



ADMINISTRATIVE *Insights*

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Mission Statement of the Archdiocese of Milwaukee:

To proclaim the Gospel of Jesus Christ through his saving death and resurrection by calling, forming and sending disciples to go and make new disciples. As a people, we are called to encounter Jesus and grow as disciples through the sacramental life of the Church.

Blessed Advent to All!

Come, house of Jacob, and let us walk in the light of the Lord. - Isaiah 2:5

We are excited to announce a staffing change! [Jennifer Pollock](#) will be transferring from Recruiting to Parish & School Human Resources in January 2025. [Jackie Luther](#) started in late November 2024 as the new Associate Director of Recruiting. Please welcome Jennifer and Jackie into their new roles!

We have several training opportunities coming up, listed on [page 3](#). These training sessions are open to pastors, trustees, and finance council members, as well as to employees. In particular, we'd like to highlight an evening session in December on *Faithful Finances: A Beginner's Guide to Budgets* which may be appropriate for new pastors, trustees and finance council chairs who will ultimately sign off on the annual budget, which will be due June 1st. This class is meant to showcase what a reviewer should be looking for when reviewing and approving a budget.

[Rob Kratoska, CPA, CMA](#)

Director of Parish & School
Financial Consulting

[John Barker](#)

Director of Parish & School
Human Resources

Managing International Twinning Relationships: A Path to Hope and Solidarity

As we prepare for the Jubilee Year of Hope, international twinning relationships inspire profound hope, mutuality, and solidarity. These partnerships unite global communities, sharing faith-filled hearts and a commitment to building the Church.

Twinning is an encounter with God through others. It invites us to meet the needs of our global partners while learning from their unique expressions of faith. With proper orientation and regular assessment, these partnerships can thrive, bringing hope to local and global faith communities.

To better promote global mission activities, all parishes engaged in twinning relationships must submit [covenant agreements](#) to the Office for World Mission (OWM). Guidelines for International Twinning Relationships are available if your parish is interested in establishing or strengthening a partnership.

Dr. Antoinette Mensah, Mission Director, is available to meet with your twinning committee to provide guidance and support. You can reach her at mensaha@archmil.org or by phone at 414-758-2282.

We also invite you to share updates and upcoming events with OWM to showcase your partnership across the archdiocese and on the World Mission website. Contact Lucca Kenyon at kenyonl@archmil.org for more information.

Let us celebrate and deepen these transformative encounters of faith and hope—connect with us today!

Charitable Contributions – Due Dates

Written acknowledgements to donors must be made no later than January 31 of the year following the donation. Please make sure your parish is following these guidelines with regards to donations received toward the end of the calendar year, to be eligible for a 2024 tax deduction:

- Credit card, ACH, Google Pay and PayPal donations must have a “transaction posting date” of December 31st or earlier. Due to batch processing, sometimes a parish may not receive the credit card or other electronic donations until January.
- Donations via check must be postmarked by USPS on or before December 31st. For checks that are sent via UPS, FedEx or DHL, or hand delivered, they must be physically **received** by December 31st. A check with a December date but a January postmark date is considered a 2025 tax deduction.
- Wire transfer donations must be **received** by December 31st. It can take several days after a wire is initiated for the transfer to occur, so donors must plan ahead.
- [Qualified charitable donations \(QCD\)](#) are not deductible as charitable contributions, but should be acknowledged as of the date the parish received the gift.
- Stock donations must be transferred (reflect change in ownership to parish or received by parish brokerage account) by December 31st to be eligible for a 2023 tax deduction. Donors must plan ahead.

Save Money by Saving Energy

Energy efficiency is the fastest, cheapest, and largest solution for saving money (up to 30%) that can be redirected to your parish’s programs. If we are doing things the same way we were 10 years ago, we are likely missing opportunities. Efficiency can also improve the overall comfort of spaces, extend the useful lifespan of equipment, and engage parishioners’ time and talents, all while living out our Catholic Teaching of Caring for Creation.

First, make a commitment towards stewardship - gain the support of clergy, staff, and committees and create a stewardship team. You can’t manage what you don’t measure, so assess your building performance with [Energy Star Portfolio Manager](#), contact your [Focus on Energy advisor](#) to schedule a free walk through, or hire a contractor for full benchmarking and planning. Top opportunities for energy savings include: LED lighting, insulation and sealing (building envelope), HVAC, office equipment, kitchen equipment, and saving water.

