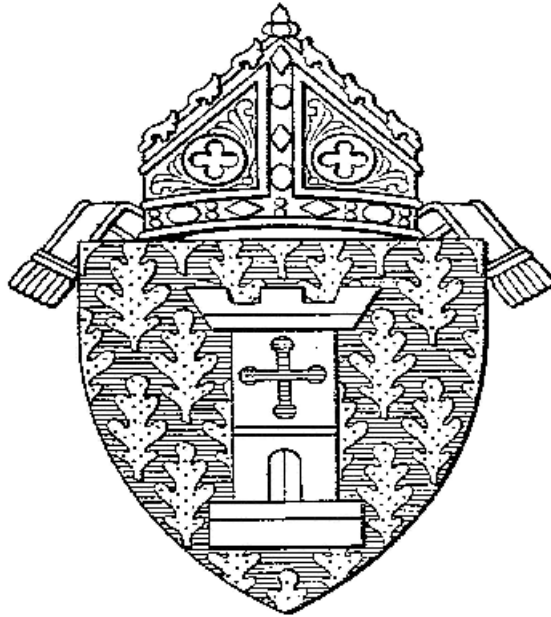


**ROMAN CATHOLIC DIOCESE OF OGDENSBURG**

**REPORTING PRIEST REMUNERATION**



Diocese of Ogdensburg  
622 Washington Street, PO Box 369  
Ogdensburg, NY 13669-0369

Revised April, 2005

ROMAN CATHOLIC DIOCESE OF OGDENSBURG  
REPORTING PRIEST REMUNERATION

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## BACKGROUND

In 1983 an ad hoc committee of the New York State Board of Bishops informed the Bishops that priests did not fall clearly into either the category of independent contractor nor employee, the only two categories recognized by the IRS. Because of this, up until that time there was no uniformity in reporting methodology in the state. In order to obtain uniformity, the committee recommended and the Bishops adopted, the policy of filing priest compensation on IRS Form 1099. As a result of this policy, priest compensation has been reported to the IRS as being earned as an independent contractor. The policy of filing Form 1099 to report priest compensation has generally continued to the present.

In 1996 the Diocesan Fiscal Officers Committee, consisting of the fiscal officers of all eight New York State dioceses, recommended to the New York State Catholic Conference that a new study on this issue be undertaken. The fiscal officers cited several factors in requesting the new study process: a recent DePaul University study indicating that a majority of dioceses nationwide have switched from Form 1099 to Form W-2; the targeting of certain midwestern and southern dioceses by the IRS resulting in the classification of priests as employees rather than independent contractors; and a growing concern of New York State priests of this national trend. There has also been an increased awareness noted in several sources: the IRS's newly-published audit guide for priests; national publications, such as "Income Tax for Priests Only," published by the National Federation of Priests' Councils; and private tax consultants.

In September 1996, the Board of Bishops reviewed this issue and requested Catholic Conference staff to establish a study committee to examine this issue and report its findings and recommendations. Since that time the committee has met on numerous occasions to study the matter. The accounting firm of KPMG Peat Marwick was retained to research technical accounting issues that arose from their study. After due consideration, the committee made the recommendation to the Board of Bishops that as a matter of Provincial Policy the reporting of priest compensation to the IRS be changed from that of Form 1099 (independent contractor) to Form W-2 (employee) compensation. The recommendation was accepted by the Board with implementation in calendar year 1999.

## OVERVIEW

- 1) Please refer to Pastoral Handbook Section IV.12 for the most recent approved compensation scale and related benefits for priests serving the Diocese of Ogdensburg.
- 2) The reporting change took effect for the calendar year 1999. The canonical relationship between the Bishop and the priest remains unchanged.
- 3) For IRS purposes priests are considered an employee (W-2), but for Social Security purposes priests are considered an independent contractor (self-employed). Priests are the only dual status employee. Priests will continue to pay the full cost of Social Security taxes. (The employer cannot make any payments to the IRS for Social Security taxes for ordained ministers.)
- 4) Payments received for saying weekend masses are considered employee wages and are to be reported on Form W-2 by the parish paying the priest. The minimum compensation for weekend masses is \$150 per weekend.
- 5) Mileage for travel to a parish to perform weekend services is to be reimbursed by the related parish and is not included as W-2 earnings.
- 6) Mass stipends will continue to be reported on Schedule C of a priest's tax return. Mass stipends are not to be reported on form W-2. The parish must send at the calendar year end on letterhead the total masses said and dollar value paid to each priest.
- 7) A priest's business mileage submitted to the parish may not exceed 21,000 miles per year. Priests will continue to be allowed to take reimbursements directly from the parish for automobile mileage in excess of 750 miles per month at a rate of .405 per mile with a \$4,860 fiscal year maximum and this excess mileage is not reduced from the priest's compensation on form W-2. Other legitimate business expenses with a maximum of \$2,700 per year paid for by the priest and not reimbursed by the parish may be excluded from the income reported on the priest's W-2 if receipts for such expenses are provided to the parish on a timely basis. Other legitimate business expenses include:
  1. Parking fees and tolls
  2. Business meals and entertainment
  3. Vestments
  4. Dues and Subscriptions
  5. Books
  6. Homiletic Aides
  7. Religious Supplies/Software
  8. Retreats
  9. Telephone/Cellular phones (Business portion)

