

Congregational Treasurer's Manual

The Lutheran Church
Missouri Synod



***“For there is a proper
time and procedure
for every matter.”
Ecclesiastes 8:6***

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“Each one should use whatever gift he has received to serve others, faithfully administering God’s grace in its various forms.”

This quote from 1 Peter 4:10 is especially applicable to the gift of administration for the church treasurer. This manual is dedicated for your use with your gift of administration to the glory of God.

The treasurer’s position for a church or school is one of the most time-consuming and responsible jobs in a not-for-profit organization. Regardless of the size of the organization, the treasurer is expected to provide timely and reliable information to councils, boards and voters’ assemblies; to pay the bills on time; make certain adequate cash is available; to comply with complex and demanding payroll and tax requirements; and help the organization make responsible financial decisions for the benefit of its ministry. The treasurer truly must be the wise steward.

- The intent of this manual is to assist the congregational or school treasurer and any other person responsible for financial or administrative matters. The manual presents tax, payroll, insurance, finance and administrative matters that every church addresses at one time or another. It is written so every treasurer, no matter what the level of expertise, will be able to gain something from it.
- The manual is organized into two volumes, containing six major sections: “Employment Issues”; “Federal and State Tax Matters”; “Establishing and Administering the Organization”; “Supporting Organizations”; “Accounting and Finance”; and “Insurance.”
- The chapters of payroll and bookkeeping are the most technical chapters and address tax and accounting issues that are common for the organization and its employees.
- The sections on employment issues and accounting and finance are designed to provide a more practical approach to the job through outlines on “how to” and examples of filled-in forms and records. First Lutheran Church of St. Louis, a congregation operating a school, and with a budgeted income of \$852,100, is used to illustrate a bookkeeping system and a complete example of all payroll forms and reports that must be filed in one year.
- A detailed table of contents is at the front of each chapter.

- Volume 1 of this manual will be updated annually. Volume 2 will be updated and reprinted only as needed. Updates will be available through your district office, in printed matter, and on CD. It is also widely available on the Internet at www.lcms.org/ctm. Any items unique to the states in your district will be distributed by your district office.
- A comprehensive index (for Volumes 1 and 2) can be found behind Volume 2 and will also be updated annually.
- Although there may be other methods of reporting taxes and payroll as outlined in the manual, the methods presented are the recommended practices by the tax and legal counsel of the Synod for all Lutheran Church—Missouri Synod congregations and schools. The Synod is not able to provide legal or tax counseling services, and in the event of special problems, competent legal or tax advice should be obtained from local professionals.
- Any background information or inquiries regarding this manual or reports of errors or omissions can be addressed to the Accounting Department, The Lutheran Church—Missouri Synod, 1333 S. Kirkwood Road, St. Louis, MO 63122-7295, telephone 1-800-248-1930; or to your district office, which is noted in this manual.
- The Congregational Treasurer’s Manual is a product of the District Business Administrator’s Association, the Office of the Treasurer and the Department of Accounting of The Lutheran Church—Missouri Synod. Editing of this edition of the manual was done by Karen Sansone, Director of Tax & Compliance in Synod’s Accounting Department, assisted by Larry Jung, Executive for Finance and Congregational Resources of the Indiana District; George Miller, Business Manager of Minnesota North District; William Sharpe, Business Manager of North Dakota District; Debbie Crites, Business Manager of Kansas District; Roger Curtis, Business Manager of Iowa District West; Roger Sprenkel, Schools and General Executive of the Southern Illinois District; Marilyn Allen, Business Manager of Northwest District; Brenda Bacon, Business Manager of New England District; assisted by Charles Rhodes, Executive Director of Accounting, and Kim Merten of the Accounting Department.

