LIKE MANY OTHER practitioners, I began my Reiki practice in an informal way. I printed business cards, acquired a table, and began giving treatments in my home, keeping careful records of my expenses and happily reporting my income to the IRS. Very quickly Reiki took me over, and I was totally absorbed in the joy of doing something I loved every day—and in the knowledge that through my teaching and treatments, I was making a difference in the quality of life, health, and well-being of others. I really didn’t think of what I was doing as a “business”; I was having too much fun.

Before long I discovered that the State of Washington considered me a business and expected me to have a license for conducting it. I went online to fill out the application and was told I needed to know my “business structure” prior to filling out the application. Sole proprietor was one of the choices and that sounded like me, so that’s what I chose. My business license arrived in the mail, and I proudly posted it in my treatment room, dutifully filing my quarterly state tax return.

Three years later I got around to applying for a City of Seattle business license. I discovered that I had to purchase a license for each year I had been in business in addition to paying for the year for which I was applying. Had I owed taxes (my income hadn’t yet reached the threshold for city taxation) I would have also owed back taxes and penalties. Still later, I acquired liability insurance because it was required by the hospital where I established an internship for my students.

At some point, I designed a Web site, which turned out to be a lot of fun, and I wondered why I had waited so long to get
around to doing it. My business grew, and I grew; I wrote a book and moved to larger quarters. I am now even thinking about sticking my toes in the waters of Facebook, Twitter, and blogging.

Although I eventually got the essential elements in place, I don’t regard the way I did it as the best way to start a business. I share my story and this information in hopes that it will assist you in having a smooth start for your Reiki business. It is my intention to give you the basic information you need in order to proceed and where to find additional information if that is needed. The steps may seem daunting in the aggregate, but most are relatively simple, taken one at a time, or broken down into sequential segments. I believe that this is a useful framework from which to begin, but this information is not a substitute for professional or legal advice.

In writing this article, I’m making some assumptions. I’m assuming that you’ve received solid Reiki training from a reputable Reiki Master, and that you’ve given treatments to family and friends, and worked with the energy enough to be reasonably comfortable with your skill level. (Many of us question our abilities as we start our practices. Experience is the best remedy for this.) You’ve come to know that Reiki is your passion. Maybe you are currently operating a practice informally, as I did. Your practice is thriving, and you realize you need to operate in a more formal way. Or, maybe you want to have all of the proper elements in place BEFORE you establish your practice.

The steps given here apply to the formation of any business in the U.S. For in-depth information about every topic discussed here, contact your local Association of Small Business Development Centers (ASBDC): www.asbdc-us.org. There are more than 1000 centers across the country that operate in partnership with the Small Business Administration and retired businesspersons to provide low cost training and no-cost consulting to assist entrepreneurs with business start-up and to help assure on-going success.

Choosing a Business Structure

According to the IRS, one of the first decisions you need to make is to determine the form or structure of your business. The various legally recognized ways of organizing a business are referred to as “business entities.”

A detailed list of various business entities is available on the Internal Revenue Web site: www.irs.gov/businesses/small/article. Your state government’s Web site is also a good place for getting information about different business structures and for finding out the specific requirements for doing business in your state.

The information given here is not a substitute for professional advice. It is important to investigate the different options and the specific requirements of your state, and to seek professional advice as to the best choice for your situation. The forms of organization most likely to be used for Reiki practices are defined, in very general terms, below. See the sites mentioned above for others.

**Sole proprietorship** is the oldest, most common and simplest form of business organization. This is a business entity owned and managed by one person who has complete control over the business and its operations and is financially and legally responsible for all debts and legal actions against the business.

A sole proprietorship can be organized very informally, is not subject to much federal or state regulation, and is relatively simple to manage and control. The owner is inseparable from the business. Taxes on a sole proprietorship are determined at the personal income tax rate of the owner. A sole proprietorship does not pay taxes separately from the owner. This is a good business organization for an individual starting a business that will remain small, does not have great exposure to liability, and does not justify the expenses of incorporating and of ongoing corporate formalities.

**A General Partnership** is composed of two or more persons (usually not a married couple) who agree to contribute money, labor, and/or skill to a business. Each partner shares the profits, losses, and management of the business, and each partner is personally and equally liable for debts of the partnership. A general partnership may be created by a verbal agreement; however, it is customary and recommended that the partners define their rights and duties in a written agreement. A general partnership has flow-through taxation, which means the partnership does not pay taxes. Instead, the individual partners are taxed on the income they receive from the partnership.

