

CHURCH TREASURER'S MANUAL

SOUTHEASTERN CALIFORNIA CONFERENCE



Revised April 2016

GENERAL INFORMATION

TREASURER

Because of the important functions of the treasurer, it is wise to choose one who can be reelected to provide continuity in record keeping and reporting. Large churches may elect assistant treasurers as needed.

The treasurer can greatly encourage faithfulness in the returning of tithe and deepen the spirit of liberality on the part of the members. A word of counsel given in the spirit of the Master will help members to render faithfully to God His own in tithes and offerings, even in a time of financial stringency.

Treasurer the Custodian of All Funds—The treasurer is the custodian of all church funds. These include (1) conference funds, (2) local church funds, and (3) funds belonging to auxiliary organizations of the local church.

All funds (conference, local church, and local church auxiliary) are deposited by the treasurer in a bank or financial institution account in the name of the church, unless the local conference authorizes another system.

Surplus church funds may be deposited in savings accounts upon authorization of the board. Where large balances are carried for building or special projects, the board may authorize separate bank accounts. Such accounts, however, shall be operated by the treasurer and reported to the church along with all other church funds.

All church bank accounts are exclusively for church funds and are never to be combined with any personal account or funds.

Conference Funds—Conference funds, which include tithe, all regular mission funds, and all funds for special conference projects and institutions, are trust funds. At the close of each month, or more often **if requested** by the conference, the treasurer shall send to the conference treasurer the entire amount of conference funds received during that period of time. The church may not borrow, use, or withhold such conference funds for any purpose.

Sabbath School Funds—All Sabbath school offerings are to be passed over weekly to the treasurer by the Sabbath school secretary-treasurer, the treasurer keeping a careful record of all such offerings. These mission funds are transmitted to the conference office as outlined in the previous paragraph. Sabbath school expense funds are held in trust, subject to the orders of the Sabbath school council (see pp. 94, 95), to meet the routine expenses of the Sabbath school.

Local Church Funds—Local church funds include church expense, building and repair funds, and the fund for the poor and needy. These funds belong to the local church and are disbursed by the treasurer only by authorization of the board or business meeting. However, the treasurer shall pay from the expense funds all bills for local expense that have been authorized by the board.

Funds of Auxiliary Organizations—Auxiliary organization funds include such funds as church outreach programs, family life, Adventist Youth Society, Community* Services/Dorcas Society', Sabbath school expense, and that portion of the health ministries funds belonging to the church, and may include church school funds. All money received *by* and for these organizations is turned over promptly to the church treasurer by the secretary of the organization, the deacons, or whoever has received the funds. These funds belong to the auxiliary organizations of the church. They may be disbursed only by order of the auxiliary organization to which they belong.

The treasurer shall give receipts for all funds received. On receiving money from the treasurer, the secretary of the auxiliary organization shall give a proper receipt to the treasurer.

Safeguarding the Purpose of Funds—When an offering is taken for worldwide missions or for any general or local enterprise, all money placed in the offering plate (unless otherwise indicated by the donor) shall be counted as part of that particular offering. All offerings and gifts contributed by individuals for a specific fund or purpose must be used for that purpose. Neither the treasurer nor the board has the authority to divert any funds from the objective for which they were given.

The funds of auxiliary organizations, often donations given for specific purposes, are raised for that special part of the church's work for which the auxiliary organization is established. Such funds are held in trust, by the treasurer, and they too may not be borrowed or in any way diverted by the treasurer or the board from the objective for which they were raised.

When an auxiliary organization is discontinued, the church in regular business session may take action indicating the disposition of any balance of funds in the account of the organization.

Money for Personal Literature Orders—Money for personal orders of literature, books, pamphlets, magazines, and subscriptions for periodicals is cared for by the treasurer in areas where a local Adventist Book Center does not exist. (See Notes, #6, p. 168.)

Proper Method for Payment of Money by Members—The treasurer should urge that all money paid in by members, other than the regular church collection, be placed in tithe and offering envelopes, unless an alternative method has been implemented by the conference. Members should list the various items and amounts on the envelope as indicated and to make sure that the money enclosed equals the total shown. They should also sign their names and give their addresses, and place the envelopes in the offering plate or hand them to the treasurer, who should preserve the envelopes to serve as vouchers until all accounts are checked by the conference auditor.

Members who return their tithes and offerings by check or postal notes should, where legally possible, make such checks or notes payable to the church, rather than to any individual.

Receipts to Members— Receipts should be issued promptly for all money received from members, no matter how small the amount, and a strict account of all receipts and payments should be kept by the treasurer. All general offerings not in envelopes should be counted by the treasurer in the presence of another officer, preferably a deacon, and a receipt given to such officer.

Proper Method of Remitting Funds to the Conference—In sending remittances to the conference treasurer, all checks, bank drafts, or money orders should be made payable to the organization wherever legally possible and not to any individual. A copy of the treasurer's records for the period should be enclosed with the remittance. Remittance blanks are furnished by the conference. (See pp. 130, 131.)

Preservation of Financial Documents—Financial documents, vouchers, or receipted bills should be secured for all funds received and disbursed in accordance with the system authorized by the local conference.

Books Should Be Audited —The conference treasurer, or other individual appointed by the conference committee, audits the church financial records, usually each year.

The treasurer's books and other financial records relating to the work of the treasurer, the church school treasurer, and the treasurer of any other organization may be called for and inspected at any time by the conference auditor or by the pastor, district leader, head elder, or by any others authorized by the church board, but should not be made available to unauthorized persons. (See SDA Church Manual p. 135.)

Reports of all funds received and disbursed should be presented at the regular business meetings of the church. A copy of these reports should be given to the leading officers.

When the number of individuals returning tithe in the church is reported, the spouse and minor children who are non-wage earners but members of the church should be counted in this group, in addition to the wage earner of the family.

Relations With Members Confidential—The treasurer should always remember that relations with individual members are strictly confidential. The treasurer should never comment on the tithe returned by any **member** or on the income or anything concerning it, except to those who share the responsibility of the work. Great harm may be caused by failure to observe this rule.

GENERAL INSTRUCTIONS

ACCOUNTING

- ❖ **Strongly recommend** use of a computer accounting program:

JEWEL
LUCIS
QUICKBOOKS

Why use a computer accounting program?

- Time-saving
- Minimizes errors as information is entered only once
- Reports generated automatically
- Bank reconciliation automated
- Useful tool to track trend in income and expenses
- Use of sub accounts
- Does budget allocation automatically

ACCOUNTING SOFTWARE

JEWEL

Developed specifically for Adventist churches. Used extensively in the Florida Conference.
www.jewelsda.com

LUCIS

(formerly Church Accountant)

Developed by Lake Union Conference Information Systems Department. Designed for Adventist churches.
www.lakeunion.org/LUCIS

QUICKBOOKS

ORGANIZATION

- ❖ Set up a filing system
 1. Cash receipt journal –deposit report
 2. Cash disbursements journal – check register
 3. Monthly financial statements
 4. Bank statements with reconciliation
 5. Cancelled checks, check stubs
 6. Disbursements voucher file – paid invoices attached to a cash disbursement form (D-2)
 7. Church Board minutes
 8. SECC weekly and monthly receipts summary
 9. 1099-Misc. forms and 1096 summary
- ❖ More efficient to file by category instead of month.

RECEIPTING

- ❖ Make up a tithe envelope for all other income (e.g. rental income, concert tickets, SECC checks). Make sure that you post to a non-tax deductible offering code, if applicable.
- ❖ Designated donations are non-tax-deductible – for example, help to a needy person. (*IRS Publication 526*)
- ❖ Total deposit should match amount posted in your weekly cash receipts journal and the SECC offering summary report.
- ❖ Breakdown between Conference and local funds, as well as within local funds should agree with Conference report. If not, do correction envelope.
- ❖ Process any corrections or correction for NSF check in the next week's offering batch.

“It is of utmost important that all offering and gifts contributed by individuals to the church for a specific fund or purpose be used for that purpose. Neither the church treasurer nor the church board has the authority to divert any funds from the objective for which they were given.” Seventh-day Adventist Church Manual, Revised 2005, 17th edition, page 62

DISBURSEMENTS

- ❖ All checks written must have proper supporting documentation:
 - a) Original vendor invoice/cash register receipt attached to a cash disbursement form (D-2 form)
 - b) Check request form signed by appropriate church officer – for example - request for help to needy member; honorarium; advances (must later be supported by vendor invoices/cash register receipts)
 - c) Reference to church board action on the cash disbursement form
 - d) Credit card charges should be supported by the original copies of vendor invoice/cash register receipt, not just the monthly credit card statement
- ❖ Use checks in numerical order.
- ❖ No checks should be written to ‘Cash’ or in the name of the church.
- ❖ Checks/on line payments to the treasurer or treasurer’s immediate family member should be approved and signed by another authorized person on the account.
- ❖ Enter all checks into your accounting system including voided/canceled checks. Date of check should be the date check was written.
- ❖ File invoices in numerical order attached to a cash disbursement form completed with the date of payment, payee, amount, description and account charged.

ONLINE PAYMENTS/BANK DEBITS

- ❖ Need to have adequate supporting documentation.
- ❖ Recommend a separate file for online payments.
- ❖ Assign a number to each online payment on the monthly bank statement.
- ❖ Put that number on the supporting documentation such as vendor invoice, etc.
- ❖ Post that payment using the assigned number in your books.
- ❖ File in Online Payment folder.
- ❖ Online payments to treasurer must be approved by another authorized signer on bank account /Pastor/ Head Elder or other department head

CASH ADVANCES

1. Church Board should set a dollar limit on \$ amount that department directors can advance for expenses without church board approval.
2. Department director must complete a check request form stating name of payee, amount and purpose.
3. Individual must adequately account for these expenses within 60 days after expense is incurred.
4. Adequate accounting is submitting all original receipts and vouchers and returning any excess amount.
5. If no adequate accounting is provided within 60 days, according to IRS rules, the entire amount is reportable as taxable income to the individual.

CHURCH CREDIT CARD

1. Church board needs to have a policy.
2. Policy should include:
 - a) individuals authorized to have a credit card
 - b) what expenses and \$ limit that can be charged
 - c) no personal expenses to be charged
3. All original vendor receipts and vouchers must be turned in at the end of the month. Adequate supporting documentation is the vendor receipts and vouchers attached to the monthly credit card statement.

MONTH END

1. All entries for the month have been posted (checks and deposits)
2. Enter any bank charges or interest.
3. Close the month.
3. Do the bank reconciliation.
4. Prepare all monthly reports.

BANK RECONCILIATION

- ❖ Prepared monthly.
- ❖ Should include a list of all outstanding checks, deposits, bank fees, interest payment.
- ❖ Adjusted bank balance should agree to your financial statement balance and general ledger balance.

MONTHLY REPORT TO CHURCH BOARD

- ❖ Report should be done monthly even if church board does not meet.
- ❖ At a minimum, report should include:
 - beginning balance,
 - income,
 - expense,
 - ending balances

of all local church funds and conference funds.

Total ending balance of all funds should agree to the reconciled bank balance.

- ❖ Include a list of checks written for the month.
- ❖ Bank and investment account balances.
- ❖ Outstanding loans and account payable balances.

YEAR-END CHECK LIST

1. Fiscal year end closing - close all budget-allocated accounts to Church Budget. Accounting software programs can automatically do annual closing.
2. Be sure to handle correctly all year-end contributions according to IRS rules. A reminder in the church bulletin is recommended.
3. Christmas gifts made by the church to a pastor or other church employee represent taxable income and not a tax-free gift, and must be treated as income by either reporting it to the Conference payroll service or processing it through the Conference payroll.
4. Make sure that you have all the information needed to issue 1099-Misc. forms to any independent contractors - businesses (unless incorporated) or individuals (including honorariums) - to whom the church paid non-employee compensation of \$600 or more in the calendar year. Form must be issued to recipient by January 31 and the IRS copy sent by February 28.

Church copy of Form 1096 and Copy C of 1099-Misc. forms to be filed and provided for audit.

COMBINED CHURCH BUDGET

1. A combined budget is a useful tool to manage the church finances.
2. Church board sets an annual budget and allocates an amount to each department/fund – can be a \$ amount or percentage. The allocation is set in the accounting software.
3. At end of fiscal year, prepare YTD Budget and YTD Actual reports. Use that information to prepare the next year's budget.
4. At the end of fiscal year, close all budget allocated funds to Church Budget.

INTERNAL CONTROL FOR SECC CHURCHES

- Achieve separation of duties. This ideal will provide safeguards for the treasury ministry. Receipting, check writing, and financial record keeping and reporting are three divisions that offer built in protection. Ask the nominating committee to name a treasury team. It is better to have different individuals count the money from those who write the checks.
- Counting of currency and coins by two or more persons who are scheduled on a rotation basis provides internal cash control and reduces opportunities for embezzlement to occur. Making a list of all loose currency and coins will provide a record for fluctuations.
- Encourage the use of checks not cash. Donors who do not use offering envelopes when they donate currency or coins provide one of the major opportunities for embezzlement.
- All church and conference monies shall be deposited in an account(s) with the church named as the owner of the account.
- Offerings deposited promptly in a bank, preferably by the first business day following weekend services, reduces the accessibility of funds and opportunity for theft.
- SECC allocations for use in ministries at the local church are to be deposited in the local church named account not in an account in the name of any individual.
- Appropriate documentation is required for all disbursements. Cash register receipts, invoices, check requests, or references to church board action are required. Substantiating vouchers need to include the items purchased (services received), price, total amount, and date.
- To safeguard the disbursements of funds the church board should establish a protocol for who is authorized to spend monies, up to what limits, and from which budgeted accounts. The board should also set a policy that requires prior approval for expenditures over a certain amount.
- No checks should be made payable to "Cash" or in the name of the church. Any checks payable to the church treasurer or his/her immediate family should be signed or approved by another authorized signer on the account.
- A two signature signing policy is a valuable control procedure for checks over a certain amount. Ask the Church Board to vote the amount.
- A Bank Reconciliation is to be done each month. Having the bank statements and reconciliations reviewed on a regular basis by someone other than the one charged with the responsibility for signing the checks, is a protection for the disbursement function.
- The Pastor should expect the Church Treasurer to provide regular monthly reports for all funds received and disbursed. These reports are to be given in a timely manner to the Pastoral Staff, Finance Committee (if available), and the Church Board, e.g., the financial statements for September 2013 would be presented at the October Church Board Meeting.
- All activity for the church's accounts shall be made available to the conference auditor upon request.

Basic Schedule of RETENTION OF DOCUMENTS

<u>RECORD</u>	<u>RETENTION</u>
Audit Reports	Permanent
Bank Statements and Reconciliations	6 Years
Board Minutes	Permanent
Cancelled Checks (including bank copies)	6 Years
Check Register	6 Years
Contracts, Building	Permanent
Employment Records	Permanent
Insurance Policies	Permanent
Journals – Cash Receipts and Cash Disbursements	6 years
Journals – General	Permanent
Ledgers – General and Accounts Receivable	Permanent
Payroll Journals, Earnings Records, Time Cards	Permanent
Tithe & Offering Envelopes	4 Years
Vendor Invoices & Register Receipts (Disbursements)	6 Years
1096 Annual Summary and 1099 Miscellaneous Forms	Permanent

FINANCIAL RECORDS BASIC REQUIREMENTS FOR AFFILIATE GROUPS

- ❖ Maintain a financial record keeping system for documenting the source and use of church funds.

If by computer: Detailed General Ledger, Monthly Financial Statements (including a Balance Sheet)

If by manual records or computer spreadsheet: Cash Receipts and Cash Disbursements Journals (examples available), Monthly Financial Statements (example in ***Local Church Accounting Manual*** – Appendix 2-1 with inclusion of same type of information for Conference funds in total is usually sufficient)

- ❖ Maintain separate files for the following:

- Monthly Financial Statements
- Detailed reports on accounting transactions (Detailed General Ledger, Cash Receipts and Cash Disbursements Journals, etc.)
- Bank Statements for each bank and investment account (include monthly reconciliations from bank balance to balance reported in your financial statement and check register for your checking account)
- Copy of minutes of the group's board meetings
- Weekly offering reports (received when offering envelopes are returned by the Conference)
- Monthly offering report summaries from the Conference Church Receipting Department
- Bank receipts etc. for deposits, returned checks, etc.
- Support documents to payments (File support documents – usually vendor invoices and receipts – in check number order). D-2 Forms are available from the Conference office to be used to organize these documents, identify the payee, amount, check number and fund to be charged.

- ❖ Keep the following in an organized manner:

- Offering envelopes (See “Suggested Procedures for Processing Offering Envelopes and Reports” in RECEIPTING section.) The processed batches of envelopes returned by the Conference Church Receipting Department should be filed in chronological order.
- Checks (use in check number order and file checks that clear the bank in check number order)
- Check register (Use the check register to identify the activity in your checking account. Log in your deposits, fill out the information for each check and keep a running balance for use in reconciling to your monthly bank statement.)

- ❖ The treasurer from the sponsoring church the group is affiliated with should check at least once or twice a year to make sure the affiliate group's financial records are in order.

PROCEDURES FOR CHANGE OVER OF CHURCH TREASURERS

Action for the change should be formally taken at a church board meeting where the following should occur:

1. Board action to approve the updating of the signature cards on all church bank and investment accounts. (This meeting's minutes including the board action should be copied and taken to the bank or investment firm for each church bank and investment account, so the signature cards can be updated.)
2. The outgoing treasurer should provide his final financial statement.
3. For the period ended in the financial statement, the outgoing treasurer should also report the balances for all of the church and investment accounts. For balances that don't agree to the balance reported by the bank or investment firm, bank reconciliations should be provided to identify all reconciling items (outstanding checks, deposits in transit, etc.).
4. The outgoing treasurer should bring all church treasurer records and materials of which he/she has had custody to the board meeting.
5. For all other church treasurer records (usually for older records of earlier periods) that may be kept at a storage location, the access key should be reassigned at this meeting.
6. A list should be prepared and signed by both the outgoing treasurer and incoming treasurer to document the turnover of the records and other materials by the outgoing treasurer to the incoming treasurer. (See sample enclosed) The list of records transferred should be detailed and specific.

CHANGE OF CHURCH TREASURER SAMPLE LETTER

November 1, 2013

I, Bill Jones, the incoming church treasurer, have received the following from Freddie Mac, the outgoing church treasurer, for the Rancho Cucamonga Seventh-day Adventist Church:

1. Financial Statements for the months of January 2013 through October 2013.
2. Bank Statements and Bank reconciliations for the checking account at Bank of America for the months of January 2013 through October 2013.
3. Bank Statements for the Savings account at Bank of America for the months of January 2013 through October 2013
4. File on Church CD investments at Union Bank for the months of January 2013 through October 2013.
5. Offering Envelopes, by weekly batches, from the beginning of January 2013 through the week ended October 26, 2013.
6. Receipts and Disbursements journals for the months of January 2013 through the unfinished month of October 2013.
7. Deposit book for bank deposits from January 1, 2013, through October 31, 2013.
8. Cancelled checks from checks #4523 through #4946 for the period of January 1, 2013, through October 31, 2013. (This excludes voided checks #4533 and #4752 and outstanding checks listed on the October 2013 bank reconciliation)
9. File for \$200,000 loan from the Pacific Union Revolving Fund that includes the loan agreement and receipts from the Pacific Union for each monthly payment.
10. Binding cases of support documents to checks in check number order from check #4530 through #4963 for the period of January 1, 2013, through October 31, 2013
11. Check register for the period of January 1, 2013, through October 31, 2013.
12. Copies of Board Minutes for meetings held during the months of January 2013 through October 2013.
13. Monthly offering summary reports for the months of January 2013 through October 2013.
14. Weekly offering reports from the beginning of January 2013 through the week ended October 26, 2013.
15. Audit Report for the last Audit from January 1, 2011, through December 31, 2012.
16. File containing current insurance policies.

CHANGE OF CHURCH TREASURER SAMPLE LETTER – *Continued*

17. Employment files containing time cards and Personnel Administrative Reports forms for Sally Jones, the church secretary, Ron Johnson, the church custodian, and Freddie Mac, the outgoing church treasurer.
18. Annual receipts from Conference for the year 2012.
19. The following supplies:
 - Unused checks from check #4964 to #5000
 - Unused Receipts and Disbursements Journals
 - Unused D-2 Forms
 - Unused Report Form for Payments to Non-Employee Service Providers
 - Unused Personnel Action Request Forms
 - Unused Time Cards
 - Key to storage room for older church financial records
 - Key to church post office box
 - Endorsement stamp and ink pad
 - 2 unused books of deposit slips

Bill Jones

Bill Jones, Incoming Church Treasurer

Freddie Mac

Freddie Mac, Outgoing Church Treasurer

WAYS TO PROCESS DONATIONS RECEIVED FOR OVERSEAS AND NON-SDA ORGANIZATIONS

Donations for Other than SDA Organizations

When you receive donations for other than SDA organizations, please return the checks without depositing them into the church's bank accounts. The church should handle donations only for entities of the Seventh-day Adventist Church that appear in the *Seventh-day Adventist Church Yearbook*. For donations members want to go to other than SDA organizations (Quiet Hour, 3ABN, Adventist Frontier Missions, Red Cross, United Way, Salvation Army, Disabled Veterans, etc.) have the members send their donations directly to those organizations.

Donations for Overseas SDA Organizations

As mentioned above, the entity must appear in the *Seventh-day Adventist Yearbook*. There are several methods that can be followed to get these donations delivered to the intended entity:

1. **(Preferred Method)** Ask the member to remit their donation directly to: **Donation Center, General Conference of SDA, 12501 Old Columbia Pike, Silver Springs, MD 20904**. Please ask the member to make their check payable to the General Conference and identify the overseas entity and purpose for which the donated funds are to be used). The General Conference will then remit the donated funds through the SDA Church's levels of organization, i.e. Divisions, Unions, Conferences, and/or Missions.
2. Remit the donation to the conference (identifying the overseas entity and purpose for which the donated funds are to be used). The conference will then remit the donated funds to the Pacific Union and this will continue up the SDA Church's levels of its organization to the General Conference then down, level by level to the intended overseas entity. This process will take several months to get the funds to the intended overseas entity.
3. Direct donations to projects abroad. Please carefully note the conditions.
 - a. **IRS Publication 3233, Page 21. "Foreign Contributions** – Contributions to domestic, tax-exempt, charitable organizations that provide assistance to individuals in foreign lands qualify as tax-deductible contributions for federal income tax purposes provided the US organization has full control and discretion over the uses of such funds."
 - b. **IRS Publication 526, page 7[adapted]**. "[An individual] can deduct contributions to a US organization that transfers funds to a charitable foreign organization:
 - (i) if the US organization [e.g. your church] controls the use of the funds by the foreign organization [for a project that is formally approved by your church such as for an evangelistic effort or church/school building project which is being controlled, directed and conducted by a volunteer group from your church], or
 - (ii) if the foreign organization is just an administrative arm of the US organization [e.g. General Conference].

Overseas and Non-SDA Donations cont.

In order to provide the documentation needed for the audit by the conference, if the second option is used, supporting documentation would be evidence of communication that identifies the overseas entity and the purpose for which the donated funds are to be used. The original of this transaction should accompany the issued check and a copy of this would be support for the check in the records maintained by the church treasurer.

If a direct check from your church to a foreign entity is used (option 3), the name of the overseas entity should appear as the payee on the issued check and the purpose for which the donated funds are to be used should either appear on the issued check or in a document that would accompany the issued check (a copy of this document would need to be made as support for the check in the records maintained by the church treasurer).

If a bank transfer is used (option 3), the name of the overseas entity and the purpose for which the donated funds are to be used must appear in the message accompanying the wire transfer. A copy of the wire transfer with the accompanying message is to be maintained by the church treasurer as support for the wire transfer from the church's bank account.

For direct transfer by check or draft, evidence of receipt by the overseas SDA organization must be provided. Please request that the recipient overseas SDA organization issue a letter of acknowledgement on official letterhead or on an official receipt document for receiving the funds from your church for the purpose specified.

In order to prove direct control, your church records for audit must also include original invoices, receipts, vouchers, etc. in the foreign currency that substantiates your church's control of the overseas project whose cost equals the US\$ transfer.

INVESTMENT POLICY GUIDELINES FOR SECC CHURCHES AND SCHOOLS

The _____ will invest church/school funds according to North American Division investment policies, S 85, (including any variances granted), and the Uniform Prudent Investor Act.

NADWP S 85 10 (formerly S 46 10) "1. Committees and Individuals authorized to invest funds for the denomination must always be mindful of their stewardship responsibility. Under the guidance of the Holy Spirit they should strive with prudence and wisdom to reflect the Master both in style and substance. At the practical level, this means direct investments will not be made in certain industries; it also means that principles of integrity and fairness will govern all transactions with counter parties."

The Southeastern California Conference Investment Committee voted on March 25, 1997 to include a social and religious values screen in its investing. Investments shall be chosen that do not 'substantially' invest in certain excluded stock. 'Substantial' is defined as being listed in the top ten investments of a given mutual fund portfolio. Excluded stock would include investments in alcohol, tobacco, meat packing, gambling, weapons contractors, entertainment, coffee, and caffeinated beverages."

The following guiding policy principles are provided so that each church or school can develop a **written** Investment Policy Statement for its particular situation.

Who will decide the investment policy and changes for the institution?

- Church or School Board
- Business Session or Constituency Meeting
- Investment/Finance Committee

What are the purposes of the particular funds that are being invested?

- Operations
- Endowment
- Capital or Building

What are the parameters of the funds?

- Risk Tolerance
- Time Horizon
- Payout Policies
- Diversification
- Custody of Securities

Professional Advisors

- Nature of Compensation
- Qualifications: Training and Experience
- Fiduciary Responsibility

The above guidelines should not to be seen as exhaustive and should implement others as need might require.

Voted by Executive Committee - March 19, 2009

S 85 INVESTMENT OF DENOMINATIONAL FUNDS

S 8505 Safeguarding Denominational Funds—1. *Introduction*— In order that assets for investment might be prudently managed the following principles and policies have been adopted for the North American Division.

2. These policies are designed for application to denominational entities whose parent organization is a Union or the North American Division. However, academies and churches may be authorized to apply the provisions of these policies provided they meet the following guidelines:

a. Unions may authorize their conferences, individually or as a group to apply the terms of this policy to conference member organizations such as churches and academies.

b. Long-term fund investments shall be limited to true endowment or quasi endowment funds. Quasi-endowments are endowments free from third party or contractual obligations but established for designated long-term purposes by governing boards.

c. The conference executive committee shall take action, after evaluating the nature of the available funds and the skill resources available, recommending to the Union that the member organization apply the provisions of this policy.

d. The Conference shall arrange for annual financial reviews or audits with a report going to the conference executive committee.

S 85 10 Philosophy—1. Committees and Individuals authorized to invest funds for the denomination must always be mindful of their stewardship responsibility. Under the guidance of the Holy Spirit they should strive with prudence and wisdom to reflect the Master both in style and substance. At the practical level, this means direct investments will not be made in certain industries, which are not in keeping with Seventh-day Adventist values; it also means that principles of integrity and fairness will govern all transactions with counter parties.

S 85 15 Principles—1. *Prudent Investors*—Controlling committees defined as any group with the authority to give direction and control execution of instructions, must act as prudent investors would be expected to act, with discretion and intelligence, to seek reasonable income, preserve principal, and to avoid speculative investments, investments claimed to provide above-normal gains based on hypothetical opinion rather than fundamental research. To the extent reasonably possible and efficient, the operational role should be separated from the oversight role for investment management.

2. *Regulatory Environment*—All investments must be prudent and in harmony with the laws, rules and regulations of the jurisdiction in which the organization is located.

3. *Risk vs. Return*—A return correlates strongly with risk, but tolerance for risk varies greatly with the purpose of the funds for investment and the relevant circumstances of the organization. Levels of risk and return must be determined for all asset pools. Acceptable risk and return levels are guided by the purpose or objective of the funds. The management of the trade-off between risk and return is the committee's central task.

While investment vehicles which are by nature speculative are to be avoided, specific investments or techniques are not by themselves prudent or imprudent. The choices of techniques or investments to include in a portfolio are determined by the level of risk for a specific security and its anticipated effect on the portfolio.

4. *Diversification*—Controlling committees shall diversify the portfolios of intermediate (S 85 40) and long-term (S 85 45) assets for investment to avoid undue exposure to any single economic sector, industry group, or individual security. Pooled investment vehicles are the recommended method for facilitating diversification.

5. *Fairness*—When pooled funds are offered, interest and values must be established in such a manner that all investors are treated fairly based on length of time investments were held.

6. *Sole Purpose*—Controlling committees shall invest and manage each pool of assets solely in the interest of achieving the purposes for which each of the individual pools of assets were established, taking into consideration values held by the Seventh-day Adventist Church.

7. *Cost Control*—In investing and managing assets, a controlling committee must control costs to those appropriate and reasonable in relation to the size of the asset pools, the purpose of the asset pool and the skill of the controlling committee.

S 85 20 Policies—1. Investments in any company should not exceed 4.9 percent of the outstanding ownership of the entity.

2. At no time shall a controlling committee allow more than five (5) percent of the assets under its management, based on market value, to be invested in the securities of any one issuer other than government debt.

3. At no time shall a controlling committee allow more than fifteen (15) percent of the assets under management, based upon market value, to be invested in any one industry. Industries are defined as sub-groupings within macro-economic sectors (e.g. Sector = Technology, Industry = Hardware).

4. Retention of external managers or the construction of portfolios through the purchase of individual securities or vehicles should only be considered when the assets for investment are large enough to allow for appropriate diversification and to justify the fees associated with management of the fund and custody of the securities.

5. Use of Brokers

a. Criteria for Selection-In placing portfolio transaction orders on behalf of the Fund, the manager (internal or external - anyone with authority to approve the purchase or sale of securities) shall obtain execution of orders through well capitalized, qualified broker-dealers. Managers may not trade with affiliated brokerages.

b. Costs-All transactions must be executed at the optimum commission rates and spreads, taking into consideration the efficiency of execution of the transaction. All costs must be fully disclosed including direct commissions, reduction in yield, placement fees, management fees, administrative or any other benefits the brokers may receive as compensation. The committee should keep in mind that these types of costs are traditionally negotiated and the committee has the responsibility to negotiate the most favorable rates. Seeking prices from multiple vendors is strongly suggested.

c. Reporting-At least annually, the committee shall review a report detailing all commissions paid, including bid/ask spreads and new issue allocations by the Fund. Additionally, the report shall detail the benefits, if any, received in exchange for the commission dollars generated at each broker/dealer.

6. Controlling committees shall complete an asset allocation study in consultation with non-conflicted, qualified professionals for investment asset pools prior to investing any assets.

7. Common and convertible preferred stocks should be of good quality and listed on a major exchange or traded in the over-the-counter market with the requirement that such stocks have adequate market liquidity relative to the size of the asset pool.