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VOLUME 1

**SECTION 1
 EMPLOYMENT ISSUES**

	Paragraph	Page
Chapter 1—Ministers of the Gospel		
Status	1.100	1-2
Employee or Self-Employed	1.200	1-3
Income, Social Security and Medicare Taxes	1.300	1-3
Employment of Retired Ministers of the Gospel.....	1.400	1-8
IRS Rulings.....	1.900	1-10
Chapter 2—Housing Allowance and Parsonage		
Introduction	2.100	2-2
Eligibility.....	2.200	2-2
Housing Allowance	2.300	2-2
Parsonage.....	2.500	2-5
Substantiation and Disclosure	2.600	2-5
Self-Employment Tax	2.700	2-5
Reporting Requirements	2.800	2-6
Sample Housing Allowance Resolutions	2.900	2-6
Chapter 3—Lay Employees		
Classification.....	3.100	3-2
Taxes	3.300	3-2
Allowances and Other Compensation	3.400	3-3
Chapter 4—Concordia Plans		
Introduction	4.100	4-2
Summary of Benefit Plans	4.200	4-2
Administration.....	4.300	4-2
Other Benefit Programs	4.400	4-8
Tax Aspects.....	4.500	4-9
Group Term Life Insurance Example.....	4.600	4-13
Data Match Project (Centers for Medicare and Medicaid Services).....	4.700	4-16
Health Care Reform	4.800	4-16
IRS Rulings.....	4.900	4-17
Chapter 5—Tax-Favored Savings Plans		
Introduction	5.100	5-2
Tax-Sheltered Annuities.....	5.200	5-2
Individual Retirement Accounts.....	5.300	5-4
Educational Savings	5.600	5-4
Health Savings Accounts.....	5.700	5-4
Chapter 6—Business Expenses		
Introduction	6.100	6-2
Chapter 7—Payroll and Other Information Returns		
Introduction	7.100	7-2
Cafeteria Plans.....	7.200	7-4
Payroll Returns.....	7.300	7-6
Other Information Returns.....	7.400	7-35
Employer-Provided Automobiles	7.600	7-38

SECTION 2 FEDERAL AND STATE TAX MATTERS

	Paragraph	Page
Chapter 8—Tax-Exempt Status		
Introduction	8.100	8-2
IRS Rulings.....	8.400	8-6
Chapter 9—Lutheran Schools and Early Childhood Centers		
Employee Tuition Reduction	9.100	9-2
Funding.....	9.200	9-2
Other.....	9.300	9-7
Compensation	9.400	9-8
Chapter 10—Contributions by Donors		
Introduction	10.100	10-2
What Is a Contribution?.....	10.200	10-2
Timing of the Contribution	10.300	10-3
Qualified Organizations	10.400	10-3
Reporting Contributions	10.500	10-4
Gifts of Securities	10.600	10-10
Benevolence Funds	10.700	10-11
Receiving Contributions for Other Entities (“A Caution”).....	10.800	10-12
Gifts from Persons Who Later Declared Bankruptcy.....	10.900	10-12
Chapter 11—Unrelated Business Income		
Introduction	11.100	11-2
Chapter 12—Tax and Compliance Matters Unique to States		
Introduction	12.100	12-2
Annual Reporting.....	12.200	12-2
State/Municipal Taxes.....	12.300	12-2
Unemployment Tax	12.400	12-4
Worker’s Compensation	12.500	12-4
Listing of State Withholding Tax Offices/Departments of Revenue..	12.600	12-5
New Hire Reporting	12.700	12-8
Raffles, Bingo and Other Games of Chance.....	12.800	12-8
Information and Forms for Compliance Locally	12.900	12-8

SECTION 3 ESTABLISHING and ADMINISTERING the ORGANIZATION

	Paragraph	Page
Chapter 13—Organizing and Incorporating		
Introduction	13.100	13-2
Incorporation.....	13.200	13-2
Organizational Documents	13.300	13-3
Annual Reporting.....	13.400	13-4
Fiscal Year	13.500	13-4
Registered Agent	13.600	13-4
Closing a Congregation.....	13.700	13-4
Additional Information.....	13.800	13-5