**The Limited Liability Company (LLC).** This form of organization may be useful if you wish to separate your personal assets from those of your business. The LLC is a non-corporate form of doing business that provides its owners with limited liability, flow-through tax treatment and operating flexibility. It is formed by one or more individuals or entities through a special written agreement that details the organization of the LLC, including: provisions for management, assignability of interests, and distribution of profits or losses.

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2. www.irs.gov/businesses/small/article/0,,id=98359,00.html

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**The Universe is infinitely abundant, and those who will be blessed by what we have to offer will find us, if we do our part and leave the rest to God/Spirit/the Universe. Our part is to do our best each day, to think, speak, and act with honesty and integrity, to ask for guidance through meditation and prayer as to what is ours to do, and to focus on doing those things.**
Members are not typically liable for the debts of the LLC. Depending on structure, there is no tax at the entity level; income/loss is passed through to members. Requirements for an LLC can vary from state to state. You will be required to register or file a certificate of organization with your state’s secretary of state.

A Nonprofit Corporation is a legal entity typically run to further some sort of ideal or goal, rather than solely in the interests of profit. If you intend to partially fund your operation through grants and/or fundraising, or for other reasons wish to obtain tax-exempt status, you will need to form a nonprofit 501(c) corporation. Filing articles of incorporation with your secretary of state will create the entity and its inherent limited liability benefit. The next step is to file an “Application for Exemption” with the IRS. Significant user fees may apply, and the wait for IRS approval can be lengthy. (For an example of the operation of a Reiki nonprofit, see “Teaching Reiki to Caregivers” in the Winter 2008 issue of Reiki News Magazine.)

Naming Your Business

You may operate your business simply using your own name as the name of the business. However, you may want to choose another name in order to develop a business identity or create a marketing campaign. If so, you will need to file a DBA (doing business as) form with your state, county or local jurisdiction.

DBAs enable sole proprietors to conduct business under a name other than their own personal name and enable corporations or LLCs to do business under a name other than that which is used on the company’s articles of formation. (Depending on the state, a DBA name may also be called an assumed name, trade name, or fictitious business name.)

The filing is an official and public registration of a business name. It is required for opening a bank account in your business name. In addition, it lets others know that the name is in use and allows you to use the name in all of your business transactions and on all of your marketing materials. This filing is not a substitute for obtaining a trademark.

Check your state government Web site for a list of databases and other sources to search to make sure the name you wish to use has not already been taken. Give thought to the name you choose, as it will affect all of your branding and marketing efforts.

Licensing and Permits

While most states do not have licensing requirements for the practice of Reiki, some states will require that you procure state and municipal business licenses or permits. If, in addition to giving treatments and teaching workshops, you intend to sell products, such as CDs, books, candles, etc., you will also need to obtain a sales tax permit or “Reseller Permit,” as it is called in my state, so that you do not have to pay sales tax on the purchase of products you intend to resell. You are required to collect sales tax on all retail sales and pay it to the state.

It is important to check out the specific requirements of your state. The Web sites of your state and local governments will provide information as to licensing and permit requirements. You may be able to apply for licenses through a simple online process. Failure to procure licenses and/or permits can result in paying fees and penalties for any period you operated without proper licensing.

Choosing a location for your business

Working out of your home

Working out of your home has the advantage of keeping overhead low while you are building your practice, and it has the convenience of being able to accomplish household tasks between appointments. However, before choosing this option, it is important to evaluate the suitability of your space:
1. Is the location of your home convenient to your client base? Is it easily accessible? Is parking available? Is it safe and well maintained? Handicapped accessible? Is noise from air or ground traffic an issue?
2. Are there zoning, neighborhood covenants, or building restrictions that prohibit home business operation?
3. Can you provide privacy and a quiet space conducive to healing? Is there a bathroom convenient to the treatment area? Ideally, you will set aside a room or area to be used only for treatments. If this is not practical, any multi-use room should provide privacy and quiet during sessions. All areas of your home to be utilized by clients should be clean and uncluttered as well as esthetically and energetically pleasing.
4. If you don’t live alone, how will you work around the schedules of others in the household? If others will be present while you are giving sessions, will they respect your need for privacy and quiet? Will noises from the television, a teenager practicing a musical instrument, clutter in the kitchen, or children playing create distractions?
5. If you have pets, you’ll need to inform potential clients who may be allergic, and you will need to confine pets during treatments, unless the client is open to having them wander into the treatment area. I once received a treatment from a practitioner whose sizeable dogs ran into the room and began tussling beneath the table while I was on it. She shut them out of the room, but they whined and scratched at the door. Then she shut them out of the house, only to have them bark incessantly until she let them back in. I’ve also had a cat pounce on my chest during a treatment. I love animals and wouldn’t have minded sharing the table with the cat, but the impact shocked me out of my deep state of relaxation and interrupted the treatment.

