

ATTENTION TREASURERS

Year End Checklist

It is not too early to start planning for the end of the calendar year. As we approach the end of 2009, congregational treasurers need to be aware of the following items.

Kansas District Fiscal Year to Close

The District will close its 2009 fiscal year on **Friday, January 15, 2010**. Any receipt received after that date will be credited to the fiscal year 2010 for your congregation. In order to meet the standards for a not-for-profit corporation audit, we cannot credit any 2009 mission gift received after the close of our fiscal year, so please work to meet this deadline. If you are sending any 2010 gift prior to January 15, please indicate that the gift is for 2010 so that we may credit it correctly for your congregation.

Housing Allowance

Housing allowances for Pastors and Commissioned Ministers should be approved by December 31 in order to obtain the full annual benefit of housing allowance exclusion for 2010. 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 which is available on our website.

W-4

Have all full-time and part-time employees complete a new W-4 for 2010. This will insure 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 2009 must be received before the first worship service in 2010 in order to claim the deduction. A contribution received after that date is counted as a contribution for 2010 for income tax purposes even if the check was written in 2009. However, checks that are written, mailed and postmarked in 2009 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.

PLEASE CAREFULLY CHECK THE YEAR-TO-DATE STATEMENT OF RECEIPTS TO MAKE SURE EVERYTHING IS CORRECT. Contact Tami at 800-357-4421 ext. 200 or tami@kslcms.org if any changes need to be made.

2009 Updated Resources Available Now

Do you need help with W-2 and 1099 preparation? The updated 2009 *Congregational Treasurer's Manual* is now available online and will guide you through the process. Go to www.lcms.org and click under the link "Resources" for Congregations. You are able to view or print the manuals from this site. A link to this resource is also on the District website at 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, contact the Business Office at 800-357-4421 ext. 200 or tami@kslcms.org. Cost of a CD of the 2009 Treasurer's Manual is \$6.00.

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Administrative Resources

[Church Year Calendar](#) -- Readings and Parament Colors

View the guidelines for a [congregation's constitution and bylaws](#).

View suggested [job descriptions](#) for church staff, officers and councils.

Wish to learn more about the Synod's mission and ministry programs as they relate to your congregation? Subscribe to [LCMS e-News](#) to receive publications and devotions sent to your computer via e-mail.

[Personnel Manual Prototype](#) is meant to be a suggested guideline for use by congregations and other ministries.

[Concordia Plan Services](#) (CPS) -- information on health, insurance, and retirement programs for LCMS church workers and their families.

[Employment Resource Manual](#) to assist congregations and districts of the Synod understand and apply good sound employment principles. [Individual forms](#) are available in Microsoft Word format.

[Taxes and Ministers](#) 2009 edition -- a resource on tax issues for ordained and commissioned ministers in pdf format.

The [Congregational Treasurer's Manual](#) assists the congregational or school treasurer and any other person responsible for financial or administrative matters.

[Group Purchasing Agreement](#) (formerly known as National Contract Program) --GPA are buying agreements between selected vendors for products and services that are widely used throughout the church.

[Lutheran/LCMS Graphics](#)--Download the LCMS logo cross, Luther's rose and the synodical seal.

[Facts and Statistics](#) (LCMS at a Glance) for The LCMS relating to the national church body for the most recent calendar year.