

*The Episcopal Diocese of Ohio*  
**APPLICATION FOR CONTINUING EDUCATION GRANT**  
**Clergy and Lay Professionals**

Please read the guidelines below carefully before completing the application. If you have questions, call the Canon for Ministry, at 800-551-4815 x 455 or 216-774-0455.

Return completed application to:     Grant Review Committee  
  ATTN: Betty Kondrich  
  2230 Euclid Avenue  
  Cleveland, OH 44115-2499  
  216-623-0735 (fax)  
  bkondrich@dohio.org

**Guidelines:**

1. **Purpose:** The goal of a Continuing Education Grant is the upgrading or broadening of the knowledge and skills which directly apply to the work of the recipient.
2. **Eligibility:** Clergy and lay professionals employed within the diocese are eligible to apply for a Continuing Education Grant. Retired clergy and lay professionals who are continuing to serve the Church in retirement are also eligible to apply.
3. **Applications:** Must be typed (preferably) or printed very neatly. It must be accompanied by a letter in which you (a) describe precisely what you propose to do; (b) explain why you chose this project or this program; (c) detail what knowledge or skills you hope to acquire; (d) suggest how your new knowledge will benefit your congregation(s) or institution; and (e) state how you will use this knowledge to benefit other clergy and laity. Include a copy of the program announcement or brochure if appropriate. Incomplete applications will be returned for revision.
4. **Limits of Grant:** Continuing Education grants are viewed as joint ventures, normally involving the individual, the congregation(s) or institution, and the diocese. No individual will be given more than 1/3 of the total cost of the proposed program. No individual will be awarded more than \$2,000 per triennium for Continuing Education Grants. Grants may not be used to cover personal stipends or equipment purchases. Grants are not normally given for the same event or program for more than three successive years. Grants are made subject to the availability of funds. Grants may be considered taxable income by the Internal Revenue Service.
5. **Deadlines:** Applications for Continuing Education Grants are reviewed four times each year. Deadline dates are March 1, June 1, September 1, and December 1. Completed applications must be submitted by these dates. The Grant Review Committee meets within three weeks of each deadline.
6. **Distribution of Grants:** In order to comply with Internal Revenue Service regulations, checks for approved grants will be sent to parishes rather than to the individual requesting the grant. The following requirements must be fulfilled if the grants is to be considered a nontaxable reimbursement instead of taxable income for the individual:
  - a. The parish must have a written accountable reimbursement policy approved by the vestry. A sample policy which is identical to the one approved by Diocesan Council for diocesan employees may be found on the continuing education page of the diocesan website.

- b. Signed copies of the “Employer’s Responsibilities” form and “Responsibilities Regarding Accounting for Expenses” forms must be returned with the grant application.
- c. Receipts for all expenses must be submitted to the parish treasurer. Grants funds received over and above expenses should be returned to the Grant Review Committee. If the funds are not returned, or not fully accounted for, the excess amount must be reported by the parish as additional income on the applicant’s W-2.

**NOTE:** Clergy serving in specialized ministries and retired clergy should contact the Bishop’s Assistant for Christian Vocations to discuss options for the distribution of grants to insure compliance with the IRS regulations.

- 7. **Evaluation:** A typewritten letter of evaluation must be submitted to the Grant Review Committee within two weeks of the completion of the program or project. In this letter, which should reflect the letter of application, please assess how you achieved your goals and how you propose to share your new knowledge.

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Name \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

E-mail Address \_\_\_\_\_

Phone (o) \_\_\_\_\_ (h) \_\_\_\_\_

Position \_\_\_\_\_

Parish \_\_\_\_\_

Name of Program/Event \_\_\_\_\_

Date(s) of Program/Event \_\_\_\_\_

Location of Program/Event \_\_\_\_\_

How much are you requesting via this grant? \_\_\_\_\_

Please complete the following:

<b><u>PROGRAM/EVENT COSTS</u></b>		<b><u>FUNDING SOURCES</u></b>	
Tuition and Fees:		Provided by Applicant:	
Travel:		Provided by Congregation(s) or Institution:	
Room and Board:		Other: <i>please specify</i>	
Other: <i>please specify</i>			
		Grant Request:	
Total Cost:		Total Funds:	

(over)

What continuing education grants have you received in the past three years?