What if we could spend *less* and save *more*? This can happen through [incentives](#), [rebates](#), grants (faith-based, state and federal), and [financing](#). Don’t forget to evaluate progress and recognize achievements to gain support throughout the parish. Ultimately, Finance and Buildings staff and committees have the unique authority and responsibility to make decisions that steward the parish finances and God’s creation.

Participants’ Indemnity Plan Invoice and Workers Comp Updates

- Participants’ Indemnity Plan (PIP) 2024/2025 invoices were mailed on November 27, 2024. Please contact Kim Kasten at kastenk@archmil.org if you have not received the invoice by December 13th. There will be an invoice and a statement in the envelope. Since the invoice will not reflect payments you may have made between July 1 and the date of the invoice, **please pay using the balance due on the statement**.
- Workers Compensation reporting now includes TeleCompCare, which is a nurse line designed to take in the first report of injury. Please see the [Archmil website](#) and search *Workers Compensation* or [click here](#). The web page has been updated with the necessary information to provide to the TCC nurse when placing the call.

Charitable Contribution Written Acknowledgements

While it is an appreciated gesture to acknowledge and thank your donors throughout the year, each non-profit must ensure that it is meeting IRS guidelines for acknowledging donations. Each individual donation of \$250 or more must be included in a written acknowledgement; most parishes and schools include all donations, regardless of the dollar amount. These statements are used to substantiate itemized deductions that donors may take on their taxes, so it is important to get this right. Acknowledgment letters should be sent by January 31, 2025.

As a reminder, Mass stipends qualify as charitable donations.

The written acknowledgement must include:

- a) Name of the organization;
- b) Amount of cash contribution;
- c) Description (but not value) of non-cash contribution;
- d) Description & good faith estimate of the value of goods or services that the organization provided in return for the contribution; and
- e) Statements that goods or services, if any, that the organization provided in return for the contribution consisted entirely of intangible religious benefits (if applicable, such as for Mass stipends).

If no goods or services were provided, please state that.

For more information, please see the IRS' website: [Charitable contributions: written acknowledgments | Internal Revenue Service](#)

Also see IRS Publication 1771, Charitable Contributions – Substantiation and Disclosure Requirements for examples of language to use in acknowledgement letters: [Publication 1771 \(Rev. 11-2023\)](#)

School Choice

Fiscal & Internal Control Practice Audits

The Fiscal & Internal Control Practice Audits are due to Department of Public Instruction on December 15th.

As soon as a school has its final Fiscal & Internal Control Practice Audit completed, please submit the report to parishfinance@archmil.org. As a reminder, these audit reports should be shared with a parish's trustees and finance council. If there are any lines on the table in the report that are out of compliance, the finance council should be working with the parish's finance person to remediate the issues. See Dept of Public Instruction's website for details: [Private School Choice Fiscal & Internal Controls](#)

Upcoming Microsoft Teams Webinars

A number of training opportunities will be offered over the coming months.

Click on a date below to register.

Faithful Finances: A Beginner's Guide to Budgets

Presented by Parish & School Financial Consulting
[Thursday, December 12, 2024, 2:00pm](#)
[Wednesday, December 18, 2024, 6:00pm](#)

(Note that this option is timed so that finance council members may attend after work. If your finance council members would benefit from this training, please share the link with them.)

Catholic Stewardship Appeal (CSA)

Presented by AoM Development Office
[Wednesday, January 8th, 2025, 10:00am](#)

Faithful Finances: A Practical Guide to using the Budget Template

Presented by Parish & School Financial Consulting
[Tuesday, January 21st, 2025, 10:00am](#)

(Geared towards parishes/schools that only use cost classifications/departments for Admin and/or School.)

[Wednesday, January 29th, 2025, 2:00pm](#)

(Geared towards parishes/schools that split budgets by cost classifications/departments.)