### **The following numbers 8-10 are for the priests tax forms:**

- 8) Any expenses previously deducted on Schedule C which have not been deducted from W-2 income, can be shown on Form 2106 and carried foreword to Schedule A as an itemized deduction.
- 9) The minimum room & board allowance to be used in the computation of self-employment is \$3,600. Please note that for priests who do not reside in a rectory and either receive a rental

allowance or have rental expenses paid for by the parish the amount paid by the parish is to be reported on form W-2 box 14.

- 10) Gross earnings for self-employment taxes include Schedule C earnings and W-2 earnings plus the fair rental value of the rectory provided by the church or rental/housing allowance paid to the priest.

INCOME REPORTING SUMMARY

	<u>Reportable By "Employer"</u>	<u>Subject to Federal Income Tax</u>	<u>Subject to Social Security Tax</u>	<u>Subject to New York State Tax</u>
Remuneration	Yes	Yes	Yes	Yes
Remuneration paid to religious communities for services of religious priests	No	No	No	No
Payments for weekend help, either regular or occasional	Yes	Yes	Yes	Yes
Payments for weekend help, either regular or occasional, and priest belongs to a religious community				
-- Paid to religious community (priest's name is to appear under memo of check. Sufficient accounting of business mileage and expenses is submitted to the parish.)	No	No	No	No
Mass stipends paid <b>directly to priest</b>	No	Yes	Yes	Yes
Health insurance coverage paid by parish or diocese	No	No	No	No
Fair rental value of room & board	No	No	Yes, schedule SE	No
Auto allowance for first 750 miles per month:				
-- If accounting of business mileage is not submitted to parish	Yes	Yes	Yes	Yes
-- If sufficient accounting of business mileage is submitted to parish	No	No	No	No
Auto Allowance for Mileage in excess of 750 miles per month (\$4,860 annual maximum)				
-- If accounting of business mileage is not submitted to parish	Yes	Yes	Yes	Yes
-- If sufficient accounting of business mileage is submitted to parish	No	No	No	No

	<u>Reportable By "Employer"</u>	<u>Subject to Federal Income Tax</u>	<u>Subject to Social Security Tax</u>	<u>Subject to New York State Tax</u>
Retreat and Continuing Education Allowances (\$400 each per year maximum)				
-- Paid directly by parish to institution	No	No	No	No
-- Paid to priest and no accounting of retreat expenses is submitted to parish	Yes	Yes	Yes	Yes
-- Paid to priest and sufficient accounting of retreat expense is submitted to parish	No	No	No	No
Matching Grants of up to \$500 per year for a priest who invests at least that amount in an IRA				
-- Paid to priest and sufficient accounting of investment expense is submitted to parish	Yes	Yes*	Yes*	Yes*
Matching Grants of up to \$500 per year for a priest who invests at least that amount in a 403(b) plan				
-- Paid to 403(b) plan and not to the priest	No	No	No	No
Medical reimbursement for co-pays (eye, dental, or other medical expenses) will be allowed, up to \$1,200 per year				
-- Paid to priest and sufficient accounting of medical expenses is submitted to parish. [This reimbursement cannot be paid unless proper documentation (usually copies of bills from the provider) has been submitted to the parish.]	No	No	No	No

\* All IRA deductions are reported on line 23 of the IRS Form 1040.