<u>DATE</u>	<u>AMOUNT</u>	<u>PROGRAM/EVENT</u>

**For Office Use:**

Date received: \_\_\_\_\_ Acknowledgement sent: \_\_\_\_\_

Reviewed by the Grant Review Committee: \_\_\_\_\_

Approved for \$ \_\_\_\_\_ Denied: \_\_\_\_\_

Check requested: \_\_\_\_\_ Letter and check mailed: \_\_\_\_\_

Evaluation letter \_\_\_\_\_

COMMENTS:

*The Episcopal Diocese of Ohio*  
**COMMISSION ON MINISTRY**  
**CONTINUING EDUCATION GRANT AWARD**

**EMPLOYER'S RESPONSIBILITIES**

As the employer for an employee who has been awarded a continuing education grant from the Diocese of Ohio (through the Commission on Ministry), I agree to administer the grant in accordance with the following guidelines:

- **Adopt and maintain a written plan for the reimbursement of continuing education expenses.** This plan meets the requirements of “an accountable reimbursement plan” as defined by the Internal Revenue Code and applicable regulations. This plan conforms with the following two requirements: a) it reimburses only those business expenses that an employee substantiates as to the date, amount, and the business nature of each expense; and b) it requires any excess reimbursements to be returned to the employer. A sample plan document is attached. This plan has been adopted by the Diocese for its staff.
- **The funds are being received as an agent, on behalf of the employee.** The funds will be disbursed to the employee on a timely basis after receipt, and will not be disbursed or expended for any purpose other than the continuing education expenses of the employee/grant recipient.
- **Require the employee substantiate use of the grant funds.** In accordance with the requirements of an accountable reimbursement plan, the employee is required to:
  - **Account for the expenses within 60 days of the expense.** Original documentation showing the date, place, course agenda, and certificate of completion/attendance must be provided by the employee within 60 days of the date of the course date (last day for multi-day courses). Documentation will be retained for a period of 7 years and is subject to inspection by the Diocese upon request. Note: spouse/partner travel is not generally a deductible business expense. Consult a tax advisor for more information.
  - **Return any excess funds to the employer.** If the employee has received funds, which exceed the amount of expenses incurred, the excess must be returned to the employer **within 120 days** of the date of the course.
  - **The portion of excess funds attributable to the grant must be returned to the Diocese of Ohio within 30 days of receipt.**
- **Comply with the income tax reporting requirements prescribed by the Internal Revenue Service.** If the employee substantiates his/her education expenses in accordance with the above requirements, the amounts paid of the grant funds paid to him/her as treated as a nontaxable reimbursement (not taxable income), and are not reported on Form W-2. If the expenses are not accounted for within the 60-day period, and/or the amount of any excess funds are not returned to the employer within the 120-day period, the amounts not properly accounted for are treated as taxable income and are includable on Form W-2.

**I agree to administer sabbatical grants from the Diocese of Ohio in accordance with the above guidelines.**

\_\_\_\_\_  
Print Name of Treasurer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Treasurer

\_\_\_\_\_  
Name of parish

*The Episcopal Diocese of Ohio*  
**COMMISSION ON MINISTRY**  
**CONTINUING EDUCATION GRANT AWARD**

**RESPONSIBILITIES REGARDING ACCOUNTING FOR EXPENSES**

I understand that I have been awarded a continuing education grant from the Diocese of Ohio through the Commission on Ministry. The Diocese will disburse the grant funds to my employer upon grant approval, and my employer, in turn, will disburse the funds to me. In conjunction with my employer's accountable reimbursement plan, I am responsible for and agree to the following requirements:

- **Within 60 days** of the date of the conference or course (last day for multi-day events), I will provide documentation to my employer, which substantiates the date, place, cost and verification of attendance/completion of the course. The documentation should be original (when available) and will be retained by my employer.
- **Within 120 days** of the date of conference or course (last day for multi-day events), I will return to my employer any grant funds which are in excess of expenses I incurred, in the event of course cancellation, non-attendance, etc.

If I account for the grant funds in accordance with the above requirements, I understand that my employer will **not** report the amount of these funds as taxable income to me in the calendar year I receive the funds, and that the amount of such reimbursed expenses will not be deducted as a business expense or itemized deduction on my personal income tax return for that year.

I agree that if I do not account for use of the grant funds in accordance with the above requirements, that my employer will report the amount of the grant as taxable income to me on Form W-2 for the calendar year I receive the funds. I will then be responsible for accounting for any deduction for education expenses, which is available to me, and will maintain the documentation supporting any deduction for the period required by the Internal Revenue Service.

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Print Name

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Date

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Signature

Sign and return one copy to: Diocese of Ohio, 2230 Euclid Avenue, Cleveland, OH 44115, Attention: Betty Kondrich