8. Controlling committees shall approve an Investment Policy Statement for each asset pool in a format understood by the money management industry and consistent with this Working Policy, whether employing external managers or managing funds internally.

9. Convertible bonds, convertible into common stock, Real Estate Investment Trusts (REITs), and preferred stock are considered equity securities and thus are prohibited from being purchased as fixed income securities.

10. All members of controlling committees must have a current, signed conflict of interest statement on file.

11. Self custody of securities is not allowed. Controlling committees must select a recognized custodian to hold securities, to settle brokerage transactions, and to provide monthly detail of such transactions.

12. Retained professional investment advisors shall be appropriately qualified. The investment advisory contract should stipulate the fiduciary responsibility of the advisor, and the nature of compensation. It is required that compensation be based on fees, not commissions. All investment advisors must be registered as investment advisors with appropriate regulatory authorities.

13. Controlling committees shall require qualified legal review of account opening documents, management contracts, and powers of attorney.

14. Controlling committees are required to retain all records pertaining to transfers of assets, account documents, contracts, and statements.

15. When restricted or illiquid securities or real estate, acquired through donation or the maturity of a trust, are held until a prudent investor would liquidate such securities, they shall not constitute a violation of this policy.

16. Controlling committees must ensure that documented beneficial ownership is established for all securities held.

17. Investments listed in S 85 35 thru S 85 50 must at time of purchase meet all qualifying criteria. Should such investments subsequently fail to meet qualifying purchase criteria they may be held until a prudent investor would liquidate such investments and shall not constitute a violation of this policy.

S 85 25 General Conference Unitized Funds—1. The General Conference Investment Office serves the world field through a family of General Conference Unitized Funds that are designed to pool denominational funds for investment such that maximum economies of scale are achieved for the denomination and its mission. This family of General Conference Unitized Funds makes possible complex asset allocations and sophisticated portfolio construction with high levels of risk management through diversification of managers, management style and investment instruments that have been screened for the values of the denomination. As a part of the management service of the investment office, accounting, custody, performance appraisal, and auditing costs are included.

2. New funds may be created from time to time by the General Conference Investment Committee and approved by the General Conference Corporation. The following General Conference Unitized Funds are available:

- a. General Conference Money Fund
- b. General Conference Capital Preservation Fund
- c. General Conference OLDI Fund
- d. General Conference Bond Fund
- e. General Conference Income Fund
- f. General Conference U.S. Large Capitalization Equity Fund
- g. General Conference U.S. Small Capitalization Equity Fund
- h. General Conference International Equity Fund
- i. General Conference Emerging Markets Equity Fund
- j. General Conference Global Opportunities Fund

Each General Conference Unitized Fund, except the General Conference Money Fund and Capital Preservation Fund, offers monthly liquidity to all participants.

3. The portfolios of the General Conference Unitized Funds are composed of domestic and international equity, fixed income, and cash equivalent securities. Within this framework, the investment objectives of each General Conference Unitized Fund are as follows:

Fund Name	Primary Objective	Secondary Objective
General Conference Money Fund	Current Income	Stable Daily NAV
Capital Preservation Fund	Preservation of Capital	Current Income
OLDI	Income	Preservation of Capital
Bond Fund	Income	Preservation of Capital
Income Fund	Income	Preservation of Purchasing Power
U.S. Large Cap Equity Fund	Growth of Capital	Preservation of Purchasing Power
U.S. Small Cap Equity Fund	Aggressive Growth	Growth of Capital
International Equity Fund	Growth of Capital	Preservation of Purchasing Power
Emerging Markets Equity Fund	Aggressive Growth	Growth of Capital
Global Opportunities Fund	Growth of Capital	Preservation of Purchasing Power

S 85 30 Classes of Funds—1. Assets for investment at all organizational levels must be divided into three categories, relative to expected demand time horizon:

a. **Short-Term Funds**—Those funds not needed to cover immediate expenses but that may be needed during the next twelve months to support operating activities or projects that are anticipated to commence during that period. Short-term funds are to be invested to maximize current income with an emphasis on security of principal and liquidity.

b. **Intermediate-Term Funds**—Those funds that support operating activities and projects that are anticipated to commence after the next twelve months but within forty-eight months. They typically would include excess operating capital, funds held for building, and other projects. Intermediate-term funds are to be invested with the goal of obtaining a positive annual return but even more importantly, to protect against loss of principal. In order to accomplish this there is a willingness to sacrifice some positive returns to protect principal. It is the objective that asset growth should exceed the rate of inflation over the investment time horizon in order to preserve purchasing power of the invested assets.

c. **Long-Term Funds**—Those funds that are committed for retirement benefits, endowment, quasi endowments, or other long-term needs where fluctuations in market value are acceptable in order to achieve greater anticipated long-term returns. It is recognized that fluctuations in market values may result in negative rates of return in some years. Long-term funds are invested with the objective that the market value of the investments should grow in the long run and earn rates of return in excess of the general market indices.

S 85 35 Investment of Short-Term Funds—1. All short-term securities purchased must have adequate market liquidity, should not represent a significant exposure relative to the size of the controlling committee's short-term portfolio and must be rated A-I, P-I or equivalent except those issued by a sovereign government, or an agency thereof guaranteed by that government.

2. All denominational organizations, institutions, and services are authorized to invest short-term funds (current account items such as working capital and trust funds) in the following investment categories, maturing within twelve months:

- a. Certificates of Deposit of insured institutions, up to insured limit
- b. General Conference Capital Preservation Fund or Unitized Money Fund or other money market funds with assets in excess US\$250,000,000
- c. Union revolving funds and union deposit funds
- d. Securities issued by national governments, their agencies and local government bodies including states and provinces, or government obligations denominated in the local currency of the investing organization
- e. Registered, open-end (mutual) funds which normally do not have 12b-I fees or their equivalent and comply with all provisions of S 85 15 that generally hold securities that mature in 12 or less months
- f. Exchange Traded Funds (ETFs) that generally hold securities that mature in 12 or less months.

S 85 40 Investment of Intermediate-Term Funds—1. All provisions in S 85 35.

2. Marketable bonds rated "investment grade" or better by Standard and Poor's (BBB- or higher) and Moody's (Baa3 or higher) or one of their subsidiaries. If Moody's or S&P or their subsidiaries do not rate a security, then the Fitch (BBB- or higher) or one of its subsidiaries rating will be used. For split rated securities, the lowest rating will apply.

3. Intermediate-term issues with up to four years average life unless matched for specific liability dates. Intermediate-Term investments include:

- a. Securities that have an average life of less than forty-eight months.
- b. General Conference Unitized Bond and Income Funds
- c. Special temporary employee loans. (These interest-bearing loans are given under special conditions such as in connection with a move. The controlling committee, board, or properly appointed subcommittee must give approval for each loan with the details on file with the minutes.)

4. Other Intermediate-term issues with an undetermined average life.

- a. Union deposit funds
- b. Registered, open-end (mutual) funds which normally do not have 12b-I fees or their equivalent and comply with all provisions of S 85 15
- c. Exchange Traded Funds (ETFs)

d. Convertible bonds, convertible into common stock, Real Estate Investment Trusts (REIT's), and preferred stock are considered equity securities and thus are prohibited from being purchased as fixed income securities.

S 85 45 Investment of Long-Term Funds—1. All provisions in S 85 35 and S 85 40.

2. Long-Term investments include:

a. Intra-denominational loans adequately secured by recorded mortgage or parent organization guarantee, deeds of trust, chattel mortgages on equipment, and interest-bearing with a repayment schedule. In addition, loans to denominational organizations within the loaning entity's territory but not under its jurisdiction, shall require either a guarantee or a "no objection" from the controlling committee of the borrower's larger organization,

b. All equity focused General Conference Unitized Funds,

c. Vendor contracted investment funds as arranged by the General Conference Investment Office.

d. Fixed Income:

1) G-7 Government and their Agency Securities (such as "Ginnie Mae's," "Fannie Mae's," and "Freddie Mac's").

2) Corporate notes and bonds maturing within thirty years.

3) First mortgages on an employee primary residence with up to 90 percent loan to value and repayment through a payroll deduction.

4) General Conference Bond and Income Unitized Funds or an income fund with a thirty-six month average life.

e. Registered, open-end (mutual) funds. Funds shall be evaluated as to types of fees and the impact upon performance.

f. Exchange Traded Funds (ETF's).

g. Well capitalized, non-speculative Real Estate Investment Trusts (REIT's) listed on a recognized exchange.

S 85 50 Special Consideration Securities—1. Union Conferences and the North American Division will set up and appoint Investment Oversight Committees. Existing union investment committees may be assigned this function if appropriate. Such committees will include disinterested professionals with current investment skills, and will have the authority to authorize qualifying member organizations under their purview to invest in the following investment vehicles in addition to the options described in S 85 35, S 85 40, and S 85 45 above. Such authorization shall be renewed every three years. Qualifying organizations will have:

a. A large enough investment pool to be cost effective to invest in such instruments.

b. A current Investment Policy Statement as described in S 85 15-9.

c. A professional staff and/or consultants managing such investments.

d. An action from the governing body to be authorized for such investments.

2. Short-Term Investments

a. Banker's acceptances created in international trade

b. Commercial paper

c. G-7 Government and government guaranteed agency securities with less than one year to maturity or government issuances denominated in the currency of the controlling organization

d. Corporate securities, which satisfy all of the limitations stated above, with less than one year to maturity

3. Long-Term Investments

a. Common stocks, American Depository Receipts (ADR's) of foreign companies, and ordinary shares of non-U.S. securities or warrants thereon, listed on recognized exchanges.

b. Preferred stocks rated investment grade.

c. Convertible securities including debentures rated investment grade.

d. Sales and repurchase of covered calls listed on a recognized exchange.

e. Mortgage and other asset backed securities maturing within thirty years with the following exceptions:

1) Subordinated debt is prohibited.

2) All collateralized obligations must be rated AA or better.

3) Interest Only (IO's), Principal Only (PO's), Inverse floaters and all other leveraged tranches are prohibited.

4) Syndicated real estate mortgages limited to 80 percent of the fair market value of the collateral.

5) Private debt placements secured by an irrevocable letter of credit issued by institutions rated A-1 or P-1 or its equivalent.

f. Real Estate—Syndicated with institutional investors and representing no more than 25 percent interest in the property(ies) or if a single property principally owned, investment shall require professional consultation and management advice and prior approval by the controlling committee.

g. High yield bonds

h. Partnerships investing in equity securities which are managed defensively.

i. Derivative contracts may be used to reduce or manage the risk exposure of a portfolio when used in combination with the other portfolio holdings and within the context of the manager's overall strategy.

1) Contracts can be used in lieu of cash market transactions only when fully documented and when their valuation, execution and/or cost provide relative advantages.

2) Adequate liquidity for contract margin requirements must always be coordinated within the overall manager's strategy.

3) Asset sales for cash must be accomplished in an orderly way.

4) The manager may utilize derivative contracts to replicate the risk/return profile of an asset or combination of assets provided that the guidelines allow such exposures with the underlying assets themselves. Derivatives may not be used to produce exposure to an asset, asset class, index, interest rates, or other financial variables that would not otherwise be allowed in the portfolio guidelines where derivative contracts are not allowed.

5) At no time shall the portfolio, in aggregate, be more than 100 percent invested.

S 85 55 Exceptions—1. Exceptions for securities and investments not covered in this S 85 policy may be requested in writing through the NAD Treasurer/Chief Financial Officer to the North American Division Committee, or in the cases of Conference subsidiaries through the Union Treasurer/Chief Financial Officer to the Union Executive Committee.

2. It is recognized that where the Church operates a Trust Services function, national, state or provincial trust legislation contains regulations that supersede the provisions of the S 85 policy.

AUDITING

AUDITING

Contact Information

Senior Auditor: Faith Whitter

Email Address: faith.whitter@seccsda.org

Phone: (951) 509-2373

Fax: (951) 509-2377

Auditor: Karlonne Lewis

Email Address: karlonne.lewis@seccsda.org

Phone: (951) 509-2371

Fax: (951) 509-2377

Auditor: Gin Mung

Email Address: gin.mung@seccsda.org

Phone: (951) 509-2370

Fax: (951) 509-2377

Secretary:

Email Address: auditor.secretary@seccsda.org

Phone: (951) 509-2374

Fax: (951) 509-2377

REPORTS NEEDED FOR AUDIT

JEWEL

Account Journal – all bank accounts

Accounts List

Checks Written Report

Deposit report

Financial Summary – detail

Financial Summary – monthly

Transfer Report

Back-up copy of Jewel

QUICKBOOKS

Balance Sheet YTD

Balance Sheet Detail (*optional*)

Check Detail

Deposit Detail

General Ledger

Profit & Loss YTD

Trial Balance

Back-up copy of QuickBooks

CHURCH/SCHOOL AUDIT NOTIFICATION PROCEDURES

The Conference Treasury by policy is expected to perform audits of all conference churches on a biannual basis and schools on an annual basis.

The purpose of the audit is to assure church members and church/school leaders that an objective and professionally conducted financial review audit has been conducted, that appropriate financial procedures are being followed, that accurate records are being kept, that reporting is factual and consistent, and that trust fund monies contributed both for local and wider church missions are being used appropriately.

The notification procedure for audit preparation follows. It is anticipated that Step I(a) will be sufficient for audit materials acquisition or on-site appointments by the conference audit team. However, in the event that an unsatisfactory response is received after Step I(a) notification, Step I(b) through Step III as needed will follow.

Step I

- A. A written request from auditing will be sent to church/school treasurer with copy to pastor/principal requesting records with a required written or oral response to the auditor within 21 days of the first letter informing the conference auditor of the date that the complete records will be delivered to the conference office, or in the case of a field audit, the date the auditor is free to begin the audit.
- B. Within thirty days after the first request letter from auditing was issued, if no response has been received, a second written request is sent to the church/school treasurer, with copies to the pastor/principal, head elder, school board chairperson, and finance chairperson, asking for a written response in fourteen days with a firm date for financial records to be delivered within thirty days of issuance of the second letter.
- C. Documentation of all written and oral (phone, voice mail messages, etc.) communications with the church/school treasurer will be accumulated in the conference auditor's office.

Step II

In the event that Step IA and IB do not provide the records or firm agreed-on site audit date,

- A. A third letter from auditing will be written and addressed to the church pastor/ principal, school board chairperson/church board chairperson and head elder with request that this matter be presented to the board for resolution, (with a copy to the treasurer), urging that attention be given to this matter and that assistance be given to the treasurer. Copies of all previous correspondence (written and oral) will accompany this third letter.
- B. If a suitable letter or call is not received within 14 days of issuing the third letter, the church pastor/principal, church treasurer/school treasurer, church board chair/school board chair, and head elder will be invited to a meeting at the conference office with the respective vice-president/ Education Department School representative, and conference officers (President, Secretary, Treasurer) to resolve the matter.

CHURCH/SCHOOL AUDIT NOTIFICATION PROCEDURES - *Continued*

Step III

- A. If a suitable response is not received within 30 days following the conference office meeting, a fourth letter will be mailed to all the church leaders/school board members listed in the conference directory for that specific church/school advising them of the difficulty in obtaining records for auditing purposes and stating that without the independent opportunity for review which the audit provides, the conference is unable to provide their church/school leadership and membership constituency the required verification of the validity of the financial reports they receive, or records process, for the receipts or disbursements from their church treasury. The letter will also contain a recommendation that this matter be taken before the church/school board for urgent resolution. A conference officer, or vice-president, or Education Department School representative, or auditor will attend the next church/school board when this item is discussed. Conference officers and the respective vice-president/conference education superintendent will receive copies of all outgoing Step II and III letters and notices.

- B. A conference officer (President, Secretary, Treasurer), conference vice-president, or auditor who has met with the church board will bring back a report to the next conference executive committee concerning actions taken by the board to rectify the problem.

Step IV

The Executive Committee will receive a report of all the efforts made and the resolution. However, ultimate failure to provide the required reports and records for audit or a firm field audit date will invite executive committee action.



Seventh-day Adventist Church

Auditing

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2374
Fax: (951) 509-2377
Web: seccadventist.org

Dear Church Treasurer:

We would like to do the audit for your church books. There is a period of **2 years** for us to review. We will need the documents from **January 1, 2013**, through **December 31, 2014**. Here is a list of the records that are needed for the audit:

- 1. **Affidavit: List of church's Bank and Investment Accounts.** The form is enclosed with this letter. Please be sure that both the pastor and treasurer sign the affidavit.
- 2. **Cash Receipts and Disbursement Journals.** Please send the cash receipts and disbursement journals stating clearly the local church funds. If you are using a computer software, please include the Detail General Ledger of each account. For QuickBooks or Jewel users, please send a backup copy on a CD or flash drive.
- 3. **Financial Statements including Balance Sheet** as presented to the church board.
- 4. **All Bank Statements with reconciliation papers (including a copy of the January 2015 bank statement and canceled checks).** Please separate the checks and place the statements in a three-ring binder or manila folder.
- 5. **Canceled Checks.** Please put these in numerical order.
- 6. **Investments.** We will need all the records for your savings accounts and other investments.
- 7. **Loan and Debts.** Please provide the records of any loans and debts that the church might have.
- 8. **D-2 Forms.** These should be in numerical order by check number with invoices and receipts attached. If you are printing duplicate checks or have a check stub showing check number, date, amount, payee and account to be charged, you may attach the receipts and vouchers to it in place of the D-2 Form.
- 9. **Check Register.** If the checkbook is loose-leaf, we need only the register for the audit. Keep the unwritten checks to pay current bills.
- 10. **Church Board and Finance Committee Minutes.** We check the authorizations for the annual budget, for all out-of-the-ordinary expenditures, for opening and closing bank or investment accounts, and authorizing signatures and signature changes on accounts. If you do not have copies of the minutes, please obtain them from your church clerk.
- 11. **SECC Monthly & Weekly Receipts Summary.** Please separate the weekly into one folder and the monthly into another folder, if possible, or place the monthly summary on top for each month.
- 12. **1096 Annual Summary and 1099 Miscellaneous Forms.** Please provide copies of these forms that were submitted to the Internal Revenue Service Center using your church's tax identification number.

Please do the following:

1. Be sure that you are sending each record requested and check the box provided for each item.
2. Make a copy of this letter for your records and send a copy with the audit records.
3. Check the best way to contact you during the audit:

Phone Daytime (hours) _____ Phone # _____

Evening (hours) _____ Phone # _____

Email: _____

Please respond by **April 8, 2015**, by either sending the records for audit or informing me of the date the records will be sent. I can be reached at 951-509-2373 or by email at Faith.Whitter@seccsda.org.

Thanks for your cooperation!

Sincerely,

Faith Whitter, Conference Auditing Department Director

xc: Church Pastor
 Conference Treasurer

Enclosure

PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR INFORMATION

TYPES OF AUDIT FINDINGS

Bank Reconciliations

- All bank statements provided and monthly reconciliations done
- Reconciled bank balances agree to total fund balances

Church Board Minutes

- All board minutes provided
- Verify actions of a financial nature (opening and closing of bank accounts, change of signatures, board approved expenses)

Financial Statements

- All monthly financial statements provided
- Test for accuracy and completeness

Receipts

- Deposits made timely
- Income entered in receipts journal matches bank deposits and SECC weekly/monthly reports in total and breakdown
- Non-tax deductible income handled correctly. (e.g. contributions to specific individuals, ticket purchases, church retreat payments)
- Interest from bank and investment accounts posted

Disbursements

- All checks, automatic bank payments and bank charges entered and posted to appropriate fund in disbursements journal.
- Voucher file provided and organized in check number/online payment number order.
- Adequate supporting documentation for every disbursement

Remittance to Conference

- Due by the 10th but in our audits we test for the 15th

School Subsidy

- Current

Payroll

- All employees should be processed through Conference Human Resources.
- All payments to employees should be processed through Conference payroll.

1099-Miscellaneous

- Independent contractors paid \$600 or more per calendar year issued 1099-Misc. Forms by January 31st of following year

Overspent & Inactive Local Funds

- Report on overspent or inactive funds

Investments Out-of-Policy

- Report on investments outside of NAD working policy



Auditing

11330 Pierce Street
Riverside, California 92505-3303
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Fax: (951) 509-2377
Web: seccadventist.org

Date

To the Church Board
Church Name
City, California

Process for Response to Audit Findings

Enclosed is the audit report the conference auditor has prepared for your church for the period of _____. The audit distribution process is as follows:

- First we mail a draft copy of the audit report in a limited release to the church treasurer.
- A cover letter accompanies the draft report. The two documents enable the church treasurer to review the report and respond to the auditor regarding significant findings by a certain date.
- The auditor will receive the church treasurer's response, review it, and make revisions if necessary, to the draft report. If the church treasurer's response is not fully satisfactory, the church board will be asked to respond.
- The revised report with support materials (enclosures) is distributed to the pastor, head elder, treasurer, and church board chairperson.
- **The church board chairperson is responsible for ensuring that all church board members receive a copy of the complete audit report with support materials; that the board discusses the findings and makes resolutions addressing any deficiencies.**
- **Finally, a response form that is sent to the church board chairperson needs to be completed and returned to the auditor along with a letter outlining the board's response and the appropriate plan of actions taken for the audit findings. The response form along with the copy of the board minutes and letter quoting the board's response to the findings needs to be sent to the auditor by the date indicated on the response form and audit report.**
- Any questions about the audit review process can be clarified by telephone conversation with the auditor.

JEWEL FINANCIAL SUMMARY - SAMPLE

Account	Begin. Bal.	Deposits	Checks	Transfers	Ending Bal.
Printed 10/14/2013					
SDA Church			Financial Summary - Detail (Page 1)		
For the period from 1/1/2013 to 1/31/2013					
Tithe		8,392.00	8,392.00		0.00
Sabbath School Mission		496.00	496.00		0.00
Investment		90.00	90.00		0.00
Religious Liberty		419.00	419.00		0.00
Conf Church/School Build		356.00	356.00		0.00
*** Total Conference Funds	0.00	9,753.00	9,753.00	0.00	0.00
Community Service		340.00			340.00
Conference Remittance			60.00		-60.00
Flower Fund		120.00			120.00
Rent for Our Apt/church		4,100.00			4,100.00
Thanks Fund		2,383.00			2,383.00
Cooking Class		1,630.00			1,630.00
Cooking Class Wage			2,258.00		-2,258.00
Misc Mission		1,000.00			1,000.00
Church Building Fund		40.00			40.00
Church Growth		5,202.00			5,202.00
EM Ministry		20.00	1,000.00		-980.00
Literature, books		377.00			377.00
LOCAL MISC		468.00			468.00
Sabbath School Expense		503.00			503.00
Sabbath School Supplies			370.50		-370.50
Church Budget	61,416.85	5,722.00			67,138.85
Flower Expense			240.00		-240.00
CPA Fee			140.00		-140.00
Choir Director Wage			1,200.00		-1,200.00
Church Pianist Wage			400.00		-400.00
Advertisement			1,200.00		-1,200.00
CHURCH EXPENSE					
Office Supplies - Church Expense			681.35		-681.35
Choir Supplies			326.70		-326.70
Potluck Supplies			235.00		-235.00
CHURCH EXPENSE					
Utilities - Church Expense			1,193.91		-1,193.91
Cooking Class Supplies - Church Expense			1,010.32		-1,010.32
Misc. General Expense - Church Expense			288.54		-288.54
Books - Church Expense			717.59		-717.59
Library Subsidy/Gas Expense			300.00		-300.00
CHURCH EXPENSE					
Bldg/Grounds Maintance - Church Expense			1,395.15		-1,395.15
Custodial Expense - Church Expense			750.00		-750.00
*** Total Local Funds	61,416.85	21,905.00	13,767.06	0.00	69,554.79
**** Total Funds	61,416.85	31,658.00	23,520.06	0.00	69,554.79
Checking	61,416.85	31,658.00	23,520.06		69,554.79
**** Total Local Church	61,416.85	31,658.00	23,520.06	0.00	69,554.79

JEWEL DEPOSIT REPORT - SAMPLE

SDA Church

Deposit Report (Page 1)

Printed 10/14/2013

Checking - For the period from Jun. 1, 2013 to Jun. 30, 2013

Dep. #	Date	Account	Memo	Account	Amount	Total
25	6/17/13	Checking	06/15/13 offering de	Tithe	976.00	
				Sabbath School Mission	90.00	
				Investment	20.00	
				Community Service	80.00	
				Flower Fund	390.00	
				Thanks Fund	347.00	
				Cooking Class	2,213.00	
				Church Building Fund	250.00	
				Church Growth	587.00	
				Literature, books	172.00	
				Sabbath School Expense	89.00	
				Church Budget	1,349.00	
					6,563.00	
26	6/23/13	Checking	06/22/13 offering de	Tithe	1,020.00	
				Sabbath School Mission	86.00	
				PSR Christian Summer Y	369.00	
				Community Service	190.00	
				Flower Fund	50.00	
				Rent for Our Apt/church	200.00	
				Thanks Fund	465.00	
				Cooking Class	1,171.00	
				Church Building Fund	4,540.00	
				Church Growth	1,845.00	
				Sabbath School Expense	85.00	
				Church Budget	890.00	
					10,911.00	
27	6/30/13	Checking	06/29/13 offering de	Tithe	4,462.00	
				Sabbath School Mission	139.00	
				Investment	20.00	
				NAD Evangelism	341.00	
				Community Service	60.00	
				Dorcas	70.00	
				Flower Fund	210.00	
				Chin's Refund	600.00	
				Rent for Our Apt/church	850.00	
				Thanks Fund	415.00	
				Cooking Class	938.00	
				Church Building Fund	1,050.00	
				Church Growth	1,095.00	
Literature, books	507.00					
Sabbath School Expense	139.00					
Church Budget	1,650.00					
	12,546.00					
28	6/30/13	Checking	06/30/13 offering de	Tithe	1,796.00	
				Sabbath School Mission	117.00	
				Investment	30.00	
				Adventist Chaplaincy Mi	353.00	
				Community Service	252.00	
				Flower Fund	600.00	
				Rent for Our Apt/church	4,200.00	
				Thanks Fund	320.00	
				Cooking Class	2,275.00	
				Senior Society	30.00	
				Church Building Fund	5,700.00	
				Church Growth	2,522.00	
				EM Ministry	10.00	
Literature, books	132.00					
Sabbath School Expense	146.00					
Church Budget	1,130.00					
	19,613.00					
Total Deposits					49,633.00	

JEWEL CHECKS WRITTEN REPORT - SAMPLE

SDA Church

Checks Written Report (Page 1)

Printed 10/16/2013

CHECKING ACCOUNT - For the month ending Dec. 31, 2012

Chk. #	Date	Payee	Memo	Account	Amount	Total
-305	12/1/12	SE Calif. Conference of 7th-Day Advent	Payroll (Custodian / Janitorial Services)	Custodian / Janitorial Services	484.43	484.43
-302	12/7/12	Advance Disposal Company, Inc.	Trash / Waste Management Services	Trash (Advance Waste Disposal)	101.95	101.95
-303	12/7/12	Dewey Pest Control	Exterminator / Pest Control Services	Exterminator / Pest Control (Dewey)	46.00	46.00
-304	12/7/12	Southern California Edison (SCE)	Electric Utilities	Electric Utilities (Southern California Ed	397.61	397.61
-306	12/7/12	Montgomery, Debra	Bulletin Printing	Office Supplies & Photocopy Services	136.38	136.38
-307	12/7/12	SE Calif. Conference of 7th-Day Advent	SECC Youth Ministries	Juniors / Early-Teens / Youth (Activity	436.00	436.00
-308	12/12/12	Victor Valley Seventh-day Adventist Sch	tuition assistance	Tuition Assistance (K-12)	400.00	400.00
-309	12/12/12	Victorville Seventh-day Adventist Churc	Church Subsidy	Church School Operations / School Subs	645.00	645.00
-311	12/12/12	Southwest GAS Corporation	Natural Gas Utility (Monthly Bill)	Natural Gas (Southwest GAS Corporatio	30.46	30.46
-312	12/12/12	Pacific Union Conference, (Revolving F	Monthly Mortgage Payment	Mortgage Payment (Pacific Union Revol	340.00	340.00
-317	12/12/12	Mesquit's Vacuums & Janitorial Supplies	Janitorial / Cleaning Supplies	Janitorial / Cleaning Supplies	141.62	141.62
-313	12/19/12	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	10.00	10.00
-314	12/19/12	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	268.01	268.01
-315	12/19/12	SuperMedia, LLC, (Yellow Pages)	Advertising:"Yellow Pages" (November	Advertising: Yellow Pages (SuperMedia)	22.80	22.80
-316	12/19/12	Verizon Communications Company	Telephone & Internet Service	Telephone & Internet Service (Verizon)	241.83	241.83
-318	12/21/12	High Desert Office Furniture	Desk Chair for Pastor's Office	Equipment Purchase & Repair	106.67	106.67
-319	12/26/12	Adventist Book Center (ABC)	Sabbath School Books / Resources	Adventist Book Center (ABC)	45.43	45.43
-320	12/31/12	SE California Conference of Seventh-da	Conference Remittance for December 20	Tithe	10,520.40	
				Sabbath School Missions (12 Sabbaths)	164.60	
				Sabbath School (13th Sabbath)	429.04	
				World Budget	199.00	
				ADRA (Disaster / Famine)	583.74	
				Adventist World Radio (AWR)	406.69	
				Conference Church / School Building Fu	10.00	
				Adventist Community Services (ACS)	22.00	
				Conference Budget	130.00	12,465.47
Total Checks						16,319.66

QUICKBOOKS DEPOSIT DETAIL - SAMPLE

Deposit Detail November 2013

Type	Num	Date	Name	Account	Amount
Deposit		11/02/2013		Provident Bank 3 -...	4,017.08
				01 Tithes	-1,397.23
				03 Sabbath School ...	-76.40
				53 Conference Bud...	-16.00
				112 Building Fund	-222.11
				125 Sabbath School	-53.97
				126 Church Budget	-2,251.37
TOTAL					-4,017.08
Deposit		11/09/2013		Provident Bank 3 -...	1,675.43
				01 Tithes	-899.71
				112 Building Fund	-273.37
				125 Sabbath School	-36.60
				126 Church Budget	-465.75
TOTAL					-1,675.43
Deposit		11/16/2013		Provident Bank 3 -...	1,833.76
				01 Tithes	-1,087.60
				108 Vacation Bible ...	-45.00
				112 Building Fund	-375.26
				116 Special Fund	-161.00
				119 Community Ser...	-40.00
				125 Sabbath School	-21.33
				126 Church Budget	-103.57
TOTAL					-1,833.76
Deposit		11/23/2013		Provident Bank 3 -...	4,290.30
				01 Tithes	-2,108.71
				112 Building Fund	-348.43
				114 Pathfinders Club	-80.00
				125 Sabbath School	-24.01
				126 Church Budget	-1,729.15
TOTAL					-4,290.30
Deposit		11/30/2013		Provident Bank 3 -...	466.10
				116 Special Fund	-466.10
TOTAL					-466.10
Deposit		11/30/2013		Provident Bank 3 -...	1,971.51
				01 Tithes	-1,211.00
				112 Building Fund	-136.92
				116 Special Fund	-199.00
				125 Sabbath School	-37.59
				126 Church Budget	-387.00
TOTAL					-1,971.51
Deposit		11/30/2013		Provident Bank 3 -...	0.93
				Interest Earned	-0.93
TOTAL					-0.93

