THE EPISCOPAL DIOCESE OF MONTANA

SENIOR WARDENS

JUNIOR WARDENS

CLERKS

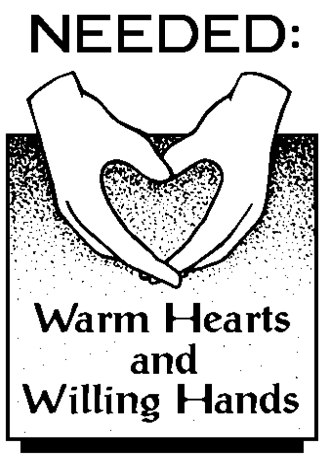
AND

TREASURERS

HELPFUL HINTS HANDBOOK

2021/2022

(Revised: Spring 2021)



Welcome to the 19th edition of the Wardens/Clerks/Treasurers Helpful Hints Handbook. It is a work in progress, and I will continue to update it as new ideas come my way. I welcome your suggestions and hints for the future. Please feel free to send them to me at any time.

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THE SENIOR WARDEN SECTION

If you have not read *The Vestry Handbook* by Christopher L. Webber, I encourage you to do so. Information for ordering it is at the back of this handbook.

The senior warden in the absence of a priest will receive mailings and emails that are normally sent to the clergy. On occasion, they will receive mailings and emails in addition to the clergy. The most important job of the senior warden is to COMMUNICATE. Good advice for being a Senior Warden follows:

1. Remember your priests and deacons have needs and concerns, just like anyone else in the congregation. Think about how to care for your clergy and encourage others to do so. It is helpful to provide appropriate remuneration each year. If a raise is not possible due to financial constraints, how else can you reward them? A few simple ways are to say thank you to them, to encourage the vestry to provide more vacation time as appropriate, acknowledge their ordination anniversaries, birthday etc. Something as simple as a thank you makes a tremendous difference!
2. Be flexible, after taking reasonable measures, accept what comes.
3. Communicate regularly with the clergy.
4. Communicate regularly with the parish staff.
5. Attend all vestry meetings.
6. Circulate among the parish following church in order to communicate.
7. Listen, Communicate.
8. Help prepare for the bishop's visit.
9. Help find people in the congregation who can serve on the audit committee, or in other leadership roles
10. Join in the monthly Treasurers and Wardens calls with Bishop Marty to connect with others in the diocese and find out what is new.

Good advice, that also applies to the rest of us, not just senior wardens.

Senior Wardens with no Rector:

1. Conduct vestry meetings.
2. Conduct the annual meeting of the congregation.
3. Make announcements on Sundays.
4. Read the emails or other correspondence from the diocesan office.
5. You will be responsible to communicate with the Bishop and Canon to the Ordinary regarding supply clergy needs as well as any other needs the church may have.
6. You will need to fill out the parochial report (membership section) and review it with the vestry. Note the deadline of March 1 - so this needs to be reviewed by the vestry in time to make changes and submit on time. This is an electronic submission.
7. Make sure all reporting deadlines are met; parochial report, audit assessment payments.
8. Be in communication with the Canon to the Ordinary regarding the search process and upon calling a new rector.
9. Help prepare the letter of agreement (LOA)for the new rector (with assistance from the Canon to the Ordinary and Bishop).

Along that line of communication, if you are leaving your position of senior warden for any reason, it is very helpful to the diocesan office staff to know and to know who your replacement will be. It helps us keep the mailing list current and the COMMUNICATIONS flowing smoothly.

Notice how many times some form of "communicate" occurs; it is THAT important.

Information and requests may be sent to Diocese of Montana, PO Box 2020, Helena, MT 59624, phone is 800-247-1391 or 442-2230, fax is 442-2238, and email is finance@diomontana.com. The website is https://diomontana.com/

JUNIOR WARDEN

The junior warden is typically known as the one who takes care of the building, but the junior warden is also sometimes known as the "people's warden." The junior warden helps provide leadership with the rector, deacons and senior warden.