Holding Employees Accountable

Presented by Parish & School Human Resources
[Tuesday, January 28th, 2025, 10:30am](#)

Faithful Finance: Protecting Your Mission with Internal Controls

Presented by Parish & School Financial Consulting
[Wednesday, February 12th, 2025, 10:30am](#)
[Tuesday, February 25th, 2025, 2:00pm](#)

Recorded training sessions and presentations, if available, may be viewed here: [Parish Training \(archmil.org\)](#)

Catholic Mutual Group Milwaukee Service Office

Catholic Mutual Group publishes a quarterly on-line newsletter, [Catholic Mutual Connection](#), which focuses on timely loss prevention and safety topics. It is found on the [Catholic Mutual website](#) under *Newsletters*.

Risk management and claims policies and forms are found on the Catholic Mutual Group website www.catholicmutual.org, under the *My Diocese* tab.

Member Login: User: 0065mil Password: service

Kevin Carnell, Claims/Risk Manager

kcarnell@catholicmutual.org cell 262-622-1953 office phone 262-255-6906 x223

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Chong Vue, Service Office Assistant/Claims Processor

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Catholic Mutual Group Winter Reminders

Please keep a Winter Maintenance Log, to record shoveling, salting, and sanding activities. **Please make copies of the log if you have multiple sites.** Parishes and schools are required to keep a log of their winter ice/snow removal activities and retain these records for three years. Since these logs may be used to defend a legal claim against the parish, the time of shoveling or salting should be recorded. For example, if you shovel and salt at 6:30 a.m. and then re-salt at 9:50 a.m., both times should be recorded. Some maintenance staff use a calendar to record their snow removal activity. This is acceptable; however, the same level of detail should be written down on the calendar. Consider keeping the log on a clipboard near your shovels and salt at the main entrance so it is available to volunteers. **Important reminder: Keep a shovel and a bucket of salt/sand with a scoop by the main doors of your church, school, parish hall, and other buildings that are used during times you are not available. You cannot always be there when the weather worsens, so the supplies should be out where others can access them!**

Please pay special attention to unoccupied buildings with water supply because coverage will not extend to a water loss in an unheated building. Talk to your HVAC contractor about installing an alarm connected to the boiler or to a thermostat that will provide notice when your boiler stops working or when the inside temperature is below 50 degrees.

Christmas Trees and Advent Wreaths - Uniform Fire Code prohibits live Christmas trees and wreaths in educational and assembly occupancies. Churches are classified as assembly occupancies. Some municipalities permit live trees and wreaths in churches if they have been fire-treated and passed a flame test performed by the local fire department. Contact your local fire department, ask if live trees and wreaths can be used in your church and under what circumstances they might be permitted. Comply with any recommendations and requirements. There is coverage in the Participants' Indemnity Plan for fires involving live Christmas trees, however, it is vitally important that all fire codes are followed.

BAAM Meetings

Directors of Operations, Directors of Finance, Bookkeepers, Directors of Administrative Services, Business Managers, and HR parish and school employees are encouraged to join the Business Administrators of the Archdiocese of Milwaukee ([BAAM](#)).

Register! [Digital Disciple Conference](#) at St Leonard's, 9am-3:30pm:

- January 16th

Upcoming meetings @ Our Lady of Lourdes, 8:45am – 12 noon:

- February 19th
- May 21st

Lenten Half-Day Retreat @ Lumen Christi:

- March 19th

Reporting Misconduct

The Archdiocese of Milwaukee offers online and phone methods of reporting misconduct. Please make sure that all new employees, key volunteers who work with children or vulnerable adults, and key volunteers involved with handling money (ushers, money counters, etc.) are aware of the options available for reporting misconduct. It is a best practice to remind all employees and key volunteers of these options at least annually.

There is a link to "Report Misconduct" at the bottom of the [Archdiocese of Milwaukee \(archmil.org\)](http://www.archmil.org) website.

Options to report misconduct:
[Report Misconduct \(archmil.org\)](http://www.archmil.org)
Call: 800 461-9330 | Text: 414 348-4261

The Role of the Archdiocese of Milwaukee Building Commission

Purpose and Scope of the Archdiocese of Milwaukee Building Commission

The Archdiocese of Milwaukee Building Commission (AMBC) serves as an advisory body to the Archbishop of Milwaukee on parish, school and institution construction and renovation projects (i.e.: sanctuary projects, complex projects involving structural alterations to buildings, when permits are required or licensed professionals, etc.), affecting the church in southeastern Wisconsin. Any new construction and/or renovation project by an Archdiocesan parish, school or institution must be submitted to the AMBC for review and be part of a strategic planning effort. A four-step process with corresponding proxy requests needs to be adhered to for these types of projects. The Building Commission Requirements process is outlined in this document.