QUICKBOOKS CHECK DETAIL - SAMPLE

Check Detail July 1 - 30, 2013

Type	Num	Date	Name	Item	Account	Paid Amount
Check		07/10/2013			Provident Bank 3 -...	
					Bank Service Charg...	-25.00
TOTAL						-25.00
Check		07/10/2013			Provident Bank 3 -...	
					Bank Service Charg...	-15.00
TOTAL						-15.00
Check		07/25/2013			Provident Bank 3 -...	
					Bank Service Charg...	-35.00
TOTAL						-35.00
Check	E-chk	07/03/2013	Frontier Communi...		Provident Bank 3 -...	
					Telephone Expense	-98.67
TOTAL						-98.67
Check	E-chk	07/03/2013	Southern CA Gas ...		Provident Bank 3 -...	
					Utilities - Gas	-72.55
TOTAL						-72.55
Check	E-chk	07/03/2013	Southern CA Edis...		Provident Bank 3 -...	
					Utilities - Electric	-848.27
TOTAL						-848.27
Check	5113	07/09/2013	Inland Builders Su...		Provident Bank 3 -...	
					Repairs and Mainte...	-16.72
TOTAL						-16.72
Check	5114	07/10/2013	City of Blythe		Provident Bank 3 -...	
					Utilities - Water & ...	-262.50
TOTAL						-262.50
Check	5115	07/10/2013	Calexico Mission ...		Provident Bank 3 -...	
					Calexico Mission Sc...	-100.00
TOTAL						-100.00
Check	5116	07/10/2013	Calexico Mission ...		Provident Bank 3 -...	
					Calexico Mission Sc...	-100.00
TOTAL						-100.00
Check	5117	07/10/2013	DMV		Provident Bank 3 -...	
					Auto & Gas	-263.00
TOTAL						-263.00

FINANCIAL SUMMARY REPORT - MANUAL
SAMPLE SDA CHURCH
AUGUST 2013

	ACCT #	OPENING		RECEIVED	TOTAL	DISBURSED	Transfer		CLOSING BALANCE
		BALANCE					In/	(Out)	
CHURCH BUDGET	126	51,689.74	30,005.63	81,695.37	19,334.87	9,000.00		71,360.50	
BUILDING FUND	112	202,289.00	1,294.87	203,583.87	260.00	2,000.00		205,323.87	
CHURCH SCHOOL	124	6,042.12	800.00	6,842.12	300.00			6,542.12	
COMMUNITY SERVICES	119	1,665.52	2,307.60	3,973.12	5,733.88	300.00		(1,460.76)	
ENDOWMENT FUND	116	50,000.00	365.00	50,365.00				50,365.00	
EVANGELISM	109	12,216.65	5.00	12,221.65		3,500.00		15,721.65	
GENERAL IMPROVEMENT	90	8,948.01	3,500.00	12,448.01	3,600.00			8,848.01	
NEEDY POOR	107	150.42		150.42				150.42	
PATHFINDERS	114	5,744.26	933.31	6,677.57	401.96	200.00		6,475.61	
RESERVE	95	5,525.75		5,525.75				5,525.75	
YOUTH	110	1,489.50	165.00	1,654.50				1,654.50	
AUDIOVISUAL	90	346.57	1,650.00	1,996.57	600.00			1,396.57	
WOMEN'S MINISTRY	93	1,456.40	21.00	1,477.40				1,477.40	
RENTAL INCOME	94	20,283.60	1,000.00	21,283.60		(15,000.00)		6,283.60	
Total Local Church Funds		367,847.54	42,047.41	409,894.95	30,230.71	-		379,664.24	
CONFERENCE FUNDS		0.00	57,081.41	57,081.41	57,081.41			0.00	
Total Cash and Bank		367,847.54	99,128.82	466,976.36	87,312.12	0.00		379,664.24	
Bank of America - Checking		37,227.54	98,389.24	135,616.78	87,312.12	1,000.00		49,304.66	
Bank of America - Savings		200,000.00	83.33	200,083.33				200,083.33	
Bank of America - CD		125,000.00	156.25	125,156.25				125,156.25	
Wells Fargo Bank - Checking		5,620.00	500.00	6,120.00		(1,000.00)		5,120.00	
Total Cash and Bank		367,847.54	99,128.82	466,976.36	87,312.12	-		379,664.24	

CASH DISBURSEMENT JOURNAL - MANUAL
SAMPLE SDA CHURCH
AUGUST 2013

CHK #	PAYEE	CHECK AMOUNT	CHURCH BUDGET	CHURCH BLDG	IT/AUDIO	PATH-FINDERS	CHURCH SCHOOL	COMMUNITY SERVICES	GENERAL IMPROV.	SPECIAL MINISTRIES	CONF. FUND
2862	Andy Carpenter	230.02				230.02					
2863	AT&T	86.00	86.00								
2864	American Express	2,402.75	2,402.75								
2865	Gerald Moore	2,500.00							2,500.00		
2866	J&S Maintenance	1,220.00	1,220.00								
2867	Kelly Steward	100.00		100.00							
2868	Void										
2869	Anthony Booth	218.25	218.25								
2870	S.D. Academy	300.00					300.00				
2871	Vineyard Doors	1,100.00							1,100.00		
2872	Youth Group Promotions	160.00		160.00							
2873	La Mesa Florist	188.55	188.55								
2874	Margaret Burns	1,299.62	948.14					351.48			
2875	J&S Maintenance	900.00	900.00								
2876	Jeremy Smith	600.00			600.00						
2877	Jim Banks	130.00	130.00								
2878	AT&T	142.00	142.00								
2879	San Diego Wireless	27.09	27.09								
2880	Postmaster	175.00	175.00								
2881	XO Communications	729.98	729.98								
2882	S.E. California Conference	7,314.85	7,142.91			171.94					
2883	Lucy Perez	672.60						672.60			
2884	Lillian Lui	4,809.80						4,809.80			
2885	Christian Resources	1,035.00	1,035.00								
2886	American Express	1,931.52	1,931.52								
2887	SDG&E	2,105.13	2,105.13								
2888	Southeastern Cal. Conf. SD/	57,081.41									57,081.41
	Total Disbursements	87,459.57	19,382.32	260.00	600.00	401.96	300.00	5,833.88	3,600.00	-	57,081.41
	Expense items adjustments:										
2406	Voided: Leonard Barnes	(54.95)	(54.95)								
2413	Voided: Malcolm Walters	(100.00)						(100.00)			
	Returned item charged (NSF)	7.50	7.50								
	Total Disbursements	87,312.12	19,334.87	260.00	600.00	401.96	300.00	5,733.88	3,600.00	-	57,081.41

CASH RECEIPTS JOURNAL - MANUAL
SAMPLE SDA CHURCH
AUGUST 2013

ACCOUNT NAME	ACCT #	Aug 3	Aug 10	Aug 17	Aug 24	Aug 31	& Adjustment	TOTAL
TITHE	1	6,204.84	6,965.29	6,229.11	20,618.07	15,782.99	(100.00)	55,700.30
SABBATH SCHOOL	3	62.67	55.25	85.14	56.45	61.57		321.08
SS 13TH SABBATH	4	-	-	-	47.00	46.25		93.25
INVESTMENT	5	10.00	-	-	-	-		10.00
BIRTHDAY/THANK	6	10.00	-	-	-	-		10.00
ADRA	23	-	483.77	-	227.51	200.00		911.28
INNER CITY	48	-	10.00	-	-	-		10.00
RELIGIOUS LIBERTY	34	5.00	-	-	-	-		5.00
PINE SPRINGS	50	-	20.00	-	-	0.50		20.50
TOTAL CONF FUNDS		6,292.51	7,534.31	6,314.25	20,949.03	16,091.31	(100.00)	57,081.41
CHURCH BUDGET	126	3,689.37	1,645.36	2,332.74	2,441.18	19,657.40	239.58	30,005.63
CHURCH BUILDING	112	580.00	275.00	-	-	439.87		1,294.87
AUDIOVISUAL	90	15.00	-	350.00	-	1,285.00		1,650.00
CHURCH SCHOOL	124	-	-	-	-	800.00		800.00
COMMUNITY SERVICES	119	195.00	1,305.00	95.00	40.00	672.60		2,307.60
ENDOWMENT FUND	91	15.00	50.00	100.00	-	200.00		365.00
EVANGELISM	109	-	5.00	-	-	-		5.00
GENERAL IMPROVEMENT	92	-	3,500.00	-	-	-		3,500.00
RENTAL INCOME	94	1,000.00	-	-	-	-		1,000.00
PATHFINDER CLUB	114	275.00	-	408.31	-	250.00		933.31
WOMEN'S MINISTRY	93	20.00	-	-	1.00	-		21.00
YOUTH	110	165.00	-	-	-	-		165.00
TOTAL LOCAL FUNDS		5,954.37	6,780.36	3,286.05	2,482.18	23,304.87	239.58	42,047.41
TOTAL FUNDS		12,246.88	14,314.67	9,600.30	23,431.21	39,396.18	139.58	99,128.82
OTHER INCOME/ADJUSTMENTS								
Bank Interest - Savings						83.33		
Bank Interest - CD						156.25		
NSF check				(100.00)				
Total Other Income/Adjustments				(100.00)		239.58		

SAMPLE
ABC Seventh-day Adventist Church
 Bank Reconciliation Statement - *Manual*
 November 30, 2013

Bank of America - Checking Account #1234567	Amount	Balance
Bank Statement Balance at November 30, 2013		XXXXX
Add: Deposit(s) made but not yet posted on November statement		
<u>Date of Deposit</u>		
11/27/2013	XXX	
11/28/2013	XX	
11/30/2013	XXXX	
Total deposit in transit		XXXX
 Subtract: *Outstanding checks at November 30, 2013		
<u>Check Date</u> <u>Check Number</u>		
01/15/2013 555	XX	
11/25/2013 666	XXX	
11/26/2013 667	X	
11/30/2013 670	XXX	
Total outstanding checks		XXXX
 Add or Subtract Corrections		
**Differences, if any, in the amount deposited or withdr:	XX	
should be added or subtracted as necessary to correct	XX	
Total corrected amount		XX
***Reconciled Balance at November 30, 2013		XXXXX

*Outstanding checks are checks that the church/school treasurer included in the church's accounting record but not posted yet in the bank statement at the end of the statement date.

**Sometimes, bank may make some errors by posting more or less than your deposited funds or issued checks. After consultation with the bank regarding the errors and the corrections needed, you would need to make adjustments as necessary to be at par with the bank.

***This reconciled balance at November 30, 2013 should be the same amount in the church's general ledger balance at November 30, 2013.

RECEIPTING

CHURCH RECEIPTING

Contact Information

Contact Person: Yolanda Perez

Email Address: yolanda.perez@seccsda.org

Phone: (951) 509-2304

Fax: (951) 509-2393

Instructions:

Please mail envelopes weekly to:

Church Receipting
P.O. Box 79990
Riverside, CA 92513-1990

SUGGESTED PROCEDURES FOR PROCESSING OFFERINGS AND REPORTS

Counters:

When not being processed, the tithe envelopes and loose offerings should be stored in a safe and secure place, preferably at the church in a safe or vault. Access to the funds where they are stored should be limited to authorized individuals by key or lock combination.

- The tithe envelopes should be separated from the loose offerings.
- The loose offering is counted and totaled. Two or more persons who are scheduled on a rotation basis should do the counting. This provides internal cash control and reduces opportunities for loss or misuse of funds. The offerings should be documented on a form to provide a record for fluctuations. This form should be used for each offering.
- Place one copy of the completed Control for Church Offerings form for each offering in the money bag for the related offering; the other copy is to be kept as the counter's record. The Sabbath School offerings are to be handled in the same manner.

Treasurer and Counters/Assistants:

It is suggested that two or more persons who are scheduled on a rotation basis (to provide internal cash control and reduce the opportunities for loss or accusation of embezzlement) perform the following procedures:

- Verify all loose offerings with the counter's copy. List all loose offerings for that Sabbath **on one tithe envelope**.
- Place all the tithe envelopes in alphabetical order. This will help you in locating a member's envelope if there is a question.
- Open each tithe envelope and on the back of the tithe envelope write the total amount of money; if cash, write CASH; if check, write the check number.
- Verify the contents in the envelope with the total on the face of the envelope. If the total on the face of the envelope is blank, write in the total according to the contents in the tithe envelope. If there is a discrepancy, write the correct total on the face of the envelope, preferably in **red**.
- Make sure each separate offering on the tithe envelope has an offering number. See Church Contribution Categories report.
- If name is illegible PRINT NAME above donor's name, preferably in **red**.
- After the envelopes have been alphabetized, opened, and verified, run an adding machine tape for all envelopes. This total should equal the total amount of the deposit. (Have credit card donations in a separate batch.)
- Deposit monies (check, coin and currency) in the bank, preferably by the first business day following weekend services. This reduces the accessibility of funds and opportunity for theft.
- Send in the tithe envelopes with the adding machine tape and a copy of the deposit to the Conference office each week, preferably on the first business day following weekend services. (Provide a separate batch for credit card donations that includes the tithe envelopes with an adding machine tape.)

SUGGESTED PROCEDURES FOR PROCESSING OFFERINGS AND REPORTS - *Continued*

Reports:

When the tithe envelopes and the weekly report is returned to you, please do the following:

- Check each envelope against the report. Verify that the name, distribution and total contribution is accurate.
- If discrepancy is found: Make a correction envelope specifying the exact corrections to be made, preferably in red ink.
- Send in these corrections with the next week's tithe envelopes to SECC.
- DO NOT include the corrections in the week's totals. It should be separate.
- Enclosed with the tithe envelopes and weekly report for the last Sabbath of each month are 2 copies of the Tithe & Offering Remittance Report. Save one for your files, the other is to be included with the monthly remittance check that is to be received by the Conference by the 10th of the following month.
- Twice a year you will receive a Contributor Address List by Name report. Please verify the information for correct name and address.
- The confidentiality of a member's receipt is protected; therefore, communication regarding member receipts can only be with the church treasurer.

ADVENTIST GIVING

“Online Giving”

Benefits of using Adventist Giving

- No fees charged to your church or to members for usage
- Easy to use
- Reports are in a submission ready format
- Connection linked onto your church’s website
- Great way for shut-in members to continue with their giving program
- Beneficial for members who don’t use a checkbook anymore
- Accessible anytime

Some disadvantages of use

- Southeastern CA Conference pays the fees that are charged for this access/usage
- Does not allow non tax-deductible contributions

Getting Started

- Go to: <https://www.adventistgiving.org/about/Signup.aspx> in order to begin the signup process to enroll your church in Adventist Giving. Once they have your information, they will send you an “Adventist Giving-Church Enrollment Agreement” for completion. Send the completed form along with a voided check for the bank account that you will be using to receive the electronic deposits, to SECC Treasury Department.
- SECC Treasurer will complete the remaining parts of the form and then will send the information to Adventist Giving to complete the enrollment application process.
- Once the form is received and processed Adventist Giving will work with you to get the link established for your church on your website.
- All of your tax-deductible local offering codes will need to be setup in the Adventist Giving site once you get a treasurer login. While you are setting these up, you will need to decide which codes will show on your electronic envelope and in what priority they will show (i.e. which one comes first, second, third on the envelope).

Account Maintenance

- You are able to change or adjust the information on your account whenever you need to do so.
- If you have a personnel change or bank information change, use the “Adventist Giving – Add/Change Information Form”.
- If you need to discontinue/add/change a local offering code, you can do that from within the website with the treasurer’s login. You can also change what appears on the envelope and what order it shows at any time.

Monthly Treasurer Duties

- At the first of each month, login and from the main “Reports” page, select the most recent report under “Transactions by Deposit Statement”. For example, on the first of April, there is a report shown with the date April 4, 2013. When you select this report, it will open a list of transactions that occurred since the last deposit. Print this report and record this information in your records the same as you do for a weekly collection of envelopes.

- Please do not submit the report to SECC. SECC has the ability to print out this report and will do so, in order to timely record the online giving. SECC will record this information and you will see it on your monthly report as part of the last Sabbath of the month it is relating to. For example, if the report is for April online giving, then SECC will record it as part of the last Sabbath in April. You will receive a report from SECC with the printout, similar to what you get for envelopes.
- You do not need to do anything else to this report. There is no need to make envelopes for it or anything else. It is ready to be used as printed.

Other Items

- If someone submits a payment stub from the online system into the offering plate, disregard that item in your weekly counting. It is for the individual's benefit and does not affect your weekly cash counting.

AdventistGiving

Church Enrollment Agreement

Fax: 866-424-0956

Email: Help@AdventistGiving.org

We, the undersigned, give permission for the North American Division of Seventh-day Adventists (AdventistGiving) to collect tithe and offerings for the following church, to be deposited in the specified account. It is understood and agreed between the parties that this service is for tax-deductible items only. By signature we verify the information as true and correct.

Church

Name: _____

Address: _____

City, State, Zip _____

Bank

Name: _____

Routing #: _____

Account #: _____

*** Please attach a printed voided check for the bank account that the local church will be using to receive the electronic deposits.**

Church Pastor

Signature: _____

Name: _____ Date _____

Email: _____

Church Treasurer

Signature: _____

Name: _____ Date _____

Email: _____

Conference Treasurer/Associate

Signature: _____

Name: _____ Date _____

Conference: _____

Email: _____

AdventistGiving

Add/Change Information Form

Fax: 866-424-0956

Email: Help@AdventistGiving.org

We, the undersigned, give permission for the North American Division of Seventh-day Adventists (AdventistGiving) to update our account information provided below.
By signature we verify the information as true and correct.

Add/Change: Bank Pastor Treasurer Assistant/Associate Treasurer

Church

Name: _____

Address: _____

City, State, Zip _____

Bank – Required only if you are changing your bank account information.

Name: _____

Routing #: _____

Account #: _____

*** Please attach a printed voided check for the bank account that the local church will be using to receive the electronic deposits.**

Church Pastor

Signature: _____

Name: _____ Date _____

Email: _____

Church Treasurer

Signature: _____

Name: _____ Date _____

Email: _____

Assistant/Associate Church Treasurer

Signature: _____

Name: _____ Date _____

Email: _____

SECC TITHE ENVELOPE FUNDAMENTALS

First Grouping

1. The term “tithe” may not be used for any other giving category.
2. Terms and phrases that imply salaries for pastors must fall under the Tithe grouping only. Church hired staff must be under another grouping or category and clearly identified as church hires or auxiliary workers.
3. The tithe category line item needs to be clear and bold.

Second Grouping

1. Local Church Giving may appear first of the second grouping followed by conference and “world” offering categories.
2. All secondary giving categories need to be equally represented.
3. All second grouping categories need to have at least two open undesignated line items per category.

Descriptions

1. All tithe and offering category descriptions on the tithe/offering envelope need to clearly and accurately reflect the designated use of the respective fund categories.
2. Abbreviated or omitted descriptions that result in misinformation may not be used.

Other Considerations

1. The conference data entries all tithe envelopes for SECC Churches.* Conformity of envelope size, style, and code numbers listed, all help with data entry efficiency.
2. The conference prints, at conference expense, tithe and offering envelopes for its churches. Churches desiring to print their own custom envelopes may do so at their own expense with the conference blessing, provided the conference commitment department is consulted first and all the above criteria are followed.
3. The conference issues the official church members’ charitable contribution receipt annually for all SECC churches.* Churches, however, may issue other “gift” recognitions such as a gift-in-kind acknowledgement.
4. Should you have any questions, contact the conference commitment department.

*Except for Loma Linda University Church

CHURCH RECEIPTING

INDEX OF SAMPLES

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OFFERING ENVELOPE, *ENGLISH*

SAMPLE

Personal Giving Plan

The suggested percentage giving guides on the Tithes and Offerings Record apply to those churches in Southeastern California Conference electing to be on the Personal Giving plan. Mark your offerings in the appropriate places.

Regular Giving Plan

If you wish to target your funds to any particular ministry, this list is provided for your reference. These and others should be written on the blank lines provided.

Local Church Offerings

- 111 Tuition Assistance
- 112 Church Building Fund
- 119 Community Services
- 120 Personal Ministries
- 121 Non-deductible Goods or Services
- 124 Church School Operating

Conference and World Offerings

- 04 13th Sabbath
- 05 Investment
- 06 Birthday – Thank Offering
- 07 Annual Sacrifice
- 09 Missions Extension
- 11 Spring Mission Advance
- 17 Andrews U. / Loma Linda U. / Oakwood
- 18 Christian Record
- 19 Faith For Today
- 22 Voice of Prophecy
- 23 Disaster and Famine Relief
- 24 Multilingual Ministries – odd year
- 25 Serviceman's Literature – even year
- 34 Religious Liberty
- 43 K-12 Scholarships
- 47 Native American Work
- 48 Inner City
- 50 Pine Springs Ranch
- 51 Calexico Mission School
- 55 Temperance

<http://secc.netadventist.org>

TITHES AND OFFERINGS RECORD		
SOUTHEASTERN CALIFORNIA CONFERENCE		
11330 Pierce Street Riverside, CA 92515-3303 Mail: P.O. Box 79990, Riverside, CA 92513-1990		
Name _____		
Address _____		
City _____	Zip _____	
Church _____	Date _____	
TITHE 10%	01	
LOCAL CHURCH BUDGET 2-3%	126	
SABBATH SCHOOL EXPENSE	125	
CONFERENCE BUDGET 1-2%	53	
Conference Church and School Building Fund	40	
WORLD BUDGET 2-3%	14	
Sabbath School Missions	03	
TOTAL ENCLOSED		

OFFERING ENVELOPE, SPANISH

SAMPLE

Plan personal de Ofrendar

Guía de porcentaje sugerido para Diezmar y Ofrendar. Este registro aplica a las iglesias de la asociación del sureste de California.

Plan Regular de Ofrendar

Aquellas iglesias de la asociación del sureste de California elegidas para estar en el "Plan Regular de Ofrendar" alistado, continuarán estimulando y haciendo un llamado a la ofrenda individual enlistada y designarán sus propias guías de ofrendar. Marque su ofrenda en los lugares apropiados en los registros de diezmos y ofrendas.

Ofrenda Anual

- 04 Décimo tercer Sábado
- 05 Inversión
- 06 Cumpleaños y Gratiud
- 07 Sacrificio Anual
- 09 Misiones Extensión
- 11 Misiones - Primavera
- 15 Recolección - Donada
- 16 Recolección - Solicitada
- 17 Andrews U. / Loma Linda U. / Oakwood
- 18 Ministerio a los No-videntes
- 19 Fe para Hoy
- 22 La Voz de la Esperanza
- 23 Desastres y de Alimentos para Hambrientos
- 24 Multilingual Ministerios – Año Impar
- 25 Literatura Pro - Jóvenes en el servicio del gobierno – Año par
- 34 Libertad Religiosa
- 42 Literatura Pro - Colportor Evangelista
- 43 Beca Grados K-12
- 47 Misiones - Indios de Estados Unidos
- 48 Misión Urbana
- 50 Pine Springs Ranch
- 51 Escuela de Misión Calxico
- 55 Temperancia
- 111 Ayuda Educativa
- 112 Gastos del Edificio de Iglesia
- 119 Dorcas - Beneficiencia
- 120 Ministerio Personal
- 124 Gastos de Operación de Escuela

REGISTRO DE DIEZMOS Y OFRENDAS Southeastern California Conference 11330 Pierce Street, Riverside, CA 92515-3303 Mail: P.O. Box 79990, Riverside, CA 92513-1990			
Nombre _____			
Dirección _____			
Ciudad _____ Zip _____			
Iglesia _____ Fecha _____			
DIEZMO 10%	01		
Presupuesto Mundial 2-3%	14		
Misiones - Escuela Sabática	03		
Presupuesto Local 5-10%	126		
Gastos - Escuela Sabática	125		
Presupuesto Asociación 1-2%	53		
Fondo de asociación para construcción	40		
TOTAL INCLUIDO			

CORRECTION ENVELOPE

SAMPLE

Personal Giving Plan

The suggested percentage giving guides on the Tithes and Offerings Record apply to those churches in Southeastern California Conference electing to be on the Personal Giving plan. Mark your offerings in the appropriate places.

Regular Giving Plan

If you wish to target your funds to any particular ministry, this list is provided for your reference. These and others should be written on the blank lines provided.

Local Church Offerings

- 111 Tuition Assistance
- 112 Church Building Fund
- 119 Community Services
- 120 Personal Ministries
- 121 Non-deductible Goods or Services
- 124 Church School Operating

Conference and World Offerings

- 04 13th Sabbath
- 05 Investment
- 06 Birthday – Thank Offering
- 07 Annual Sacrifice
- 09 Missions Extension
- 11 Spring Mission Advance
- 17 Andrews U. / Loma Linda U. / Oakwood
- 18 Christian Record
- 19 Faith For Today
- 22 Voice of Prophecy
- 23 Disaster and Famine Relief
- 24 Multilingual Ministries – odd year
- 25 Serviceman's Literature – even year
- 34 Religious Liberty
- 43 K-12 Scholarships
- 47 Native American Work
- 48 Inner City
- 50 Pine Springs Ranch
- 51 Calexico Mission School
- 55 Temperance

<http://secc.netadventist.org>

CORRECTION

TITHES AND OFFERINGS RECORD		
SOUTHEASTERN CALIFORNIA CONFERENCE		
11330 Pierce Street Riverside, CA 92515-3303		
Mail: P.O. Box 79990, Riverside, CA 92513-1990		
Name	<i>John Smith</i>	
Address	_____	
City	_____	Zip _____
Church	<i>SECC</i>	Date <i>11-10-13</i>
TITHE 10%	01	
LOCAL CHURCH BUDGET 2-3%	126	<i>10.00</i>
SABBATH SCHOOL EXPENSE	125	
	2.6	<i><10.00></i>
CONFERENCE BUDGET 1-2%	53	
Conference Church and School Building Fund	40	
WORLD BUDGET 2-3%	14	
Sabbath School Missions	03	
TOTAL ENCLOSED		<i>0</i>

LOOSE OFFERING

SAMPLE

Personal Giving Plan

The suggested percentage giving guides on the Tithes and Offerings Record apply to those churches in Southeastern California Conference electing to be on the Personal Giving plan. Mark your offerings in the appropriate places.

Regular Giving Plan

If you wish to target your funds to any particular ministry, this list is provided for your reference. These and others should be written on the blank lines provided.

Local Church Offerings

- 111 Tuition Assistance
- 112 Church Building Fund
- 119 Community Services
- 120 Personal Ministries
- 121 Non-deductible Goods or Services
- 124 Church School Operating

Conference and World Offerings

- 04 13th Sabbath
- 05 Investment
- 06 Birthday – Thank Offering
- 07 Annual Sacrifice
- 09 Missions Extension
- 11 Spring Mission Advance
- 17 Andrews U. / Loma Linda U. / Oakwood
- 18 Christian Record
- 19 Faith For Today
- 22 Voice of Prophecy
- 23 Disaster and Famine Relief
- 24 Multilingual Ministries – odd year
- 25 Serviceman's Literature – even year
- 34 Religious Liberty
- 43 K-12 Scholarships
- 47 Native American Work
- 48 Inner City
- 50 Pine Springs Ranch
- 51 Calexico Mission School
- 55 Temperance

<http://secc.netadventist.org>

TITHES AND OFFERINGS RECORD		
SOUTHEASTERN CALIFORNIA CONFERENCE		
11330 Pierce Street Riverside, CA 92515-3303		
Mail: P.O. Box 79990, Riverside, CA 92513-1990		
Name	LOOSE OFFERING	
Address		
City		Zip
Church	SECC	Date 11-10-13
TITHE 10%	01	
LOCAL CHURCH BUDGET 2-3%	126	250.00
SABBATH SCHOOL EXPENSE	125	50.00
CONFERENCE BUDGET 1-2%	53	
Conference Church and School Building Fund	40	
WORLD BUDGET 2-3%	14	
Sabbath School Missions	03	50.00
TOTAL ENCLOSED		350.00

BANK DEPOSIT TICKET AND TAPE OF ENVELOPES

SAMPLE

© DELUXE 8042
DEPOSIT TICKET
 FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN.

