

## **Funny you should ask...**

*Newsletter from Parish & School Financial Consulting, Archdiocese of Milwaukee  
December 5, 2017 --- volume 6, issue 4*

*This newsletter is sent electronically to parish and school directors of administrative services, business managers and bookkeepers. If you have 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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### **Workers' Compensation**

Workers' compensation claims are now handled directly through Church Mutual Insurance Company (CMIC). After a bit of a rocky start, packets of information were mailed a second time (in late September) to all employer participants in the Protected Self-Insurance Program. If you did not receive this mailing, please contact Patrick Peyton at our Catholic Mutual Service office at 262-255-6906 or via email at [ppeyton@catholicmutual.org](mailto:ppeyton@catholicmutual.org).

All of the information can be found by [clicking here](#).

### **Catholic Mutual Safety Newsletter**

Please [click here](#) for the latest information from Catholic Mutual for a safe Christmas.

## St. Raphael Health Plan

A number of benefit administrators have contacted us asking if there will be a premium holiday this year. The St. Raphael Advisory Committee met in early November to review claim activity and the overall status of the plan. Given our current spend rate and projections for the remainder of the fiscal year, it was recommended and approved that no premium holiday will occur this year.

## Protected Self-Insurance Invoices

The invoices for the Protected Self-Insurance Program were delayed this year. They were mailed Wednesday, December 6; please watch the mail for them. The invoices also contain the billing for Selection.com, the provider of background checks, for the time period 7/1/2016-6/30/2017; a corresponding list of individuals your location is included with the invoice.

## Archdiocese Financial Statements

Since 2002, the Archdiocese of Milwaukee has annually posted its audited financial statements on the [archmil.org](http://archmil.org) website. To view these statements, [click here](#).

## Clergy Compensation Data

Clergy compensation data will be emailed/mailed to priests in the first calendar quarter of 2018. Please request a copy of the information from the priest(s) at your location. If you are unable to locate a copy, you may request one from the office of Parish Financial Consulting ([parishfinance@archmil.org](mailto:parishfinance@archmil.org)).

## New Business Administrators Institute

In collaboration with the Office for Synod Implementation, the Parish & School Financial Consulting Office will launch the **New Business Administrators Institute (NBAI)** in March of 2018. The goal of this new initiative is to provide quality training and onboarding for parish directors and new business administrators, in support of complex parishes. Objectives of the NBAI include: providing professional development and training; developing relationships with key parish staff; determining benchmarks and providing ongoing assessment of critical needs; establishing consistency with content provided to clergy/parish directors from *Pastor's Toolbox* and *Standards for Excellence*; developing a pool of high quality and experienced parish professionals for succession planning; promoting ongoing professional development and common system; collaborating with BAAM; and reducing administrative time of the pastors/parish directors.

Beginning in March of 2018, the NBAI will hold four full-day sessions for all business administrators and parish directors who are within the first year of their role. All sessions will take place at the Archbishop Cousins Catholic Center in St. Francis.

Additional information will be available prior to the NBAI's launch in March of 2018, but please contact Katie Esterle in the Parish Finance Office at 414-769-3377 if you have any questions.

## Calendar Year-End Contributions, W-2, 1099

### 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 now January 31, 2018 whether you file using paper forms or electronically. This due date now coincides with the due date for furnishing W-2 statements to payees.

### 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 Internal Revenue Service on Form 1096. Note that a 1096 for W-2Gs separate from 1099s being transmitted is required. Form W-2G on paper is due by February 28, 2018.

### 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. The due date for filing Form 1099-Misc (with Form 1096 transmittal) to the Internal Revenue Service is January 31, 2018 for 1099 – Misc forms which include non-employee compensation in box 7. Form 1099-Misc forms which DO NOT include non-employee compensation in box 7, retain the former Internal Revenue Service filing deadline of February 28, 2018 (if filed by paper) and April 2, 2018 (if filed electronically).
- 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 2018

- The IRS has not yet announced a change in the mileage rate for business use of an automobile for 2018. We presume the rate from 2017 of \$0.535 per mile remains in effect. We will send out a notification if the mileage rates changes. 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.

## **BAAM Schedule**

Unless otherwise noted, BAAM meetings are held at Our Lady of Lourdes parish (3722 S. 58<sup>th</sup> St., Milwaukee).

