is partnering with CPS and offering a retirement workshop tentatively in May or June (location to be determined; if your congregation is interested in hosting contact Roger Curtis). More information is coming soon.

Mileage Rate Changes for 2026: Important Information for Church Treasurers

Beginning January 1, 2026, the standard mileage rate for business use - including miles reimbursed to church employees under an accountable reimbursement plan - will increase by 2.5 cents, rising to 72.5 cents per mile. An accountable reimbursement arrangement remains the most advantageous method for churches. When reimbursements follow IRS rules, the church does not report the payment as taxable compensation on Form W-2, and the employee does not include it in income.

To qualify, employees must maintain and submit timely documentation that includes:

- The amount of each expense
- The date, time, and place of the travel
- The business purpose
- The business relationship involved

Employees should substantiate mileage at least every 60 days to remain compliant.

Additional mileage rate changes for 2026 include:

- The medical and moving mileage rate will decrease to 20.5 cents per mile.
- The charitable mileage rate, which is set by federal statute rather than the IRS, remains 14 cents per mile.

Finally, remember that unreimbursed employee business expenses - including mileage - are not deductible. This makes proper reimbursement procedures even more important for both the church and its employees.

Churches may choose to reimburse a lower rate without any tax consequences. If the church chooses to reimburse at a rate higher than the IRS approved rates, the church must add the excess amount to the employee's taxable income. To read the complete IRS announcement, go online to www.irs.gov (and click on [News](#)).



Substantiation of Contributions

A donor cannot claim a tax deduction for any single contribution of \$250 or more unless the donor obtains a written acknowledgement. Publication 1771 issued by the IRS explains the proper documentation necessary for recognizing cash and non-cash gifts. The document can be found at the IRS [website](#). If you receive non-cash contributions over \$250, the value of the item/property donated should not be stated in the acknowledgement, only a description. For complete details, consult the Congregational Treasurer's Manual, chapter 10, section 10.500.

Submit your LCMS Statistics Report

Important! The LCMS Department of Rosters and Statistics will be emailing each congregation instructions for completing the 2025 statistics report. The email includes instructions to access and complete the form online. The report includes membership data, gains/losses, education enrollment figures, and financial information. Please be sure to share this information with the person(s) in your congregation responsible for completing this required annual report.

If you have questions, concerns or need assistance, please email the Department of Rosters and Statistics (rosters.stats@lcms.org). This statistical information is used to calculate congregational assessments for District and Synod Conventions. It also assists a wide variety of ministry efforts at the national level, as well as fulfilling the expectation of membership set forth in Bylaw 1.3.4. Please make it a priority to complete the report by the scheduled deadline.

The Lutheran Witness Subscription Rate

The rate for *The Lutheran Witness* has increased for May 2026-April 2027. Including the insert, the total is \$31.10. *The LW* is available as an app, online, and in print. The flagship magazine of the LCMS, *The LW* is a monthly publication (11 issues per year) that offers Synod news, features, columns, Q & A, and more. The deadline for changes is March 1. If you have any questions, contact Concordia Publishing House circulation at 800.325.3040 (option 2) or email LWSubscriptions@CPH.org. For more information or to read web-exclusive stories, you can also go to www.lcms.org/witness.