The AMBC will review the required submitted information for each of the four steps in the proxy process, guide the parish, school, or institution through each step, and recommend action to the Archbishop. Approval of any proxy request is granted by the Archbishop in writing.

Parishes, schools, and institutions first and foremost, should view their facilities in terms of how they can best be used to carry out the mission of the Church. They should prioritize maintenance, both routine and preventive, to prolong the usable life of its facilities. It is inevitable, however, that all facilities will eventually require substantial updating and renovation again so that they will align with their strategic planning efforts. With that in mind, the AMBC requirements and processes are designed to guide parish, school, and institutional leaders through the complexities of a building or renovation project.

Meetings of the Archdiocese of Milwaukee Building Commission

The AMBC meets six times each year: February, April, June, August, October, and December.

To request an appointment to present to the AMBC.

- Contact the Chancery Office by phone at: (414) 769-3340.
- Please be aware that there can be a three-month lead time to be included on an agenda.
- Please plan accordingly as the AMBC process can take up to 12 months to complete.
- Ad-hoc consultative meetings with select members of the Building Commission (Finance, Stewardship, Worship Office, etc.), in advance of a full Building Commission meeting, may be suggested/advised to support the project.

It is required that the Pastor/Administrator/Parish Director and the Director of Administrative Services (or equivalent) attend the meetings, preferably in person, but for special circumstances, we will accommodate an online meeting attendance.

It is highly recommended to have people who are subject matter experts, in keys areas of the proposed project (i.e. construction, architecture, or parish leadership), in attendance at these meetings.

All supporting documents for each individual Proxy Request meeting **must be submitted to the Chancery Office at least two (2) weeks in advance of the meeting date** to ensure that the AMBC members will have sufficient time to review the material prior to the scheduled meeting. **There is strict adherence to this two-week policy.** If the required documentation is not received in a timely manner, the AMBC may require a parish to reschedule their appointment to a future AMBC open date.

2025 Building Commission Schedule

Meeting Date	Materials Due
Dec 5, 2024	Nov 21, 2024
Feb 6, 2025	Jan 23, 2025
Apr 3, 2025	Mar 20, 2025
Jun 5, 2025	May 22, 2025
Aug 7, 2025	Jul 24, 2025
Oct 9, 2025	Sep 25, 2025
Dec 4, 2025	Nov 20, 2025

To place your parish or school on the schedule, contact Jane Ore at orej@archmil.org or 414-769-3340.

Year End Payroll Reminders

Form W-2

See IRS website: [General Instructions for Forms W-2 and W-3 \(2024\) | Internal Revenue Service](#)

W-2 format: [2024 Form W-2](#)

- The due date to file W-2, W-2AS, W-2CM, W-2GU, W-2VI, W-3, and W-3SS with Social Security is **January 31, 2025**. If you e-file W-2 forms, you do not need to calculate and submit a W-3 transmittal form; the Social Security Administration generates a W-3 automatically.
- Employee W-2 statements due January 31, 2025.
- Employers that want to report the amount of priest pension withheld from the priest's pay may enter this information in Box 14 "Other" of the W-2 or provide it on a separate form such as the priest's paystub. Do NOT enter priest pension amounts in Box 12 of the W-2.
- All full-time lay employees eligible for the lay pension plan and ALL priests must have the "Retirement Plan" box checked in Box 13 of the W-2. All employees who contribute to a 403(b) should have "Retirement Plan" checked in Box 13.
- A gift to an employee (person who receives a W-2) of a tangible item of de minimis value (less than \$100) is not included in that person's taxable wages (Box 1 of the W-2). Examples of tangible items are a turkey, gift basket, wine or coffee mug. All other gifts or bonuses of cash or cash equivalent (e.g., gift cards), regardless of amount, issued by the parish/school (including affiliated organizations such as Home and School) must be added to Boxes 1, 3 and 5 of the employee's W-2.
- Do NOT report some payments to employees on Form W-2 and some on Form 1099. ALL payments made from employer to employee must be on Form W-2.

