



The United Methodist Church Indiana Conference

December 1, 2011

To: Indiana Conference Local Church Treasurers

The Conference Office extends a warm holiday greeting to all! In anticipation of starting off the New Year, we have again gathered some information we felt would be useful to all of our local church treasurers during this year-end season. Please find your sample form W-2 enclosed as well as a sample 941, Conference giving instructions, dates to remember, useful websites, and a Conference Center contact list.

There are many additional useful resources on the General Council of Finance and Administration website that cover several topics of interest to our local church treasurers. I would encourage you to take the time to visit that website at www.gcfa.org to see some of the resources available to you.

There are some clergy benefits specific to our Conference billing that will affect your W-2 preparation for the year. Please note the following Clergy items should be EXCLUDED from Box 1 wages on the W-2:

- 1) Clergy Portion of Health Premiums – does not appear on W-2
- 2) Housing/Parsonage Exclusion – report in box 14 as "Housing"
- 3) UMPIP (pastor pension contributions) withheld pre-tax – report in box 12 code E
- 4) Flexible Spending (FSA) elections – report in box 14 as "FSA"

Reminder: For your tithe payments to be credited to 2011, they need to be received before the January 15th deadline. Any payments received after this deadline are credited to 2012. *If you send 2012 monies in before January 15th please clearly mark those 2012.

If you are no longer the Treasurer at your church, please pass all of this information on to the appropriate person. As always, if you have any questions or concerns in preparing year-end reports or anytime throughout the year please do not hesitate to contact the Treasurer's Office. Thank you for your faithful service to the church!

Sincerely,

A handwritten signature in red ink that reads "Jennifer R. Gallagher".

Jennifer R. Gallagher,
Director of Financial Services

Conference Tithe, District Support and Mission and Advance Giving Instructions

All giving from the local church including conference tithe, district support and special project giving should be sent directly to the bank lockbox at the following address:

INUMC
Dept 6089
Carol Stream IL 60122-6089

You can make your check payable to your district or to INUMC, either payee will work. The bank then automatically deposits your check, makes an electronic copy of your check along with any paperwork that the check is accompanied by and sends that electronic copy to the Financial Services office here at the Conference Center. Our accounting clerks then enter your gifts into our system according to how you have designated the gift on the form or paperwork that accompanied your check.

Your church should be sending in a conference tithe of 10%, and a district support %. Each district is listed below with its corresponding %. If you are not sure what district you are in please contact us. There is no longer a general church amount to be paid separately. There is no longer a "district apportionment", all district support is to be paid as a % of income (just like the tithe).

The Conference is asking for a minimum of a 10% tithe of undesignated income and your district support is a % of this same income figure. Specifically, below are the guidelines we passed as an Annual Conference in June, 2011 for what is to be included in that calculation.

1. *Income from identified and unidentified contributors.*
2. *Pledged or unpledged income.*
3. *Undesignated interest and dividend income.*
4. *Income received from building use fees.*
5. *Income received from fundraisers and programs in support of the operating budget.*
6. *Income from capital campaigns, pass-through giving and tuition-based ministries is **not** included in the tithing calculation.*

In addition to the conference tithe and district support, the conference continues to receive gifts for any Advance or special ministry; we forward those gifts on to the appropriate agency each month. Your church should be receiving a monthly statement with a perforated portion to return where you can **clearly mark** how you wish your giving to be allocated.

In summary, we are asking for conference tithe of **10%** and a district support % and please continue to support any special projects and advances that you wish. All of these things are to be mailed to the address above.

Thank you for your congregation's continued generosity to the work of our church.

North District	1%	Northeast District	1%
North Central District	1%	Northwest District	1%
Central District	TBD*	East District	1.25%
West District	1.45%	Southeast District	1%
Southwest District	1.2%	South District	1.5%

*To be determined at district conference on 1/15/12.

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employee's name			3 Social security wages		4 Social security tax withheld	
<div style="border: 1px solid black; padding: 5px;"> Gross cash salary Less: Personal portion of health insurance Flex Spending withholding Pre-tax UMPIP contributions withheld Housing or parsonage exclusion </div>			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		Last name	11 Nonqualified plans		12a See instructions for box 12	
<div style="border: 1px solid black; padding: 5px;"> Boxes 3,4,5 & 6 should be zeroes for clergy </div>			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
f Employee's address and ZIP code					12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

"Housing Exclusion" or "Parsonage Exclusion" amount is reported in Box 14 for informational purpose

Pre-tax UMPIP contributions appear in Box 12 with a Code E

(EIN) -

Employer identification number

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Report for this Quarter of 2010
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), Jun. 12 (Quarter 2), and Sep. 12 (Quarter 3)

2 Wages, tips, and other compensation

3 Income tax withheld from wages, tips, and other compensation

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6e.