## BUSINESS EXPENSES

Properly documented business auto miles and certain other business expenses paid by a priest (and not reimbursed by parish or institution) may be accumulated and submitted to the parish or institution for reduction of reportable W-2 wages. In order to be eligible for reduction of reportable W-2 wages, business expense must be sustained under an accountable plan. To meet the requirements of an accountable plan, the following requirements must be met:

- 1) the expenses must have a business purpose
- 2) the expenses must be substantiated
- 3) excess payments must be returned within a reasonable period

The priest must provide the parish or institution with sufficient information about the specific nature of expenses to conclude that the expense is attributable to the parish or institution's business activities. The priest should maintain a record of expenses and business miles traveled. To properly substantiate business meals and entertainment, the individuals present for the entertainment or meals should be documented as well as the specific business matter discussed.

A priest's business mileage should be submitted to the parish in order to satisfy the requirements of an accountable plan. If the mileage submitted exceeds 750 miles per month the priest will be reimbursed for the miles in excess of 750 per month at a rate of .405 per mile with a \$4,860 calendar year maximum.

A maximum of 21,000 business miles per year at the current IRS rate 405¢, less any reimbursement from the parish, may be excluded from the income reported on the priest's W-2. This mileage sheet should be turned in on the same period for which a priest is paid for.

Other legitimate business expenses with a maximum of \$2,700 per year paid for by the priest and not reimbursed by the parish may be excluded from the income reported on the priest's W-2 if receipts for such expenses are provided to the parish on a timely basis. Other legitimate business expenses include:

- parking fees and tolls
- business meals and entertainment
- vestments
- dues and subscriptions
- books
- homiletic aids
- religious supplies/software
- retreats
- business portion of telephone/cellular phone

## PRIEST TRAVEL AND BUSINESS EXPENSE DOCUMENTATION FORM

Name: \_\_\_\_\_

Expense Period From: \_\_\_\_\_ To: \_\_\_\_\_

AUTOMOBILE MILEAGE EXPENSE				
Date of Travel	Destination		Purpose of Travel	Miles Traveled
	From	To		
			Subtotal	
			Subtotal from additional page(s)	
			<b>Total Miles Traveled</b> (Maximum 21,000 per year)	
			Rate per mile	\$ 0.405
			<b>Total Automobile Expense</b>	

NB: Priest is to be reimbursed by parish only for miles in excess of 750 per month at a rate of .405 per mile, not to exceed \$4,860 per fiscal year.

OTHER EXPENSES	
Description	Amount
Parking Fees and Tolls	
Meals and Entertainment (attach Business Meals and Entertainment Documentation Form)	
Vestments	
Dues and Subscriptions	
Books	
Homiletic Aids	
Religious Supplies/Software	
Retreats	
Telephone/Cellular phone (business portion)	
Other:	
Total Other Expenses (Maximum of \$2,700 per year)	
<b>Total Travel &amp; Other Expenses</b>	
Less Amounts Reimbursed by Parish	
Net Travel & Other Expenses	

(All items of expense must be supported by appropriate documentation. Please attach receipts and documentation to this form.)





## TAX WITHHOLDING AND PAYMENTS

Withholding certificates (IRS Form W-4 and NYS Form IT-2104) must be completed for each location that will issue a form W-2 regardless of whether a priest chooses to withhold or not to withhold. As a practical matter, a Form W-4 and Form IT-204 should be completed specifying withholding amounts from a priest's primary place of business, and no withholding from other occasional payors of wages.

There are three choices for the payment of Federal income tax and self-employment tax (FICA) to the IRS.

- 1) **Withholding** of a sufficient amount from remuneration through the completion of Form W-4 box 6 to cover **both Federal income tax and self-employment tax (FICA)**.

**This choice is recommended for your primary place of business.** This choice will eliminate the need to file quarterly estimated tax payments if a priest has little or no income from sources outside of the church. (Where income is generated from items such as capital gains on the sale of assets or other income coming from non-church related activities there may still be a need to make quarterly estimated tax payments for these amounts.)

- 2) **Withholding** of a sufficient amount from remuneration through the completion of Form W-4 box 6 to cover **only Federal income tax**.

This choice results in the need to make quarterly tax payments for self-employment tax (FICA). This choice requires the priest to make tax payments in a lump sum instead of through periodic amounts. (Where income is generated from items such as capital gains on the sale of assets or other income coming from non-church related activities there may still be a need to make additional quarterly estimated tax payments for these amounts.)

- 3) **Payment of all Federal taxes** including income tax and self employment tax **through quarterly estimated tax payments**.

