

Parish Financial Services Newsletter

Volume 8, Issue 10

November 2011

Archdiocese of Seattle

Staff Bonuses and Gifts

It's that generous time of year again when some parishes and schools give holiday bonuses or gifts to staff members and volunteers. It is VERY important that these are handled correctly so that any tax problems can be avoided.

Any cash bonus to an employee is considered taxable income and must be run through payroll regardless of amount. Gift cards and gift certificates are considered cash bonuses according to the IRS and are taxable.

Gifts and bonuses to volunteers are slightly different. As long as the gift or gift card is less than \$100, it is not taxable. If a volunteer receives more than one bonus or gift during a calendar year, and the total exceeds \$100, the total is considered taxable income.

We do not discourage holiday bonuses, but the payments must be handled correctly. Here are the best methods for processing employee bonuses:

- You can issue the employee a check from accounts payable and then process it as an additional pay code and a salary advance. This insures the bonus is taxed.
- ADP offers, as part of their year-end process, a separate payroll in which they specifically process bonuses. ADP will charge a fee for this service.
- You can add it to their normal wage and include it with their regular paycheck.

If you have any questions about employee bonuses, please contact Nicole Wright at (206) 382-4573 or nicole.wright@seattlearch.org.



Special points of interest:

- We will be closed Thursday November 24th and Friday November 25 for the Thanksgiving Holiday!

**HAPPY
THANKSGIVING!**

Inside this issue:

Washington State Reseller Permit	2
Welcome Brett Murray!	2
Parish Stewardship	2
Year-End Complications	3
Commercial Drivers License	3
Annual Catholic Appeal	4
Safety Corner	5
Stock Donation Form	6

Revised Use Agreement

A revised use agreement and guidelines has been posted on the Property & Construction web page (<http://www.seattlearchdiocese.org/Archdiocese/Property/default.aspx>).

Please discontinue using prior versions and begin using the new version. If you have questions, call Property & Construction Services at (206) 382-4851 or (800) 809-4923.

Washington State Reseller Permit

As a reminder, Washington State replaced resale certificates with reseller permits in 2010. After discussions with the state, they advised us that we need to use **ONE** reseller permit for all of the organizations within the Corporation (the reseller permit is attached). Because it is in the name of the Archdiocese, parishes and schools must be diligent about the proper use of the permit.



Please remember that we are NOT exempt from paying sales tax. Certain fundraising activities, however, are exempt from the sales tax. In these situations only, the reseller permit can be provided to the vendor to waive the sales tax. Examples of qualified fundraising purchases would be:

- Items purchased to auction off at a school auction
- Catered meals served at events where attendees must purchase a ticket to attend

Essentially anything purchased with the intent of reselling at a fundraiser would be exempt from sales tax. Items consumed at these events, such as flowers, decorations, plates, napkins, etc. are not exempt from sales tax.

We understand that we may run into problems with vendors who don't understand our corporate structure.

For a copy of the permit, please contact Nicole Wright at (206) 382-4573 or nicole.wright@seattlearch.org.

The Office of Property & Construction Services welcomes Brett Murray as Assistant to the Property Manager!

Brett joins us with many years experience in real estate and property management. She will be working with Paula processing purchase and sales, easement, encroachment and other land use issues, real estate taxes, leases and energy benchmarking. She is here 20 hours a week, typically, all day Monday, Thursday and half day Wednesday.

Parish Stewardship

Attention Stewardship Commissions and Parish Leaders

BE READY!

'CATHOLICS COME HOME' WILL RUN A NATIONWIDE TELEVISION CAMPAIGN DURING THIS ADVENT AND CHRISTMAS SEASON!

This is the perfect opportunity to evangelize inactive Catholics, our brothers and sisters who long for Christ. Be ready with plans to make them feel at home!

Access these useful resources to help ensure a warm welcome in your parish:

Catholics Come Home Website

Office of Faith Formation > Welcome & Hospitality Workshop Packet

Office of Parish Stewardship > Parish Resources > Customizable Welcome Brochure

[View](#)

[View](#)

[View](#)

For questions, contact Scott Bader at (206) 903-4619 or (866) 381-2033 or e-mail ParishStewardship@Seattlearch.org.



Year-End Complications

2011 is one of those (wonderful?) years when Christmas and New Years Day occur on a Sunday. Because of that, there are a few guidelines that we want to remind you of as you process your offertory for Christmas and New Years Day weekends.

Christmas weekend: we'd suggest that unless it comes in an envelope marked specifically as a special holy day/extra gift, that you treat it as a regular weekend offertory gift.