Overtime Rule Update

In May of this year, we communicated the U.S. Department of Labor (DOL) overtime rule changes that all employers were required to follow regarding the minimum salary level for exempt employees. There was news on Friday, November 15th out of a Texas court that **the overtime rule has been struck down**. Thus, **no action will be required** at this time to be in compliance with the January 1, 2025 deadline to reclassify or to pay employees at least \$58,656 to be considered exempt from overtime.

In addition, the salary threshold prior to July 1 of \$35,568 yearly (\$684 weekly) was reinstated as the minimum salary to be considered exempt.

While no pay changes are required, we encourage all parishes and schools to maintain accurate and up-to-date job descriptions so that it is clear from the duties of the job whether the position should be classified as exempt or non-exempt.

For further questions, please contact [Parish and School HR](#) or an employment lawyer.

Do you Handle your Own Payroll and Other Tax Filings?

Most parishes and schools outsource payroll, and the payroll vendor handles the payroll tax filings.

If your entity has 10 or more information returns, you must electronically file-W2, W2G, 1099-misc, and 1099-NEC. All these forms are considered information returns, so any combination of information returns that equal 10 or more must be electronically filed.

To obtain a TCC to file information returns electronically on the Filing Information Returns Electronically (FIRE) System, go to Information Returns (IR) Application for Transmitter Control Code (TCC) on the FIRE webpage located at: <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>.

Form W-2G

Form W-2G is provided to any person winning a raffle amount if the amount exceeds \$600 **and** the prize was at least 300 times the ticket cost. In addition, 24% tax is withheld if the amount exceeds \$5,000. For additional details: [About Form W-2 G, Certain Gambling Winnings | Internal Revenue Service](#)

W-2Gs are transmitted to the Internal Revenue Service on Form 1096. Note that a 1096 separate from the 1099 transmittal is required.

[About Form 1096, Annual Summary and Transmittal of U.S. Information Returns | Internal Revenue Service](#)

Form W-2G is due to the IRS by **February 28, 2025** if filing by paper, or **March 31, 2025** if filing electronically.

Capitalization & Depreciation Accounting

Section 2.12 of the Parish Financial Management Manual indicates that parishes that have audited financial statements may be required to include depreciation to satisfy GAAP requirements. As more parish schools participate in one of several Wisconsin School Choice programs, more parishes are required to follow US GAAP rules regarding capitalization and depreciation. Parishes without a school or without a school enrolled in a WI Choice program may still opt to follow GAAP.

This is meant to help guide parishes who are new to depreciation accounting.

What is Depreciation?

“[Depreciation](#) is an Accounting practice used to spread the cost of a tangible or physical asset, such as a building or vehicle over its useful life. The amount an asset is depreciated in a given period is a representation of how much of that asset’s value has been used up.” (*Investopedia*. Accessed November 19, 2024.)

Note that parish schools participating in a WI School Choice program are required to have a documented capitalization policy. Generally, the maximum threshold for capitalization may be \$5,000. Anything over \$5,000 will likely result in an audit finding. For a sample policy, click here and navigate to “Appendix 1: Template Capitalization Policy:” [PSCP Eligible Expenses Bulletin 9-22.pdf](#)

For Example: if a school renovates their kitchen for \$20,000, instead of showing the entire expense in the year it was renovated, the school would depreciate it over its [useful life](#). If the useful life of the kitchen renovation was determined to be 10 years, the school would show the \$20,000 expense over 10 years for a total of \$2,000 each year.

To depreciate, parishes and schools will need to add the following accounts to the chart of accounts:

1. Add Account 1795 Accumulated Depreciation (this should be a [contra asset account](#))
2. Add Account 4760 Depreciation Expense (this account would be used instead of account 4740 Major Maintenance Expense)

How to account for Capitalization & Depreciation

Using the example of a \$20,000 renovation to a school kitchen, which will be depreciated over its 10-year useful life, the following entries would be made:

1. During construction of the project:
 - Dr. 1770 Construction in Progress (Every time a payment goes to the vendor during renovation)
 - Cr. 1010 General Checking (Amount varies)
2. At conclusion of construction:
 - Dr. 1730 Buildings \$20,000 (Total cost of the project)
 - Cr. 1770 Construction in Progress \$20,000
3. Entry at the conclusion of year 1 – To record Depreciation:
 - Dr. 4760 Depreciation Expense \$2,000
 - Cr. 1795 Accumulated Depreciation \$2,000

Depreciation Schedule

Year	Depreciation Expense	Accumulated Depreciation	Book Value
1	\$2,000	\$2,000	\$18,000
2	\$2,000	\$4,000	\$16,000
...
9	\$2,000	\$18,000	\$2,000
10	\$2,000	\$20,000	\$0

If you dispose of any fixed assets please reach out to [Parish & School Financial Consulting](#) for entries to dispose of fixed assets from the parish’s general ledger.