This choice requires the priest to make tax payments in a lump sum instead of through periodic amounts.

## IMPACT ON RETIRED PRIESTS

- 1099R will continue to be issued for retirement payments to retired priests
- When a retired priest serves as administrator of a parish, the parish will reimburse the Priests' Retirement Fund 75% of the priest's monthly retirement benefit.

## INCOME TAX FILING - CLERGY

### SECTION A

#### **Clergy Remuneration**

Priests' earnings for services performed in the capacity as a priest are subject to self-employment tax. Priests are individuals who are duly ordained, commissioned, or licensed by a religious body constituting a church or a church denomination. They are given the authority to conduct religious worship and administer ordinances or sacraments according to the prescribed tenets and practices of that church or denomination.

Even though a priest is considered self-employed in performing his ministerial services for social security tax purposes, he is considered an employee for income tax purposes. Thus, some of a priest's income will be considered income from self-employment and other income may be considered income from wages.

#### **Remuneration Includible in Taxable Income**

The portion of a priest's remuneration which is considered wages is subject to federal and New York State income tax. The annual wage amount is reported on Form W-2. Since priests are considered employees for income tax purposes, wages paid to the ordinary and the priests should be reported on Form W-2. A priest's wages include, but are not limited to:

- regular payments made by the church for services rendered
- payments for weekend help, either regular or occasional
- payments while on leave
- stipends paid to the priest from the church but not Mass stipends
- bonuses

Other income subject to federal income tax but not included as wages would be reported by the priest as self-employment earnings on Schedule C of their Form 1040 (Mass stipends) not on Form 1099-Misc., but from a letter from the parish giving the total paid for that year.

Gross earnings for self-employment taxes include Schedule C earnings and W-2 earnings plus the fair rental value of a rectory provided by the church or rental/housing allowance paid to the priest.

In computing the amount subject to self-employment tax a priest is allowed to deduct from the above income any non-employee ministerial expenses (i.e., expenses directly incurred in producing non church/social paid stipend income), and allowable unreimbursed trade or business expenses incurred in performing ministerial services as an employee of the church (i.e., unreimbursed business expenses reflected on the priest's Form 2106 whether or not his itemized deductions exceed the standard deduction). This assumes, of course, that those expenses have not been reported to the parish and used to reduce the income reported on the priest's W-2. These expenses are not reduced by the nondeductible portion allocated to tax-free income.

## SECTION B

### **Housing or Rental Allowance**

The term "rental allowance" encompasses both amounts paid to a priest for lodging and house expenses as well as the fair rental value of a residence provided by the church. Such rental allowance is not subject to federal income tax if it is designated, prior to this payment, as rental allowance pursuant to official action taken by the employing church or other qualified organization. The designation of an amount as rental allowance may be evidenced in an employment contract, in minutes of or in a resolution by a church or other qualified organization or in its budget, or in any other appropriate instrument evidencing such official action. The IRS allows the housing allowance exclusion as long as the amount of the allowance or the fair market value of the home provided is reasonable.

Although excluded from income for income tax purposes, the rental allowance must be included in a priest's self-employment income. The fair rental value represents the amount of rent that would be paid in an arms length transaction on the open market. In addition, utilities paid by the church for church provided housing must be included in the determination of the fair rental value. The rental allowance and/or fair rental value of housing provided should be reported on the priest's Form W-2 in box 14 "Other."

## SECTION C

### **Business Expense**

When the Dioceses converted from reporting priests' remuneration from Form 1099 to Form W-2 the reporting of unreimbursed business expenses by the priests on their individual income tax returns changed. Traditionally, the priests have reported their income on Schedule C of Form 1040. The income has been offset by any unreimbursed expenses incurred in conjunction with earning the income. The income after expenses was the taxable income for federal income tax purposes. When the conversion was made to Form W-2 reporting, the priests will no longer report income paid from the church on Schedule C. It will be reported on line 1 of Form 1040. Consequently, no related business expenses will be reported on Schedule C. All unreimbursed and unreported business expenses will be reported on Form 2106. These expenses will then flow to Schedule A and be deductible only if a priest's itemized deductions exceed his standard deduction and only to the extent that the unreimbursed expenses exceed 2% of the priest's adjusted gross income. For example:

Priest A had income from the church of \$12,000 and unreimbursed business expenses of \$2,000. Prior to the reporting change the priest would report \$12,000 of income tax less \$2,000 of expenses on Schedule C, thus \$10,000 would be subject to tax. Under the new process, the priest would show \$12,000 as wages and assuming the priest's total itemized deductions exceed his standard deduction he would be able to deduct \$1,760 of the

unreimbursed business expenses. thus, \$10,400 would be subject to income tax. (\$2,000 - (\$12,000 x 2%))

## **Business Expenses Defined**

Business expenses are broadly defined as all ordinary and necessary expenses paid or incurred during a taxable year in carrying on any trade or business. An employee may deduct unreimbursed expenses as long as they relate to the employee's business of being an employee and have not been reported to the parish and used to reduce the income reported on the priest's W-2. The primary employee business expenses incurred by a taxpayer are:

- Transportation/Auto - Amounts spent for the operation and maintenance of an automobile are deductible as a business expense to the extent that they represent the cost of transportation actually required in carrying on the employee's business. Employees can use either the standard mileage rate (40.5¢ per mile for 2005) or actual expenses in computing the deductible costs of operating an automobile. When utilizing the standard mileage method, the employee's deductible auto is calculated by multiplying the total business miles (not including commuting miles) times the standard mileage rate. If an employee elects to utilize the actual expenses incurred then he must first calculate the business use. This is done by dividing the business miles by the total miles driven during the year. the result is the percentage business use. The employee's actual expenses are multiplied by the business use percentage to determine the deductible expense. If the employee elects to use actual expenses rather than the standard mileage method, a deduction for depreciation is allowed subject to several limitations. First, in order to use an accelerated method of depreciation, the automobile must be used at least 50% for business, otherwise the straight-line method is used. Additionally, the Internal Revenue Service limits the deduction in any year to prescribed amounts based on the year placed in service. Thus, for an automobile placed in service in 1997, the maximum allowable deduction would be \$3,160. This assumes a 100% business use. If the business use was less than 100% then the deduction would be limited to \$3,160 times the business use percentage.

For example, a priest purchases a car in 1997 for \$16,000 and uses it 60% for business purposes. The allowable deduction for 1997 would be \$1,896 (3,160 x 60%).

Once a method is elected it must be maintained until a new vehicle is purchased unless the business use percentage drops below 50%. If the accelerated method is elected and in a subsequent year the business use drops below 50% then the straight-line method must be used for the remainder of the depreciation life.

Depreciation is reported on Form 4562 as well as Form 2106. Regardless of the method used it is extremely important that the taxpayer maintain a complete and accurate log of the miles driven and business purpose.

- Travel - Travel expenses are the ordinary and necessary expenses of traveling away from home for an employee's business, profession, or job. An employee is considered to be traveling away from home if the duties require him to be away from the general area of his

tax home substantially longer than an ordinary day's work and sleep or rest is needed to meet the demands or work while away from home. Deductible travel expenses include transportation (i.e., airfare, train, bus, car or taxi), lodging, meals, laundry, telephone, tips and other ordinary and necessary expenses related to business travel.

- Business meals and entertainment - Generally a deduction is allowed for ordinary and necessary expenses to entertain parishioners, visiting clergy, or laity if the expenses meet the directly-related test or the associated test. The expense is directly related if the entertainment takes place in a clear business setting, the main purpose of the entertainment was the active conduct of church business, and the employee did in fact engage in business. Furthermore, the employee must have more than a general expectation of receiving some specific benefit at some future time. An expense meets the associated test if the entertainment was associated with the employee's trade or business and the entertainment directly precedes or follows a substantial business discussion. A deduction is only allowed to the extent the expense is not lavish or extravagant under the circumstances. Additionally, the deduction is limited to 50% of unreimbursed costs.
- Business gifts - A deduction is allowed for business gifts given directly or indirectly to any one person during the year. A business gift is a gift given with the intent of some future benefit. The deduction is limited to \$25 per gift per person. Incidental costs, such as engraving on jewelry, packaging, insuring and mailing are generally not included in determining the cost of the gift for purposes of the \$25 limit.

Other unreimbursed business expenses include by are not limited to:

- Continuing education courses
- Subscriptions to professional journals and books used in the trade or business
- Professional dues
- Professional uniforms, including vestments, but not everyday clothes
- Long distance telephone calls made for business purposes
- Cellular phones to the extent used for business
- Professional supplies to the extent not provided by the employer. These would include religious software, homiletic aids and religious supplies.