In the churches where the junior warden takes responsibility for buildings and grounds, he or she would need to:

1. Work with service people and contractors – ensuring they have the necessary qualifications and provide their proof of worker's comp coverage or exemption and W9 form.
2. Make arrangements for seasonal maintenance – snow shoveling, leaf raking, lawn mowing etc.
3. Schedule safety checks – furnace etc.
4. Works on an inventory list of the church's property and enlists help in this process of creating and maintaining this list.
5. Attend all vestry meetings and provide a report on the buildings and grounds as needed.

THE CLERK SECTION

The Clerk has the following responsibilities:

1. Distribute minutes from prior meetings.
2. Work with rector on the membership contact list.
3. Attend all vestry meetings and annual meetings and take the notes during those meetings. If you need help with format, there is a template available on the diocesan website.
4. Sign the minutes.
5. Keep a file or notebook with the minutes and other documents that pertain to the minutes.
6. Verify the vestry has approved the parochial report and sign it.

THE TREASURER SECTION

At the beginning of the year, you received a whole bunch of paperwork from the diocesan office. This section should shed some light on it for you.

Beginning in 2019, the assessment is a fixed amount based on the average operating income from the prior three years. The Canon for Finance & Administration has sent you the monthly amounts due for each church and it is listed on the website under parish administration.

Just a reminder…assessment payments are due the 10th of each month.

Worker's Compensation form. In June you'll receive a form from the Church Insurance company regarding updating your worker's comp. You need to return it to them even if there are no changes so they know they have the most up to date information. If you have no employees, note that on the form and return to them.

Parochial Report - The financial part is your responsibility to complete. It is helpful if you can set up your books like they're set up on the report, it makes it easier to pull out the information.

The vestry needs to approve the parochial report so it is a good idea to complete it in early February so they can review it and you can meet the March 1 electronic filing deadline.

The checklist - It was designed to help you know and meet the deadlines. Hopefully, the checklist helps you.

The annual audit. I know you are not supposed to do the audit, but I need you to remind people to get the audit done. If your audit is to be done by committee, the priest or warden needs to submit the names to the Finance Department of the Diocese annually) for their approval. The audit needs to be done every year. It is helpful to start early (maybe ask for volunteers at your annual meeting). If you get a few of the same people each year, they'll know what they're looking for and it shouldn't be too difficult. All funds, including discretionary funds must be audited. The audit needs to be filed with the Diocesan office by ***September 1*** of each year. *See Audit Guidelines on the website.*

Pay attention to the internal controls and the audit section of the *Manual of Business Methods in Church Affairs*. It has a lot of good suggestions and ideas. If you don't see one at your church, you may now download it by visiting the diocesan website, http://diomontana.com/for-parishes/parish-administration/ The manual was updated December 2019, so be sure and read the most current version.

Donor acknowledgment – Cash contributions of $250 or more must be substantiated by a written receipt that states, "No goods or services were provided in exchange for your contributions, other than intangible religious benefits." It is important to send these letters by January 31 after the donation not only because the IRS can disallow those deductions on the donor's income taxes, but it is just good practice to thank those who support the church financially.

LAY Employees and Withholding – According to the State of Montana if someone is a lay employee, you must withhold everything (state, federal, FICA). There is no minimum payment amount; it is based on whether or not the person is considered an employee.

Clergy are in a different category. ***For clergy compensation and tax issues, see the Clergy Tax Guide (see page 8 for how to obtain this guide).*** For laypeople, see the phone number at the back of this booklet for the state if you have questions.

Each January, we hold a workshop via Zoom regarding year end payroll processing. We encourage treasurers and anyone who is interested to call in. This is a way to help make sure you are processing everything properly.

Read the Treasurer's guidebook or contact Barb Hagen for in-depth information on payroll and the other duties for treasurers.

Pension - The clergy pension is calculated on salary and housing at 18%. Remember that lay employees who are compensated for at least 1000 hours per year must be enrolled in the pension plan beginning in January 2013. Lay pension is based on 9 % of salary. These payments must be remitted monthly.

Meetings: The treasurer should also attend all vestry meetings and provide a report regarding the financial status of the congregation to date.

