

TESTIGOS CRISTIANOS DE JEHOVÁ

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SE:SC December 25, 2018

TO MEMBERS OF THE RELIGIOUS ORDER OF JEHOVAH'S WITNESSES

Re: Adjustment in tax report

Dear Brothers:

We would like to inform of a slight change in the tax report sent by the branch corresponding to the allowances received by the members. As of January 1, 2019 the tax report on account of “Rendimientos del trabajo” (earned income) will only include the allowances sent by the branch, which are the following: monthly allowance, Personal Expense Account, Automobile Expense Account, the assistance for optical expenses and reimbursement for mileage. The payments made by congregations and circuits as reimbursement to a member of the order will no longer be reported as “Rendimientos de trabajo”.

This adjustment overrides the contents of the letter sent to all members of the order on June 5, 2009, as well as the procedure it explained. In essence, as of January 1, 2019 all members of the order will be able to receive the payment directly from the congregation or circuit. So the branch will no longer receive expense notes, reimburse them and pass on the cost to the congregation or circuit.

This adjustment will greatly simplify the work in our branch without having a significant impact in our tax report, since the total amount reimbursed by congregations and circuits to members of the order is actually relatively small.

All bodies of elders and circuit overseers are receiving a copy of this letter (see note below), so that they can put this adjustment into effect. Please keep in mind that as of January 1 the branch will no longer process expense notes in behalf of congregations and circuits. Therefore, if any notes are received by mistake, they will be sent back to the sender so that the member can request the reimbursement directly to the congregation or circuit.

We really appreciate your understanding and cooperation in this regard, our dear brothers.

Your brothers,

Testigos Cristianos de Jehová

Copy: Bodies of elders

Circuit overseers

NOTE TO THE BODIES OF ELDERS AND CIRCUIT OVERSEERS: This letter also overrides the procedure described in the letter sent to bodies of elders, circuit overseers and Assembly Hall Committees on June 5, 2009. As of January 1, when a member of the order submits his expenses, you can reimburse these expenses directly from your bank account, as you do with all your other expenses, and without having to present a resolution to the congregation (*Instructions for congregation accounting* (S-27), par. 5 and 6; *Instructions for circuit accounting* (S-331), par. 7). These payments must be recorded in the *Hoja de cuentas* under the option **Salidas>Gastos Generales>Gastos reembolsados a voluntarios**. This letter also overrides the procedure described in the letter sent to the bodies of elders on September 22, 2018, since from now on the congregations will always reimburse the expenses directly to circuit overseers, regardless of their branch of oversight (Spain or other European branch).