Bank of America
 Inland Empire Regional Commercial Banking Office 1496
 3650 14th Street
 Riverside CA 92502

DATE 11-10-13

P. O. BOX 8050
 RIVERSIDE, CA 92515

SOUTHEASTERN CALIFORNIA CONFERENCE

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

10.00 +
 25.00 +
 100.00 +
 50.00 +
 25.00 +
 25.00 +
 100.00 +
 25.00 +
 25.00 +
 200.00 +
 100.00 +
 75.00 +
 50.00 +
 50.00 +
 25.00 +
 85.00 +
 50.00 +
 50.00 +
 10.00 +
 75.00 +
 50.00 +
 65.00 +
 85.00 +
 55.00 +
 60.00 +
 25.00 +
 1,495.00 *

SECCO

11-10-13

CURRENCY	DOLLARS		CENTS
COIN			
LIST EACH CHECK			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
		1495	00

149500

PLEASE ENTER TOTAL

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

TOTAL ITEMS

16-55
1220

CONTRIBUTION CATEGORIES, ALPHABETICAL

SAMPLE

02/21/2015

* CONTRIBUTION CATEGORIES *

Page 1

CODE	Description	GL Account	!	CODE	Description	GL Account	!	CODE	Description	GL Account
38	*** Do Not Use 2118Japan	2118	!	15	Ingathering (Member)	1009	!	107	Needy Poor	0
59	*** Do Not Use Hurricane	3702	!	16	Ingathering (Non-Member)	1010	!	21	Oakwood University	3760
58	*** Do Not Use Tornado	3745	!	100	Inner City Fund	0	!	60	PSR Pathfinder Museum	7701
41	*** Do Not User Fire07	8101	!	83	Interest Income	0	!	46	PSR Scholarships	7710
55	***Temperance (use 26)	507	!	5	Investment	1004	!	86	Pastor's Class	0
85	A.H. Children's Center	0	!	29	It Is Written	3536	!	114	Pathfinders	0
23	ADRA (Disaster/Famine)	3540	!	43	K-12 Scholarships	7300	!	120	Personal Ministries	0
52	AdvGiving Misc Offering	6999	!	118	KSGN Radio	0	!	50	Pine Springs Ranch	7700
25	Adventist Chaplaincy Min	3759	!	70	LOCAL MISC	0	!	57	Quiet Hour	8901
48	Adventist Community Svcs	3511	!	71	LOCAL MISC	0	!	99	Recreation	0
13	Adventist Media Center	3006	!	72	LOCAL MISC	0	!	34	Religious Liberty	3002
27	Adventist World Radio	1018	!	73	LOCAL MISC	0	!	102	Repairs	0
30	Andrews University	512	!	74	LOCAL MISC	0	!	56	SECC Philippine Typhoon	8105
7	Annual Sacrifice	504	!	75	LOCAL MISC	0	!	3	Sabbath School 12 Sab.	501
6	Birthday & Thank	503	!	76	LOCAL MISC	0	!	4	Sabbath School 13th Sab.	502
32	Black Convocation	7201	!	77	LOCAL MISC	0	!	125	Sabbath School Expense	0
39	Breath of Life	3535	!	78	LOCAL MISC	0	!	123	School Building Fund	0
101	Bus	0	!	80	LOCAL MISC	0	!	79	Social Functions	0
51	Calexico Mission School	7301	!	90	LOCAL MISC	0	!	11	Spring Mission Appeal	1780
81	Check Exchange	0	!	91	LOCAL MISC	0	!	98	Student Missionary	0
18	Christian Record	515	!	92	LOCAL MISC	0	!	1	TITHE	1
126	Church Budget	0	!	93	LOCAL MISC	0	!	44	TV Evangelism	7102
112	Church Building Fund	0	!	94	LOCAL MISC	0	!	87	Tape Ministry	0
113	Church Growth	0	!	95	LOCAL MISC	0	!	26	Temperance	507
124	Church School Operating	0	!	96	LOCAL MISC	0	!	111	Tuition Assistance	0
119	Community Services	0	!	97	LOCAL MISC	0	!	17	Universities Combined	0
121	Conf & Union Approp.	0	!	122	LOCAL MISC	0	!	108	Vacation Bible School	0
53	Conf Budget Donations	7010	!	49	La Sierra University	5005	!	22	Voice of Prophecy	3757
40	Conf Church/School Build	7800	!	103	Library	0	!	88	Wedding Fund	0
37	Ebola & other Pandemics	3756	!	117	Literature	0	!	33	Women's Ministries	1782
105	Elementary Education	0	!	42	Literature Evang Advance	7103	!	14	World Budget	500
109	Evangelism	0	!	20	Loma Linda University	511	!	89	Youth Camp	0
45	Evangelism	7101	!	2	Member Reclamation	3509	!	110	Youth Fund	0
19	Faith for Today	517	!	8	Midsummer Missions	1735	!	61	UNUSED	0
9	Fall Mission Appeal	1926	!	116	Misc Donations	0	!	62	UNUSED	0
28	Family Relief	8104	!	104	Misc Missions	0	!	63	UNUSED	0
84	Flower Fund	0	!	106	Missionary Volunteer	0	!	64	UNUSED	0
12	GC 2010	1024	!	10	Missions/Miscellaneous	505	!	65	UNUSED	0
36	Gen Conf Special Project	2024	!	24	Multilingual Ministries	3758	!	66	UNUSED	0
54	Global Mission	1567	!	115	Music	0	!	67	UNUSED	0
82	Health Education	0	!	31	NAD Outreach Projects	3740	!	68	UNUSED	0
47	Indian Work Offering	7202	!	35	NAD Philippine Typhoon	3751	!	69	UNUSED	0

CONTRIBUTION CATEGORIES, NUMERICAL

SAMPLE

02/21/2015

* CONTRIBUTION CATEGORIES *

Page 1

CODE	Description	GL Account	CODE	Description	GL Account	CODE	Description	GL Account
1	TITHE	1 !	43	K-12 Scholarships	7300 !	85	A.H. Children's Center	0
2	Member Reclamation	3509 !	44	TV Evangelism	7102 !	86	Pastor's Class	0
3	Sabbath School 12 Sab.	501 !	45	Evangelism	7101 !	87	Tape Ministry	0
4	Sabbath School 13th Sab.	502 !	46	PSR Scholarships	7710 !	88	Wedding Fund	0
5	Investment	1004 !	47	Indian Work Offering	7202 !	89	Youth Camp	0
6	Birthday & Thank	503 !	48	Adventist Community Svcs	3511 !	90	LOCAL MISC	0
7	Annual Sacrifice	504 !	49	La Sierra University	5005 !	91	LOCAL MISC	0
8	Midsummer Missions	1735 !	50	Pine Springs Ranch	7700 !	92	LOCAL MISC	0
9	Fall Mission Appeal	1926 !	51	Callexico Mission School	7301 !	93	LOCAL MISC	0
10	Missions/Miscellaneous	505 !	52	AdvGiving Misc Offering	6999 !	94	LOCAL MISC	0
11	Spring Mission Appeal	1780 !	53	Conf Budget Donations	7010 !	95	LOCAL MISC	0
12	GC 2010	1024 !	54	Global Mission	1567 !	96	LOCAL MISC	0
13	Adventist Media Center	3006 !	55	***Temperance (use 26)	507 !	97	LOCAL MISC	0
14	World Budget	500 !	56	SECC Philippine Typhoon	8105 !	98	Student Missionary	0
15	Ingathering (Member)	1009 !	57	Quiet Hour	8901 !	99	Recreation	0
16	Ingathering (Non-Member)	1010 !	58	*** Do Not Use Tornado	3745 !	100	Inner City Fund	0
17	Universities Combined	0 !	59	*** Do Not Use Hurricane	3702 !	101	Bus	0
18	Christian Record	515 !	60	PSR Pathfinder Museum	7701 !	102	Repairs	0
19	Faith for Today	517 !	61	UNUSED	0 !	103	Library	0
20	Loma Linda University	511 !	62	UNUSED	0 !	104	Misc Missions	0
21	Oakwood University	3760 !	63	UNUSED	0 !	105	Elementary Education	0
22	Voice of Prophecy	3757 !	64	UNUSED	0 !	106	Missionary Volunteer	0
23	ADRA (Disaster/Famine)	3540 !	65	UNUSED	0 !	107	Needy Poor	0
24	Multilingual Ministries	3758 !	66	UNUSED	0 !	108	Vacation Bible School	0
25	Adventist Chaplaincy Min	3759 !	67	UNUSED	0 !	109	Evangelism	0
26	Temperance	507 !	68	UNUSED	0 !	110	Youth Fund	0
27	Adventist World Radio	1018 !	69	UNUSED	0 !	111	Tuition Assistance	0
28	Family Relief	8104 !	70	LOCAL MISC	0 !	112	Church Building Fund	0
29	It Is Written	3536 !	71	LOCAL MISC	0 !	113	Church Growth	0
30	Andrews University	512 !	72	LOCAL MISC	0 !	114	Pathfinders	0
31	NAD Outreach Projects	3740 !	73	LOCAL MISC	0 !	115	Music	0
32	Black Convocation	7201 !	74	LOCAL MISC	0 !	116	Misc Donations	0
33	Women's Ministries	1782 !	75	LOCAL MISC	0 !	117	Literature	0
34	Religious Liberty	3002 !	76	LOCAL MISC	0 !	118	KSGN Radio	0
35	NAD Philippine Typhoon	3751 !	77	LOCAL MISC	0 !	119	Community Services	0
36	Gen Conf Special Project	2024 !	78	LOCAL MISC	0 !	120	Personal Ministries	0
37	Ebola & other Pandemics	3756 !	79	Social Functions	0 !	121	Conf & Union Approp.	0
38	*** Do Not Use 2118Japan	2118 !	80	LOCAL MISC	0 !	122	LOCAL MISC	0
39	Breath of Life	3535 !	81	Check Exchange	0 !	123	School Building Fund	0
40	Conf Church/School Build	7800 !	82	Health Education	0 !	124	Church School Operating	0
41	*** Do Not User Fire07	8101 !	83	Interest Income	0 !	125	Sabbath School Expense	0
42	Literature Evang Advance	7103 !	84	Flower Fund	0 !	126	Church Budget	0

CONTRIBUTIONS REPORT, WEEKLY

SAMPLE

Processed: 03/15/2006 15:49

Church
Contributions Report for the Week Ending 03/04/06

Page 1

Entry	Serial ID	Contributor Name	Envelope TOTAL	Code	Amount	Code	Amount	Code	Amount	Code	Amount
1	9.000114		534.35	126	183.12	125	20.00	111	93.33	113	166.75
2	9.000004		237.00	1	227.00	126	10.00				
3	9.000247		230.00	1	230.00						
4	9.000261		80.00	1	70.00	116	10.00				
5	9.000232		320.00	1	290.00	126	30.00				
6	9.000235		60.00	1	60.00						
7	9.000206		174.00	1	174.00						
8	9.000023		200.00	1	200.00						
9	9.000028		503.12	1	424.45	126	63.67	3	15.00		
10	9.000029		40.00	1	40.00						
11	9.000029		11.00	126	10.00	116	1.00				
12	9.000042		255.00	1	175.00	126	80.00				
13	9.000044		50.00	1	36.00	126	14.00				
14	9.000053		410.00	1	410.00						
15	9.000059		681.00	1	376.00	126	115.00	125	25.00	111	60.00
16	9.000080		1,975.00	53	25.00	14	50.00	3	30.00		
				1	1,255.00	126	400.00	125	120.00	119	100.00
				120	100.00						
17	9.000085		225.00	1	200.00	126	25.00				
18	9.000250		2,700.00	1	2,700.00						
19	9.000254		80.00	1	40.00	126	40.00				
20	9.000123		120.00	1	120.00						
21	9.000264		10.00	1	3.00	126	7.00				
22	9.000135		471.68	1	471.68						
23	9.000142		237.00	126	100.00	120	45.00	120	92.00		
24	9.000157		375.00	1	220.00	126	60.00	111	30.00	112	30.00
				3	35.00						
25	9.000162		350.00	1	350.00						
26	9.000174		100.00	1	100.00						
27	9.000177		930.41	1	855.41	26	25.00	125	25.00	3	25.00
28	9.000183		529.00	1	479.00	126	50.00				
			<u>11,888.56</u>								

Code	Offering Name	Amount	Local Acct#
1	TITHES	9,506.54	
3	Sabbath School 12 Sab.	176.15	
14	World Budget	50.00	
26	Temperance (Union)	25.00	
53	Conf. Budget Donations	25.00	
	* CONFERENCE subtotal	<u>9,782.69</u>	
111	Tuition Assistance	183.33	
112	Church Building Fund	30.00	
113	Church Growth	166.75	
116	Misc Donations	11.00	
119	Community Services	100.00	
120	Personal Ministries	237.00	
125	Sabbath School Expense	190.00	
126	Church Budget	1,187.79	
	* LOCAL subtotal	<u>2,105.87</u>	
	** TOTAL	<u>11,888.56</u>	

CONTRIBUTIONS REPORT CORRECTION, WEEKLY

SAMPLE

Processed: 03/31/2006 (04/04/2006) 08:42

Church

Page 1

Contributions Report for the Week Ending 03/11/06
Correction for March 4, 2006

<u>Entry</u>	<u>Serial ID</u>	<u>Contributor Name</u>	<u>Envelope TOTAL</u>	<u>Code</u>	<u>Amount</u>	<u>Code</u>	<u>Amount</u>	<u>Code</u>	<u>Amount</u>
1	9.000177		0.00	26	-25.00	126	25.00		
			<u>0.00</u>						

<u>Code</u>	<u>Offering Name</u>	<u>Amount</u>	<u>Local Acct#</u>
26	Temperance (Union)	-25.00	
	* CONFERENCE subtotal	<u>-25.00</u>	
126	Church Budget	25.00	
	* LOCAL subtotal	<u>25.00</u>	
**	TOTAL	<u><u>0.00</u></u>	

TITHE & OFFERING REMITTANCE REPORT, MONTHLY

SAMPLE

07/31/2006 13:41:17.48 [05A]

Southeastern California Conference of SDA
Tithe & Offering Remittance Report

Page 1

For the Month Ending July 31, 2006

<u>Offering</u>	<u>Jul 01, 2006</u>	<u>Jul 08, 2006</u>	<u>Jul 15, 2006</u>	<u>Jul 22, 2006</u>	<u>Jul 29, 2006</u>	<u>TOTAL</u>
1 TITHE	7,716.64	6,013.82	4,584.49	4,627.00	8,686.32	31,628.27
3 Sabbath School 12 Sab.	100.83	51.85	129.63	71.85	40.00	394.16
4 Sabbath School 13th Sab.	0.00	0.00	0.00	100.00	0.00	100.00
6 Birthday & Thank	0.00	0.00	0.00	0.00	5.00	5.00
10 Missions/Miscellaneous	2.97	0.00	0.00	0.00	0.00	2.97
14 World Budget	50.00	325.00	0.00	0.00	0.00	375.00
22 Voice of Prophecy	0.00	10.00	0.00	0.00	25.00	35.00
23 ADRA (Disaster/Famine)	0.00	5.00	0.00	0.00	0.00	5.00
29 It Is Written	15.00	10.00	0.00	0.00	25.00	50.00
40 Conf Church/School Build	0.00	0.00	0.00	39.00	0.00	39.00
53 Conf. Budget Donations	50.00	0.00	0.00	0.00	0.00	50.00
* Conference Subtotal	<u>7,935.44</u>	<u>6,415.67</u>	<u>4,714.12</u>	<u>4,837.85</u>	<u>8,781.32</u>	<u>32,684.40</u>
73 Brotherhood Fd	0.00	10.00	0.00	0.00	15.00	25.00
74 Women in touch (WIT)	0.00	0.00	0.00	0.00	5.00	5.00
75 Messiah	0.00	300.00	0.00	0.00	0.00	300.00
76 Pastoral Ministry Fund	70.00	0.00	0.00	0.00	0.00	70.00
84 Flower Fund	0.00	0.00	0.00	300.00	0.00	300.00
91 Television Ministries	145.00	45.00	25.00	10.00	55.00	280.00
96 Kitchen	0.00	0.00	0.00	100.00	0.00	100.00
97 Youth Funds	10.00	0.00	50.00	70.00	148.00	278.00
107 Needy Poor	40.00	10.00	0.00	20.00	0.00	70.00
111 Tuition Assistance	1,252.41	289.00	411.60	95.00	425.00	2,473.01
112 Church Building Fund	200.00	115.00	235.00	25.00	285.00	860.00
114 Pathfinders	0.00	5.00	55.00	0.00	15.00	75.00
116 Misc Donations	0.00	0.00	0.00	0.00	100.00	100.00
119 Community Services	10.00	0.00	10.00	10.00	10.00	40.00
120 Personal Ministries	120.00	60.00	200.00	50.00	120.00	550.00
122 Desert Adventist Academy	200.00	10.00	0.00	0.00	150.00	360.00
125 Sabbath School Expense	592.83	61.85	67.48	51.84	55.00	829.00
126 Church Budget	4,300.52	1,428.37	1,668.58	844.00	1,258.00	9,499.47
* Local Subtotal	<u>6,940.76</u>	<u>2,334.22</u>	<u>2,722.66</u>	<u>1,575.84</u>	<u>2,641.00</u>	<u>16,214.48</u>
** Total Offerings	<u>14,876.20</u>	<u>8,749.89</u>	<u>7,436.78</u>	<u>6,413.69</u>	<u>11,422.32</u>	<u>48,898.88</u>

Please include THIS COPY of the report with your remittance payment.

Please remit the reported Conference funds which total \$32,684.40 to:

Southeastern Calif Conference of SDA
ATTN: Church Receipting
PO Box 8050
Riverside, CA 92515-8050

CONTRIBUTOR ADDRESS LIST BY NAME

SAMPLE

07/27/2006 09:30

Church
Contributor Address List by Name

Page 1

This is a confidential list of contributors to your church. Keep it in a safe place!

<u>ID KEY</u>	<u>Name</u>	<u>Address</u>	<u>City</u>	<u>ST ZIP</u>	<u>Last Env</u>
30254					07/01/06
10503		El Rio Ln	DesertHotSpri	CA 92240	06/24/06
11209		El Rio Ln.	Desert Hot Sp	CA 98224	07/08/06
21815		Pollur R	Rock Springs	WY 82901	02/04/06
18210		Don English Way #B	Desert Hot Sp	CA 92240	07/15/06
28673		Don English Wa	D.H.S.	CA 92240	06/03/06
22596		Antlen Pl.	Boise	ID 83703	02/18/06
10504		Via Vista	D.H.S.	CA 92240	06/10/06
25539		Cerro Vista	Desert Hot Sp	CA 92241	04/15/06
1133		E. Lake Ct.	Dsrt Hot Spgs	CA 92241	04/29/06
22597		Dillon Rd. #1		92241	02/18/06
20940		Flora Ave.	DHS	CA 92240	01/21/06
11302					07/08/06
24738		Ash	Indio	CA 92201	04/01/06
22598		Ash	Indio	CA 92201	02/18/06
24740		University Ave.	Loma Linda	CA 92354	04/01/06
24461			Ryderwood	WA	03/25/06
13421		Rocky Mt High Rd	Camam Island	WA 98282	03/18/06
24006		Weeks Ave.	Superior	MN 54880	03/18/06

HUMAN RESOURCES

Contact Information

Fax: (951) 509-2395

Director: Gina Heslep
Email Address: gina.heslep@seccsda.org
Phone: (951) 509-2356
Main Responsibilities: *Supports Conference Administration in directing Human Resource activities*

Associate Director: Alison Cavazos
Email Address: alison.cavazos@seccsda.org
Phone: (951) 509-2354
Main Responsibilities: *Resources for Field/Exempt personnel; Employment Training; Compensation/Payroll Questions*

Assistant: Abby Chuquimia
Email Address: abby.chuquimia@seccsda.org
Phone: (951) 509-2351
Main Responsibilities: *Front Desk Receptionist; HCAP Claims Processor; Document Management*

Senior Assistant: Macy Grayson
Email Address: macy.grayson@seccsda.org
Phone: (951) 509-2352
Main Responsibilities: *Retirement; Recruitment; Workers' Compensation*

Assistant: Brooke Hess
Email Address: brooke.hess@seccsda.org
Phone: (951) 509-2353
Main Responsibilities: *New Hire/Changes/Terminations for Locally Funded Employees; Conflict of Interests; Labor Law Posters*

Benefits Specialist: Ruth Zalsman
Email Address: ruth.zalsman@seccsda.org
Phone: (951) 509-2355
Main Responsibilities: *Coordinates Medical, Dental, and Vision benefits including Enrollment, Management, and Negotiations for employees*

RECRUITING



SEVENTH-DAY
ADVENTIST[®]
CHURCH

Southeastern California Conference

TO: Pastors, Church/School Treasurers, and Business Administrators

FROM: SECC Human Resources Department

RE: RECRUITMENT/SCREENING/SELECTION PROCESS

Human Resources

11330 Pierce Street
P. O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2353
Fax: (951) 509-2395
<http://www.seccadventist.org>

This recruitment packet has been provided for your current job opening. We are implementing this process for your church/school site to help you in recruiting for this position and to create an appropriate documentation record.

The Federal Government requires us to follow specific rules with regard to recruitment and hiring. This packet is to help guide your church/school through the recruitment, selection, and hiring process. All packets are to be returned to the Conference HR Department for permanent record keeping in the case we are legally challenged on this process.

This packet includes:

1. A copy of the Conference job listing that includes the ad for your current job opening.
2. Blank application for employment.
3. Resume/Application “red flags” for resume/application review guidelines.
4. Employment Inquiry guidelines for appropriate interview questions.
5. Employment Interview Analysis, for help with assessing/comparing interview results.
6. Employment Reference Forms for reference checking.
7. Applicant Screening Form to be completed and attached to each application.

In addition we are requesting a job description for each position posted. This office will review each job description for the physical, specific skills, and educational requirements specific to the position. This office will work with you and your staff to create or update existing job descriptions.

The packet with the applications with the attached Applicant Screening Forms, completed employment reference forms, and job description must be returned to the HR Department and will be kept as legal record of the recruitment process.

Thank you for your cooperation in this important matter. Please feel free to contact the Human Resources Department at (951) 509-2352 for questions and information.

Remember the Human Resources Department is here to serve in all recruitment and employment needs.

301 SELECTION POLICY

Southeastern California Conference is a religiously qualified, equal employment opportunity employer with the right to preference to Seventh-day Adventists in hiring. All applicants must be in full harmony with the doctrines of the Seventh-day Adventist Church and maintain the high moral and Christian standards that the church represents.

Whenever possible positions will be advertised through the local churches and schools. All prospective employees desiring employment with the Conference must complete an SECC employment application and take any required tests, as appropriate. Applicants will be screened by the Human Resources Department and top candidates will be referred to the appropriate departments for further interviews. The name of the top candidate will be submitted to the appropriate committee for final approval. Notification of employment will be sent to the applicant by the Human Resources Director.

All new employees as well as former employees being rehired must report to the Human Resources Department to complete the hiring process. An applicant may not begin working until all forms are completed.

As explained earlier, all employment at Southeastern California Conference is at-will. (see 104)

302 NEW HIRES

All offers of employment are contingent on verification of the individual's right to work in the United States. On the first day of work, the employee will be asked to provide original documents verifying right to work and to sign a verification form required by federal law (I -9 Form). If an employee at any time cannot verify his/her right to work in the United States, the Conference will be obliged to terminate the employee's employment.

303 INTRODUCTORY PERIOD

The first three months of employment is an introductory period. During this period, one will have an opportunity to learn the new position and see whether he/she enjoys the employment with our Conference. The Conference will use this period to see if the employee is able to meet the Conference's expectations. The introductory period may be extended for business reasons or due to authorized time off taken by the employee.

304 EMPLOYMENT STATUS

There are several types of employees at Southeastern California Conference. The following is a brief explanation of each:

Introductory employees - employees who have not yet completed the first three months of employment.

Full-time employees - employees who have completed their introductory period and work a minimum of 38 hours per week. These employees are eligible for benefits.

Part-time, benefit eligible employees - employees who have completed the introductory period and work from 20 to 37 hours per week on a regular basis. These employees are eligible for some benefits on a prorated basis.

304 EMPLOYMENT STATUS - *Continued*

Part-time, non-benefit eligible employees - employees who have completed their introductory period and work less than 20 hours per week. These employees are not eligible for benefits.

Stipend employees - employees who work 1/4 time and receive the stipend pay defined by North American Division.

Temporary employees - individuals who are hired for a specific period or specific project, usually not exceeding 90 days. These employees are not eligible for benefits.

Student employees - employees who are enrolled as full time students at a high school/academy, or college/university, and need flexible work schedules to accommodate their classes. These employees are not eligible for benefits.

Auxiliary employees - employees who are paid from a church budget, on a part-time or full-time basis, SECC runs the payroll and bills the church. There are specific limitations on the benefits provided to these individuals. Contact the Human Resources Office for more information.

Field employees - employees who are in a "Pastoral Care" position, on a part-time or full-time basis, and whose salary is covered by conference budget. Benefits are based on their full-time or part-time assignment.

Employees on Administrative Leave - employee who is moved to an unassigned status by an administrator. This leave can be with or without pay.

Ministerial Intern - individuals who have graduated from a Masters of Divinity program and are hired to serve as Assistant/ Associate pastors to obtain practical field experience. These employees are put on our ordination track. These employees are considered interns until they have satisfactorily completed the ordination track (usually 4 to 5 years).

Southeastern California Conference employees may be granted credentials and licenses according to the following guidelines:

Ministerial Credentials - issued to employees who are ordained or have finished the ordination process and been approved by the Conference Executive Committee.

Ministerial License - issued to unordained-commissioned pastors, evangelists and Bible teachers who are on the path toward ordination.

Commissioned Minister Credential - issued to associates in pastoral care, Bible instructors, conference treasurers, and department directors including associate and assistant directors. These individuals should have significant experience in denominational service, usually not fewer than five years, and demonstrate proficiency in the responsibilities assigned to them. Their remuneration should be at approximately the maximum for their category in the denominational wage scale.

Missionary Credentials - issued to employees with significant experience in denominational service, usually not less than five years, who demonstrate proficiency in the responsibilities assigned to them and whose remuneration is approximately the maximum for their category in the remuneration scale. These will include regularly employed field, medical, educational and office employees and career literature evangelists.

Missionary Licenses - issued to employees with limited experience (less than five years) including regularly employed field, medical, educational, institutional and office employees.

EXAMPLE

JOB OPPORTUNITIES

Southeastern California Conference of Seventh-day Adventists
August 15, 2013

Southeastern California Conference is a religiously-qualified Equal Opportunity Employer, with the right to prefer Seventh-day Adventists in hiring. It is our policy to recruit and promote for all jobs on the basis of merit, qualifications, competence, attitude and spiritual commitment. No aspect of employment shall be influenced by race, color, national origin, sex, age or handicap. Applications may be downloaded from [http:// secchr.adventistfaith.org](http://secchr.adventistfaith.org)

SCHOOL YEAR (2013-2014)

DESERT ADVENTIST SCHOOL

Administrative Assistant (Office Manager) Part-time. Seeking candidate with a love for children and one who possesses strong work ethics. Must have the ability to multi-task and have a flexible and patient spirit. Must be computer literate with a working knowledge of all Microsoft applications. Interested candidates please e-mail Tim LaPierre at tlapierre@desertadventistacademy.com

LA SIERRA ACADEMY

Teacher's Assistant. Elementary. Part-time. Seeking a candidate with classroom experience. Early Childhood education background is desired. Please contact Mrs. Spring Benfield at 951.351.1445, ext. 213 or 214.

LOMA LINDA ACADEMY

General Groundskeeper. Maintenance Dept. Full-time. Available July 1. Candidate should have experience in caring for shrubbery, trees, and greenery. To perform weed abatement, planting flowers, and lawn care. May make minor repairs to equipment and other miscellaneous duties assigned by the Plant Services Director. Basic computer skills. High school diploma or equivalent. For more information, please contact Mark Brettnacher at 909.796.0161, ext. 3700 or mbrettnacher@lla.org

MESA GRANDE ACADEMY

K*6 After School Care Provider. Part-time. Seeking candidate who enjoys working with K-6th students, supervising play time and study time. Responsibilities include: recording student drop-off and pick-up; organizing periodic activities, supervising both play and study time; interacting with students in positive ways; student safety concerns, and communicating with parents. Approximate work time 1:00-5:00 pm (M-Th) and 1:00-3:00 pm (F)

Mesa Grande Academy is a family-oriented school with a tradition of strong academics in a supportive environment. For further information or to arrange for an interview, please contact Alfred Riddle at 909.795.1112 x222 or e-mail alfred.riddle@mgak-12.org

Substitute Teachers are needed in San Diego, Orange, Desert, and Imperial counties. For more information, contact Kathi Christenson, Education Secretary at 951.509.2311.

CONFERENCE OFFICE

Pastoral Positions. For more information contact Pastor Sandra Roberts, Executive Secretary at 951.509.2289.

CHURCHES

Loma Linda University Church. Custodian. Full-time. Seeking a qualified candidate to perform general and specific custodial tasks on a daily, weekly, monthly, and quarterly basis. Requires a high school diploma or GED. Custodial experience is a plus. For more information, contact Donauvin Krause, Business Administrator, at 909.558.4570

PINE SPRINGS RANCH

No current openings.

PLEASE NOTIFY HUMAN RESOURCES WHEN POSITIONS ARE FILLED (951.509.2352).

RESUME/APPLICATION “RED FLAGS”

(Warning Signs that may require further investigation)

- Time gaps in employment
- Vague answers, such as listing the state the employer was located and not the full address
- Vague reasons for leaving previous jobs
- Lack of employment history
- Inconsistencies in salary, history
- When all employers listed are out of business

GUIDELINES FOR EMPLOYMENT INQUIRIES

ACCEPTABLE	SUBJECT	UNACCEPTABLE
Name	Name	<ul style="list-style-type: none"> • Maiden Name
Place of Residence	Residence	<ul style="list-style-type: none"> • Questions regarding owning or renting
Statements that hire is subject to verification that the applicants meet legal age requirements	Age	<ul style="list-style-type: none"> • Age • Birthdate • Date of attendance/completion of school • Questions which tend to identify applicants over 40
Statements/inquiries regarding verification of legal right to work in the United States.	Birthplace/Citizenship	<ul style="list-style-type: none"> • Birthplace of applicant or applicant's parents, spouse or other relatives. • Requirements that applicant produce naturalization or alien card prior to employment.
Languages applicant reads, speaks or writes if use of language other than English is relevant to the job for which applicant is applying.	National Origin	<ul style="list-style-type: none"> • Questions as to nationality, lineage, ancestry, national origin, descent or parentage of applicant, applicant's spouse, parent or relative
Statements by employer of regular days, hours, or shifts to be worked.	Religion EXEMPT	<ul style="list-style-type: none"> • Questions regarding applicant's religion. • Religious days observed.
Name and address of parent or guardian if applicant is a minor. Statement of company policy regarding work assignment of employees who are related.	Sex, Marital Status, Family	<ul style="list-style-type: none"> • Questions to indicate applicant's sex, marital status, number/ages of children or dependents. • Questions regarding pregnancy, child birth, or birth control. • Name/address of relative, spouse or children of adult applicant.
	Race, Color, Sexual Orientation	<ul style="list-style-type: none"> • Questions to applicant's race, color, or sexual orientation. • Questions regarding applicant's complexion, color of eyes, hair or sexual orientation.
	Credit Report	<ul style="list-style-type: none"> • Any report which would indicate information which is otherwise illegal to ask, e.g., marital status, age, residency, etc.

GUIDELINES FOR EMPLOYMENT INQUIRIES - *Continued*

ACCEPTABLE	SUBJECT	UNACCEPTABLE
Statement that a photograph may be required after employment.	Physical description, photographs, fingerprints	<ul style="list-style-type: none"> • Questions as to applicant's height/weight. • Requiring applicant to affix a photograph to application or submit one at his/her option. • Require a photograph after interview but before employment.
Employer may inquire if applicant can perform job-related functions. Statement that employment offers may be made contingent upon passing a job-related mental/physical exam.	Mental/Physical Disability, Mental Condition	<ul style="list-style-type: none"> • Any inquiry into the applicant's general health, medical condition, or mental/physical disability. • Requiring a psychological/medical examination of any applicant.
A medical/psychological examination/inquiry may be made as long as the examination/inquiry is job-related and consistent with business necessity and all applicants for the same job classification are subject to the same examination/inquiry.	Mental/Physical Disability, Medical Condition (Post-offer/pre-employment)	<ul style="list-style-type: none"> • Any inquiry into the applicant's general health, medical condition, or physical/mental disability, if not job related and consistent with business necessity.
A medical/psychological examination/inquiry may be made as long as the examination is job-related and consistent with business necessity.	Mental/Physical Disability, Medical Condition (Employees)	<ul style="list-style-type: none"> • Any inquiry into the applicant's general health, medical condition, or physical/mental disability, if not job related and consistent with business necessity.
Job-related questions about convictions, except those convictions which have been sealed, or expunged, or statutorily eradicated.	Arrest, Criminal Record	<ul style="list-style-type: none"> • General questions regarding arrest record.
Questions regarding relevant skills acquired during U.S. Military service.	Military Service	<ul style="list-style-type: none"> • General questions regarding military service such as dates/type of discharge. • Questions regarding service in foreign military.
Requesting lists of job-related organizations, clubs or professional societies omitting indications of protected bases.	Organizations, Activities	<ul style="list-style-type: none"> • General questions regarding organizations, clubs, societies and lodges.
Name of persons willing to provide professional and/or character references for applicant.	References	<ul style="list-style-type: none"> • Questions of applicant's former employer or acquaintances which elicit information specifying applicant's race, etc.
Name and address of person to be notified in case of accident or emergency.	Notice in case of emergency	<ul style="list-style-type: none"> • Name, address, and relationship of relative to be notified in case of accident or emergency.

