

Funny you should ask...

*Newsletter from Parish & School Financial Services, Archdiocese of Milwaukee
December 5, 2015 --- volume 4, issue 4*

This newsletter is sent electronically to parish and school directors of administrative services, business managers and bookkeepers. If you have any suggestions for topics, please [let us know](#).

[Click here](#) to view the *Funny you should ask...* page on our website.

Featured Topics:

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Parish Finance Office Staffing

Katie Esterle will be on maternity leave mid-January through March.

February 29 marks Jay Frymark's last day in the Parish Finance Office. On March 1, he will become the Director of Administrative Services at St. Joseph's in Grafton. Jay will help out in the Parish Finance Office until Katie returns from maternity leave. Jay will be greatly missed here at the Central Offices.

Catholic Mutual – Winterizing

To assist you in winterizing your facilities and to promote a safe holiday season, Catholic Mutual provides the following information; please click the links below to access the various items.

The [Fall/Winter Maintenance Guide](#) addresses areas that contribute to property damage and injury. Please pay special attention to unoccupied buildings with water supply. Implement a system to monitor these buildings and consider installing an alarm connected to the thermostat.

[Winter maintenance log](#), to be used to chart shoveling, salting and sanding activities. Please make copies of the log if you have multiple sites. The insurance program requires that parishes 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 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 people use a calendar to keep the

log. This is acceptable, however the same level of detail should be written down. Consider keeping the log on a clipboard near your shovels and salt.

Keep your Christmas safe. Note [regulations regarding live Christmas trees and wreaths](#).

Catholic Mutual's online training videos that are particularly relevant to winter hazards are Preventative Maintenance, Preventing Slips, Trips and Falls, and Fire Safety. We ask custodial/maintenance staff to watch these videos that are accessed on <http://www.catholicmutual.org/>, login: 0065mil, password: service.

Important reminder: Keep 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 do not hesitate to contact Catholic Mutual at 262-255-6905 if you have any questions regarding the links. Molly and Jen look forward to seeing you during the next safety inspection at your parish.

Calendar Year-End Contributions, W-2, 1099

Contributions

Any contribution received or postmarked on or before December 31, 2015 is a 2015 donation. Any contribution received or postmarked on or after January 1, 2016 is a 2016 donation. There is no donor "election" as to which calendar year the donation applies. In the case of a stock transfer, the donation date is the date the donor relinquishes control of the stock, not the date your organization receives it.

Form W-2

- Employers that want to report the amount of priest pension withheld from the priest's pay may enter this information in Box 14 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. There is no code for section 401(a) pension amounts withheld. Do NOT code priest pension amounts as code "E." Code E is used for 403(b) amounts only (priest or lay person).
- 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 Christmas gift or bonus 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.
- The due date to file W-2s (with W-3 transmittal) to Social Security is February 28, 2016 if filing by paper and March 31, 2016 if filing electronically.

Form W-2G

- Form W-2G is provided to any person winning a raffle amount if the amount exceeds \$600. In addition, 25% tax is withheld if the amount exceeds \$5,000. Do NOT issue

raffle winnings on Form 1099. Consult the instructions for Form W-2G for additional detail. W-2Gs are transmitted to the IRS on Form 1096. Note that a 1096 separate from 1099 transmittal is required. They are due to the Internal Revenue Service February 28, 2016.

Form 1099

- Issue Form 1099 to any vendor that provides services of \$600 or more in a calendar year, unless the vendor is a corporation or tax exempt entity. A 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. They are due to the Internal Revenue Service by February 28, 2016.
- Don't forget that priest help out that exceeds \$600 in the calendar year requires a 1099. Also included are catechist and musician (if these individuals are not an employee) stipends that exceed \$600. Mileage reimbursements at or below the IRS maximum are not included on the 1099.

IRS Mileage Rate For 2016

- The IRS has not yet announced a change in the mileage rate for business use of an automobile for 2016. We presume the rate from 2015 of \$0.575 per mile remains in effect. Business mileage may be reimbursed at that rate or less without inclusion on an employee's W-2.
- The IRS may make changes mid-year. We will send out a broadcast if that happens. You may also learn of a mid-year rate change in the general media.
- Also note that help out priests are always paid at the IRS maximum rate, even if your employer chooses a lesser amount.

Principal and Teacher Contracts

The non-renewal dates for principals and teachers changed with the 2015-2016 contracts. The non-renewal date for principals will be April 1, and the non-renewal date for teachers will be April 15. This was requested by our principals to allow more time for performance review and evaluation.

Catholic Mutual Connection

[Click here](#) for the most recent Catholic Mutual Connection newsletter.

BAAM Schedule

BAAM meetings are held at Our Lady of Lourdes parish (3722 S. 58th St., Milwaukee).

2016

January 20, 2016

March 16, 2016

May 18, 2016

Building Commission Schedule

Building Commission attendance by appointment only; contact Linda King at 414-769-3340.

2015

December 10

2016

February 11

June 9

August 11

October 13

December 1

The Quarter Ahead

December 2015

- 1st – Payment due on current year assessment. 50% of assessment is due.
- 10th - Building Commission Meeting. Attendance by appointment only. Contact Linda King (414-769-3340)
- 15th – Distribute budget information to staff and committees with budget responsibility
- 31st – Quarter End

January 2016

- 31st – Forms W-2 and 1099 for previous calendar year must be mailed to recipients no later than today
- 31st – Form 941 (Quarterly Payroll Reporting) due to IRS for quarter ended 12/31
- Begin budget review
- BAAM meeting
- Lay pension and group life reports for Oct-Dec (4Q) mailed

February 2016

- 29th – Forms W-2 and 1096 with 1099 forms must be mailed to IRS no later than today
- 11th – Building Commission Meeting. Attendance by appointment only. Contact Linda King (414-769-3340)
- Clergy compensation information sent to priests for next fiscal year
- Lay pension and group life information and payment for 4Q calendar year due

March 2016

- 1st – Payment due on current year assessment. 75% of assessment is due.
- – BAAM meeting (Our Lady of Lourdes)
- 31st – Tax Exemption Reports due to your taxing authority with copy to Finance Office
- 31st – Quarter End

Index of *Funny You Should Ask...* Articles

The index is the first item on the [Funny page](#). It is a searchable Word document with links to take you to the appropriate issue. Just use CTL F (find) and type in your key word.

Excel Tip

Do you have multiple tabs (worksheets) within a workbook? Would you like to be able to display multiple tabs side by side as you work? Here's how. First, you must have only one workbook open. Then go to the View tab and select New Window. This will open another version of your workbook (you can open more than 2). Then select Arrange All and choose the format you want to use. As you modify the content, both versions are updated. When closing the windows, the last one open will have the prompt to save the file.

For more tips, try *ExcelTips*, a free, third party, email newsletter containing lots of tips on using Excel. To subscribe or just check it out, click this link. <http://www.tips.net/subservices.html>

Do you need an Excel tip or have one to share? [Let us know!](#)

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