Renting Space
1. Is the location convenient to your client base? Is it easily accessible? Is parking available? Is lighting of parking areas and of the building adequate? Is it handicapped accessible?
2. Check out the neighborhood. Will it provide relative quiet? Is it in the flight path of a nearby airport, on a thoroughfare route for emergency vehicles en route to a nearby hospital, or near a fire station?
3. If there are other tenants, what kinds of businesses do they operate and are these compatible with yours?
4. Has the building been well maintained? Is it safe? You may want to ask other tenants if the landlord is responsive to maintenance issues that may arise.
5. Are your hours of use restricted?
6. What is the average monthly cost for utilities, if these are not included in the rent?
7. What restroom facilities are available to you and your clients?
8. Will you have convenient access to water for hand washing?
9. Does the space allow for office space, reception area and private treatment room?
10. Do you have control over the heat/air conditioning within your space, or does the building manager control it?
11. Read the lease carefully and make sure you understand what the landlord is providing and what your responsibilities are. Seek professional advice if you have questions.

Insurance
If your business is located in your home, you will want to check with the holder of your homeowners or renters insurance policy to see if additional coverage is needed. Some carriers offer specific policies for home businesses. If you are renting space at a location other than your home, you will need to obtain a renter’s policy to cover the physical assets of your business.

In addition to homeowners or renters insurance, it is advisable to obtain a personal liability policy. I’ve never heard of anyone being sued for a bad Reiki session, but liability insurance can still be a good idea in some situations. Processional liability insurance will protect you if for some reason the client claims he or she was harmed by the Reiki session. The insurance company will legally represent you and negotiate with the client or defend you in court if necessary (even though this is unlikely to happen). However, the main reason to have it is that it is required by hospitals and medical clients if you should get the opportunity to give Reiki sessions there. While you usually won’t receive pay for volunteering in a hospital or medical clinic, you will gain quality experience that will strengthen your professional credibility, enhance your bio, and likely increase the number of clients you have in your regular Reiki practice. It is also tremendously rewarding on an emotional and spiritual level. General liability insurance will protect you if your client should fall off your Reiki table or if he or she slips and falls in your home or on the driveway in front of your home or in some other way becomes injured while on your property.

The Reiki Membership Association offers an excellent Reiki insurance program that includes both Professional and General liability for multiple modalities at an excellent price. Find out more at: http://www.reikimembership.com/Insurance.aspx

Record Keeping and Taxes
It is essential that you establish some form of bookkeeping to track income and expenses. Although you can keep records in an Excel spreadsheet, or the old-fashioned way in a ledger, ideally, you will purchase and learn how to use a software program such as Quicken or QuickBooks. It may be more than you need initially, but it will make record keeping much easier as your business grows, saving your accountant time and frustration and you money.

You’ll need to record the date, client’s name, the service provided, whether you were paid by cash or check, and the check num-
The Intake Form gives essential information about the client, including contact information, reasons for seeking treatment, and whether the client has sensitivities to fragrance or touch.

Documentation
In addition to keeping accurate and detailed financial records, it is essential that you maintain accurate client records and document each treatment you give. These records must be kept strictly confidential. Paper forms should be kept in a lockable file cabinet; Word documents should be password-protected.

Necessary records include:

Intake Form: The Intake Form gives essential information about the client, including contact information, reasons for seeking treatment, and whether the client has sensitivities to fragrance or touch.

Informed Consent Form: The client signs this form stating that they agree to treatment; understand that it is being given under the highest professional standards; that it is not considered diagnosis or treatment of disease, and that no guarantees are made as to the result.