BENEFIT ELIGIBILITY
Based on
EMPLOYMENT STATUS

Hours/Week	Benefit
1-19	Worker's Compensation Coverage ¹ , If they are working 30 days or more in the year, the employee will receive 3 days or 24 hours of short term sick
20-29	Worker's Compensation Coverage Prorated Vacation Accrual Prorated Paid Leave Accrual Retirement Benefits FMLA ² Buy-in for Supplemental Life Insurance and Accidental Death & Dismemberment
30-37	Healthcare(Medical, mental health, chiropractic Only) Long Term Disability Worker's Compensation Coverage Prorated Vacation Accrual Prorated Paid Leave Accrual Retirement Benefits FMLA ³ Buy-in for Supplemental Life Insurance and Accidental Death & Dismemberment
38-40	Dependent tuition assistant (K-12 hourly, K-16 certificated/salary) Worker's Compensation Coverage Vacation Accrual Paid Leave Accrual Retirement Benefits FMLA Buy-in for Supplemental Life Insurance and Accidental Death & Dismemberment Long Term Disability Basic Life Insurance Healthcare(Medical, Mental Health, Chiropractic, Dental, Vision)

¹ Employee Classification determines rate to be charged

² Employed at least 12 months & worked 1,250 hours in past 12 months at SECC is eligible for 12 weeks unpaid leave

³ Employed at least 12 months & worked 1,250 hours in past 12 months at SECC is eligible for 12 weeks unpaid leave



Southeastern California Conference

Certificated K-12 Employees Outline of Benefits

The following is a very general outline of employee benefits. Some benefits may vary according to employment status. Contact the Office of Education for more specific

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY
LEAVE/TIME OFF				
Vacation	0 - 4 years = 2 weeks 5 - 9 year = 3 weeks 10 + years = 4 weeks (Refer to Green book)	Half time or more	Immediately	Employer
Holidays	Nine scheduled days.	Half time or more	Immediately	Employer
Paid Leave	10 days for personal illness and certain other events (see leave policy).	Half time or more	Immediately	Employer
Family Care & Medical Leave	Up to 12 weeks (unpaid) for the birth/adoption of child, care of sick child, spouse, parent or personal illness. Required to use accrued paid leave and vacation. Protects for like position and medical benefits.	Half time or more	After 12 months	Employer
Funeral Leave	Three days off with pay in the event of death in the immediate family.	Half time or more	Immediately	Employer
Jury Duty	Up to 10 days if called to serve.	Half time or more	Immediately	Employer
MEDICAL				
Medical/Mental/Prescription	Employees have an option to join ARM or Kaiser. Dependents up to age 26	Full time	Immediately	Employer
Vision Coverage (HCAP)	Examinations, prescription eye glasses and contacts. Dependents up to age 24	Full time	Immediately	Employer
Dental Coverage (Delta Dental)	Covers basic, preventive and some orthodontia. Dependents up to age 24	Full time	Immediately	Employer
Confidential Counseling	Anonymous counseling service.	Full time	Immediately	Employer
EDUCATION BENEFITS				
Dependent Tuition Assistance	35% day students; 70% dorm students tuition & fees. SDA Institutions only. Up to age 24 (see handbook for details)	Full time	Immediately	Employer
Professional Growth	12 units of tuition free classes per year at La Sierra University or Pacific Union College.	Full time	Immediately	Employer
GOVERNMENT MANDATED				
Workers' Compensation	Medical benefits & income provided during work related illness or injury. Must be reported.	All employees	Immediately	Employer
Social Security	Deductions are paid into the United States Social Security Administration. Licensed ministers upon request.	All employees Ministers excluded	Immediately	Employer/ Employee

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY
RETIREMENT				
Retirement Plan	1) Defined Benefit Plan. Vesting 10 years full-time service credit.	Employed prior to 2000	age 59 1/2 or normal retirement	Employer
Retirement Plan	2) Defined Contribution Plan. Vesting 3 years full-time employment.	Half time or more	age 59 1/2 Employee	Employer/
Tax Sheltered Annuity	Savings set aside for retirement by pre-tax deduction.	Half time or more	Immediately	Employee
FINANCIAL/INSURANCES				
Short Term Disability (STD)	AFLAC - Income provided after third day of illness or injury. Purchased through payroll deduction	Half time or more	Immediately	Employee
Long Term Disability (LTD)	VOYA- Income provided during extended period of illness or injury. 90 day elimination period.	Three quarter time or more	After 90 days	Employer
Survivors Benefits	VOYA - \$100,000 or \$50,000 employee, \$50,000 or \$2,000 spouse, \$10,000 or \$2000 children in the event of death.	Full time	Immediately	Employer
Life Insurance	VOYA - a voluntary supplemental life insurance available through payroll deduction.	Half time or more	Immediately	Employee
Accident Insurance	VOYA - a voluntary accidental death and dismemberment insurance through payroll deduction.	Half time or more	Immediately	Employee
Supplemental Insurance	AFLAC - a voluntary supplemental insurance in areas such as cancer coverage, hospital intensive care, short term disability and flexible spending account. Purchased through payroll deduction	Half time or more	Immediately	Employee
Flex One	Flexible spending account for dependent care and unreimbursed medical on pre-tax basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Credit Union	Membership to La Loma Federal Employees Credit Union	All employees	Immediately	Employee
Pre-Paid Legal	Provides limited legal services on a pre-paid basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Auto Insurance Subsidy with proof of minimum limit requirements per NAD policy	Bi-yearly for Principals and CDC Directors	Full time	Immediately	Employer
Discount Tickets	Information on discount to many Southern California Attractions.	All employees	Immediately	SECC



Southeastern California Conference

Classified Employees Outline of Benefits

The following is a very general outline of non-exempt employee benefits. Some benefits may vary according to employment status. Contact the Department of Education for

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY																
LEAVE/TIME OFF																				
Paid Leave Bank	10 days for personal illness and certain other events (see leave policy) accrued at a rate of .046 per hour worked.	Half time or more	Immediately	Employer																
Vacation	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Years of Service</th> <th style="text-align: left;">Vacation Time/yr</th> <th style="text-align: left;">Accrual Rate/hr</th> <th style="text-align: left;">*Maximum Accrual</th> </tr> </thead> <tbody> <tr> <td>0-4 years</td> <td>76 hours</td> <td>.109615</td> <td>285</td> </tr> <tr> <td>5-9 years</td> <td>114 hours</td> <td>.128846</td> <td>323</td> </tr> <tr> <td>10 + years</td> <td>152 hours</td> <td>.148077</td> <td>361</td> </tr> </tbody> </table> (Part of Paid Leave Bank) * The maximum accrual includes 76 hours of carry-over	Years of Service	Vacation Time/yr	Accrual Rate/hr	*Maximum Accrual	0-4 years	76 hours	.109615	285	5-9 years	114 hours	.128846	323	10 + years	152 hours	.148077	361	Half time or more	Immediately	Employer
Years of Service	Vacation Time/yr	Accrual Rate/hr	*Maximum Accrual																	
0-4 years	76 hours	.109615	285																	
5-9 years	114 hours	.128846	323																	
10 + years	152 hours	.148077	361																	
Holidays	Up to 9 scheduled days. Availability according to school schedule.	Half time or more	Immediately	Employer																
Personal Business Day	One personal day off with pay each year. (Part of Paid Leave bank)	Half time or more	Immediately	Employer																
Family Care & Medical Leave	Up to 12 weeks (unpaid) for the birth/adoption of child, care of sick child, spouse, parent or personal illness. Protects like position and medical. Up to 1/2 yearly sick leave accrual may be used. Vacation time required.	Half time or more	(have worked 1,250 hours)	Employer																
Funeral Leave	Three days off with pay in the event of death in the immediate family.	Half time or more	Immediately	Employer																
Jury Duty	Up to 10 days if called to serve.	Half time or more	Immediately	Employer																
MEDICAL																				
Medical/Mental/Prescription	Employees have an option to join ARM or Kaiser. Employees have the option to buy-in to cover dependents (Spouse/Children to age 26)	Full time	Immediately Immediately	Employer Employee																
Vision Coverage (HCAP)	Examinations, prescription eye glasses and contacts. Employees have the option to buy-in to cover dependents (Spouse/Children to age 24)	Full time	Immediately Immediately	Employer Employee																
Dental Coverage (Delta Dental)	Covers basic, preventive and some orthodontia. Employees have the option to buy-in to cover dependents (Spouse/Children to age 24)	Full time	Immediately Immediately	Employer Employee																
EDUCATION BENEFITS																				
Dependent Tuition	Eligible for 35% tuition discount in SECC K-12 school.	Full time	Immediately	Employer																
GOVERNMENT MANDATED																				
Workers' Compensation	Medical benefits & income provided during work related illness or injury. Must be reported.	All employees	Immediately	Employer																
Social Security	Deductions are paid into the United States Social Security Administration. Licensed ministers upon request.	All employees	Immediately	Employer/ Employee																

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY
RETIREMENT				
Retirement Plan	1) Defined Benefit Plan. Vesting 10 years full-time service credit.	Employed prior to 2000	age 59 1/2 or normal retirement	SECC
Retirement Plan	2) Defined Contribution Plan. Vesting 3 years full-time employment. or normal retirement	Half time or more	age 59 1/2 Employee	SECC/
Tax Sheltered Annuity	Savings set aside for retirement by pre-tax deduction.	Half time or more	Immediately	Employee
FINANCIAL/INSURANCES				
Short Term Disability (STD)	AFLAC - Income provided after third day of illness or injury. Purchased through payroll deduction	Half time or more	Immediately	Employee
Long Term Disability	VOYA- Income provided during extended period of illness (LTD) or injury. 90 day elimination period.	Three quarter time or more	After 90 days	SECC
Survivors Benefits	VOYA - \$100,000 or \$50,000 employee, \$50,000 or \$2,000 spouse, \$10,000 or \$2000 children in the event of death.	Full time	Immediately	SECC
Life Insurance	VOYA- a voluntary supplemental life insurance available through payroll deduction.	Half time or more	Immediately	Employee
Accident Insurance	VOYA - a voluntary accidental death and dismemberment insurance through payroll deduction.	Half time or more	Immediately	Employee
Supplemental Insurance	AFLAC - a voluntary supplemental insurance in areas such as cancer coverage, hospital intensive care, short term disability and flexible spending account. Purchased through payroll deduction	Half time or more	Immediately	Employee
Flex One	Flexible spending account for dependent care and unreimbursed medical on pre-tax basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Credit Union	Membership to La Loma Federal Employees Credit Union	All employees	Immediately	Employee
Pre-Paid Legal	Provides limited legal services on a pre-paid basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Discount Tickets	Information for discounts to many Southern California attractions	All employees	Immediately	SECC

SECC = Southeastern California Conference



Southeastern California Conference

Exempt Employees Outline of Benefits

The following is a very general outline of Salary non-education employee benefits. Some benefits may vary according to employment status. Refer to the Employee Handbook or

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY
LEAVE/TIME OFF				
Vacation	0 - 4 years = 10 days 5 - 9 year = 15 days 10 + years = 20 days (Accrual begins immediately)	Half time or more	Immediately	Employer
Holidays	Nine scheduled days paid at regular time.	Half time or more	Immediately	Employer
Personal Business Day	One personal day off with pay each year paid at regular time.	Half time or more	After 1 year	Employer
Sick Leave	Income coverage for extended illness up to 90 days. Sick leave runs concurrent with FMLA and elimination for Long Term Sick policy	Half time or more	Immediately	Employer
Family Care & Medical Leave	Up to 12 weeks (unpaid) for the birth/adoption of child, care of sick child, spouse, parent or personal illness. Required to use accrued vacation Protects for like position and medical benefits.	Half time or more	After 12 months	Employer
Military/Reserve	Time off for military service. Protects for like position and medical		Immediately	Unpaid
Funeral Leave	Three days off with pay in the event of death in the immediate family.	Half time or more	Immediately	Employer
Jury Duty	Up to 10 days if called to serve.	Half time or more	Immediately	Employer
MEDICAL				
Medical/Mental/Prescription	Employees have an option to join ARM or Kaiser. Dependents up to age 26	Full time	Immediately	Employer
Vision Coverage (HCAP)	Examinations, prescription eye glasses and contacts. Dependents up to age 24	Full time	Immediately	Employer
Dental Coverage (Delta Dental)	Covers basic, preventive and some orthodontia. Dependents up to age 24	Full time	Immediately	Employer
Confidential Counseling	Anonymous counseling service.	Full time	Immediately	Employer
EDUCATION BENEFITS				
Dependent Tuition Assistance	35% day students; 70% dorm students tuition & fees. SDA Institutions only. Up to age 24 (see handbook for details)	Full time	Immediately	Employer
Professional Growth	Some funds available through departmental budget. Ministers contact the Ministerial Department.	Full time	Immediately	Employer
GOVERNMENT MANDATED				
Workers' Compensation	Medical benefits & income provided during work related illness or injury. Must be reported.	All employees	Immediately	Employer

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY
GOVERNMENT MANDATED Cont.				
Social Security	Deductions are paid into the United States Social Security Administration. Licensed ministers upon request.	All employees Ministers excluded	Immediately	Employer/ Employee
RETIREMENT				
Retirement Plan	1) Defined Benefit Plan. Vesting 10 years full-time service credit.	Employed prior to 2000	age 59 1/2 or normal retirement	Employer
Retirement Plan	2) Defined Contribution Plan. Vesting 3 years full-time employment.	Half time or more or normal retirement	age 59 1/2 Employee	Employer/ Employee
Tax Sheltered Annuity	Savings set aside for retirement by pre-tax deduction.	Half time or more	Immediately	Employee
FINANCIAL/INSURANCES				
Short Term Disability (STD)	AFLAC - Income provided after third day of illness or injury. Purchased through payroll deduction	Half time or more	Immediately	Employee
Long Term Disability (LTD)	VOYA- Income provided during extended period of illness or injury. 90 day elimination period.	Three quarter time or more	After 90 days	Employer
Survivors Benefits	VOYA - \$100,000 or \$50,000 employee, \$50,000 or \$2,000 spouse, \$10,000 or \$2000 children in the event of death.	Full time	Immediately	Employer
Life Insurance	VOYA - a voluntary supplemental life insurance available through payroll deduction.	Half time or more	Immediately	Employee
Accident Insurance	VOYA - a voluntary accidental death and dismemberment insurance through payroll deduction.	Half time or more	Immediately	Employee
Supplemental Insurance	AFLAC - a voluntary supplemental insurance in areas such as cancer coverage, hospital intensive care, short term disability and flexible spending account. Purchased through payroll deduction	Half time or more	Immediately	Employee
Flex One	Flexible spending account for dependent care and unreimbursed medical on pre-tax basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Credit Union	Membership to La Loma Federal Employees Credit Union	All employees	Immediately	Employee
Pre-Paid Legal	Provides limited legal services on a pre-paid basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Moving Assistance	Relocation & travel allowance (special terms apply)	Full time	Immediately	Employer
Sabbatical	Up to 3 months Sabbatical time available for Ministers. (Contact the Ministerial Director)	Full time	After 2 Years	Employer
Auto Insurance Subsidy	Bi-yearly for Pastors, Office Directors, Associate Directors with proof of minimum limit requirements.	Half time or more	Immediately	Employer



Southeastern California Conference

Hour-Time Employees Outline of Benefits (non-education)

The following is a very general outline of non-exempt employee benefits. Some benefits may vary according to employment status. Refer to the Employee Handbook or contact

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY																
LEAVE/TIME OFF																				
Paid Leave Bank	Bank for hourly paid employees that accumulates hours for vacation, holidays, personal business, and short term illness.	Half time or more	Immediately	Employer																
Vacation	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Years of Service</th> <th style="text-align: left;">Vacation Time/yr</th> <th style="text-align: left;">Accrual Rate/hr</th> <th style="text-align: left;">*Maximum Accrual</th> </tr> </thead> <tbody> <tr> <td>0-4 years</td> <td>76 hours</td> <td>.109615</td> <td>285</td> </tr> <tr> <td>5-9 years</td> <td>114 hours</td> <td>.128846</td> <td>323</td> </tr> <tr> <td>10 + years</td> <td>152 hours</td> <td>.148077</td> <td>361</td> </tr> </tbody> </table> (Part of Paid Leave Bank) * The maximum accrual includes 76 hours of carry-over	Years of Service	Vacation Time/yr	Accrual Rate/hr	*Maximum Accrual	0-4 years	76 hours	.109615	285	5-9 years	114 hours	.128846	323	10 + years	152 hours	.148077	361	Half time or more	Immediately	Employer
Years of Service	Vacation Time/yr	Accrual Rate/hr	*Maximum Accrual																	
0-4 years	76 hours	.109615	285																	
5-9 years	114 hours	.128846	323																	
10 + years	152 hours	.148077	361																	
Holidays	Nine scheduled days. (Part of Paid Leave Bank)	Half time or more	As accrued	Employer																
Personal Business Day	One personal day off with pay each year. (Part of Paid Leave bank)	Half time or more	As accrued	Employer																
Extended Sick Leave Bank	Bank accumulates hours for extended illness.	Half time or more	As accrued	Employer																
Family Care & Medical Leave	Up to 12 weeks (unpaid) for the birth/adoption of child, care of sick child, spouse, parent or personal illness. Protects like position and medical. Up to 1/2 yearly sick leave accrual may be used. Vacation time required.	Half time or more	(have worked 1,250 hours)	Employer																
Funeral Leave	Three days off with pay in the event of death in the immediate family.	Half time or more	Immediately	Employer																
Jury Duty	Up to 10 days if called to serve.	Half time or more	Immediately	Employer																
MEDICAL																				
Medical/Mental/Prescription	Employees have an option to join ARM or Kaiser. Dependents up to age 26	Full time	Immediately	Employer																
Vision Coverage (HCAP)	Examinations, prescription eye glasses and contacts. Dependents up to age 24	Full time	Immediately	Employer																
Dental Coverage (Delta Dental)	Covers basic, preventive and some orthodontia. Dependents up to age 24	Full time	Immediately	Employer																
EDUCATION BENEFITS																				
Dependent Tuition	Eligible for 35% tuition discount in SECC K-12 school.	Full time	Immediately	Employer																
GOVERNMENT MANDATED																				
Workers' Compensation	Medical benefits & income provided during work related illness or injury. Must be reported.	All employees	Immediately	Employer																
Social Security	Deductions are paid into the United States Social Security Administration. Licensed ministers upon request.	All employees	Immediately	Employer/ Employee																

BENEFITS	DEFINITIONS	ELIGIBILITY	AVAILABLE	PAID BY
RETIREMENT				
Retirement Plan	1) Defined Benefit Plan. Vesting 10 years full-time service credit.	Employed prior to 2000	age 59 1/2 or normal retirement	Employer
Retirement Plan	2) Defined Contribution Plan. Vesting 3 years full-time employment. or normal retirement	Half time or more	age 59 1/2 Employee	Employer/
Tax Sheltered Annuity	Savings set aside for retirement by pre-tax deduction.	Half time or more	Immediately	Employee
FINANCIAL/INSURANCES				
Short Term Disability (STD)	AFLAC - Income provided after third day of illness or injury. Purchased through payroll deduction	Half time or more	Immediately	Employee
Long Term Disability (LTD)	VOYA- Income provided during extended period of illness or injury. 90 day elimination period.	Three quarter time or more	After 90 days	Employer
Survivors Benefits	VOYA - \$100,000 or \$50,000 employee, \$50,000 or \$2,000 spouse, \$10,000 or \$2000 children in the event of death.	Full time	Immediately	Employer
Life Insurance	VOYA - a voluntary supplemental life insurance available through payroll deduction.	Half time or more	Immediately	Employee
Accident Insurance	VOYA - a voluntary accidental death and dismemberment insurance through payroll deduction.	Half time or more	Immediately	Employee
Supplemental Insurance	AFLAC - a voluntary supplemental insurance in areas such as cancer coverage, hospital intensive care, short term disability and flexible spending account. Purchased through payroll deduction	Half time or more	Immediately	Employee
Flex One	Flexible spending account for dependent care and unreimbursed medical on pre-tax basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Credit Union	Membership to La Loma Federal Employees Credit Union	All employees	Immediately	Employee
Pre-Paid Legal	Provides limited legal services on a pre-paid basis. Purchased through payroll deduction.	All employees	Immediately	Employee
Discount Tickets	Information for discounts to many Southern California attractions	All employees	Immediately	Employer

UNDERSTANDING YOUR HEALTH CARE ASSISTANCE PLAN

WHO IS ELIGIBLE?

You are eligible to participate in the Health Care Assistance Plan (HCAP) if you are currently employed on a full-time (38 hrs/wk or 1.00 FTE) basis. You are also eligible to participate if you are currently a seminary student who is being sponsored by your conference. Your spouse and dependent children may be covered by the Plan if they meet the eligibility requirements. However, no person may be covered at the same time both as an employee and dependent. To determine your eligibility please contact the Human Resources Department to review the complete eligibility rules and participation requirements outlined in the current Plan document.

WHAT ELSE SHOULD I KNOW?

Please note that this is a summary of the benefits as covered under HCAP effective January 1, 2001. This bulletin should answer most of your questions about the Plan. However, this bulletin does not fully describe all of the benefits of the SECC HCAP plan, limitations, and exclusions. For more details or to obtain further information, contact the HR Department.

PLAN BENEFITS	
(January 1, 2015 – December 31, 2015)	
Hearing Care	<ul style="list-style-type: none"> • Paid at 80% of charges
Refractive Eye Surgery	<ul style="list-style-type: none"> • Paid at 80% of charges • \$2,400 maximum payable lifetime
Vision Care	<p>Necessary vision care may be provided for Refractive eye examinations; prescription eye glasses; prescription eye glass frames; contact lenses</p> <ul style="list-style-type: none"> • Paid at 80% of charges • \$560 Maximum Payable per Plan Year

UNDERSTANDING YOUR CHIROPRACTIC COVERAGE

Chiropractic care is covered through your health insurance plan (ARM or Kaiser)

Chiropractic Care	<p>ARM Members</p> <ul style="list-style-type: none"> • Does not require PPO utilization • 30 visits per year • Limited to spinal manipulation • One annual office visit and x-ray • Must be age 11 or older • 20% copay per visit <p>Kaiser Members</p> <p>Chiropractic coverage is provided by American Specialty Health Insurance Company (ASHN).</p> <ul style="list-style-type: none"> • There is no out-of-network chiropractic coverage available. • Go here: http://www.ashcompanies.com/applications/ProviderSearch/Default.aspx to find a chiropractor in your area. • 40 visits per year • \$15 copay per visit
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EMPLOYMENT POLICY

SECC WAGE & HOUR SUMMARY

Regular Workweek

RECORDING TIME

All hourly, non-exempt employees must record all hours worked on a timecard or according to the time-keeping system in place at the work site. Employees must accurately record the actual time and hours worked. You may not work off the clock. Time is recorded by entering the time you begin work, the time you clock out for your meal period, the time you return to work following the meal period, and the time you end your workday.

At the end of the pay period the employee and the supervisor should review the hours and **both must sign** the timecard. Employees must submit timecards to payroll according to the Southeastern California Conference pay date schedule. Please be advised that a timecard or any document that contains incorrect or inaccurate information must never be signed. Failure to properly record time worked may lead to disciplinary action including immediate termination.

REST PERIODS

All hourly, non-exempt employees are permitted to take a rest period, which insofar as practicable are in the middle of each work period. The authorized rest period shall be based on ten (10) minutes rest time per each period of four (4) hours worked. Employees whose total daily work time is less than three and one-half hours are not permitted breaks. Breaks are taken with the knowledge of the supervisor, away from the immediate place of work, remaining on the premises of the employer. Authorized rest period time shall be counted as hours worked. Supervisors must be made aware when the employee takes their break.

MEAL PERIODS

All hourly, non-exempt employees that work for a period of more than five (5) hours are provided a duty-free meal period of not less than 30 minutes and are free to leave the premises (except that when a work period of not more than six (6) hours will complete the day's work, the meal period may be waived by mutual written consent of the employer and employee). The meal period must begin no later than five (5) hours into the employee's shift (e.g., work begins at 8:00 a.m. then the meal period must begin **before** 1:00 p.m.). The goal shall be that all employees begin their meal period no later than four and one half (4 1/2) hours into their shift.

Should an employee work ten (10) or more hours in a day, the employee is provided a second duty-free meal period of not less than 30 minutes, and must be taken prior to the beginning of the 10th hour of work. If the total hours worked in the day are no more than twelve (12) hours, the second meal period may be waived, in writing, provided that the first meal period is not waived.

Meal periods must be taken away from the immediate place of work and should be coordinated with supervisors. The meal period is taken off the clock and is not paid.

REPORTING REQUIREMENTS

Non-exempt employees are relieved of all work duties during their meal and rest periods. Employees must record their meal periods by clocking out at the beginning of the meal period and clocking in before beginning work following the meal period. The meal period must be at least 30 minutes.

In the event you did not receive an uninterrupted meal period you must advise your supervisor and indicate on your time card and secure the signature of your immediate supervisor prior to the end of the work day. Supervisors will be notified by email each time an employee clocks out for a meal period after the commencement of the 5th hour of work or misses a meal period. A notation must be made in the time clock system to explain the reason for each missed meal period and approved by both employee and the supervisor.

If any supervisor or manager impedes or discourages you from taking a meal or rest period, you must notify Human Resources immediately so appropriate corrective action may be taken.

Failure to comply with the meal period or any policy could result in disciplinary action, including and up to termination.

WORK DAY AND WEEK DEFINED

The work day begins at midnight and ends at 11:59 p.m. The work week begins at midnight on Sunday and ends at 11:59 p.m. on Saturday.

OVERTIME

Overtime will be compensated in accordance with the California Wage & Hour overtime standards. Overtime is based strictly on hours worked, not hours paid. Hours taken from paid leave and sick banks as well as hours paid for funeral leave, jury duty, or 'gift' days are not considered hours worked in the calculation of overtime.

All overtime must be authorized in advance by the supervisor. Non-exempt employees who have been requested to and/or have permission to work in excess of 8 hours in a day or 40 hours in one workweek or the first eight (8) hours on the seventh consecutive day of work in the work week, will be compensated at time and one-half the employees regular rate of pay.

Double time will be compensated in accordance with the California Wage & Hour overtime standards. Non-exempt employees working in excess of twelve (12) hours per day or in excess of eight (8) on the seventh consecutive day of work in the work week will be compensated at double the employee's regular rate of pay.

MAKEUP TIME

Makeup time allows non-exempt employees to request time off for a personal obligation and make up work time without receiving overtime pay. Makeup time may not be solicited by the employer, must be requested in writing and agreed upon with the supervisor in advance, and work time must be made up within the same work week. The employee may not work more than 11 hours on another workday, and no more than 40 hours in a workweek to make up the time off. Makeup Time Request Forms are available in the Human Resources Department or on our website www.secchr.adventistfaith.org.

SECC WAGE & HOUR SUMMARY

4-Day Alternative Workweek

RECORDING TIME

All hourly, non-exempt employees must record all hours worked on a timecard or according to the time-keeping system in place at the work site. Employees must accurately record the actual time and hours worked. You may not work off the clock. Time is recorded by entering the time you begin work, the time you clock out for your meal period, the time you return to work following the meal period, and the time you end your workday.

At the end of the pay period the employee and the supervisor should review the hours and **both must sign** the timecard. Employees must submit timecards to payroll according to the Southeastern California Conference pay date schedule. Please be advised that a timecard or any document that contains incorrect or inaccurate information must never be signed. Failure to properly record time worked may lead to disciplinary action including immediate termination.

REST PERIODS

All hourly, non-exempt employees are permitted to take a rest period, which insofar as practicable are in the middle of each work period. The authorized rest period shall be based on ten (10) minutes rest time per each period of four (4) hours worked. Employees whose total daily work time is less than three and one-half hours are not permitted breaks. Breaks are taken with the knowledge of the supervisor, away from the immediate place of work, remaining on the premises of the employer. Authorized rest period time shall be counted as hours worked. Supervisors must be made aware when the employee takes their break.

MEAL PERIODS

All hourly, non-exempt employees that work for a period of more than five (5) hours are provided a duty-free meal period of not less than 30 minutes and are free to leave the premises (except that when a work period of not more than six (6) hours will complete the day's work, the meal period may be waived by mutual written consent of the employer and employee). The meal period must begin no later than five (5) hours into the employee's shift (e.g., work begins at 8:00 a.m. then the meal period must begin **before** 1:00 p.m.). The goal shall be that all employees begin their meal period no later than four and one half (4 1/2) hours into their shift.

Should an employee work ten (10) or more hours in a day, the employee is provided a second duty-free meal period of not less than 30 minutes, and must be taken prior to the beginning of the 10th hour of work. If the total hours worked in the day are no more than twelve (12) hours, the second meal period may be waived, in writing, provided that the first meal period is not waived.

Meal periods must be taken away from the immediate place of work and should be coordinated with supervisors. The meal period is taken off the clock and is not paid.

REPORTING REQUIREMENTS

Non-exempt employees are relieved of all work duties during their meal and rest periods. Employees must record their meal periods by clocking out at the beginning of the meal period and clocking in before beginning work following the meal period. The meal period must be at least 30 minutes.

In the event you did not receive an uninterrupted meal period you must advise your supervisor and indicate on your time card and secure the signature of your immediate supervisor prior to the end of the work day. Supervisors will be notified by email each time an employee clocks out for a meal period after the commencement of the 5th hour of work or misses a meal period. A notation must be made in the time clock system to explain the reason for each missed meal period and approved by both employee and the supervisor.

If any supervisor or manager impedes or discourages you from taking a meal or rest period, you must notify Human Resources immediately so appropriate corrective action may be taken.

Failure to comply with the meal period or any policy could result in disciplinary action, including and up to termination.

WORK DAY AND WEEK DEFINED

The work day begins at midnight and ends at 11:59 p.m. The Alternative Work Week begins at midnight on Monday and ends at 11:59 p.m. on Thursday.

