

Finance Workshop - 2021

Topics of Discussion

Resources

2016 Book of Discipline ¶258.4
Guidelines
Conference Journal
Funding Ministry and Mission Outreach
Websites: www.pnwumc.org
www.gcfa.org
www.wespath.org

Apportionments

What are they?
What does the church receive?
How are they determined?

Budgets

Establishing
Report to Charge Conference
Types-Unified/Split

Financial Campaign

Central Treasury
Designated

Stewardship

Congregation educations ideas

Pastoral Support Worksheet

Cash Salary (what is included)
Housing Exclusion
Housing Allowance
Accountable Reimbursement Plan
Reporting
Charge Conference
Pension/Disability Death Benefit
Direct Bill Health Insurance

Bonuses

Pastors' Discretionary Funds

Employee or self-employed

Pastor
Lay
Worker's compensation
Unemployment benefit status

New Hirers-what to do?

Screening
W-4 & I9 & 1099's

Report of Designated Fund ¶258.4(h)

Financial Supplement to Annual Church
Report to Annual Conference

Church Computer Financial Software

Audits 258.4(d)

Counting of Sunday Offerings 258.4(a)

Bonding 258.4(b)

Investing
Socially Responsible

IRS forms/publication www.irs.gov
941
W-2, W-9
Reconcile year-end
Publication #1828-tax guide for churches

Substantiation Rules
Gifts of \$250 or more
Quid Pro Quo rules
Non-Cash gifts-IRS form 8283

IRS Letter of Determination 501(c)3

Employer Identification Number/State UBI

Taxes
Property, Sales
Business & Occupation
Other Business Income - UBI
Moving subsidy for pastor

Retention of Records

Gifts to Individuals
Church used as conduit

Financial Secretary 258.4(a)
Church Treasurer 258.4(b)

Billing process for MPP, CPP, Health
(Dependents and direct bill) and FSA

Support from Conference
Grade Point Reduction
Salary Aid
Help to pay health insurance direct bill

WEBSITE RESOURCES

UMC Specific:

www.pnwumc.org

www.gcfa.org

www.gbophb.org

www.shop.umc.org/technology

Internal Revenue Service

www.irs.gov

National Association of Christian Business Administrators

www.nacba.net

Evangelical Council for Financial Accountability

www.ecfa.org

Washington State Dept. of Revenue

www.dor.wa.gov

Washington State Dept. of Labor & Industries

www.lni.wa.gov

National Sex Offender Public Registry

www.nsopr.gov

Washington State Sex Offender Information Center

www.ml.waspc.org