New Years Day weekend: remember that those putting their offertory contribution in the basket at the Saturday evening Masses are making a gift in 2011, while those putting their offertory contribution in the collection basket on Sunday, January 1 are making a gift in 2012. You will need to make sure you record those Saturday evening Mass donations for 2011 so folks can get proper credit on their 2011 taxes. Make sure your counters keep the Saturday evening collection separate from the Sunday collection that weekend!



Commercial Drivers License (CDL) – Who Needs It??

After receiving several questions, Catholic Mutual Group researched the Washington State CDL requirements. The state DOL website provides the following summary. If you have any questions, please contact CMG at (206)382-3494.

What type of vehicle requires a CDL?

- All single vehicles with a manufacturer's weight rating of 26,001 pounds or more.
- All trailers with a manufacturer's weight rating of 10,001 pounds or more, and a combined vehicles' gross weight rating of 26,001 pounds or more.
- All vehicles designed to transport 16 or more persons (including the driver). This includes private and church buses.
- All school buses, regardless of size.
- All vehicles used to transport any material that requires hazardous material placarding or any quantity of a material listed as a select agent or toxin in 42 CFR 73.

What about occasional drivers?

Occasional drivers do need a CDL and any required endorsements.

What Endorsements are needed?

Passenger endorsement (P)

All passenger endorsements are connected to a vehicle class (Class B or C):

- A Class B passenger endorsement (B/P1) is required to operate vehicles designed to carry 16 or more persons (including the driver), and weighing 26,001 lbs. or more.
- A Class C passenger endorsement (C/P2) is required to operate vehicles designed to carry 16 or more persons (including the driver), and weighing 26,000 lbs. or less.



School bus endorsement (S)

This is required for drivers who operate school buses to transport students to or from school and for school sponsored events. A passenger endorsement (P) is also required for a school bus endorsement to be valid.

All school bus endorsements are connected to a vehicle class (Class B or C):

- A Class B school bus endorsement (B/P1/S) is required to operate a school bus weighing 26,001 lbs. or more.
- A Class C school bus endorsement (C/P2/S) is required to operate a school bus weighing 26,000 lbs. or less.

To find out further specific information and requirements for the State of Washington, please visit <http://www.dol.wa.gov/driverslicense/cdlwhoneeds.html>.

Archdiocese of Seattle

Parish Financial Services
710 9th Avenue
Seattle, WA 98104

Phone: (800) 422-5417
Fax: (206) 382-4279
E-mail: parishfinancialsvcs@seattlearch.org

Parish Financial Services assists Parishes and Faith Communities in maintaining financial stability through:

- Supporting high quality financial, accounting, budgeting and reporting systems.
- Ensuring financial viability through the continual encouragement of prudent fiscal management.

Annual Catholic Appeal



2011 ACA Pledge Fulfillment Percentage – How Are You Doing?

The Archdiocesan average fulfillment rate is 81%. If your parish is not at this average, make an announcement and/or put an article in the weekly parish bulletin to help maximize your fulfillment percentage. Encourage your parishioners to continue to send in their payments in order to maximize the final rebate for your parish project or to help you reach your assigned goal. Final pledge payments are due to the Annual Catholic Appeal Office no later than April 20, 2012. Payments should be sent directly to the Annual Catholic Appeal Office at 710 9th Ave, Seattle WA 98104 or online at www.seattlearchdiocese.org/aca. Thank you!

Ed Williams
edw@seattlearch.org
(206) 382-4585

Nicole Wright
nicole.wright@seattlearch.org
(206) 382-4573

Joan Tapia-Beeman
joanb@seattlearch.org
(206) 382-4845

Loretta Griffin
lorettag@seattlearch.org
(206) 382-4501

Emily Lee
emily.lee@seattlearch.org
(206) 382-7316

Annual Catholic Appeal 2012 – Important Dates - Mark Your Calendar!

2012 Campaign Dates

- ★ Announcement Sunday - April 22, 2012
- ★ Education Sunday - April 29, 2012
- ★ Commitment Sunday - May 6, 2012
- ★ 1st Follow-up Sunday - May 13, 2012



LEADERSHIP SESSION DATES –

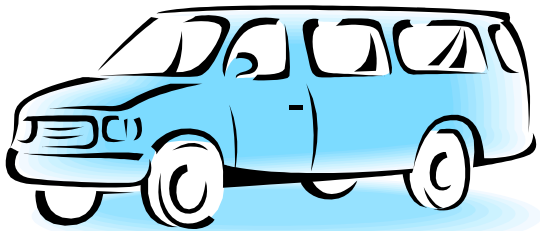
All sessions begin with lunch at 12 Noon and end at 3:00pm.
Registration will begin in January.