OVERTIME

Overtime will be compensated in accordance with the California Wage & Hour overtime standards. All overtime must be authorized in advance by the supervisor. Non-exempt employees who have been requested to and/or have permission to work in excess of 10 hours in a day, 40 hours in one workweek, or on days worked outside of their regular, defined work week, will be compensated at time and one-half the employee's regular rate of pay.

Double time will be compensated in accordance with the California Wage & Hour overtime standards. Non-exempt employees under an alternative work week schedule, working in excess of twelve (12) hours per day and hours or in excess of eight hours on days other than those regularly scheduled by the Alternative Work Week Schedule will be compensated at double the employee's regular rate of pay.

MAKEUP TIME

Makeup time allows non-exempt employees to request time off for a personal obligation and make up work time without receiving overtime pay. Makeup time may not be solicited by the employer, must be requested in writing and agreed upon with the supervisor in advance, and work time must be made up within the same work week. The employee may not work more than 11 hours on Monday through Thursday, no more than 8 hours on a day outside the alternative work week schedule, or no more than 40 hours in a workweek to make up the time off. Makeup Time Request Forms are available in the Human Resources Department or at www.secchr.adventistfaith.org.

316 DISCIPLINARY & TERMINATION PROCEDURES

The purpose of the disciplinary policy is to provide a means of addressing unacceptable practices or performances and to assist the employee in correcting the problem and achieving success in the job. If disciplinary measures are to be imposed, it is essential that the supervisor or administrator involved first investigate the facts, maintain confidentiality, use corrective rather than punitive action and respect the dignity of the employee. In consultation with the Human Resources Director, the following steps are available to the supervisor and/or administrator, whenever unacceptable practices or performances occur:

1. *Verbal Warning*- The immediate supervisor will speak to the employee regarding a problem and explain the corrective action given. A written record of the date, those present and the content of the discussion should be kept by the supervisor.
2. *Written Warning* - If problems continue, a formal written warning stating the extent of the problem, suggested course(s) of action, and the time period for resolution should be prepared by the immediate supervisor. Prior to giving the document to the employee it must be reviewed by the Human Resources Director. The written warning should also advise the employee of the consequences if the problem continues. The written warning should allow space for the employee's comments, the date and the employee's signature. The employee should be advised that his/her signature indicates that the information was discussed and a copy given to them and not necessarily that he/she agrees with the contents of the document. If the employee refuses to sign the document, another supervisor or administrator should sign as a witness that the employee refused to sign but was provided a copy of the document. The original document must be sent to the Human Resources Department to be placed in the employee's official personnel file and a copy should be provided to the employee.
3. *Follow-up Review*-At the end of the noted time period during which correction or improvement was expected, the Human Resources Director must be informed if the desired improvement has not been met. Another meeting between the immediate supervisor and the employee should be held, wherein the supervisor discusses the results or improvement since the initial written warning. A written confirmation of the discussion, agreement and future expectations should be provided to the employee, with a copy sent to the Human Resource Department to be placed in the employee's official personnel file.
4. *Additional Discipline* - If the desired improvement has not been reached during the time stated on the written warning or follow up, the Human Resources Director will inform the Conference Officers of the status of the employee's progress or lack thereof. Upon review of the matter, the Conference Officers may choose an appropriate level of discipline, based on the severity of the offense, including but not limited to, administrative leave(s) with or without pay, suspension, probation or termination. A meeting with the employee will be held in which the employee is advised of the Conference Officers recommended and imposed action. A letter will be sent to the employee by the Human Resources Director confirming the discussion of the meeting and stating the disciplinary status, if any. A copy shall be maintained in the employee's official personnel file.
5. *Release* - If disciplinary or corrective measures have failed to remedy the situation and if termination seems to be appropriate, the matter shall be forwarded to the Human Resources Director. Employees terminated will receive the full pay earned at the time of discharge. Gross violation of conduct may result in immediate termination.

The procedures outlined above are for guideline purposes only and may be changed or omitted by the employer without notice. Nothing contained herein is intended to nor should it be construed to limit or alter the at-will employment status of each employee.

317 GRIEVANCE POLICY

Wherever people work together, misunderstandings may occur because of differences in personality and viewpoint, communication problems, and work pressures. The Conference encourages all misunderstandings to be handled at the department level whenever possible. The Human Resources Department is always available, however, to assist departments and employees in resolving misunderstandings.

The Conference has established a procedure to allow employees an opportunity to voice any concerns they may have as to the identification and solution of differences regarding wages, hours, or working conditions.

The following steps are provided to all employees:

Step 1: Employee should first raise any problems verbally with the immediate supervisor. If the problem is not resolved by this process, the employee should consult verbally with the department head.

Step 2: If the problem is still not resolved, an employee may file a written complaint with the Human Resources Department. The Human Resources Director will review and investigate the grievance and endeavor to provide the employee with a response within ten (10) working days from receipt of the grievance.

Step 3: Grievance Committee- If the previous steps do not resolve the issue, the employee has the right to ask for a hearing before the Personnel Committee which shall forward its recommendation to Conference Executive Committee. Conference Executive Committee's evaluation and resolution of the problem will be considered final and binding.

318 SEXUAL HARASSMENT POLICY

As representatives of Christ here on earth, employees of the Southeastern California Conference are to model themselves Christ-like in every action, thought, and deed. "Purity is demanded not only in the outward life, but in the secret intents and emotions of the heart."

Patriarchs & Prophets, p. 308.

We are instructed to honor and uplift one another. As such one must never place another worker in a position of embarrassment or disrespect/ harassment due to sexual gestures, pictures, or comments. To do so would be a violation of God's law and the law of the land which protects human rights in the workplace.

Title VII of the Civil Rights Act (1964), administered by the U.S. Equal Employment Opportunity Commission (EEOC) has issued guidelines which relate to sexual harassment as follows:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Specific examples of the above mentioned sexual harassment guidelines may include, but are not limited to, the following:

1. verbal harassment or abuse (e.g. degrading comments, propositions, jokes, tricks, pictures, posters, etc.);
2. subtle pressure or requests for sexual favors or activity;
3. Unnecessary or inappropriate touching of an individual (e.g. patting, pinching, hugging, repeated brushing against another individual's body, etc.)
4. the threat, suggestion, or action making the individual's job, future promotions, wages, or any terms and conditions of employment dependent on whether or not he/she submits to sexual demands or tolerate sexually related harassment.

The Southeastern California Conference recognizes its responsibility to all employees to maintain a working environment free from sexual harassment. To achieve this goal, certain appropriate methods are utilized to alert employees of this issue. In order to do this, all employees are made aware that sexual harassment violates the law and is prohibited by the Southeastern California Conference. Further, each employee is advised that appropriate sanctions will be utilized if sexual harassment is found to have occurred.

Sexual harassment at the Southeastern California Conference will not be tolerated in any form. If an employee encounters verbal or physical sexual harassment from supervisors, fellow employees, clients or non-employees on the premise, the following steps should be taken immediately:

1. The complainant should report the incident(s) to the department director or Human Resources Director immediately. In lieu of the Human Resources Director, the individual may be designated by Administration. Originally the complaint may be made verbally or in writing. If a verbal complaint is received, the employee should be asked to reduce it to writing. A discussion should be conducted in an objective and thorough manner with both parties and both parties should be notified not to discuss the matter elsewhere due to the confidentiality of the complaint and the investigation process.
2. The Human Resources Director, or designee, will talk confidentially to all involved persons and determine whether an act of unwanted sexual harassment did occur. Written statements will be obtained as appropriate. If it is determined the complaint is valid, immediate and appropriate disciplinary action will be taken. Depending on the severity of the harassment, discipline may include a written warning, relocation, suspension or termination.

3. The Human Resources Director, or designee, will then notify the complainant and explain that appropriate corrective action has been taken.

4. All employees of the Southeastern California Conference who are aware of incidents of sexual harassment in the workplace are responsible for reporting such incidents immediately to the Human Resources Director, or designee, supervisor, department head, or another official for investigation.

318.1 HARASSMENT

Harassment of any kind is unacceptable behavior at SECC. We expect all employees to respect and uplift one another and to abide by God's Law which protects human rights. SECC will not tolerate harassment and doing so can lead to termination. If an employee is affected, the process to follow is the same as the one described above under the Sexual Harassment Policy.

319 SEXUAL MISCONDUCT/CHILD ABUSE

It is the policy of the Southeastern California Conference of Seventh-day Adventists to educate employees on signs and symptoms, do appropriate investigation of complaints, and discipline employee as appropriate.

Definition

Sexual misconduct as used in this policy refers to sexual behavior by an adult, volunteer or employee, toward a minor. Sexual misconduct includes any type of touching for a purpose of sexually stimulating the adult or minor. It also includes conversation or comments by an adult that are sexual in nature and said for the purpose of sexual stimulation. Child abuse includes sexual abuse, physical abuse and/or neglect.

Prevention

The Conference will attempt to prevent sexual misconduct and child abuse by:

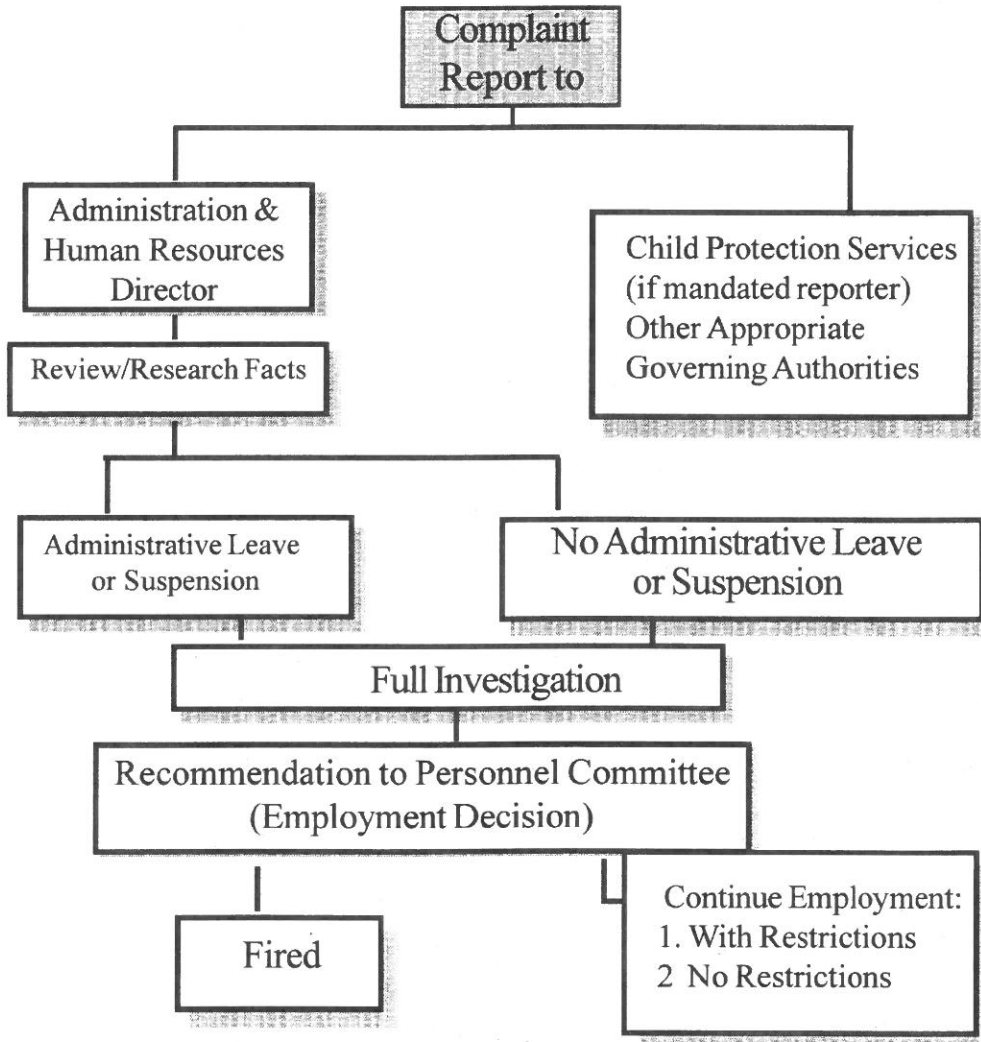
1. Carefully screening adults before employment begins. This includes a completed application, reference checks and criminal record check where required by law;
2. All adults having child contact will have periodic training regarding sexual misconduct and child abuse reporting requirements;
3. Periodic training will be provided to the children teaching them to identify and protect themselves from sexual misconduct.
Children should also be advised to report any such conduct or innuendo immediately to an appropriate adult.

Complaint

When reasonable suspicion of child abuse has occurred, it must be reported in the manner required by law. When adults have reasonable suspicion of child abuse it must be reported to an administrator and child protective services.

When reasonable suspicion exists that an adult has committed sexual misconduct that rises to the level of child abuse as defined by law, a report must be made in the manner provided by law including notification of the appropriate child protection agency(ies), administration, and Human Resources Director. Administrators and supervisors must cooperate with civil authorities during any investigation. The Human Resources Director will conduct an independent investigation for any acts which fall outside the legal definition of child abuse or when an issue exists independent of any criminal investigation. This investigation should be conducted thoroughly and as confidentially as possible. Employment discipline decisions should be made in the same manner and following the same procedure as set forth elsewhere in this Handbook. If it appears necessary to provide for the safety of children or it is in the best interest of the Conference, the employee may be suspended with pay during the investigation.

SOUTHEASTERN CALIFORNIA CONFERENCE
SEXUAL MISCONDUCT/HARASSMENT POLICY - PROCESS



EMPLOYEE SAFETY

Southeastern California Conference **SAFETY & HEALTH IN THE WORKPLACE**

It is our policy to have a safe and healthful workplace. To that extent, we have implemented the Injury and Illness Prevention Program. Members of management are expected to do everything within their control to assure a safe environment and to always be in compliance with federal, state and local safety regulations.

Employees are expected to obey safety rules, follow established safe work practices and exercise caution in all their work activities. All employees are expected to immediately report any unsafe conditions to the supervisor. Employees at all levels of our organization who are responsible for correcting unsafe conditions should do so. Working together, we can succeed in having a safe, healthful and profitable workplace from which we all will benefit.

Safety Rules

1. All injuries must be reported to your supervisor immediately.
2. Report unsafe conditions in the workplace, including defective tools or other equipment, to your supervisor immediately.
3. Established safe job procedures must be followed by all employees. Deviations from established procedures require the approval of your immediate supervisor.
4. If unsure on how to operate a machine or perform any assigned task, ask your supervisor before proceeding.
5. Do not remove guards from machines.
6. Personal protective equipment must be worn or used in any area for which it has been issued.
7. Use only the proper tool for the job. Do not use defective tools or equipment. If the proper tool is not available, request assistance from your supervisor before proceeding.
8. Get assistance in lifting any item which is so bulky, awkward, or heavy that you feel you are unable to lift safely.
9. If a repetitive task causes you discomfort, or you feel it is unsafe or unhealthy, report it to your supervisor immediately.
10. Alcohol, tobacco and other drugs are prohibited in the workplace.

English Version

Conferencia del Sureste de California **PROTECCION Y BIENESTAR EN EL TRABAJO**

Es nuestra póliza el tener un lugar de trabajo seguro y saludable. Por esa razón hemos implementado el Programa de Prevención de Accidentes y Enfermedades. Se espera que los miembros de la administración hagan todo lo posible para asegurarse que el ambiente sea seguro y que siempre esté en armonía con las regulaciones de seguridad federales, estatales y locales.

Se espera que los empleados obedezcan las reglas y sigan las prácticas de seguridad ya establecidas y que ejerciten precaución en todas las actividades de trabajo. Es responsabilidad de los empleados reportar inmediatamente al supervisor cualquier condición que sea de peligro para el trabajador. Se espera que los empleados en todos los niveles de nuestra organización y que son responsables por corregir cualquier condición que no es segura, lo haga. Trabajando juntos, podemos todos beneficiarnos teniendo un lugar de trabajo seguro, saludable y próspero.

Reglas de Seguridad

1. Toda lesión debe ser reportada inmediatamente a su supervisor.
2. Reporte inmediatamente a su supervisor cualquier condición de peligro en su área de trabajo, incluyendo herramientas defectuosas u otro equipo defectuoso.
3. Los procedimientos de seguridad que ya están establecidos en el trabajo deben ser respetados por todos los empleados. Cualquier cambio en los procedimientos ya establecidos, requiere la aprobación de su supervisor inmediato.
4. Si no está seguro de cómo operar una máquina o el hacer cualquier tarea asignada, pregunte a su supervisor antes de comenzar el trabajo.
5. No remueva los “guards” o los ganchos de seguridad de las máquinas.
6. El equipo de protección personal **debe** de usarse en el área para la cual ha sido asignada.
7. Use solamente la herramienta designada para hacer ese tipo de trabajo. No use equipo o herramientas defectuosas. Si la herramienta que debe ser usada no esta disponible, pídale ayuda a su supervisor antes de continuar el trabajo.
8. Pida ayuda para levantar cualquier cosa que sea pesada, grande o que parezca inestable, si piensa que está en peligro al hacerlo solo.
9. Si trabaja haciendo un movimiento repetitivo o si una tarea que repite constantemente le causa molestia, or si piensa que es peligrosa, repórtela inmediatamente a su supervisor.
10. El alcohol, el tabaco u otras drogas, están extríctamente prohibidas en el lugar de trabajo.

Spanish Version

Traducido por: Abby Chuquimia

SOUTHEASTERN CALIFORNIA CONFERENCE
WORKPLACE SAFETY INFORMATION FORM

This form is for use by employees who wish to provide a safety suggestion or to report an unsafe workplace condition or practice. This form should be submitted to the Direct Supervisor and faxed or mailed to the Conference Human Resources Department at (951) 509-2395 or P. O. Box 79990, Riverside, CA 92513.

Name of Work Location: _____ Date of Report: _____

Description of unsafe condition or practice:

Causes or other contributing factors:

Employee's suggestion for improving safety:

Has this matter been reported to the area supervisor? Yes___ No___

Employee Name (optional): _____

Employees are advised that use of this form or other reports of unsafe conditions or practices are protected by law. It is illegal for the employer to take any action against an employee in reprisal for exercising their rights to participate in communication involving safety. The employer will investigate any report or inquiry and advise the employee (if indicated) and/or the supervisor, and workers in the area of concern of any employer action taken (8CCR 3203).

SECC OFFICE USE:

Reviewed by: _____ Date of Review: _____

Findings/Abatement:

_____ Date of Action Taken: _____

Signed _____ Print Name/Position _____

Conferencia del Sureste de California
HOJA INFORMATIVA DE PROTECCION AL TRABAJADOR

Esta forma es para uso del empleado que desee dar sugerencias sobre la seguridad o que quiera reportar una condición o una práctica que no es segura en su lugar de trabajo. Debe ser sometida al supervisor inmediato y ésta a la vez debe ser enviada a la Conferencia del Sureste de California al Departamento de Recursos Humanos al teléfono "fax" (951) 509-2395.

1. Descripción de la práctica o condición peligrosa:

2. Causas u otros factores contribuyentes:

3. Sugerencia del empleado para mejorar la seguridad:

4. ¿Ha sido reportada esta situación al supervisor de área? Sí _____ No _____

Nombre del Empleado (opcional): _____

Lugar de Trabajo: _____ Fecha: ___/___/___

Los empleados son advertidos que el hacer uso de esta forma, para reportar condiciones o prácticas no seguras en el trabajo, está protegida por la ley. Es ilegal que el empleador tome represalias en contra del empleado al éste ejercitar su derecho comunicando lo que tiene que ver con la seguridad.

El empleador investigará cualquier reporte o querrela como se requiere por el Programa Estandar de Prevención de Accidente y Enfermedad (8CCR 3203) y avisará a éste que proveyó la información o a los trabajadores de esa área, la respuesta del empleador.

Traducido por: Abby Chuquimia

DIVISION OF WORKERS' COMPENSATION

FACTSHEET

What is workers' compensation?

If you get hurt on the job, your employer is required by law to pay for workers' compensation benefits. You could get hurt by:

One event at work. Examples: hurting your back in a fall, getting burned by a chemical that splashes on your skin, getting hurt in a car accident while making deliveries.

—or—

Repeated exposures at work. Examples: hurting your wrist from doing the same motion over and over, losing your hearing because of constant loud noise.

What are the benefits?

- **Medical care:** Paid for by your employer, to help you recover from an injury or illness caused by work.
- **Temporary disability benefits:** Payments if you lose wages because your injury prevents you from doing your usual job while recovering.
- **Permanent disability benefits:** Payments if you don't recover completely.
- **Supplemental job displacement benefits** (if your date of injury is in 2004 or later): Vouchers to help pay for retraining or skill enhancement if you don't recover completely and don't return to work for your employer.
- **Death benefits:** Payments to your spouse, children or other dependents if you die from a job injury or illness.

What should I do if I have a job injury?

Report the injury to your employer

Tell your supervisor right away. If your injury or illness developed gradually (like tendinitis or hearing loss), report it as soon as you learn or believe it was caused by your job.



Photos by Robert Gumpoert

Minimizing the impact of work-related injuries and illnesses



Helping resolve disputes over workers' compensation benefits



Monitoring the administration of claims

Get emergency treatment if needed

If it's a medical emergency, go to an emergency room right away. Your employer may tell you where to go for treatment. Tell the health care provider who treats you that your injury or illness is job-related.

Fill out a claim form and give it to your employer

Your employer must give or mail you a claim form (DWC 1) within one working day after learning about your injury or illness. Use it to request workers' compensation benefits.

Get good medical care

Get good medical care to help you recover. You should be treated by a doctor who understands your particular type of injury or illness. Tell the doctor about your symptoms and the events at work that you believe caused them. Also describe your job and your work environment.

I'm afraid I might be fired because of my injury. Can my employer fire me?

It's illegal for your employer to punish or fire you for having a job injury, or for filing a workers' compensation claim when you believe your injury was caused by your job.

If you feel your job is threatened, find someone who can help. Note that there are deadlines for taking action to protect your rights.

The California Division of Workers' Compensation (DWC) is the state agency that oversees the delivery of benefits for injured workers and helps resolve disputes over benefits between injured workers and employers.

DWC information and assistance (I & A) officers can help you navigate the workers' compensation system, and can provide claim forms or other forms you need to receive benefits.

The FREE publication, "A Guidebook for Injured Workers," can be downloaded from www.dwc.ca.gov.



Call 1-800-736-7401 to hear recorded information on a variety of workers' compensation topics 24 hours a day, or go on line to www.dwc.ca.gov to find the I & A office near you.

*Please visit the
DIVISION OF WORKERS' COMPENSATION
Web site at: www.dwc.ca.gov
or call 1-800-736-7401*

REPORTING A WORKER'S COMPENSATION CLAIM AND SEEKING TREATMENT

- When injured at work or while performing a work-related function, report the injury to your supervisor.
- Work with your supervisor to complete a DWC 1 form and form 5020 which can be found on our website at www.secchr.adventistfaith.org under "forms."
- *Take a copy of these completed forms with you when you go to seek treatment.
- Visit your nearest
 - Kaiser Occupational Health Center
 - US Healthworks
 - Loma Linda Occupational Medicine Center
 - 328 Commercial Road Suite 101, San Bernardino, 92408
 - Or other treatment facility as directed by your supervisor
- If asked to pay for any treatment or prescriptions for this work-related injury, keep the receipts to present to our Workers' Compensation provider for reimbursement up to a cap.
- Give all work status notifications to your supervisor AND the Human Resources Department of the Conference office.

For any questions relating to Workers' Compensation, please contact Macy Grayson at 951.509.2352 or Macy.Grayson@seccsda.org.



Human Resources

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2352
Fax: (951) 509-2395
Web: secchr.adventistfaith.org

TO: Principals, Business Administrators, Teaching Principals, Pastors, and Treasurers
FROM: Gina Heslep, Human Resources Director
RE: Workers' Compensation Rates for 2015
DATE: January 7, 2015

We are happy to inform you that there will not be any rate increases in Workers' Compensation charges for 2015. For budgeting purposes the 2015 rates are listed below. We will notify you of any changes that may occur in the future.

Schools		<u>2015 Rates</u>
5403	Carpentry/Construction (on site work)	21.35
8810	Clerical Office Employees (non-exempt workers)	0.88
8868	Professional Staff (i.e., teachers, teacher's aides, substitute teachers)	2.02
9101	Schools – All other (including maintenance, grounds, custodian)	8.88
Churches		
5403	Carpentry/Construction (on site work)	21.35
8840	Clergy, clerical, paid musicians.	1.16
9015	Churches – All other (including maintenance, grounds, custodian)	10.66
Conference		
5403	Carpentry/Construction (on site work)	21.35
7219	Trucking, furniture moving	17.29
8810	Clerical Office Employees (non-exempt workers)	0.88
8840	Churches and Professionals (exempt workers)	1.16
9015	Conference – All other (including maintenance, grounds, custodian)	10.66
9048	Camps – Summer or year round camp staff	9.32

Filing a Claim

Enclosed are the most recent copies of the DWC Form 1 and Form 5020. Both of these forms must be completed and faxed to the Human Resources Department at (951) 509-2395 when submitting a claim. ***A copy of the completed DWC 1 Form must be given to the employee so that he/she may present it to the medical provider when seeking treatment.***

Please note: Only the injured employee can complete and sign the ***Employee Section*** of the ***DWC 1 Form - #1*** through 8. If at the time of occurrence the injured employee is not physically able to complete this section of the DWC 1 Form, this form must be mailed to the injured employee's home address within 24 hours of injury. The DWC 1 - #9 through 17 should be filled out and signed by the employer and both forms ***DWC 1 and Form 5020*** should then be faxed to the Human Resources Department immediately at (951) 509-2395.

Enclosures

EMPLOYMENT OF MINORS

GENERAL SUMMARY OF MINORS' WORK REGULATIONS

- **If federal laws, state laws, and school district policies conflict, the more restrictive law (that which is most protective of the employee) prevails.**
- Generally, minors must attend school until age 18 unless they are 16 years or older and have graduated from high school or received a state Certificate of Proficiency.
- Employers of minors required to attend school must complete a "Statement of Intent to Employ Minor and Request for Work Permit" (form B1-1) for the school district of attendance for each such minor.
- Employers must retain a "Permit to Employ and Work" (form B1-4) for each such minor.
- Work permits (B1-4) must be retained for three years and open at all times for inspection by sanctioned authorities.
- A work permit (B1-4) must be revoked whenever the issuing authority determines the employment is illegal or is impairing the health or education of the minor.

Minors under the age of 18 may not work in occupations declared hazardous for young workers as listed below:

- | | |
|----------------------------------------------------------------|-----------------------------------------------|
| 1. Explosives | 10. Power-driven meat slicing/processing |
| 2. Motor vehicle driving/outside helper | 11. Power baking machines |
| 3. Coal mining | 12. Power-driven paper products/paper bailing |
| 4. Logging and sawmilling | 13. Manufacturing brick, tile products |
| 5. Power-driven woodworking machines | 14. Power saws and shears |
| 6. Radiation exposure | 15. Wrecking, demolition |
| 7. Power-driven hoists/forklifts | 16. Roofing |
| 8. Power-driven metal forming, punching, and shearing machines | 17. Excavation operation |
| 9. Other mining | |

For more complete information about hazardous occupations, contact the U.S. Department of Labor (Child Labor Bulletins 101 and 102) and the California Department of Industrial Relations, Division of Labor Standards Enforcement. Regional offices are located in several California cities. They are listed in the "Government Listings" sections of telephone directories.

- Minors younger than 16 years are allowed to work only in limited, specified occupations which exclude baking, manufacturing, processing, construction, warehouse, and transportation occupations.
- In addition to safety regulations, labor laws applicable to adult employees are also generally applicable to minor employees, including workers' compensation insurance requirements.
- Child labor laws do not generally apply to minors who deliver newspapers or work at odd jobs, such as yard work and baby-sitting, or in private homes where the minor is not regularly employed.
- A day of rest from work is required if the total hours worked per week exceed 30 or if more than 6 hours are worked on any one day during the week.

GENERAL SUMMARY OF MINORS' WORK REGULATIONS - *Continued*

Hours of Work

16 – 17

When school is in session: Daily maximum 4 hours, Monday through Thursday. May work up to 8 hours on any non-school day or on any day that precedes a non-school day. May be permitted to work up to 48 hours per week.

When school is not in session: May work up to 48 hours per week but no more than 8 hours in any one day.

Work must be performed no earlier than 5:00 a.m. nor later than 10:00 p.m. except that work may extend to 12:30 a.m. on nights preceding non-school days. Students in Work Experience Education or cooperative vocational education programs may be authorized to work until 12:30 a.m. on nights preceding school days with specified written permission.

14 – 15

When school is in session: On school days daily maximum 3 hours. On non-school days may work 8 hours. Weekly maximum 18 hours. Students in Work Experienced Education and career exploration programs may work up to 23 hours per week.

May not work during public school hours except students in Work Experience Education or career exploration programs. Work must be performed no earlier than 7:00 a.m. nor later than 7:00 p.m. any day of the week. From June 1 to Labor Day work hours may be extended to 9:00 p.m.

Younger than 14:

Labor laws generally prohibit nonfarm employment of children younger than 14. Special rules apply to agricultural work, domestic work, and the entertainment industry.

CHECKLIST FOR EMPLOYING MINORS

(Legal Name of Minor)

- The proper work permits have been obtained and are on file.
 - Employer has a valid Form B1-1 (Statement of Intent to Employ Minor and Request for Work Permit) for the current school year and it is on file with the school district. *
 - The student's parent or guardian signed the Form B1-1 (Statement of Intent to Employ Minor and Request for Work Permit), if the minor is not emancipated.
 - The school district has issued a work permit, Form B1-4 (Permit to Employ and Work) for the current school year and the employer has it on file in the workplace.*
 - The minor's work schedule complies with the hours that the minor is permitted by law to work and the number of hours that the minor is permitted to work.
 - The employer has notified the workers' compensation carrier of the employment of a minor.
 - The minor is paid minimum wage and overtime if applicable. (Minors typically are not allowed to work more than eight hours in a day.)
 - The minor employee will not drive a motor vehicle on public highways or streets.
-
- *The school year in California begins each July 1 and ends each June 30.*

INDEPENDENT CONTRACTORS

INDEPENDENT CONTRACTORS

An independent contractor relationship can usually be determined by asking the following questions and applying them to the work. None of these factors alone can be used to determine the relationship. Each situation must be examined independently.

- 1. Who controls the manner and means of how the desired work is completed?**
 - a. This is the most important (although not the only) factor to consider in determining the relationship. If the employer has the right to exercise complete control in regards to the manner and means of which the work is completed, the employment relationship will be one of employer-employee relationship will be formed.

- 2. Do the parties involved have the right to terminate the relationship at will?**
 - a. If so, this would indicate an employer-employee relationship.

