

# THE OAS MESSENGER



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The Catholic Center will be closed **Thursday, November 25th** for Thanksgiving Day. On **December 8th** the Catholic Center will close at 1:00 p.m. in observance of the feast of the Immaculate Conception.

## ACCOUNTING SERVICES

**Growth and Expansion Grants** The Archdiocese of Indianapolis Growth and Expansion Fund was established to provide financial support to parishes, schools and agencies of the archdiocese to **grow or expand** their ministries which are vital to the mission of the church. The Growth and Expansion grants will be awarded through an application process. Applications are available now and will be accepted through Friday, November 19<sup>th</sup> and distributions will be made in January 2011. Applications and the award criteria are available on the archdiocesan website at <http://www.archindy.org/finance/>. Please direct all questions to Stacy Harris at 1-800-382-9836 ext. 1535 or via e-mail at [sharris@archindy.org](mailto:sharris@archindy.org).

**\* Due November 15th \* State Form NP-20** Indiana law requires organizations to report annually to maintain their sales tax exemption by filing an annual financial report, Form NP-20. This form is brief and is due November 15, 2010. If you did not receive a form in the mail from the state, please contact the Indiana Department of Revenue's Nonprofit Section at (317)232-2188 or forms are available online at <http://www.in.gov/dor/3506.htm>.

**2010 501(c)3 Tax Exempt Letter** – The 2010 501(c)3 tax exempt letter, the document needed to prove federal tax exemption status, is available on our website at <http://www.archindy.org/finance/files/parish/general/2010GroupRuling.pdf>

**Fiscal Management and Discipleship Conference** The 2011 Fiscal Management and Discipleship Conference has been rescheduled to **June 9th at the Catholic Center**. Please save the date and send any suggestions to our email address [accountingservices@archindy.org](mailto:accountingservices@archindy.org).

### **Month End Payroll and Assessment Withdrawals**

**November** - Payroll and Assessment will be withdrawn on **Tuesday, November 30<sup>th</sup>**. \*\* All requests for adjustments to these withdrawals must be sent to Jeanette Walker ([jwalker@archindy.org](mailto:jwalker@archindy.org)) by noon on Monday, November 29<sup>th</sup>.

**December** – Payroll and Assessment will be withdrawn on **Friday, December 31<sup>st</sup>**. \*\* All requests for adjustments to these withdrawals must be sent to Jeanette Walker ([jwalker@archindy.org](mailto:jwalker@archindy.org)) by noon on Wednesday, December 22<sup>nd</sup>.

**Parish Incorporation** The Archdiocese of Indianapolis filed the parish incorporation paperwork with the Indiana Secretary of State on October 28th resulting in each parish being recognized as separate, non-profit corporations. This process aligns the civil law structure with canon law and is designed to provide greater legal clarity about the relationship between the archdiocese and its parishes. This change should have minimal impact to the day-to-day operations of the parishes. An article regarding the restructuring was published in the November 5th issue of The Criterion.



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## ACCOUNTING SERVICES

**Stock Gift Processing Policy Revised** Beginning November 1, 2010, the Archdiocese of Indianapolis will no longer forward the value of a stock donation to the designated beneficiary according to the policy implemented July 1, 1999. The proceeds from stock transfers processed by the archdiocese for parishes, schools and agencies will be sent to the beneficiary of the stock gift.

In the past, the Archdiocese of Indianapolis has absorbed the investment market changes and paid all fees for processing stock gifts provided to parishes, schools and agencies. Beginning in November the archdiocese will transfer to a parish, school or agency proceeds received from the transaction less broker fees associated with processing the donation.

The archdiocese will continue to provide the valuable service of coordinating stock gift tax contribution letters to donors for parishes, schools and agencies. In addition, by working with the archdiocesan identified broker, parishes, schools and agencies will enjoy lower transaction fees as a result of negotiated fees that take into account the volume of gifts processed.

Please direct questions to Melanie Johnson at [mjohnson@archindy.org](mailto:mjohnson@archindy.org) or 1-800-382-9836, ext. 1459.

## RISK MANAGEMENT

Locations that are due for a boiler inspection before firing their boilers for the winter need to contact Hartford Steam Boiler at 800-333-4677 and refer to case number 343820.

## HUMAN RESOURCES

**NON-CERTIFIED SUBSTITUTE TEACHER PAY GUIDELINES** Due to the increase in the federal minimum wage, the Office of Catholic Education recommends increasing the non-certified substitute teacher daily rate to \$58.00 per day.