Chapter 14—Responsibilities of Church Financial Officers

Introduction	14.100	14-2
Conflict of Interest	14.200	14-2
Job Descriptions.....	14.300	14-2
Fiduciary Responsibilities.....	14.400	14-3

Chapter 15—Purchasing Agreements

Introduction	15.100	15-2
Summary of Products and Services	15.200	15-2

Chapter 16—Automated Systems

Introduction	16.100	16-2
Analyzing Needs and Wants.....	16.200	16-2
Software Applications	16.300	16-2
Computer Hardware.....	16.400	16-3
CPH Church Management Software	16.700	16-3

SECTION 4 SUPPORTING ORGANIZATIONS

	Paragraph	Page
Chapter 17—Synod—International Center and District Offices		
Communication Services	17.100	17-2
Synod Membership	17.200	17-3
International Center (Synod Office)	17.300	17-7
International Center Budget.....	17.400	17-7
District Offices	17.500	17-7
District Budget.....	17.600	17-7
Organizational Chart	17.700	17-8
Chapter 18—Gift Planning		
Introduction to the LCMS Foundation	18.100	18-2
LCMS Foundation Services.....	18.200	18-2
LCMS Foundation Gift Planning Counselors.....	18.400	18-5
LCMS Foundation Associate Gift Planning Counselors.....	18.500	18-6
Chapter 19—Church Extension Fund		
Introduction	19.100	19-2
Investment Opportunities	19.200	19-2
Loans.....	19.300	19-2
Other Services	19.400	19-2
District Church Extension Fund Contacts	19.500	19-5

GLOSSARY (Volume 1) BLANK FORMS (Volume 1)

VOLUME 2

SECTION 5 ACCOUNTING and FINANCE

	Paragraph	Page
Chapter 20—Internal Control		
The Need for Internal Control.....	20.100	20-4
What Is Internal Control.....	20.200	20-4
Internal Control Plan.....	20.300	20-4
Chapter 21—Chart of Accounts		
GAAP Accounting for Non-Profits.....	21.100	21-2
Typical Funds.....	21.200	21-2
Chart of Accounts.....	21.400	21-2
Expenditures.....	21.500	21-3
Expense Account Classifications by Description of Expenditures.....	21.600	21-3
Chart of Accounts Detailed	21.700	21-4
Chapter 22—Budgeting		
Introduction	22.100	22-2
Budget Preparation.....	22.200	22-2
Budget Process	22.300	22-2
Budget Calendar.....	22.400	22-4
Sample Budgets.....	22.600	22-5
Payroll Budget	22.700	22-9
Chapter 23—Accounting Applications		
Journals and Ledgers.....	23.100	23-2
Sample Filled-in Reports.....	23.200	23-2
Record Retention	23.300	23-6
Accounting Applications	23.400	23-7
Assets	23.500	23-7
Liabilities.....	23.600	23-13
Net Assets (Fund Balance or Equity).....	23.700	23-13
Support and Revenue	23.800	23-15
Expenses and Losses	23.900	23-16
Chapter 24—Financial Statement Reporting		
Statements and Reports.....	24.100	24-2
Chapter 25—Financial Review		
Introduction and Purpose	25.100	25-2
Congregational Internal Control Review	25.200	25-3
General Financial Review Program	25.300	25-9
The Financial Review Program		
(Test of Transactions).....	25.400	25-17
Sample Financial Review Letter to Congregation.....	25.500	25-21

SECTION 6 INSURANCE

	Paragraph	Page
Chapter 26—Risk Management and Insurance		
Introduction	26.100	26-2
Types of Insurance to Purchase and Consider.....	26.200	26-5
Optional Lines of Coverage to Consider.....	26.300	26-9
Claims	26.400	26-10
Loss Control and Safety	26.500	26-11
General Information	26.600	26-13

RESOURCES

GLOSSARY (Volume 2)

BLANK FORMS (Volume 2)

INDEX (Volumes 1 & 2)