Although the above expenses are limited to two percent of adjusted gross income for income tax purposes, the full amount can be offset against income for self-employment tax purposes. Thus, if a priest has an income of \$12,000 housing allowance of \$2,500 and unreimbursed business expenses of \$2,000, his net self-employment income would be \$12,500. Self-employment tax would be calculated on the \$12,500 rather than the \$12,000 of gross self-employment income.

An employee must maintain adequate records to substantiate the expenses incurred. Written evidence has considerable more value than oral evidence alone, and generally an employee must prepare a written record for it to be considered adequate. The proof needed to substantiate expenses should be maintained in an account book, diary, statement of expense, or similar record. All documentary evidence, such as receipts, cancelled checks, or bills should be retained to support each statement of expense. Documentary evidence will normally be considered adequate if

it shows the amount, date, place, and purpose of the expense. If an employee is claiming an automobile deduction, the business miles must be documented. A log showing the beginning and ending odometer reading along with a description of the business purpose of the trip (i.e., hospital visit) is the best evidence of business miles. Records of expenses should be maintained for at least 3 years.

## SECTION D

### **Accountable Reimbursement Plans**

There are two specific types of reimbursement and other expense arrangements: (1) Accountable Plans and (2) Nonaccountable Plans. Payments made under an Accountable Plan are excluded from an employee's gross income and are exempt from income and employment tax withholding and reporting requirements.

A plan is accountable if it meets three requirements:

1. The expenses must have a business purpose.
2. The expenses must be substantiated.
3. Excess payments must be returned within a reasonable period.

The first requirement of an accountable plan provides that advances, allowances (including per diem allowances) and reimbursements must be for business expenses paid or incurred in their performance of services as employees. Allowable business expenses include; but are not limited to:

- traveling expenses
- meals and entertainment
- transportation
- professional dues
- professional supplies

The second requirement provides that advances, allowances, and reimbursements for business expenses must be substantiated. Substantiation is met by the employee providing the employer with sufficient information to enable the employer to identify the specific nature of each expense and to conclude that the expense is attributable to the employer's business activities. The information should identify the amount, time, place and business purpose for the expenses. One way to adequately account for expenses is for the employee to maintain an account book, diary, log, statement of expense, trip sheet or similar record. If entertainment or meals are to be reimbursed, the individuals present for the entertainment or meals should be documented as well as the specific business matter that was discussed.

Substantiation requirements for automobile expenses are relatively simple when the employer reimburses such expenses on a per-mile basis. Rather than keeping an exact record of the amount paid for gasoline, insurance, and other costs, the employer reimburses the employee for his business mileage at the applicable standard mileage rate. For 2005 the maximum standard mileage rate allowed by the IRS is 40.5¢ per business mile driven. (Note, commuting from one's home to work and back is not considered business mileage.)

# Diocese of Ogdensburg Information

## RECORD RETENTION POLICY

Many pastors have asked how long various financial documents should be retained. The following guidelines are included for your reference.

<u>Item</u>	<u>Retention Period</u>		
	<u>3 Years</u>	<u>7 Years</u>	<u>Permanently</u>
<b><u>General:</u></b>			
Accident Reports, Claims (settled cases) .....		X	
Contracts, Mortgages, Notes, and Leases (expired) .....		X	
(still in effect) .....			X
Correspondence (legal and important matters only) .....			X
Deeds, Mortgages, and Bills of Sale .....			X
Insurance Policies (expired).....	X		
Insurance Records (current accident reports, claims, policies, etc.).....			X
Property Appraisals by Outside Appraisers .....			X
Parishioner Contribution Records (weekly detail) .....		X	
(annual summaries) .....			X
<b><u>Financial Records:</u></b>			
Audit Reports.....			X
Annual Balance Sheets and Financial Reports .....			X
Monthly/Quarterly Balance Sheets and Financial Reports (destroy after 1 year)			
General Ledgers .....			X
Bank Reconciliation .....		X	
Bank Statements.....			X

Retention Period

<u>Item</u>	<u>3 Years</u>	<u>7 Years</u>	<u>Permanently</u>
Checks (cancelled -- see exception to follow) .....		X	
Checks (cancelled for important payments, i.e. purchases of property, special contracts, etc. Checks can be filed with the papers pertaining to the underlying transaction) .....			X
Check Registers or Stubs .....		X	
Financial Statements (annual reports) .....			X
Invoices:			
Legal .....			X
Capital Repair .....			X
All Others .....		X	
Journals:			
Cash Disbursements .....		X	
Cash Receipts .....		X	
Payroll Records:			
Payroll Registers .....		X	
Government Reports .....		X	
Time Sheets (3 years from date of filing)			
Employee Earnings Record .....			X
Forms W-2 and 1099 .....			X
Employee Benefit Records .....		X	
Personnel Files (for those terminated) .....		X	
Retirement and Pension Records .....			X