### **2017-2018**

1/11/2018 – Gigs, Geeks and God  
2/21/2018  
3/21/2018  
4/18/2018 – BAAM Retreat  
5/16/2018

## **Building Commission Schedule**

Building Commission attendance by appointment only; contact [Linda King](#) at 414-769-3340.

### **2017**

December 7

### **2018**

February 8  
April 12  
June 14  
August 9  
October 11  
December 6

## **Catholic Mutual Connection**

[Click here](#) for the most recent Catholic Mutual Connection newsletter and other information from the Catholic Mutual website.

## **The Quarter Ahead**

### **December 2017**

- 1<sup>st</sup> – Second payment due on current year assessment
- 7<sup>th</sup> – Building Commission Meeting. Attendance by appointment only. Contact Linda King (414-769-3340)
- 15<sup>th</sup> – Distribute budget information to staff and committees with budget responsibility
- 31<sup>st</sup> – Quarter End

## January 2018

- 11<sup>th</sup> – Gigs, Geeks and God
- 31<sup>st</sup> – Forms W-2 (Copies B, C and 2) and 1099 for previous calendar year must be mailed to recipients no later than today
- 31<sup>st</sup> – Forms W-2 (Copy A with Form W-3 Transmittal) must be mailed to Social Security Administration
- 31<sup>st</sup> – Forms 1099 – Misc (with Form 1096 Transmittal) for previous calendar year must be mailed to IRS when reporting nonemployee compensation in box 7
- 31<sup>st</sup> – Form 941 (Quarterly Payroll Reporting) due to IRS for quarter ended 12/31
- Begin budget review
- Lay pension reports for Oct-Dec (4Q) mailed

## February 2018

- 8<sup>th</sup> – Building Commission meets Attendance by appointment only. Contact Linda King (414-769-3340)
- 21<sup>st</sup> – BAAM meeting
- 28<sup>th</sup> – Forms 1099 – Misc (with Form 1096 Transmittal) for previous calendar year must be mailed to IRS when NOT reporting nonemployee compensation in box 7
- Clergy compensation information sent to priests for next fiscal year
- Lay pension payment for 4Q calendar year due

## March 2018

- 1<sup>st</sup> – Third payment due on current year assessment
- 7<sup>th</sup> – First Session of the New Business Administrators Institute
- 21<sup>st</sup> – BAAM meeting
- 31<sup>st</sup> – Quarter End

## Excel Tip

Do you want to use the same format from one cell to another? You probably know to highlight the formatted cell you want to copy, then click Format Painter, then click on the target cell to copy the format. But if you have multiple cells you'd like to format the same way, you have to keep going back and forth with the Format Painter. However, if you highlight the formatted cell you want to copy and double-click on Format Painter, you can copy that format multiple times. To turn off the feature, press Escape.

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!](#)

## 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(s).

## Contact Us

*Mailing address:*

PO Box 070912

Milwaukee, WI 53207-0912

Katie Esterle, Associate Director  
Parish and School Financial Consulting

[esterlek@archmil.org](mailto:esterlek@archmil.org)

414-769-3377

Andy Dunn, Associate Director  
Parish and School Financial Consulting

[dunna@archmil.org](mailto:dunna@archmil.org)

414-769-3336

Gary Bennetts, Treasurer & CFO  
Office for Financial Services

[bennettsg@archmil.org](mailto:bennettsg@archmil.org)

414-769-3325

Kim Kasten  
Financial Services Support Coordinator

[kastenk@archmil.org](mailto:kastenk@archmil.org)

414-769-3326

Bridget Fischer  
Lay Pension Coordinator

[fischerb@archmil.org](mailto:fischerb@archmil.org)

414-769-3317

Barb Kissh  
Priest Pension Billing

[kisshb@archmil.org](mailto:kisshb@archmil.org)

414-769-3318

Catherine Gryniewicz, Director  
Parish and School Human Resources

[gryniewicz@archmil.org](mailto:gryniewicz@archmil.org)

414-769-3370

Mandi Bottomley  
HR and Benefits Administrator

[bottomleym@archmil.org](mailto:bottomleym@archmil.org)

414-769-3423