Treatment Documentation Form: Following a treatment, you will need to record the date of treatment, length, and client’s stated intention for the session. Note the type of treatment given, symbols and techniques used, any changes noticed during the treatment, and the client’s feedback following the treatment.

A Client Information for can be downloaded from this site http://www.reikimembership.com/ArticlesForms/ClientInfoDoc-Forms.pdf. For an excellent article on the importance of documentation and how to do it, see “Documenting Reiki Sessions” by Jane Van De Velde in the Spring 2009 issue of Reiki News Magazine.

Marketing
Marketing covers everything you do to get the word out about your business. Trillions of words have been written on the subject, and it is beyond the range of this article to provide an in-depth discussion. I offer some generalities:

Branding
If you can afford it, hire a good graphic designer/design firm to create a logo for your business and use it on your business cards, for your Web site, and consistently on all marketing materials, as well as student materials and class certificates. Give thought to “branding” your business (setting it apart from similar businesses) and get professional help doing that and designing a professional-looking Web site. Well-designed marketing materials enhance your credibility and increase the probability that potential clients and students will choose to work with you.
Three marketing essentials

Business cards

You can stretch a limited marketing budget by initially having business cards printed through one of the several “free” business card sites online (search “free business cards” for the options). You can also receive 250 free business cards if you are a member of IARP. However, it is desirable, as soon as possible, that you have a design created that helps to brand your business.

E-mail

E-mail is as essential as a telephone. It allows you to notify clients and potential students about your offerings, special events, and Reiki news. It is an easy way to arrange and keep track of appointments, send out reminders, and set up meetings. You can use it to distribute an e-newsletter at a fraction of the cost and time of creating and mailing a paper version. Begin creating a list of e-mail addresses composed of clients, students, other business owners, friends, family, and members of groups that you participate in—in short of anyone who may benefit from the services you offer.

A Web site

A major purpose of any marketing you do is to drive folks to your Web site. This is especially important until your Web site achieves enough visibility with search engines that it comes up when someone who doesn’t know about you is looking for a Reiki practitioner or teacher. (How to increase the likelihood of that happening is outside the purview of this article.)

A Web site doesn’t get lost or tossed in the trash as printed materials can. It can be perused at leisure and without the pressure that potential clients may feel if they are face-to-face with you while you are explaining your services. It can also provide more information than a printed brochure or a brief face-to-face encounter.

According to the 2004 U.S. Census, 70% of Americans use the Internet. That number has, no doubt, risen in the years since the Census was taken. There may be isolated situations in small communities where you can operate a business successfully without an Internet presence, but that probability decreases almost daily. Even if you aren’t highly tech savvy, you can design your own Web site using free online templates (search “free website templates”) or by using software already on your computer.

A word of caution: a poorly designed Web site and poorly designed marketing materials can actually reduce your credibility and hurt your business. Unless you have good design skills yourself, as soon as you are able, it is highly desirable to have design work professionally done. You may be able to barter for some services, providing Reiki sessions in return for goods and services you need.

Social media

Facebook, Linkedin, Twitter, blogging, and a myriad of other Internet options provide marketing opportunities at minimal costs in time and money. If you are daunted by the technology, ask any teenager to help you set up accounts. You will, however, want to be more intentional than most teens about the content of your sites. Give thought to your marketing goals and use these outlets to help accomplish them.

Join the International Association of Reiki Professionals (IARP)

Membership enhances your credibility and allows someone searching the IARP database for a practitioner in your area to find you. IARP provides a listing of Reiki practitioners by area or zip code and allows you to create a profile of your business and a link to your Web site.

Members agree to adhere to the IARP Code of Ethics, which can be downloaded from their Web site. Membership provides other benefits as well, such as certificates and forms for documentation, low-cost liability insurance, and discounts on other products and services. Visit their Web site for details: www.iarpripreiki.org.

Launch your business with an event

Celebrate an official opening of your business with an Open House. If you are working out of your home, you may want to limit invitations to friends, family, clients, and students. If you are renting space, you may want to distribute flyers in local businesses where bulletin boards are available, post to local calendars, and advertise in a local paper.