Retention Period

<u>Item</u>	<u>3 Years</u>	<u>7 Years</u>	<u>Permanently</u>
Cemetery Records:			
Account Cards (record of lot ownership and payments).....			X
Annual Report .....			X
Bank Statements .....		X	
Board Minutes .....			X
Burial Cards (record of interred's name, date of burial, etc., alphabetically) .....			X
Burial Record (record of interred's name, date of burial, etc.) .....			X
Contracts documenting lot ownership.....			X
Correspondence (Selective retention: keep if item has historical, legal, fiscal value).....			X
General Ledger .....			X
Lot Maps.....			X

## **Need Help?**

Diocese of Ogdensburg Offices: (315) 393-2920

Vincent M. Thouin, Parish Services: Accounting and QuickBooks Support  
extension 214

Email Address -- [vthouin@dioogdensburg.org](mailto:vthouin@dioogdensburg.org)

Internet Access -- [www.dioogdensburg.org/fiscal services](http://www.dioogdensburg.org/fiscal_services)

Human Resources and Employee Benefits: Kim Snover, extension 211

Insurance: Property claims and Worker's Compensation: Heidi Carter, extension 231

## **New York State Offices:**

### **Department of Taxation and Finance**

For general information, call toll free 1-800-225-5829.

To order forms and publications, call toll free 1-800-462-8100.

Fax-on-Demand Forms Ordering System, call toll free 1-800-748-3676. You must use a touch tone phone. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access the website for forms, publications and information.

### **Department of Labor**

For general information, call toll free 1-800-447-3992

Internet Access – <http://www.labor.state.ny.us>

### **Racing and Wagering Board**

Call (518) 453-8460

Send questions or comments to: [mail:info@racing.state.ny.us](mailto:mail:info@racing.state.ny.us)

Internet Access – <http://www.racing.state.ny.us>

## **Internal Revenue Service:**

For information call toll free 1-800-829-1040. For forms and publications call toll free 1-800-829-3676.

Internet Access - <http://www.irs.gov>

# APPENDIX A

## EMPLOYMENT FORMS

W-4

IT-2104

I-9

Note: These forms must be completed by every employee before he/she starts any other duties for the parish. Also, if replacement or changes are made to the forms submitted for Form W-4 or IT-2104, the old form is still maintained in the employee's payroll folder and they are not discarded.

## **Locating Employment Forms on the Internet.**

**W-4, Employee's Withholding Allowance Certificate**, log onto the Internal Revenue Service website at [www.irs.gov](http://www.irs.gov) then click on *Forms and Publications* which is on the left-hand side. This will open the Forms and Publications page and click *Form and Instruction number* that is under Download Forms and Publications by. Now scroll to the bottom of the page where you will find a list of forms by number and once you find the form (make sure you select the current years form) you are looking for and click it, then click on the button Review Selected Files. This will now open a File Manager Results page and if it is the correct year and form then you will need to click on it. Now this will open the form and you can now print it by clicking on the print icon towards the top of the page.

**IT-2104, Employee's Withholding Allowance Certificate**, log onto the New York State website at [www.tax.state.ny.us](http://www.tax.state.ny.us) then click on *Forms & Instructions* under Forms and Publications on the left-hand side of the page. This will open the Forms and Instructions page and click *Locate by Form Number* under Current Year Forms & Instructions. This will open the Numerical list by forms page and at the top left you will need to click on Forms IT-59 through IT-2664, since the is the range that our form falls in. Now scroll down the page to locate the form IT-2104 and click Non Fill-in and give this copy to your employee to complete and return to you.

**I-9, Employment Eligibility Verification**, log onto the [www.uscis.gov](http://www.uscis.gov) then on the right-hand side click *Forms*. This will open the Forms and Fees page and scroll down until you see form I-9 and click on *I-9*. This will open the Form I-9 information and scroll down to Special Instructions and review them, then click on *I-9 (PDF)* that is under Download. Now select the printer icon at the top to print this form to give to your employee to complete and return to you. Remember to make the adjustments that were listed under the Special Instructions before given the form to your employees.

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