

LEGAL ADVISE

Most state nonprofit corporation statutes prohibit the use of absentee ballots. Besides, it usually creates a mess and that probably is the reason for the prohibition.

So check with a competent nonprofit corporation attorney.

Housing and withholding

A bivocational minister has 100% of income as housing, but he wants to have federal withholding. Is this possible to do? So the W-2 would show:

Box 1 - \$

Box 2 - a dollar amount (federal withholding) Box 14 - housing allowance and a dollar figure Is that possible to do?

VIP ANSWER:

No. Box 1 must equal or exceed Box 2.

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We have always used 1 full-time pastor or director for every 150 people in attendance on the weekend. It has always worked for us up to a point. After we reached 1800, we have not been able to stick with it due to financial resources and have continued to grow to just a little over 2000. We are presently at 12. I have asked leaders at larger churches if they use a formula and have never really been able to get a straight answer. I am talking about churches of 5-8,000 in attendance. Hope that helps.

Craig Zastrow

Central Christian Church

Beloit, WI

608-362-7663

We are in the same ballpark as Craig. We have 9 F/T and 4 P/T staff members with membership of around 1900.

Dennis Freres

Parish Administrator

Prince of Peace Lutheran Church

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I don't see it as a issue as long as it does not become a long term situation. If it goes on for an extended period, and he performs the duties of an ordained minister for the church in exchange for the free housing, then it could be considered a housing allowance based on the fair rental value of the home provided.

From: Becky Witt -Chatt Assn [mailto:hcba@baptistassociation.com]
Sent: Wednesday, May 13, 2009 10:05 AM
To: Cleyta
Subject: Question from Lookout Valley John Babb
Importance: High

When a church has a home they purchased (small 4 room in bad shape -needs improvements to be lived in) and they allow a South Western seminary grad to live in it until he gets a church job. He will teach Sunday School and be a regular member / volunteer. They believe he is not ordained yet as he has not been in a position of church duties yet.

Does this have any tax issue attached ?

For a minister to opt of Self-employment tax and thus the Social Security System, they must submit and have approved Form 4361 which states

“I certify that I am conscientiously opposed to, or because of my religious principles I am opposed to, the acceptance (for services I perform as a minister, member of a religious order not under a vow of poverty, or a Christian Science practitioner) of any public insurance that makes payments in the event of death, disability, old age, or retirement; or that makes payments toward the cost of, or provides services for, medical care. (Public insurance includes insurance systems established by the Social Security Act.) . . .“

The instructions for this form are clear “Once the exemption is approved, you cannot revoke it.”

However, three times Congress has acted to allow a window of time for ministers to revoke their exemption: The most recent window closed on April 15, 2002. The other windows were in 1977 and 1987. At this time, there is no way for the minister to revoke his exemption.

Shelia Darden

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From: Karen Gates [mailto:accounting@fcumc.org]
Sent: Tuesday, February 09, 2010 1:13 PM
To: hcba@baptistassociation.com
Subject: RE: Contributions online
First Cent. UMC McCallie Ave, Chattanooga

I compared prices and ended up using e-giving for the website. I use Vanco internally for bank drafts only

and that is very, very reasonable for that purpose. If you find someone cheaper than E-Giving, let me know and I might be willing to change that

Another:-----

Our web-site is administered by Site Organic, and we use their online giving module. The merchant provider is Authorize.net. We also utilize electronic giving though kiosks at our facility, so people can use their debit-card while they are here for a service. Both methods have worked well, and we look at the merchant fees as just a cost of doing business. Providing options for giving is more important to us than worrying about the nickels and dimes. Our members seem grateful to have options. Ten to twenty percent (varies weekly) of our giving comes in through electronic means.

Denise Craig

Chief Financial Officer
Abba's House/Central Baptist Church
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Hixson, Tn 37343
423.877.6462

From: hcbabaptistassociation.com [<mailto:hcbabaptistassociation.com>]

Sent: Tuesday, February 09, 2010 12:46 PM

To: undisclosed-recipients

Subject: Contributions online

contributions on line survey question

e-giving, or ACS Access

What services do churches like to use for online giving?

How easy is it for everyone, and how costly per record numbers?