



ABC's of Church Management Newsletter

AUGUST 2007

VOLUME 1, NUMBER 8

This newsletter has been developed to provide compliance guidelines for local congregations concerning state and federal regulations. It is shared as a basic reference newsletter with the understanding that the publisher is not giving legal, financial, or other professional service/advice. The publisher acknowledges that the laws and regulations of each state may vary. If professional assistance is required, the services of a competent professional should be secured.

Violence in the Church

In recent years, churches have not been immune to violent occurrences:

- Fort Worth, TX – 1999 – Shooter leaves 8 dead.
- Brookfield, WI – 2005 – Shooter leaves 7 dead.
- Baton Rouge, LA – 2006 – Shooter leaves 4 dead and kidnaps wife and 3 children.
- Neosho, MO – 2007 – Shooter leaves 3 dead.

Is your church ready to deal with violent situations?

ABC's of Church Management has recently released a short document listing ideas to help in the development of policies and plans to address these issues. You can request your \$5 copy at revdrjules9093@insightbb.com.

Issues covered include:

- Strategies for assisting police
- Strategies for lockdowns
- Developing a church crisis-response team
- Strategies for training usher/greeters
- Strategies for protective entrance to church offices during weekdays
- Other forms of violence in the church
- Community resources to help the church in the development of their policies and plans

The document recommends that churches include the services of professional licensed counselors, local law enforcement, county prosecutors, local crisis prevention centers, a local attorney, and national organizations such as Peacemakers, when they are developing their policies and plans.

Churches and Unemployment Insurance

Unemployment compensation is from a program of benefits that is a cooperative program between the federal government and state governments. State governments are required to be annually certified by the Secretary of Labor. This certification declares that the state has met certain minimum standards to be eligible for federal grant money.

Churches are exempt from paying federal unemployment (FUTA) tax. In IRS Publication 15 A, the following is stated on page 9:

An organization that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code is also exempt from the federal unemployment (FUTA) tax. This exemption cannot be waived.

Though churches are exempt from paying federal unemployment tax for its workers, it may be required to pay the federal or state unemployment tax for workers of a church-operated daycare. Churches are advised to contact their state workforce development center or state department of labor to receive information that will keep them in compliance.

Under Florida law a church-operated day care is exempt from paying federal and state unemployment because “the employment does not apply to service performed in the employ of: (a) a church or convention or association of churches, or (b) an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches.” (*Church Law & Tax Report, Sept/Oct. 2006*)

In the state of Indiana, a church-operated day care may choose to become a reimbursable employer. This means they pay into the state Unemployment Insurance Trust Fund an amount equal to the benefits charged on their individual. Reimbursable employers are liable for the same charges as taxable employers, so reimbursable employers will not be charged if an employee voluntarily quits or is discharged for just cause. (*Employers Unemployment Insurance Information Employer Handbook, Indiana Workforce Development*)

Is your church-operated day care in compliance with your state unemployment tax laws? Don't wait until you lay off an employee to find out.

Churches are exempt for paying federal and state unemployment tax but the day care centers they operate may not be exempt.

Preparing for Fall Programs

It is hard to believe that children, teens, and college students are already preparing to return to school. Soon fall ministry programs will be well under way. Before they start, its time to do some housecleaning and maintenance checks around the church property. Below is a check list to consider:

- Check parking lot for cracks, holes, or uneven areas. Repair as needed. Consider resealing if it has been several years since the last resealing.
- Check outdoor stairs for cracks, loose handrails, dull highlight paint.
- Check indoor stairs for loose handrails, loose carpet if carpeted, loose or missing nonskid strips.
- Check roof, make sure it is in good condition.
- Check gutters and downspouts for debris. Clean now and after leaves have fallen. Make sure they flow easily.
- Check furnace room is clear of all flammable materials.
- Have furnace inspected.
- Check foundation and walls for cracks.
- Check for any water leaks in bathrooms, kitchen, or utility areas.
- Check for flammable liquids to be properly stored.
- Check the all cleaning fluids are properly stored out of the reach of children.
- Tape down all wires or extension cords to prevent tripping.
- Check carpet for loose edges, pulls, or tears. Repair or replace as necessary.
- Check outdoor lighting is operating properly.
- Make sure all walkways are free of items which could cause tripping.
- Check all smoke alarms and CO2 detectors for proper operation. Replace batteries.

**ABC's of Church
Management**

1353 Miller Lane

New Albany, IN 47150

Phone: 812-945-3741

Cell: 317-379-1393

E-mail:

[revdrjules9093@insig
htbb.com](mailto:revdrjules9093@insig
htbb.com)