- 3. Does the person involved perform similar work in a separately established business?**
 - a. Should a separately established business by the worker exist, this is evidence of an employer-independent contractor relationship.

- 4. Is the work done under the supervision of the employer, or by the worker without supervision by the employer?**
 - a. If the work begin performed is supervised by the employer, an employer-employee relationship is inferred.

- 5. How much skill is required in the particular occupation?**
 - a. Unskilled labor is usually supervised and would infer an employer-employee relationship.

- 6. Who provides the equipment with which the work is to be completed?**
 - a. Should the facilities and equipment (provided by the employer) play a large factor in the completion of the work, and employee-employer relationship is typically inferred.

- 7. Does the worker have the right to hire and terminate others?**
 - a. If the hired person is able to hire and terminate others to assist in the completion of the work for which he was hired, an employee-employer relationship is inferred.

- 8. For how long will the services be performed?**
 - a. If the length of time the services are to be performed is short, typically an employee-independent contractor relationship in inferred.

- 9. What is the method of payment?**
 - a. A greater inference is made for an employer-independent contractor relationship if the worker is paid by the job, rather than by the hour or piece.

INDEPENDENT CONTRACTORS - *Continued*

10. Are the services performed part of the regular business of the employer?

- a. If the services provided are part of the regular business of the employer, an employer-employee relationship is inferred.

11. Do the parties believe they are creating an employer-independent contractor relationship?

- a. This relationship could be evidenced by a contract. However, this contract would be looked at in the light of the circumstances under which it was formed and/or the conduct of the parties while the job is being performed.

INFORMATION ON INDEPENDENT CONTRACTORS

Here are some of the pertinent provisions of the IRS Regulations:

Reg. Section 31.3401(c)-1 Employee

- (a) The term "employee" includes every individual performing services if the relationship between him and the persons for whom he performs such services is the legal relationship of employer and employee.
- (b) Generally the relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but as to the details and means by which the result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are to be performed; it is sufficient that he has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is an employer. Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of tools and the furnishing of a place to work to the individual who performs the services. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods of accomplishing the result, he is not an employee.
- (e) If the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as a partner, co-adventurer, agent, independent contractor, or the like.
- (f) All classes or grades of employees are included within the relationship of employer and employee. Thus, superintendents, managers, and other supervisory personnel are employees. Generally, an officer of a corporation is an employee of the corporation. However an officer of a corporation who as such do not perform any services or performs only minor services and who neither receives nor is entitled to receive, directly or indirectly, any remuneration is not considered to be an employee of the corporation. A director of a corporation in his capacity as such is not an employee of the corporation.

Revenue Ruling 87-41

As an aid to determining whether an individual is an employee under the common law rules, twenty factors or elements have been identified as indicating whether sufficient control is present to establish an employer-employee relationship.

1. **Instructions** - A worker who is required to comply with other persons' instructions about when, where, and how he or she is to work is ordinarily an employee.
2. **Training** - Training a worker indicates that the person or persons for who the services are performed want the services performed in a particular method or manner.

INFORMATION ON INDEPENDENT CONTRACTORS - *Continued*

3. **Integration** - Integration of the worker's services into the business operations generally shows that the worker is subject to direction and control.
4. **Services Rendered Personally** - If the services must be rendered personally, presumably the persons or persons for whom the services are performed are interested in the methods used to accomplish the work as well as the results.
5. **Hiring, Supervising, and Paying Assistants** - If the person or persons for whom the services are performed hire, supervise, and pay assistants, that factor generally shows control over the workers on the job.
6. **Continuing Relationship** - A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists.
7. **Set Hours of Work** - The establishment of set hours of work by the person or persons for whom the services are performed is a factor indicating control.
8. **Full-time Required** - If the worker must devote substantially full-time to the business of the person or persons for whom the services are performed, such person or persons have control over the amount of time the worker spends working and impliedly restricts the worker from doing other gainful work.
9. **Doing Work on Employer's Premises** - If the work is performed on the premises of the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow that established routines and schedules of the person or persons for whom the services are performed.
10. **Order or Sequence Set** - If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow the established routines and schedules of the person or persons for whom the services are performed.
11. **Oral or Written Reports** - A requirement that the worker submit regular or written reports to the person or persons for whom the services are performed indicates a degree of control.
12. **Payment by Hour, Week, Month** - Payment by the hour, week, or month generally points to an employer-employee relationship. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor.
13. **Payment of Business and/or Travel Expenses** - If the person or persons for whom the services are performed ordinarily pays the worker's business and/or travel expenses, the worker is ordinarily an employee.
14. **Furnishing of Tools and Materials** - The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship.

INFORMATION ON INDEPENDENT CONTRACTORS - *Continued*

15. **Significant Investment** - If the worker invests in facilities that are used by the worker in performing services and are not typically maintained by employees, that factor tends to indicate that the worker is an independent contractor.
16. **Realization of Profit or Loss** - A worker who can realize a profit or suffer a loss as a result of the worker's services is generally an independent contractor.
17. **Working for More than One Firm at a Time** - If a worker performs more than de minimis services for a multiple of unrelated persons or firms at the same time, that factor generally indicates that the worker is an independent contractor.
18. **Making Services Available to General Public** - The fact that a worker makes his or her services available to the general public on a regular and consistent basis indicates an independent contractor relationship.
19. **Right to Discharge** - The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing that right is an employer. An independent contractor, on the other hand, cannot be fired as long as the independent contractor produces a result that meets the contract specifications.
20. **Right to Terminate** - If the worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship.

The above regulations and rulings have been interpreted and applied to varying circumstances by the IRS and the courts so that, to some degree, we can determine whether there is an employer-employee relationship in most of the situations involved in the operation of the church. The classifications outlined below are based on my analysis of the current rulings and cases involving the same or similar circumstances.

Clerical and Office Workers

Secretaries and office workers are generally classified as **employees** because they are subject to the close supervision and direct control of the person for whom the services are performed. In rare occasions, a church may obtain the services of an independent contractor for specific secretarial or clerical functions (like typing service, answering service, filing service, stenographic service, transcribing service, etc.). In such a situation the church is only interested in the results and no supervision is required and thus, there is no employer-employee relationship.

Church Musicians

Choir directors, organists, and pianists who are paid for their services by the church may be classified **either as employees or independent contractors**. If the musician offers his or her services to other churches or to the general public on a fee-for-performance basis and there is no sufficient direction and control of their performance to create an employment relationship, the musician is an independent contractor. If, however, the musician does not offer this service to other churches and he or she was hired by the church or elected to the office of choir director, organist or pianist (making the musician subject to the control and direction of the church), then there is an employment relationship.

INFORMATION ON INDEPENDENT CONTRACTORS - *Continued*

Church Treasurer

Church treasurers are **elected officers** of the church (as defined in the Church Manual). **Officers** of corporations or business organizations are generally classified as **employees** because they are subject to the control and direction of the organization [**IRS Reg. Section 31.3201(c)-1(f)**].

Church treasurers who are compensated for their services cannot be classified as independent contractors because of the nature of their office. The treasurer could not substitute another person to do his or her work as an independent contractor could. He or she must render the services personally since he or she was the one elected to that office. The treasurer may resign at any time or may be discharged at any time by the church. The independent contractor, on the other hand, may not terminate his or her services and he or she may not be discharged unless the service contract is materially breached.

The church treasurer, however, may (with church board approval) contract for **accounting services** to be provided by an accounting professional whose services are available to the general public. If the treasurer is a professional accountant who offers his or her services to the public, he may, upon full disclosure to the church board, offer his or her own accounting services (to be considered by the church board as one of several bids) and, when accepted by the church board, he or she may charge for the accounting services as an independent contractor.

Maintenance Workers

Custodians, janitors, and gardeners are generally **employees** of the person who controls and directs the details of their work and its results. If these workers are directly supervised by a church officer or representative, they are classified as employees of the church. Workers receiving rent-free living quarters in exchange for maintenance service are employees. The church may obtain the services of an independent contractor who offers maintenance services to the general public.

Some churches have signed an agreement with the maintenance worker and have labeled the worker as an "independent contractor." If the worker performs services for the church on a full-time basis and does not offer his services to the general public, it is likely that the person is an employee rather than an independent contractor, especially if the church provides all maintenance equipment supplies and supervises his work.

Contract Pastors

Ministers who are paid by the local congregation should be employed with the advice and approval of the local conference administration. This way, the conference can help determine whether the individual is qualified to be treated (for income tax purposes) as **self-employed** or as a regular employee whose compensation is subject to withholding rules.

INDEPENDENT CONTRACTORS

VOLUNTEERS

A volunteer, according to wage and hour laws, is an individual who performs or donates services for humanitarian, public service, or religious reasons without ***contemplation of payment of any kind***.

There are typically two types of volunteers with which Southeastern California Conference deals:

1. An individual who has never been an employee of the organization who performs or donates services.
2. The second is an established employee performing or donating services for the employer on their off time. An employee cannot be considered an unpaid volunteer when performing their same duties within the same workweek.

In either case, the Human Resources Department should be notified when such individuals perform such services. For your convenience, Volunteer Services forms are available in the Human Resources Department.

INSURANCE / RISK MANAGEMENT

RISK MANAGEMENT

Contact Information

Director: Chin Kim

Email Address: chin.kim@seccsda.org

Phone: (951) 509-2232

Fax: (951) 509-2396

Secretary: Lori Lorbeer

Email Address: lori.lorbeer@seccsda.org

Phone: (951) 509-2261

Fax: (951) 509-2396

CHURCH INSURANCE

The Risk Management Department, a division of the Treasury Department, provides specified insurance services and claim assistance for the churches and schools of the Southeastern California Conference. Policies and coverage plans include the following:

CHURCHES AND SCHOOLS PROPERTY INSURANCE

Property insurance policies are issued, on a replacement cost basis, to cover fire and theft losses as well as other perils usually provided on this type of policy. Surveys are made to determine the current replacement value of new structures and to review values on existing structures to ensure that coverage provided, is adequate for current needs. Renewal policies are carefully reviewed, to determine that they meet the requirements of the individual churches in the best manner possible. Please check your policies over carefully, as you are the final judge as to the items covered and the limits of coverage. Report any changes in physical properties to the Risk Management Department.

GENERAL LIABILITY INSURANCE

Provided for all churches, church schools and welfare centers. Liability insurance covers all the activities of the churches and schools on their premises, as well as away from the premises. In case of suits or court judgments, the cost of legal defense and the payment of awards are provided up to the limits of the policy. Charges for this insurance are distributed to the churches based on membership.

AUTO LIABILITY INSURANCE

Provided for all owned, hired, and non-owned vehicles. Notify the Risk Management Department when you acquire a new vehicle and when you sell. Buses older than the 1977 models are not considered safe, and it is strongly recommended that you **not** obtain them. Each designated drivers must complete a driver questionnaire. Charges for this insurance coverage are billed directly to the church, or school.

MEXICO AUTO INSURANCE

Excess liability for Mexico is available for owned, leased, or individual's private vehicles being used in a church sponsored trip into Mexico. The Primary insurance **must** be purchased before crossing the border.

PREMISES AND ACTIVITIES ACCIDENTAL MEDICAL INSURANCE

Provides for the payment of medical expense incurred in connection with injuries sustained on the church premises or on any church-sponsored activity up to the limits of the policy. Coverage includes activities such as: Vacation Bible Schools, church picnics, youth activities and Sabbath School outings. Cost for this coverage is included in the General Liability Policy.

WORKERS' COMPENSATION INSURANCE

Workers' Compensation Insurance, as required by law, is provided for all employees. The churches are billed for the cost of this coverage for their auxiliary workers. Full medical expense coverage and statutory payments for lost wages is furnished for all work-related injuries. State law requires that work related injuries be reported within three days of the injury. Injuries resulting in hospitalization or death must be reported immediately. Please contact the Human Resource Department.

PATHFINDER INSURANCE

Is currently provided through the Conference Office and covers all the activities of the clubs. This is an accident policy whose cost is normally assessed to each Pathfinder by the club. Billings are made and payment is received by the Youth Department of the Conference.

VOLUNTEER LABOR COVERAGE

Coverage is provided for medical costs that arise as a result of an accident to a volunteer worker while performing voluntary labor and services for the church. This coverage is excess to any other insurance or Medicare. Coverage for construction projects outside of North America must be purchased specifically for each individual project.

EXECUTIVE RISK

All church and school treasurers, and their assistants are covered under a Fidelity (honest) Bond. The church or school for their specific function must appoint these individuals. This bond would reimburse the church or the conference for the loss of funds due to the dishonest acts of one appointed to this important position. Coverage is excluded when there is prior knowledge of any dishonest act. This bond is part of a master policy, which includes director's and officer's liability; to also include church, and school board members.

CLAIMS REPORTING SERVICES

Insurance contracts require "**timely reporting**" of claims. The late reporting of claims may void coverage in certain instances. **It is particularly important that personal injury accidents be reported immediately**, as this decreases the possibility of legal action on the part of the injured party.

CLAIMS REPORTING PROCEDURES

PROPERTY LOSSES

1. Take steps to minimize the loss. For example, if a water pipe breaks, take immediate steps to remove the water and dampness.
2. If the losses the result of theft, vandalism or any other crime, make an immediate report to the police department. If you discover additional items missing after the initial report, notify the police and have them do an amended report.
3. Report the loss to the Risk Management Department of the Conference Office. If it is a major loss, there may be the need of an adjuster to assist you with the claim.
4. In order for the claim to be processed the following items are needed:
 - a. A "Property Loss Notice" indicating the date of the loss (or the date of discovery if the date of loss is unknown), a description of what happened, what was damaged or stolen, the name of the contact person, phone number, and the name of the entity.
 - b. If it is a theft or vandalism, a copy of the police report is needed.
 - c. An inventory of items taken and / or damaged.
 - d. Receipts for repair, invoices for replacing items or written estimates from a vendor for repairs, or replacement.

AUTOMOBILE CLAIMS

1. Report any accident involving a church owned vehicle or private vehicle on church sponsored activities immediately to the Risk Management Department, listing the driver, church owned vehicle involved, date of accident, and the name, address, telephone number, of the other party. Identify the make, model and license number, and give a description of the damage incurred by the other vehicle.
2. Report to police, it needed.
3. Obtain two estimates for repairing the church owned automobile.
4. *****Make no statements as to fault – leave that for the insurance company*****

PERSONAL ACCIDENT CLAIMS

If someone is injured while participating in a church sponsored activity, notify the Risk Management Department at the Conference Office as soon as possible. A "Medical Payments Claim Form" must be completed and signed by a church official.

WORKERS' COMPENSATION INSURANCE

Report any work related injuries immediately to the Human Resources Department. Procedures for completion of the claim will be sent to the injured employee.

VOLUNTEER LABOR

Report any volunteer injury to the Risk Management Department. A "Medical Payments Claim Form" must be completed and signed by a church official.

BUILDING POLICY

BUILDING POLICY

Contact Information

Director: Chin Kim

Email Address: chin.kim@seccsda.org

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Fax: (951) 509-2396

Secretary: Lori Lorbeer

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Fax: (951) 509-2396

SUMMARY OF SECC BUILDING POLICY

Building something? You probably need SECC approval.

Helpful Hint: *You don't need to seek approval if you are only doing remodeling or maintenance unless you need a loan or you are adding square feet.*

There are four steps in the approval process so you generally need to present the project to the Property and Trust Services (PATS) for approval for each step. Helpful Hint: Call Tim Rawson (951) 509-2232. He's your best friend in working through the process!

THE STEPS

Step I. Concept Approval. Send a letter of intent to the treasurer with preliminary description and finances. This goes to PATS Board for review and approval.

Step II. Preliminary Plan Approval. This is more involved and needs drawings, estimated costs and a funding plan. This goes to PATS Board for review and approval.

Step III. Final Building and Financial Plans. You should have final working drawings and bids based on the drawings. Your funding plan should be in final form also. This goes to PATS Board for review and approval.

Step IV. Project Approval. Have there been any modifications to the plans in the process of getting the building permit? Any last minute changes to bids? This goes to PATS Board for review and approval. Once approved you are now free to sign construction contracts. Helpful Hint: *Make sure they are reviewed by legal counsel or someone knowledgeable with construction contracts. The church/school board can authorize someone to sign the contracts.*

Need a loan? This needs to be part of your approval process.

Want a subsidy? Request it in writing of the superintendent and/or treasurer. Helpful Hint: *Current conference practice is to do up to 15% of the costs with a cap of \$150,000 for new construction that exceeds funds from the sale of property.*

Be sure to get a copy of the building policy and follow it.

SOUTHEASTERN CALIFORNIA CONFERENCE

CHURCH/SCHOOL BUILDING AND PROCEDURES POLICY

- I. Conference Assistance
- II. Policy
- III. Application Procedures
- IV. Other Information

Revised
September 2013

SECTION I

CONFERENCE ASSISTANCE

The Southeastern California Conference shall endeavor to assist each church/company/school in the conference to reach its growth potential within the established conference development plan, by providing:

A. Qualification for and provision of financing from

1. The "Conference Development Fund" **AS FUNDS ARE AVAILABLE.**

NOTE: Capital project funds, when available, form part of the annual conference budget and therefore are voted for funding in a given year. Thus, due to voted funding commitments, approval of new requests arising within the current budget year, will be considered for funding in (a) *subsequent* budget year(s).

2. Loan financing from the Pacific Union Church & School Loan Fund, and/or Income Fund
3. Loans from any other designated SECC loan funds.

B. The Property & Trust Services Board, an SECC Executive Committee appointed sub-committee, empowered to review and recommend proposed projects, review funding and review and recommend loan financing to the SECC Executive Committee and Pacific Union Conference.

SECTION II

POLICY

A. Funds needed for project and construction approval:

1. Thirty-five – forty five percent (35-45%) of the total cost of the new project must be in *cash in hand*. (This may include the conference appropriation, if available through the *current year*.) The remaining 55-65% may be borrowed provided the church/company/school qualifies for debt financing (see section E “Loans”) and the conference has contingent debt capacity. Borrowed funds may be covered by pledges in the amount of 120% of the loan amount. (Conference approved prioritized appropriation for subsequent years may be considered as part of the pledges provided the conference has voted the specific year(s) for funding the project.)
2. The land must be paid for before conference approval for construction may begin.

B. Prioritization of conference capital project funds

Due to fund limitations and prior building project commitments, the conference will allocate capital project grants, as funds are available, according to the following criteria:

1. Place a first priority on completing projects that were underway in 2005 and on new unforeseen emergencies.
2. Place a second priority on capital project commitments still unfulfilled.
3. A third priority, as funds are available, for new requests.

C. Conditions and limits for conference appropriated funds

1. An appropriation will be considered for a capital project provided the following conditions are met:
 - a. The location must be recommended by the or Property & Trust Services Board and approved by the Conference Executive Committee.
 - b. The type of building construction must be recommended by the Property & Trust Services Board and approved by the Conference Executive Committee.
 - c. An architect must be involved with the project from Step II (see Section III “Procedures”, Step II) and work with the city or county in obtaining the permits.
 - d. A licensed contractor must be involved and on the job from the opening of construction to completion.
2. The conference appropriation, as funds are available, shall range from \$1.00 up to 15% of the project cost to a limit of \$150,000. Land purchases do not qualify for conference project grants. The appropriation to a project will range from \$30,000 - \$50,000 in a given year and a maximum of \$150,000 for a three year period. If \$1.00 -

SECTION II – POLICY (*Continued*)

15% of the project cost exceeds this amount, it will be required to reapply for the balance of the appropriation at the end of the three year period **by sending a letter to the conference treasurer.**

3. If funds have been allocated in a given year by the conference for a project but not used, the proposed project will be reviewed during the fourth quarter of the calendar year to ascertain the project status. Unused funds may be transferred to another project. Organizations thus losing priority status will need to notify the Conference Property & Trust Services Board when they are ready to re-institute their project. The conference will notify the church/school when the appropriation will be available.
- D. Capital Reversion and Large City Funds are available to qualifying churches.
- E. Loans
1. In recommending or approving debt financing and contingent debt liability, the SECC shall not exceed a maximum debt ceiling of one half of the conference annual tithe. The debt ceiling is inclusive of all conference, and secured church/company/school/other institutional loans. SECC equity in its quasi-endowment fund, e.g. Stahlheber Estate, may also be used as debt capacity to a limit of 20% of net equity.
 2. Conditions for loan approval:
 - a. At the time of application, the prospective church/company/school, shall have maintained a consecutive minimum six month record of “on time” school subsidy payments to the local school constituency and maintained a current A/R balance with the conference and ABC, etc. demonstrating fiscal capability to service loan payments. Furthermore, release of loan funds during construction and development phases shall require continuous, current A/R and school subsidy status.
 - b. The debt carrying capacity of a church/company/school shall be assessed and established prior to building approval and recommendation to the SECC for loan funding.
 3. When a church or school wishes to borrow funds for a capital project, Southeastern California Conference Executive Committee and Pacific Union Conference approval shall first be obtained.
 4. Projects costing more than \$500,000 require Southeastern California Conference Executive Committee.
 5. The 35% minimum requirement of local church investment prior to qualifying for loan funding shall be adhered to. Maximum loans issued shall be based on 300-400% of annual tithe. The 300% maximum is for the Church & School Loan Fund, and 400% maximum is for the Income Fund Loan.

SECTION II – POLICY (*Continued*)

6. Prior to loan qualification, the conference building department shall have completed a supplementary thorough review of anticipated costs for the proposed project. The estimates shall include total cost per square foot from three of the most recent church structures of similar design, cost per square foot estimate based on construction by voluntary builders and cost per square foot if the entire project is completed by a commercial contractor. Furthermore, the budget shall include a minimum 15% contingency cost factor purely for unknown and unexpected costs after a thorough review has been completed. Construction on the project shall commence only upon approval of the Property & Trust Services Board.
7. The maximum amount a church may borrow is the lesser of 300-400% of its annual tithe (300% for a Church and School Loan Fund and 400% for an Income Fund loan) or 35-45% of the cost of the project, but not to exceed \$2,000,000 for Church & School Fund, and \$2,500,000 for the Income Fund from the Pacific Union Conference.

Note: Land and site improvement costs are to be paid in full prior to requesting a construction loan.

8. (There is an initial six month interest-only period for Church & School Fund Loans and Income Fund Loans from the Pacific Union during construction.)
9. Other funding sources for debt-service which churches wish to propose will be considered by the conference on an individual basis.
10. Existing indebtedness must first be cleared or form a part of the plan of financing for any new projects.
11. Every endeavor shall have been made to provide realistic costing for a project. However, should a project experience a cost overrun that requires conference funding over and above the debt ceiling authorized by policy for the church, and beyond the church's capacity to service while maintaining current accounts payable obligations to the conference, church institutions, and the local school constituency, the church shall be evaluated for possible redistricting or consolidation including the sale of the property for repayment of the loan funds.

SECTION III

APPLICATION PROCEDURES

Step I. Letter of Intent - For Concept Approval

- A. Send a letter of intent to the conference treasurer and a copy to the conference building department supervisor. Along with the letter, include a completed Preliminary Financial Worksheet (See page 10) and the *Building Policy Acknowledgment* form signed by the pastor, head elder, church/school treasurer, and building or project committee chairperson. The information requested in Step I for concept approval needs to be in the conference office one week prior to the date of the Property & Trust Services Board meeting in order to be included on the agenda.
1. Give a description of the project. If land or building purchase forms part of the plan, include engineer's information with the required letter of intent (see item #3 below). Also describe the level of church support for the project including a statement indicating that this project concept has the approval of the church in business session. The letter of intent must be dated and signed by the pastor, head elder, and treasurer. For a school, the statement should indicate approval of the constituency, and dated and signed by the principal and board chairman. A plot plan that includes a preliminary dimensional plan of the building including room dimensions and the location of new and existing buildings (showing property line and adjacent streets) will be helpful in presenting your building project to the committee.
 2. Land purchase for building project: contact Treasury personnel and the conference building department supervisor.
 3. At your expense, contact a civil engineer to establish preliminary city requirements for on and off site improvements, an estimated cost of such improvements, suitability for intended purpose, and review earthquake and hazard waste issues, etc. Escrow closing will be subject to approval, by the conference Property & Trust Services Board, of the engineer's report.
- B. **DO NOT** contract with an architect at this point to prepare final detailed building plans. Engage an architect or draftsman on a fee only basis.
- C. Please wait for concept approval from the Conference Property and Trust Services Board and Conference Executive Committee. (The conference approval or disapproval of the concept project will be conveyed in writing.) When approved, proceed to Step II. Concept approval for Step I does not commit the conference to funding the project

Step II. Preliminary Plans for Building and Finance

- A. Provide a current formal engineering report for the land and or property purchase. (The cost for the engineer is to be church expense.)

SECTION III - APPLICATION PROCEDURES (Continued)

- B. Proceed to hire a draftsman or architect to do the following:
1. Prepare an accurate dimensional plot plan.
 2. A dimensional preliminary plan of building, showing approximate room outlines with line drawings of major exterior and interior structures. Give approximate room dimensions and list name of each room.
- C. Prepare an Estimated Expense Report with detail amounts listed. Use the form on page 11. (Revise the Preliminary Financial Worksheet as needed). Include, but not be limited to, the following items: (revise as necessary prior to full architectural drawings being presented to the city.)
1. Engineer's estimated detailed costs for on and off site preparation such as street, curb, and gutters, sewer include all city or county fees.
 2. Estimated cost of building(s) or modifications or improvements.
 3. Estimated cost of carpeting, pews, and furnishings (include pianos and organ).
 4. Estimated cost of on-site improvements (sidewalks, walls, etc.).
 5. Estimated cost of parking lot, landscaping and church identification sign.
 6. Estimated cost of public address system.
 7. Total estimated cost of project.
 8. Indication as to whether ASI/Mission Church Builders are to be involved.
 9. Church funds on hand for the project.
 10. Estimated grant request from SECC, if any.
 11. Estimated amount of funds to be borrowed, if any.
- D. Submit Step II information to the Conference Property & Trust Services Board and when approved in full, proceed to Step III. (Preliminary approval will be conveyed in writing.)
- E. Requests for conference funding are made in a separate letter to the conference treasurer. A Financial Plan (Preliminary or Detailed for the appropriate Step I or II) should be included with the letter.

SECTION III - APPLICATION PROCEDURES (Continued)

Step III. Final Building and Financial Plans

- A. Once approval and comments are received from the conference for your preliminary building and financial plans, proceed with final working drawings utilizing the services of an architect. Submit to the conference for final approval two sets of completed architectural plans. Obtain bids from contractors.
- B. Obtain bids in order to verify actual costs. Prepare the final plans and a Financial Plan With Detailed Costs using a copy of the enclosed expense report form on page 12. Submit this information one week in advance of the Conference Property & Trust Services Board for recommendation and subsequent approval by the Executive Committee.
- C. After Step III has been approved by the conference, the loan application (if a loan is needed) will be submitted to the Pacific Union for funding.

Step IV. Project Approval

Upon full project approval of the SECC Executive Committee, approval for signing construction contracts, will be conveyed in writing by the Conference Treasurer to the respective church/school pastor/principal and designated building project supervisor. Construction contracts must be reviewed and approved by SECC attorney before signing.

SECTION IV

OTHER INFORMATION

Pacific Union Conference participation

1. A \$7.50/seat appropriation from the Union is available at the dedication of new churches, at the opening ceremony based on sanctuary, balcony, and choir seating.
2. Application for these funds must be made through the local conference treasurer by cover letter after the mortgage has been paid.

SOUTHEASTERN CALIFORNIA CONFERENCE

BUILDING AND PROCEDURES POLICY

ACKNOWLEDGMENT FORM

Submit to the Conference Property & Trust Services Board for Step I Approval One Week Prior to Meeting Date

The persons listed below hereby acknowledge and declare that they have read and agree to comply with the SECC Building and Procedures Policy and have shared it with all members of their board and building committee

Name of Church/School

Church Pastor/School Principal

Date: _____

Church/School Treasurer

Date: _____

Head Elder/School Board Chair

Date: _____

Project Chairperson

Date: _____

PRELIMINARY FINANCIAL WORKSHEET
***Submit to the Conference Property & Trust Services Board for
 Step I Approval One Week Prior to Meeting Date***

Name of Church _____ Date _____

Name of Pastor _____ Telephone _____

Description of Project _____

Date and Name of the Meeting authorizing project _____

Estimated Cost of Project \$ _____
 (Divide into phases as necessary)

\$ _____

\$ _____

Cash On Hand \$ _____

Amount To Be Raised (By when?) \$ _____

Loan Amount Requested \$ _____

Select Type of Pacific Union Loan

_____ PUC Church & School Loan Fund (requires 45% cash) (As of 10/1/13: 4% interest, 15 year amoritization.)

_____ PUC Income Fund (requires 35 % cash) (As of 10/1/13: 4.75% interest, 20 yr amoritization.)

_____ PUC Income Fund remodeling loan (requires 10% cash, 4.75% interest, 7 yr amoritization, \$250,000 max.)

Pacific Union Appropriation Cap. Rev./Large City Funds (Contact Black/Hispanic V.P.'s _____)

Tithe for previous year (loan amount is up to 300-400% of previous year's tithe) _____

Conference appropriation request _____
 (As funds are available; from \$1 to 15 % with stipulations;\$150,000 maximum; see policy)

School Subsidy Current _____ Yes _____ No

ABC Account Current _____ Yes _____ No

Account with SECC current _____ Yes _____ No

DETAILED ESTIMATES FOR STEP II APPROVAL
*Submit to the Conference Property & Trust Services Board for
 Step II Approval One Week Prior to Meeting Date*

Name of Church/School _____

1. Engineer's site preparation estimates

<u>Off-site</u>	<u>On-Site</u>
Street \$ _____	Fire Hydrants \$ _____
Lights \$ _____	Sprinkler System \$ _____
Water \$ _____	Permits \$ _____
Curb \$ _____	Sidewalks \$ _____
Gutters/drains \$ _____	Landscaping \$ _____
Other \$ _____	Parking Lots \$ _____
Total Off-Site \$ _____	Other \$ _____
	Total On-Site \$ _____
	Combined Total \$ _____

- 2. Estimated cost of Building, modifications (labor & materials, etc.) \$ _____
- 3. Estimated cost of carpeting, pews, furnishings, pianos, etc. \$ _____
- 4. Estimated cost of public address system \$ _____
- 5. Estimated cost of engineering, supervision, etc. \$ _____

Total Project Cost \$ _____

- 6. Owned church funds on hand \$ _____
- 7. Project grant request from SECC \$ _____
- 8. Amount of loan request \$ _____
- 9. Value of pledges to cover loan request \$ _____

Total Funding Plan \$ _____

10. Prior calendar year annual tithe \$ _____

11. Has your church/school maintained a previous 6-month record of remaining current (within 30 days) with the conference, ABC, and school constituency? Yes No

ACTUAL COSTS FOR STEP III APPROVAL

(Costs are determined by actual bids from contractors)

Submit to the Conference Property & Trust Services Board for Step III Approval One Week Prior to Meeting Date

Name of Church/School _____

1. Engineer's site preparation costs

Off-site

Street \$ _____
 Lights \$ _____
 Water \$ _____
 Curb \$ _____
 Gutters/drains \$ _____
 Other \$ _____
Total Off-Site \$ _____

On-Site

Fire Hydrants \$ _____
 Sprinkler System \$ _____
 Permits \$ _____
 Sidewalks \$ _____
 Landscaping \$ _____
 Parking Lots \$ _____
 Other \$ _____
Total On-Site \$ _____

Combined Total

\$ _____

- 2. Cost of Building, modifications (labor & materials, etc.) \$ _____
- 3. Cost of carpeting, pews, furnishings, pianos, etc. \$ _____
- 4. Cost of public address system \$ _____
- 5. Cost of engineering, supervision, etc. \$ _____

Total Project Cost

\$ _____

- 6. Owned church funds on hand \$ _____
- 7. Project grant request from SECC \$ _____
- 8. Amount of loan request \$ _____
- 9. Value of pledges to cover loan request \$ _____

Total Funding Plan

\$ _____

- 10. Prior calendar year annual tithe \$ _____

11. Has your church/school maintained a previous 6-month record of remaining current (within 30 days) with the conference, ABC, and school constituency? Yes No

SECC POLICY FOR QUARTERLY REPORTS FOR CERTAIN PROPERTY & TRUST SERVICES BOARD APPROVED CAPITAL PROJECTS

Current accounting practices require that the Conference maintain records of land improvements, buildings and building improvements for all of the churches and schools. This is due to the ownership of the land that each of the facilities sits belongs to the Conference. This data is needed in order to complete the annual audit of the Conference by both our external auditors and the General Conference Auditing Service. When projects are presented to the Property and Trust Committee, the entity will be informed of their responsibility for this reporting requirement.