For additional information about property and equipment, please see the [USCCB’s Diocesan Financial Management](#) file, PDF page 131.

AFFORDABLE CARE ACT (ACA) REPORTING FOR CALENDAR YEAR 2024

BAS will send Form 1095-B to all individuals covered under the ST Raphael Health Plan (SRHP) medical plan (Full-time (FT) and Part-Time (PT) benefits-eligible employees) and will complete and transmit to the IRS summary Form 1094-B.

For our large employers (50+ FT equivalent employees) *that opted to have BAS complete the ACA reporting for them*, your FT employees will receive Form 1095-C, which notes their offer of coverage, and Summary Form 1094-C for your location will be completed and submitted to the IRS on your behalf. Your role as administrator will be to enter hours in MyEnroll.com for your PT employees if you have not done this throughout the year. Hours for FT employees will default to 130 hours per month. Please watch for a communication next month from BAS (ACA-Services@BASusa.com) regarding ACA reporting responsibilities for 2024.

Small employers (49 or fewer FT employees) are not required to complete the 1095-C and 1094-C forms.

School Choice: Voluntary Election for Pay

We are aware that the Fiscal and Internal Control Practices audit now contains a compliance item based on the requirement that a contracted employee must voluntarily opt into receiving his/her salary over a twelve month period even though the contracted work is completed during the school term. While this is new to the audit, it is not a new state law ([Wis. Stat. § 109.03\(1\)](#)).

It is our belief that the employee's act of signing his/her contract, which states how the employee will be paid for his/her services, meets the requirements of the statute. We also are confident DPI will accept this as compliance.

If your auditor wants you to address this now, please contact us for additional guidance.

Note: The school term is defined as commencing with the first school day and ending with the last school day that the school is in operation for attendance of pupils. The school year begins July 1st and ends with the next succeeding June 30th.

Please share this with your Choice Administrator and your appropriate human resources / finance personnel.

Please contact [Bruce Varick](#), Associate Superintendent, (414-758-2252) with any questions.

Form 1099

- Issue [Form 1099-NEC](#) to any vendor that provides services of \$600 or more in a calendar year, unless the vendor is a corporation or tax exempt entity. An LLC is not necessarily a corporation.
- Request a [Form W-9](#) to get the payee's tax identification number and confirm their federal tax classification. 1099s are transmitted to the IRS on Form 1096. Note that a 1096 separate from the W-2G transmittal is required. The due date for filing Form 1099-NEC (with Form 1096 transmittal) to the IRS is **January 31, 2025**.
- Due to the updated [IRS Form W-9](#), review the parish's current service providers list and request updated W-9s. The IRS updated the W-9 Form as of March 2024. The owner's name should be on Line 1 and the disregarded entity's name is on Line 2 (if applicable).
- Priest help-out that exceeds \$600 in the calendar year requires a 1099-NEC. Also included are catechist and musician (if these individuals are not employees) stipends that exceed \$600. Mileage reimbursements at or below the IRS maximum are not included on the 1099.
- [Form 1099-MISC](#) still exists for other qualifying payments of \$600 or more made during the calendar year, including raffle or prize winnings (unless a Form W-2G must be used). Refer to the IRS website for reporting requirements.

Contacts

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parishfinance@archmil.org

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ParishandSchoolHR@archmil.org or 414-389-88HR(47)

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Cindy Lukowitz, Director of Stewardship
lukowitz@archmil.org
414-739-3572

Checks from the Archdiocese of Milwaukee

If your parish receives a check from the Archdiocese of Milwaukee and you have questions about it, please contact our Accounts Payable team at: accountspayable@archmil.org.

Check Issuing Guidelines

If you are submitting a check to the Archdiocese, please make certain that it is clear what the check is for, for example, by using the memo line of the check.

[CheckIssuingGuidelinesrev2023.04.01.pdf \(archmil.org\)](#)