Have a guest register; ask guests to sign and, if they are willing, to provide e-mail addresses. Offer light refreshments, a tour of your space, and materials for them to take home: a FAQ sheet, information about your hours of operation, rates, and any discounts you offer. You may want to give brief Reiki demonstrations and offer attendees a discount on their first treatment or $10-15 off their first class. Your Web site URL should be prominently displayed on each handout.

Follow up a few days later with an e-mail “thank you” to attendees and an invitation to contact you if they have questions about Reiki or would like to make an appointment for a session. Add each attendee to your e-mail master list for notification about your classes and other offerings.

Host a Reiki Circle or Share

Hosting a Reiki Circle or Share is a good way to spread the word about your practice and serve your community at the same time. A Circle will work best if you establish a regular schedule, whether weekly, bi-weekly, or monthly. If space is limited, you may want to open it to practitioners only. Making it open to the general public affords someone who is curious about Reiki the opportunity to experience it and to receive information. (See Eileen’s Dey’s article on Reiki Circles in this issue.)

Sift through the myriad of marketing ideas available and try those that feel right for you, given your time, energy, and resources. When
you settle on the marketing tools that work for you, continue to develop them. Referrals from satisfied clients and students provide the most valuable marketing tool. They carry the greatest credibility and cost you nothing beyond good service. Ask your clients to tell others about your services. You may want to offer them an incentive, such as a reduced-fee session in return for referrals.

**A mindset for success**

**Commitment and perseverance**

Two vital ingredients to the success of any business are commitment and perseverance. Early on in my practice, I came to the realization that a gremlin lurked in the dark recesses of my mind. It harassed me with messages such as, “You can’t make a living doing something you love. Work has to be, well, ‘work.’ You should go out and get a ‘real’ job!” When I answered these sabotaging thoughts with “This is what I DO; it is who I AM; and it WILL support me!” my practice began to thrive. I was fully committed. I saw challenges and setbacks as opportunities to move forward, and since then, I have never doubted my chosen path or that I will persevere in following it.

**Focus on the positive**

Each morning I consciously commit to focusing my thoughts on those things I want to manifest in my life. Throughout the day, I interrupt and banish thoughts based in fear or worry. I trust that guidance and resources will be available to me exactly when I need them. And all that I need has manifested for me over and over in seemingly miraculous ways, although I know that “the miracle” is simply my trusting in and being open to receiving the abundance of the Universe, at the same time that I do the work that is mine to do.

**Avoid comparisons**

One of the most damaging things we do to ourselves is to compare ourselves with others. It is an easy exercise to find those whom we deem to be more successful, more intelligent, luckier, more intuitive, more powerful practitioners, etc., etc., ad infinitum.

Each of us is unique. Each of us has that special uniqueness to offer the world. The Universe is infinitely abundant, and those who will be blessed by what we have to offer will find us, if we do our part and leave the rest to God/Spirit/the Universe. Our part is to do our best each day, to think, speak, and act with honesty and integrity, to ask for guidance through meditation and prayer as to what is ours to do, and to focus on doing those things.

**Maintain balance**

When you do work that you love, it doesn’t feel like work, and it’s easy to just keep doing it—most of your waking hours. This is especially easy if your practice and home are under the same roof, as mine are. Keeping balance in my life has proven to be a continuing challenge for me. I confess I haven’t achieved it yet. I do know that it is essential to maintaining a successful business over the long term.

One of the best—and essential, in my opinion—ways of maintaining balance is to receive regular Reiki treatments from another practitioner, in addition to daily self-treatment. I do a weekly exchange with another practitioner, which has been ongoing for six years. While self-treatment is important, it cannot always give you the depth of relaxation or heating that treatment from another practitioner can.

When I do the things that give me joy—walking in the woods or sit looking out over the Sound and listening to birds in the trees above, or become engrossed for hours in what I see behind the lens of a camera, share dinner and my fireside with friends, dance, attend a concert that moves me, or a play that makes me hoot with laughter—I return to my “work” refreshed, renewed, enthusiastic, and creative. Writing blocks disappear; issues dissolve; weariness falls away; solutions to challenges surface; joy bubbles to the surface.

I greet each day by giving thanks that I have the privilege of doing work that I love, of being a healing presence for those who seek me out and for the world. There is no greater joy.

—Marianne can be reached by e-mail at marianne@reikiforliving.com.

**Reiki News Magazine related articles**


________. “Key to a Successful Reiki Practice.” Summer 2009-10.