- February 15 (Wed) Isaac Orr room, Seattle
- February 17 (Fri) St. Rose, Longview
- February 23 (Thurs) St. Thomas, Tukwila
- February 24 (Fri) St. Joseph Center, Mount Vernon
- February 29 (Wed) St. Charles Borromeo, Tacoma
- March 2 (Fri) St. Cecilia, Bainbridge Island
- March 7 (Wed) St. Columban, Yelm
- March 9 (Fri) St. Monica, Mercer Island
- March 14 (Wed) St. Pius X, Mountlake Terrace
- March 16 (Fri) Isaac Orr room, Seattle

SAFETY CORNER

CATHOLIC MUTUAL GROUP WOULD LIKE TO TAKE THE OPPORTUNITY TO REMIND YOU OF A FEW KEY RISK MANAGEMENT RECOMMENDATIONS FOR A SAFE HOLIDAY SEASON.

WE RECOMMEND AGAINST ALLOWING INDIVIDUALS BRINGING IN CANDLES THAT HAVE BEEN PURCHASED ON THEIR OWN. ALL CANDLES NEED TO BE PROVIDED BY THE PARISH. ALSO, CONSIDER USING A NON-LIVING ADVENT WREATH PER NATIONAL FIRE CODES.



THE USE OF NON-OWNED (BORROWED) OR A SHORT-TERM LEASED **11 TO 15 PASSENGER VAN** TO TRANSPORT CHILDREN OR ADULTS IS **PROHIBITED**. IF AN ACCIDENT OCCURS IN ONE OF THESE VANS, THERE IS NO COVERAGE FOR INJURIES OR PROPERTY DAMAGE.



DON'T FORGET TO GET THE APPLICATIONS FOR SPECIAL EVENTS COVERAGE IN EARLY! WE WANT TO MAKE SURE WE HAVE THE OPPORTUNITY TO INPUT THE REQUEST FOR COVERAGE WITHOUT ANY DISRUPTION.

HAVE A SAFE CHRISTMAS AND NEW YEAR AND WE WILL SEE YOU IN THE FIELD!

DID: _____ (Office Only)

PID: _____ (Office Only)

ARCHDIOCESE OF SEATTLE

STOCK DONATION FORM

INSTRUCTIONS FOR MAKING A DONATION:

1) Contact Emily Lee at Parish Financial Services at (206) 382-7316

2) ***Contact your Broker to inform them of your request. They will be able to help direct you on the paper work that you need to present them to release your stock.***

3) Complete the information below, then either email, mail, or fax this form to your parish and Parish Financial Services, "Attn: Emily Lee" at (206) 382-4279.

Donor's Name: _____		Phone: _____	Fax: _____
Address: _____		City: _____	State: _____ Zip: _____
Donating # of Shares: _____	Company Name: _____		Approx. Value (if known) : _____
For: _____ Parish _____ School _____ City: _____			
For the Benefit of (Please provide either number of shares, or dollar amount in the spaces provided):			
Stewardship (Weekly Collections): _____		Capital Campaign (Building Fund): _____	
Annual Catholic Appeal: _____		Crozier Society: _____	
		Fulcrum Foundation: _____	
Catholic Community Services: _____		Planned Giving Annuity for: _____	
Other:(Org name): _____		(Amount): _____	
Other:(Org name): _____		(Amount): _____	

Please Note: Mutual Fund donations experience longer processing times. Please keep this in mind when donating at the end of the Calendar year.

Donor's Broker Firm: _____

Account Executive: _____ Phone: _____

(If you do not have an account executive, only the firm information is needed)

INFORMATION TO GIVE DONOR'S BROKER ON OUR ACCOUNTS:

*** TAX ID#: 91-0778147**

D.A. Davidson: Acct title: Corporation of the Catholic Archbishop of Seattle.

Acct Number: 11402604 **DTC:** 0361 **Acct Exec:** Miles Otoupal (425) 881-6665

(*Please use for all Mutual Fund Donations that can be transferred to an outside firm)**

OR

Bank of America: Acct title: n/o Corp Cath Arch of Seattle-Sub

Acct Number: a/c 16-100-1213370 **DTC:** 0955 **Acct Exec:** Heidi Gordon (206) 358-3380

Thank you for completing this form. Please Mail or Fax to:

Emily Lee

Parish Financial Services

Archdiocese of Seattle

710 9th Ave, Seattle, WA 98104-2017

Fax: (206) 382-4279

*For more information on stock donations please contact (206) 382-7316 or email: emily.lee@seattlearch.org