Communication:
The same information for wardens also applies to treasurers. If you are leaving, please let us know. Things get delayed when sent to the wrong person. Please keep in touch with us. Information and requests may be sent to Diocese of Montana, PO Box 2020, Helena, MT 59624, phone is 800-247-1391 or 442-2230, fax is 442-2238, and email is finance@diomontana.com

If your church is having trouble and is not able to pay assessments, please let us know right away. We can't help you if we don't know what is going on. Again, communication is the key.

Remember that we are here to serve you. So please feel free to call us.

Helpful information from the Church Pension Fund:

Top 10 resources from Church Pension Group:

1. Information on health insurance
    a. To learn about the plan options click here - https://www.cpg.org/administrators/insurance/health-and-wellness/overview/
2. Pension information - https://www.cpg.org/administrators/retirement/
3. Property and casualty – click here - https://www.cpg.org/administrators/insurance/property-and-casualty/overview/
4. Life insurance – click here - https://www.cpg.org/administrators/insurance/life/overview/
5. Disability click here - https://www.cpg.org/administrators/insurance/disability/overview/
6. Update your information on your clergy using the roster - https://www.cpg.org/administrators/resources/arc/the-employee-roster/
7. Webinars! Click the link below to learn more
    a. https://www.cpg.org/administrators/resources/arc/cpg-webinars/
    b. Learning Center - https://www.cpg.org/administrators/learning/
8. Wellness! https://www.cpg.org/administrators/insurance/health-and-wellness/health-wellness-news/spring-2019
9. Church Publishing - https://www.cpg.org/global/about-us/about-cpg/church-publishing/
10. Forms and publications - https://www.cpg.org/global/about-us/forms-publications/

You can also call Church Pension fund to sign up for Episcopal Payroll Services - 800-223-6602.

For those who love legal and canonical lingo – here is the information regarding the vestries from the Canons of the Episcopal Church.

CANON 14: Of Parish Vestries Sec. 1. In every Parish of this Church the number, mode of selection, and term of office of Wardens and Members of the Vestry, with the qualifications of voters, shall be such as the State or Diocesan law may permit or require, and the Wardens and Members of the Vestry selected under such law shall hold office until their successors are selected and have qualified. Sec. 2. Except as provided by the law of the State or of the Diocese, the Vestry shall be agents and legal representatives of the Parish in all matters concerning its corporate property and the relations of the Parish to its Clergy. Sec. 3. Unless it conflicts with the law as aforesaid, the Rector, or such other member of the Vestry designated by the Rector, shall preside in all the meetings of the Vestry.

Helpful, Handy Phone Numbers and Resources:

The Vestry Handbook (Christopher L. Webber) – available through Morehouse publishing, Amazon etc.

Episcopal Payroll Services – Through ADP Contact Patricia Tucker at the Church Pension Group to and Call 800-223-6602 or email ptucker@cpg.org. Or if you would like to work with Paychex, contact Barb Hagen.

State of Montana, -444-1991
Payroll number for help to find out when you need to withhold and who is considered an employee.

IRS - Their number is easy to remember also 1-800-829-1040. That is the taxpayer services line. Our local IRS office (and probably yours too, if you have one) is also helpful.

Mary Ann Hanson, CPA and Nancy Fritschner Balthis, CPA are consultants for the Church Pension Fund. They are very knowledgeable and can help with all kinds of questions regarding payroll etc. Mary Ann's toll free number is 877-305-1415 and Nancy's is 877-305-1414.

Clergy Tax Guide- contact the Church Pension Fund, 800-223-6602 and ask for the latest Clergy Tax Guide. Or, you can download it from their website, www.cpg.org.

The Manual of Business Methods in Church Affairs – Is a very helpful resource for all vestry members.

Click here to download it, http://diomontana.com/for-parishes/parish-administration/

Visit the diocesan website for information on payroll:
https://diomontana.com/payroll-tax-information/

For general parish administration:
https://diomontana.com/for-parishes/parish-administration/

And for insurance needs:
https://diomontana.com/insurance-information/

I hope this booklet has been helpful. Please let me know if you would like to see anything added to it. Like I said, it is a work in process, and I will try to update it each year. Please call if you have any questions or need clarification.

Thank you for your ministry to the church and the diocese.

Barb Hagen