**2011 Tax Planning** Congress is currently debating whether to extend the tax cuts issued back in 2001. The tax cuts are set to expire December 31, 2010. Because lawmakers will be debating this so close to year end, any changes made to the current laws will take time to implement. While there's still an opportunity for extension of the tax cuts, it's likely employees will see a large increase to their tax withholdings beginning in January, effectively reducing employee take home pay. We will continue to monitor the activity and inform you of the impact.

**Christmas/Year End Employee Gifts** Please remember that gift or bonus payments made to employees are considered reportable income by the IRS. These types of payments should be paid through your location's payroll processing. The value of gift cards or other non-cash gifts from the parish are also considered reportable income. Contact Central Payroll at [centralpayroll@archindy.org](mailto:centralpayroll@archindy.org) for information on how to process this information.

**PerkSpot – Your One-Stop-Shop for Savings and Discounts** We are happy to announce our new PerkSpot Employee Discount Program! You're just a point and click away from finding great savings from national and local merchants and service providers you're sure to recognize. Thinking of going out to dinner? Want to see if you can get a discount on cell phone service? Maybe you'd like to surprise someone you love with flowers and a special gift? PerkSpot is your spot to shop and save on these items and so many more. This service costs you nothing, and since offers are changing daily – it can save you a lot. The Archdiocese of Indianapolis' PerkSpot site just requires a simple and safe sign-up. Go to [www.Archindy.PerkSpot.com](http://www.Archindy.PerkSpot.com) and beneath the "New Members" heading, complete the easy registration process. Once you have logged in to PerkSpot, you can browse logos, search for individual discounts, or select your savings from the available categories.

Please feel free to send these newsletters to your fellow co-workers who normally would not receive through Accounting Services. There is always valuable information that can be shared throughout your parish or agency.

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## HUMAN RESOURCES

**Open Enrollment** Open enrollment for medical, dental, life, and short-term disability insurance is October 15<sup>th</sup> through November 15<sup>th</sup>. The effective date of coverage is January 1, 2011. This provides an opportunity for full-time employees who do not have our medical and dental insurance to sign up for either or both plans without the need for a “qualifying event”, such as marriage or the birth or adoption of a child. Employees with medical and dental coverage can switch from single to family coverage or visa versa. There is also a special opportunity for dependents up to age 26 to enroll in our medical plan for coverage beginning in January. There is also a special opportunity for all full-time employees to enroll in group term life insurance coverage of up to \$200,000 on a guaranteed issue basis, meaning without proof of good health. There is spousal and dependent life insurance available, as well as options for short-term disability coverage for full-time employees. AUL mailed information to employees’ homes in October. Please contact Human Resources at [hr@archindy.org](mailto:hr@archindy.org) if you have any questions.

**Wellness Screenings with Cash Incentives** Again this year, CHC Wellness is providing free, comprehensive health screenings at over 50 parishes, schools, and agencies throughout the Archdiocese during September, October, and November. All part-time and full-time employees are eligible to participate, whether they are on our health plan or not. Also, all employees’ spouses can participate, whether they are on our health plan or not. All participants receive a \$50 bill as an incentive. Please encourage participation in this health promotion program, and contact Human Resources at [hr@archindy.org](mailto:hr@archindy.org) if you have any questions.

## INTERNAL CONTROL TIP OF THE MONTH

### **PAYROLL**

Because of Internal Revenue Service oversight, internal controls associated with payroll disbursements are critical. While not exhaustive, the following procedures should be used.

All employees must be on Central Payroll. (Including, but not limited to, maintenance personnel, musicians, housekeepers, cooks, and any other regularly paid person providing a service for the entity.)

Employees will not be paid as independent contractors. The amount paid to the individual does not determine whether they are an employee or an independent contractor.

Payroll advances of any kind are prohibited.

All payments for hourly employees will be supported with properly approved time sheets.

Any type of bonus paid to employees (e.g. Christmas, Easter) will be properly reported and paid through normal payroll procedures. Approval documentation for the bonus should be retained.

SECA reimbursements and mass stipends must be properly reported and paid through normal payroll procedures.

Salary levels for all salaried employees should be documented and approved by the Finance Committee or Board of Education, as appropriate.

Volunteers, by definition, should not be monetarily compensated for their services. Any reimbursement for mileage or other expenses should be treated under the Cash Disbursements policy included herein.

Send us your questions! Each month one or two questions will be addressed based on inquiries of the parishes. Please submit any questions you would like answered to [accountingservices@archindy.org](mailto:accountingservices@archindy.org).