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## **Business Office Notes**

### **Statistical Reports**

Congregational statistical reports are mailed by Synod to every congregation in January. Please remember to make a copy of the completed form and mail it to the District Office. If you have misplaced your form, contact Janice Kruep, LCMS Rosters and Statistics, 314-996-1370 or [Janice.Kruep@lcms.org](mailto:Janice.Kruep@lcms.org).

### **Remittance Vouchers and Year-to-Date Statements**

Every check from your congregation that is payable to the Kansas District LCMS should be accompanied by a completed remittance voucher to ensure the money is credited properly. You may write one check for all categories (Mission Commitment, Guinea, Lutheran Witness, Convention Assessment, Conferences) as long as the voucher is marked accordingly. Remittance vouchers are available on our website under the Publications tab or call Tami Lierz at 800-357-4421 ext. 200. Please carefully check your congregation's YTD statement sent after the 15th of each month and call Tami if any changes need to be made.

### **Lutheran Witness**

Subscription renewal packets will be sent in late June or early July to each congregation. Materials (renewals, cancellations, additions, address changes) will be due back in the District Office by August 15. Billing statements will be sent in September and payment is due by November 1.

### **Synod's Group Purchasing Agreement**

Group Purchasing Agreement (GPA) is a free service provided by the Synod to help save congregations and schools time and money in purchasing. For more than 15 years, GPA has negotiated discounts on products you use the most by combining the buying power of over 8,000 organizations. Because of your LCMS affiliation, you receive special discounts not available to the public on A/V equipment, office/janitorial supplies, telecom services, background screening, moving companies, online event registration, furnishings and more! There is no sign up and each company has a real contact who can direct you to a local contact. Visit [www.lcms.org/gpa](http://www.lcms.org/gpa) for more information. Click on "Quick Reference" for a complete updated list of all vendors in the program. Sign up to receive periodic updates on the latest specials and vendor changes at [www.lcms.org/enews](http://www.lcms.org/enews) today. Be sure to click on "Group Purchasing Agreement."

### **2008 Updated Resources Available Now**

The updated 2008 Congregational Treasurer's Manual and Taxes and Ministers guide are both now available on the Lutheran Church – Missouri Synod website. Go to [www.lcms.org](http://www.lcms.org) and click under the link "Resources for" Congregations. You are able to view or print the manuals from this site. Links to both resources are also on the District website at [www.kslcms.org](http://www.kslcms.org) under the Publications tab. Congregations will not automatically receive a copy of the updated Treasurer's Manual. If you are not able to access it on the website and would like us to send you a copy, call the Business Office at 800-357-4421 ext. 200 or email [tami@kslcms.org](mailto:tami@kslcms.org). Cost of a CD of the 2008 Treasurer's Manual is \$6.00.

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## **Salary Guidelines**

The Kansas District Salary Guidelines are finalized in August or September for the upcoming year. Salary guidelines are available on the District website at [www.kslcms.org](http://www.kslcms.org) on the Business Department page and the Publications page. If you are unable to download and view the salary guidelines online, contact Debbie Crites at 800-357-4421 ext. 204 or [debbie@kslcms.org](mailto:debbie@kslcms.org).

## **Kansas District Fiscal Year**

The Kansas District fiscal year runs from January 16 of the current calendar year through January 15 of the next year. Any receipt received after January 15 will be credited to the following fiscal year. In order to meet the standards for a not-for-profit corporation audit, we cannot credit any mission gifts received after the close of our fiscal year to the previous year, so please work to meet this deadline.

## **Housing Allowance**

Housing allowance for Pastors and Commissioned Ministers should be approved by December 31<sup>st</sup> in order to obtain the full annual benefit of housing allowance exclusion for the coming year. The designation should be adopted during a regular or special meeting of the church board and should be contained in the minutes of the meeting. A worksheet for calculating the housing allowance is included in the [\*Congregational Treasurer's Manual\*](#).

## **W-4**

Have all full-time and part-time employees complete a new W-4 for each calendar year. This will ensure that your withholding records for the year will be accurate. If the employee does not provide a completed W-4, the employer must withhold federal income tax as if the worker were single with no withholding allowance.

## **Charitable Contributions**

Charitable contributions for each year must be received before the first worship service in the following year in order to claim the deduction. A contribution received after that date is counted as a contribution for the next year for income tax purposes even if the check was written in the previous year. However, checks that are written, mailed and postmarked in the previous year will still be deductible. A reminder in your weekly bulletin would be appropriate.

## **Gifts to Church Workers**

Christmas gifts to Church Workers from the congregation in most cases represent taxable income and not a tax-free gift. Be sure to report correctly on the recipients W-2 or 1099 the amount of these gifts. Also important to note - donations made by members for these gifts are not included as tax deductible contributions recorded by the church office.

**LCMS Administrative Resources for Congregations:**

<http://www.lcms.org/pages/internal.asp?NavID=2095>

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