5a Taxable social security wages* × .124 =

5b Taxable social security tips* × .124 =

5c Taxable Medicare wages & tips* × .029 =

5d Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c

6a Number of qualified employees first paid exempt wages/tips this quarter

6b Number of qualified employees paid exempt wages/tips this quarter

6c Exempt wages/tips paid to qualified employees this quarter × .062 =

6d

6e Total taxes before adjustments (line 3 + line 5d - line 6d = line 6e)

7a Current quarter's adjustment for fractions of cents

7b Current quarter's adjustment for sick pay

7c Current quarter's adjustments for tips and group-term life insurance

8 Total taxes after adjustments. Combine lines 6e through 7c

9 Advance earned income credit (EIC) payments made to employees

10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)

11 Total deposits, including prior quarter overpayments

12a COBRA premium assistance payments (see instructions)

12b Number of individuals provided COBRA premium assistance

12c Number of qualified employees paid exempt wages/tips March 19-31

12d Exempt wages/tips paid to qualified employees March 19-31 × .062 =

12e

13 Add lines 11, 12a, and 12e

14 Balance due. If line 10 is more than line 13, enter the difference and see instructions

15 Overpayment. If line 13 is more than line 10, enter the difference Check one: Apply to next return. Send a refund.

Include all gross salaries here less:
 * clergy housing/parsonage exclusion for qtr
 * flex spending withholding
 * pre-tax umpip contributions withheld
 * personal portion of health ins withheld

No clergy wages should appear in #5

*Report wages/tips for this quarter, including those paid to qualified new employees, on lines 5a-5c. The social security tax exemption on wages/tips will be figured on lines 6c and 6d and will reduce the tax on line 6e.

See instructions for definitions of qualified employee and exempt wages/tips.

Complete lines 12c, 12d, and 12e only for the 2nd quarter of 2010.

Name (not your trade name)

Employer identification number (EIN)

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in multiple states.

17 Check one: Line 10 on this return is less than \$2,500 or line 10 on the return for the preceding quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. Go to Part 3. You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1, Month 2, Month 3, Total liability for quarter

You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

18 If your business has closed or you stopped paying wages Check here, and enter the final date you paid wages / / .

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

Signature box

Print your name here

Print your title here

Date / /

Best daytime phone

Paid preparer's use only

Check if you are self-employed

Preparer's name

Preparer's SSN/PTIN

Preparer's signature

Date / /

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code



The United Methodist Church

Indiana Conference

Dates to Remember for Local Church Treasurers

January 15	Last date for prior year tithe pymts
January 31	4 th Quarter Form 941 W-2's to employees 1099's to independent contractors
February 28	W-3's, W-2's to IRS WH-3's to IN Dept of Revenue
April 30	1 st Quarter Form 941
May 15	Form NP20 to IN Dept of Revenue Property Tax Exemptions to local Assessor's office (if changes) Personal Property Tax Forms to local Assessor's office
May 31	Local Church Audit form to Conference Center
July 31	2 nd Quarter Form 941
October 31	3 rd Quarter Form 941

Indiana Annual Conference
301 Pennsylvania Parkway,
Suite 300
Indianapolis, IN 46280

Phone 877.781.6706

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Useful Websites



General Council on Finance and Administration – www.gcfa.org

UMC Giving – www.umcgiving.org

The Advance - <http://new.gbqm-umc.org/Advance/>

General Board of Pensions – www.gbophb.org

Indiana Annual Conference – www.inumc.org

Blue Cross Blue Shield – www.bcbsil.com

Internal Revenue Service – www.irs.gov

Indiana Department of Revenue – www.in.gov/dor





Indiana Annual Conference
301 Pennsylvania Pkwy, Suite 300
Indianapolis, IN 46280
877-781-6706
FEIN 27-0264680

Tithe Remittance address:

INUMC
Dept. 6089
Carol Stream, IL 60122-6089

Who to contact:

Pension questions – Sherry Austin

Insurance questions – Linda Eskew

Accounts payable, Moving – Diana Barnett

Camp Registrar – Emily Burkhart

Year End Reports, Address changes – Elsie Miller

Annual Conference Lay Members – Kathy Stanley

Annual Conference, Charge Conference Forms, Journal – Ruth Ellen Needler

Property/Liability Insurance, Property taxes – Brent Williams

Office Depot Issues – Glenda Peery

Event registration – Brenda Gross

Tax questions – Jennifer Gallagher

INUMC email questions, Business Entity filing, Church Giving Report – Heidi Harding

Website – Erma Metzler