In an attempt to help collect this data, Conference Administration decided that all church or school capital projects having budgeted costs totaling \$3,000 or more should provide a quarterly report to the Conference using the 2 developed forms (or similar reports from their accounting software) for: **1)** a detail report of current quarter project costs paid; and **2)** a report of project cost savings by cost savings category and showing how the reported amounts were determined. For the year end there is one further form that is necessary and that is one that will give a detail of project cost amounts owed to vendors at the end of the year. If a contract exists for the project management, this should be sent to the conference with the first quarterly report.

The \$3,000 threshold for total budgeted costs is the Conference approved spending level for which an item should be capitalized as an asset. This has been adopted by many of you for your equipment which you purchase.

The due dates for the reports will be the 15th of the month following the end of each quarter. It would be helpful on the first quarterly report that the total project budget be identified along with all costs incurred to date if not previously reported.

PACIFIC UNION CONFERENCE
LOAN APPLICATION PACKAGE

CONTENTS

Policy Summary

Loan Application

Loan Application Instructions

NAD Building Plans and Borrowing of
Funds Approval Request

Resolutions:

Church

School

Conference Executive Committee

PACIFIC UNION CONFERENCE LOAN POLICY SUMMARY

- A. Purpose - to provide funding for loans to approved capital projects, including major building improvement and repairs of churches and schools within the Pacific Union Territory.
- B. Loan Application Package - please complete all forms, any questions should be directed to the local conference treasurer.
- C. Approval - all loans must be approved by: 1) Pacific Union Conference Investment Committee, 2) Pacific Union Conference Executive Committee. For "Mega Projects" (where the building project exclusive of land exceeds 6,000,000.00) approval is also required by the North American Division Building Plans Committee. The maximum loan amounts are:
1. Lesser of 300% of year end tithe or \$2,000,000 for Church and School Loan Fund
 2. Lesser of 400% of year end tithe or \$2,500,000 for Income Fund
- D. Availability - loan applications are approved only as income projections indicate an adequate cash flow to guarantee funding of the approved loan. Depending upon the availability of funds, a maximum loan limit may be imposed when funds are limited in order to serve more projects.
- E. Terms/Rate - rates are variable as adjusted by Investment Committee of the Lender two times each year, effective January 1 and July 1. Any decrease or increase of the interest rate shall not be less than one fourth percent (.25) nor more than two and one-half percent (2.5) per year. The change in the interest rate shall be limited to a total decrease or increase of five percent (5%) for the term of this Note.

Loan Terms:

<u>Project</u>	<u>Maximum Term</u>	<u>Percent Financed</u>	<u>Maximum Loan</u>
Church and School Loan Fund			
1) New construction, purchase of existing structure or renovation	15	55	2,000,000
2) Land for building or expansion	10	55	2,000,000
Income Fund			
1) New construction, purchase of existing structure or major renovation	5*	65	2,500,000
2) Repairs and renovation up to \$250,000:			
a) Under \$50,000	7	90	50,000
b) Over \$50,000	15**	90	250,000
3) Modular units	5	65	250,000
4) Organs	5	65	250,000

*Amortized over 20 years, renewable at maturity at holders option, limited to three renewals.

**Amortized over 15 year, renewable at maturity at holders option, limited to two renewals.

For construction and renovation loans, interest-only payments may be made during the first six-month period with principal amortized over the remaining life of the loan. For a complete set of Loan Policies contact your local conference treasurer.

- F. Conditions - land for building sites is to be paid for in full prior to requesting the construction loan. Required "Cash on hand" is a minimum of 45% (Church and School Loan Fund) or 35% (Income Fund) of the total project. Cost of land is included as "Cash on hand" only for the first project.
- G. Limitations - multiple loans to any one borrowing entity may be authorized, provided the aggregate of loans from the fund does not exceed:
1. \$2,000,000.00 for the Church and School Loan Fund
 2. \$2,500,000.00 for the Income Fund.
- Total payments on all loans cannot exceed the equivalent of 50% of average monthly tithe income.

Special Loan Requests - (exceeding 500% of annual tithe considering the aggregate of loans from both Church and School Loan Fund and Income Fund) are considered in extreme circumstances and require special approval from the Pacific Union Executive Committee. The following must be submitted with this application in addition to items required for other loans:

1. Explanation of the unusual circumstances requiring the loans.
2. Statement indicating that all obligations of the requesting church are current and have been current for the preceding twelve months, including community obligations, loan payments, school subsidies, conference/ABC, etc.
3. Guaranteeing conference must have a minimum of 50% of the working capital requirement at end of prior year.

H. Security - loans over \$100,000 require Promissory Notes secured by Deeds of Trust against the property being purchased or improved. **A legal description in recordable format and the Assessor's Parcel Number (APN) for the securing property is necessary for all loans requiring a Deed of Trust.** Loans approved for constituency school projects are borrowed by the local constituent churches with their church property pledged as security unless the loan is to be repaid from the constituency school operating funds, in which case the constituency school property is pledged as security. When the borrower's property to be improved by the loan proceeds is situated on leased land, no recorded lien is required. Other security arrangements may be implemented by agreement with the sponsoring conference.

Loans are guaranteed in writing and supported by actions of the governing committee of the conference responsible for the borrowing entity. Such loans are recorded as contingent liabilities in the financial records and reports of the conference (not association or corporation).

I. Documentation - Loan documents are signed prior to advance of funds; loan documents for churches are signed by the pastor, treasurer, first elder, and clerk upon approval by the church board and include a copy of the approving resolution voted by the church members in business session. Loan documents for schools are signed by the board chairman, principal, treasurer and secretary upon approval by the school board and include a copy of the approving resolution voted by the school constituency.

J. Funding - Loan approval is valid for funding for one year from the date of Investment Committee approval. If funds are not drawn within one year after approval, loan approval expires, requiring the applicant to renew the loan request. Upon request before expiration, loan approval may be extended an additional six months.

Funds are requested by the borrowing entity through the local conference treasurer in advance to allow time for signatures to be secured and proper documents to be returned to the Pacific Union Conference.

Draws on approved loans are made only when needed for payment of actual project costs. For construction and renovation loans the authorized loan amount may be drawn over a six-month period.

K. Monthly payments are due as provided in the Promissory Note, and the account is considered delinquent after the tenth day following the payment due date.

Delinquent loan payments exceeding 150 days for an outstanding loan renders the conference ineligible for additional loans until the delinquency is paid in full. Partial payments or interest-only payments will not be considered as regular loan payments.

Accelerated principal payments, made at the borrower's option, do not eliminate the borrower's obligation to make the regularly scheduled payment each month.

If early payment is required, the loan shall become due and payable within 90 days through the securing of a loan by the borrowing entity from another source.

PACIFIC UNION CONFERENCE LOAN APPLICATION INSTRUCTIONS

LOCAL CHURCH/SCHOOL

1. Read the Pacific Union Conference Loan Policy Summary in its entirety before filling out the application to be sure your loan request meets all requirements.
2. Fill out sections one through six completely. Missing information will delay loan approval.
3. Present project to church business meeting/school constituency for approval. Complete resolution form and include with loan package.
4. For projects costing \$6,000,000.00 or more exclusive of land, submit building plans and complete North American Division Building Plans and Borrowing of Funds Approval Request.
5. Send application, resolution and building plans, when applicable, to your local conference treasurer for approval.
6. ADDRESS ALL QUESTIONS CONCERNING THIS LOAN TO YOUR CONFERENCE TREASURER.

LOCAL CONFERENCE

7. Review application, resolution and building plans to see that material is complete and meets the Pacific Union Conference Loan Policy.
8. Review project to make sure it meets the building and loan requirements set by the local conference.
9. Verify that the church's/school's other obligations are current. (School subsidy, conference, ABC, and association bills, etc.)
10. Present project to building committee/executive committee for approval and guarantee of loan. Complete executive committee resolution and include in loan application package.
11. Loans over \$100,000.00 are secured by a first deed of trust. Obtain legal description **in recordable format and APN (Assessor's Parcel Number)** of subject property from your local conference association and include in the loan application package.
12. Send completed loan package (including building plans if applicable) to the undertreasurer of the Pacific Union Conference for processing. (Loan application package must be received at least ONE WEEK prior to the Investment Committee meeting to assure adequate time for processing.)

PACIFIC UNION CONFERENCE INVESTMENT COMMITTEE

13. The Investment Committee, which normally meets bimonthly on the second Friday of the even numbered months, is responsible for approval of all loans.
14. Notification of loan approval or denial is sent to the local conference treasurer within approximately one week following the meeting. Loan approval is valid for one year.
15. Projects costing \$6,000,000.00 or more exclusive of land, require approval of the North American Division. When Loan Policies are met and the Investment Committee gives tentative approval, the union undertreasurer will forward to the North American Division Building Plans and Borrowing of Funds Request along with the building plans to the Division. Where Division approval is required, the conference treasurer will be notified when approval is received.

FUNDING THE LOAN

1. BEFORE FUNDS CAN BE RELEASED - advise your local conference treasurer that you are ready for funding. Your treasurer will notify the union undertreasurer to begin the document process. Be sure to allow adequate time to complete all paperwork before the first draw is needed. THE PROMISSORY NOTE AND DEED OF TRUST (when applicable) will be sent to your local conference treasurer. ALL DOCUMENTS MUST BE COMPLETED AND SIGNED BY BOTH THE BORROWING ENTITY AND THE GUARANTOR PRIOR TO FUNDING.
2. ALL REQUESTS FOR RELEASE OF FUNDS must come through the local conference treasurer. (Some projects require one large draw while other are set up for several smaller draws. **Funding must be completed within six months of the first draw**).
3. Funds will be sent to the local church or conference office as requested by conference treasurer.

PACIFIC UNION CONFERENCE

LOAN APPLICATION

This application is designed to be completed by the applicant with the local conference assistance. Questions concerning this application should be directed to the local conference treasurer.

I. BORROWER

Church/School Name _____ Membership/Enrollment _____
 Street _____ Annual Tithe _____
 City _____ State _____ Zip _____ Annual Operating Budget _____

II. PROPERTY INFORMATION

Project Name _____
 Street _____
 City _____ State _____

(Attach a copy of the legal description of subject property including APN#.)

III. LOAN TYPE AND TERMS

TYPE OF LOAN

_____ Construction _____ Land for expansion/relocation
 _____ Purchase _____ Refinance
 _____ Renovation

Description of project:

Terms Requested: _____ First draw date _____
 Loan Amount _____ Send draws to _____
 Loan Period _____ Street _____
 Interest only first six months _____yes_____no City _____ State _____ Zip _____
 (available only on new construction and renovation loans) Phone _____

IV. PLAN OF FINANCE

ESTIMATED COST		FUNDS SOURCE	
Land already owned	_____	Land already owned	_____
Land to be purchased	_____	Cash on hand for this project	_____
Building	_____	Local conference appropriation	_____
Equipment	_____	*Donated labor/materials	_____
_____	_____	Loan requested	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL ESTIMATED COST	_____	TOTAL FUNDS SOURCE	_____

(Total estimated cost must equal total funds source)

*Donated labor or pledges may not be considered as cash on hand

V. OTHER LOANS

If the borrowing entity has other outstanding loan obligations, please show lender and current balance owed.

Lender: _____ Amount owed: _____

PACIFIC UNION CONFERENCE

LOAN APPLICATION

Continued

VI. APPROVAL

RESOLUTIONS

In applying for the above described loan approval, the business meeting/constituency or governing board has adopted an approval resolution authorizing its officers to sign the Application and Loan Documents, with the express understanding that the borrowing entity shall be responsible for the loan repayment according to the terms and conditions stated in the loan documents which conform to the Pacific Union Conference Loan Investment Policies and board or committee actions pertaining thereto.

(Copies of Church/School and Conference Resolutions must be attached)

Borrower Business/Constituency Meeting Date _____

Pastor/Chairperson (Print) (Signature) (Date)

First Elder/Principal (Print) (Signature) (Date)

Clerk/Secretary (Print) (Signature) (Date)

Treasurer (Print) (Signature) (Date)

Local Conference Guarantee Executive Committee Date _____

Officer (Print) (Signature) (Date)

Officer (Print) (Signature) (Date)

VII. FOR UNION CONFERENCE OFFICE USE ONLY

Meets Guidelines for: _____ **INCOME FUND** _____ **CHURCH AND SCHOOL LOAN FUND**

Investment Committee date _____

Executive Committee date (if needed) _____ Treasurer/Undertreasurer

Approved loan amount _____

Term _____ Investment Committee Secretary

Rate _____

WHEREAS, the _____ Seventh-day Adventist Church (Borrower) whose address is _____ has approved this project for _____ . (Describe as: new purchase, remodel, roof, addition, parking lot etc.)

TOTAL COST OF PROJECT: \$ _____

To be funded as follows:

Church Funds on Hand \$ _____
Loan Request from Union \$ _____

TOTAL FUNDING: (must equal cost of project) \$ _____

WHEREAS, it has been determined that the proposed loan meets the Investment Policy of the Pacific Union Conference (Lender) and the _____ Conference (Guarantor);

THEREFORE, BE IT RESOLVED, that a loan be obtained by this church from the Lender with the following conditions:

RESOLVED FURTHER, that the pastor, first elder and treasurer (or their replacements) be authorized and empowered to do everything that is necessary and proper to obtain this loan, including but not limited to the following:

1. Complete and sign the Loan Application Forms.
2. Provide the necessary information and documentation to your **conference treasurer** for obtaining an approval of this loan by the Conference Executive Committee.
3. Sign the Promissory Note, and other loan documents required by the Lender.

ALSO RESOLVED, that the terms and conditions of this Resolution shall be binding upon this church, to be respected and performed by its officers and members, now and in the future.

CERTIFICATE OF CHURCH CLERK

THE UNDERSIGNED, the duly elected, qualified, and acting clerk of the _____ Seventh-day Adventist Church, hereby certifies that the above Church Resolution is a true and correct copy of the Resolution adopted on _____, 20____, by the members of the said church in a duly called and held business meeting. That said Resolution has not been amended, modified, rescinded, annulled or revoked, and is in full force and effect as of the date hereof.

EXECUTED ON _____, 20_____

Signature of Church Clerk

Print or type name

PACIFIC UNION CONFERENCE

**CONFERENCE EXECUTIVE
COMMITTEE RESOLUTION**

WHEREAS, the _____ Seventh-day Adventist Church or School (Borrower) whose address is _____ has approved this project for _____ (Describe as: new purchase, remodel, roof, addition, parking lot etc.)

TOTAL COST OF PROJECT: \$ _____

To be funded as follows:

Funds on Hand \$ _____

Loan Request from Union \$ _____

TOTAL FUNDING: (must equal cost of project) \$ _____

WHEREAS, it has been determined that the proposed loan meets the Investment Policy of the Pacific Union Conference (Lender) and the _____ Conference (Guarantor);

THEREFORE, BE IT RESOLVED, that a loan be obtained by the Borrower from the Lender with the following conditions:

RESOLVED FURTHER, that the conference officers be authorized and empowered to do everything that is necessary and proper to obtain this loan, including but not limited to the following:

1. Complete and sign the Loan Application Forms.
2. Provide the necessary information and documentation to the Lender for obtaining an approval of this loan by the Conference Executive Committee.
3. Sign the Promissory Note, and other loan documents required by the Lender.

ALSO RESOLVED, that the terms and conditions of this Resolution shall be binding upon the Guarantor, to be respected and performed by its officers and members, now and in the future.

CERTIFICATE OF CONFERENCE SECRETARY

THE UNDERSIGNED,

the duly elected, qualified, and acting secretary of the _____ Conference of Seventh-day Adventists, hereby certifies that the above Resolution is a true and correct copy of the Resolution adopted on _____, 20____, by the said Executive Committee in a duly called and held business meeting.

That said Resolution has not been amended, modified, rescinded, annulled or revoked, and is in full force and effect as of the date hereof.

EXECUTED ON _____, 20____

Signature of Conference Secretary

Print or type name

WHEREAS, the _____ Seventh-day Adventist School (Borrower) whose address is _____ has approved this project for _____ (Describe as: new purchase, remodel, roof, addition, parking lot etc.)

TOTAL COST OF PROJECT: \$ _____

To be funded as follows:

School Funds on Hand \$ _____
Loan Request from Union \$ _____

TOTAL FUNDING: (must equal cost of project) \$ _____

WHEREAS, it has been determined that the proposed loan meets the Investment Policy of the Pacific Union Conference (Lender) and the _____ Conference (Guarantor);

THEREFORE, BE IT RESOLVED, that a loan be obtained by the Borrower from the Lender with the following conditions:

RESOLVED FURTHER, that the school principal, business manager and school board chairperson be authorized and empowered to do everything that is necessary and proper to obtain this loan, including but not limited to the following:

1. Complete and sign the Loan Application forms.
2. Provide the necessary information and documentation to your **conference treasurer** for obtaining an approval of this loan by the Conference Executive Committee.
3. Sign the Promissory Note, and other loan documents required by the Lender.

ALSO RESOLVED, that the terms and conditions of this Resolution shall be binding upon this school, to be respected and performed by its officers and members, now and in the future.

CERTIFICATE OF THE SCHOOL BOARD CHAIRPERSON

THE UNDERSIGNED,

the duly elected, qualified, and acting school board chairperson of the _____ Seventh-day Adventist School, hereby certifies that the above School Resolution is a true and correct copy of the Resolution adopted on _____, 20____, by the members of the said school board in a duly called and held business meeting. That said Resolution has not been amended, modified, rescinded, annulled or revoked, and is in full force and effect as of the date hereof.

EXECUTED ON _____, 20 _____

Signature of School Board Chairperson

Print or type name

TO BE COMPLETED ONLY IF PROJECT IS IN EXCESS OF \$6,000,000.00 (NOT INCLUDING LAND)

North American Division of
Seventh-day Adventists

12501 Old Columbia Pike, Silver Spring, MD 20904
Telephone (301) 680-6000 FAX (301) 680-6090

**BUILDING PLANS AND
BORROWING OF FUNDS
APPROVAL REQUEST**

DATE OF REQUEST

BUILDING PROJECT INFORMATION

NAME OF PROJECT:		
DESCRIPTION: (CHURCH, SCHOOL OFFICE, AUDITORIUM, COLLEGE, HEALTH-CARE INSTITUTION, ETC.)		
LOCATION: (STREET, CITY, STATE, ZIP)		
AREA IN SQ. FT., ALL FLOORS INCL. BASEMENT:	ESTIMATED COST PER SQ. FT.:	NAME OF ARCHITECT FOR PROJECT:
IF CHURCH - PRESENT MEMBERSHIP:	PROJECTED MEMBERSHIP:	SEATING CAPACITY: (OF SANCTUARY OR AUDITORIUM)
IF SCHOOL - ELEM. SEC. COLLEGE, ETC.:	PRESENT ENROLLMENT:	PROJECTED ENROLLMENT:
IF HOSPITAL - PRESENT BED CAPACITY:	ADDITIONS:	
ADDITIONAL INFORMATION:		

PLAN OF FINANCE

ESTIMATED COST		ULTIMATE SOURCE OF FUNDS	
Land already owned	\$	Land already owned	\$
Land to be purchased		Cash on hand for this project	
Building		From Union Conference	
Equipment		From Local Conference	
Interest Cost		From Bona Fide Pledges	
TOTAL ESTIMATED COST	\$	TOTAL SOURCE OF FUNDS	\$

PROPOSED BORROWING PROGRAM

APPROVAL OF BORROWING RECOMMENDED BY: PACIFIC UNION	APPROVAL OF BORROWING RECOMMENDED BY: (Conference or other organization)
ORGANIZATION RESPONSIBLE FOR REPAYMENT OF LOAN:	ORGANIZATION CO-SIGNING OR GUARANTEEING THE LOAN:

ON WHAT PROPERTY WILL MORTGAGE BE TAKEN?

WHICH OF THE ABOVE NAMED SOURCES WILL BE USED FOR THE REPAYMENT OF THE LOAN?

IF THE BORROWING ORGANIZATION HAS OTHER OUTSTANDING LOAN OBLIGATIONS PLEASE GIVE THE CURRENT BALANCE:	APPROVAL FOR BORROWING IS HEREBY REQUESTED IN THE AMOUNT OF	SIGNATURE OF UNION UNDERTREASURER
\$	\$ 139 YEARS	



December 9, 2013

Treasurer

11330 Pierce Street
P. O. Box 8050
Riverside, California 92515-8050
(951) 509-2244
Fax: (951) 509-2235
<http://www.seccadventist.org>

Dear Church Treasurer and Church Business Administrator,

We are just three weeks away from completing another year. That means it is time that you update our records for land, buildings, building improvements, land improvements and funds borrowed for the calendar year 2013. This includes the name of the property or improvements, the actual costs and if it was completed by the end of 2013.

Some examples of building improvements include the following:

1. Replacing the church roof (please specify if for certain sections)
2. Replacing the church carpeting (please specify where in the church)
3. Renovating the church building (please specify what work was done for the renovation)
4. Adding space for Sabbath School classrooms, Pastor's study, etc. resulting in an increase of the church's square footage (not reconfiguring the same space)

Some examples of land improvements include the following:

1. Installing a new church parking lot (please specify if for certain sections)
2. Major resurfacing of the church parking lot (please specify if for certain sections/slurry coat excluded)
3. Putting a fence around the church property (please specify if for certain sections)

The following are the requirements for reporting on your church's property acquisitions, disposals and improvements:

1. Projects to report on must have a minimum threshold of an expected total cost and cost savings (for donated or discounted labor, materials and contractor/professional fees) of \$3,000. Please report on those projects meeting this minimum threshold on the enclosed Summary Information on Projects Year 2013 form. (Please make additional copies of the form sheet if needed).
2. For those projects identified, please provide a detailed listing of all payments or amounts reported as project cost savings as well as a list of any funds borrowed to complete the project. For amounts reported as project cost savings, please provide a report that shows how the amounts reported as project cost savings for each project were arrived at (quantities times unit value or provide copies of information on this that were provided by the contractor/professional (vendor invoices)).
3. Copies of the supporting documents (vendor contracts and invoices, vendor register receipts, etc.) are required to be provided to the Conference for all the project cost amounts reported.

Please complete the enclosed response card along with what appears in items 1 through 3 above if you checked the first box on the response card. If your church has no property acquisitions or improvements to report on, please complete the enclosed response card making sure to check the second box on the response card (this is required even if your church is renting and has no property). Then return this information to me by **Thursday, January 2, 2014**. Please call me at (951) 509-2248 if you have any questions about this matter. If email is more convenient for you, my email address is steven.case@seccsda.org.

Sincerely,

Steven L. Case
Conference Assistant to the Associate Treasurer

cc: Church Pastor

CHURCH RESPONSE CARD

Please complete, by placing a check mark in the appropriate box and return this card to the attention of Steven Case, Conference Assistant to the Associate Treasurer at the Conference office by **Thursday, January 2, 2014**.

- Attached is the list of our church's land, building, building improvement and land improvement additions/disposals for the calendar year 2013.
- We have no improvements or purchases or sales of land and buildings to report for the calendar year 2013.

Name of Respondent

Church Name

Position

Date

Southeastern California Conference of SDAs
 Land and Building Improvements/Construction Projects
Summary Information on Projects
 Year 2013

Name of Church/School	Totals for Current Year 2013	Any Project Services or Purchases in 2013 Not Paid by Year End?	Was the Project Completed by Year End?
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please	
Project Funding Financing Costs (loan interest and fees)	\$ _____	provide a listing of the items)	
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please	
Project Funding Financing Costs (loan interest and fees)	\$ _____	provide a listing of the items)	
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please	
Project Funding Financing Costs (loan interest and fees)	\$ _____	provide a listing of the items)	
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please	
Project Funding Financing Costs (loan interest and fees)	\$ _____	provide a listing of the items)	

Summary Information on Loans and Debts (Funds Borrowed)

Lender Name	Loan Number	Balance at 12/31/2013	2013 Interest Amount
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

Southeastern California Conference of SDAs
Land and Building Improvements/Construction Projects
Summary Information on Projects – Clarification Sheet

Section on Report Sheet

Project Description

- Please make sure that what you provide to this identifies both the “what” and “where”.
- For some generic terms like “remodel” or “renovation” please provide some specifics: i.e. Renovation of the men’s and women’s restrooms (**new tile flooring, paint, countertops, sinks and faucets, cabinets, etc.**).
- Make sure each project reported has an expected total project cost and cost savings of at least \$3,000.

Project Costs

- For each project reported, please make sure the amount you report for this agrees to the total amount from your list of payments.
- The list of payments can be as simple as an adding machine tape but certain accounting software can provide more information that is useful (**date, check number, payee, check amount, description of what was paid**).
- For larger construction projects (**usually for when a new building is being constructed**) please use accounting software such as QuickBooks for tracking costs paid by construction/contractors cost category – this is needed for helping identify which costs are for which asset category: Land Development, Land Improvements, Building or Building Improvements, Furnishings and Equipment, Costs to be Allocated, and Other Costs.
- Remember for each project that even pre-construction costs from the beginning of the project needs to be reported. Pre-construction costs can include architect and engineering fees, City, County, State or Federal government fees, blueprints and other reproduction costs, etc.
- For each item on the list of payments, please provide a copy of the supporting documents (**vendor contracts and invoices, vendor register receipts, etc.**). If the list of payments for a reported project is more than 25 items, please contact Steven L. Case, Conference Assistant to the Associate Treasurer at (951) 509-2248 or steven.case@seccsda.org for guidance so a sample selection can be performed for this.

Project Cost Savings

- Project cost savings usually can be in the form of volunteer or donated labor, donated materials, discounted labor, or discounted materials. When this is provided by a vendor, it usually is identified on a vendor document such as a vendor invoice. When this is provided by non-vendors, it is usually known but not often in documented form. In those cases a best estimate should be determined: i.e. Volunteer labor by church members - # of hours times market rate per hour for skilled contractor labor, and # of hours times \$10 - \$15 per hour for less-skilled labor.
- If the project cost savings being reported is of a single form such as just volunteer less-skilled labor: the calculation supporting the amount reported for the project can be written next to the amount on the report sheet. Otherwise another report sheet should be prepared that shows what makes up the reported project cost savings amount and how the amount reported was determined.

Project Funding Financing Costs

- This usually represents the amount(s) or the projects share of the amount(s) you report at the bottom of the report sheet for loan interest for the year. Other loan financing costs usually are loan origination fees that occur at the beginning of the loan.

2 “Yes” or “No” Questions to Answer for Each Reported Project

- The first question is for the report year’s purchases or services that were paid in the following year.
- The second question helps the Conference office determine if there will be more amounts to be reported on the project for the following year.

SOUTHEASTERN CALIFORNIA CONFERENCE OF SDA (SECC) LEASE/RENTAL INFORMATION

With the requirement for SECC to become GAAP compliant, we are introducing a new form for all churches to use in order to provide us timely information to satisfy GAAP reporting and Audit Review.

We are requesting that this form be completed at the end of each quarter if the church has any lease or rental income during that period.

All churches must complete the form each January and, if there are no leases, please indicate that on the form, sign it, and submit the form. The church need not submit any further forms during that calendar year, **UNLESS**, a new lease is signed during that same calendar year.

Churches that have leases should complete this form and submit it along with the copies of the lease agreement and requested forms as described in the **Quarterly Church and School Lease Information** form as soon as possible in order to bring the property files up to date.

All continuing leases must be reported and amendments or renewals submitted each month.

All paperwork, including the form, may be emailed to edna.johnson@seccsda.org, faxed to 951-509-2394 or mailed to: PO Box 79990, Riverside, CA 92513-1990.

******Any churches that had new leases in 2013 should submit the signed agreements.

**SOUTHEASTERN CALIFORNIA CONFERENCE
PROPERTY AND TRUST SERVICES
Quarterly Church Lease Information**

Church Name: _____

For the quarter ending: _____

*Please return completed form
at the end of each quarter.*

Cell Tower	Vendor Name	Monthly Pmnt	Commencement Date	Begin Date	End Date
<i>For brand new leases, please send a copy of the first check payment. Send copies of Active Lease, Amendments, Letter of Commencement.</i>					
Auxiliary Facilities (Rental Prop. & Commercial Space)	Renter	Monthly Payment	Begin Date	End Date	End Date
<i>Send copies of Active Lease, Amendments, Address of residential property</i>					
Primary Facility (Church and Church Space)	Renter	Monthly Payment	Begin Date	End Date	End Date
<i>Send copies of Active Lease, Amendments, Certificate of Liability Insurance with additional insured endorsement, Lessee Contact Information</i>					

Name of Person Filling out the Form
Email and Daytime Phone

Copies of paperwork need only be sent at commencement and renewal.

Revised 09/25/2013

TAXATION

TAXATION

Contact Information

Contact Person: David Anderson

Email Address: david.anderson@seccsda.org

Phone: (951) 509-2246

Fax: (951) 509-2235

TAXATION ISSUES INVOLVING CHURCH ENTITIES

1. Tax Exemption

Federal: All church entities (schools and churches) are exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, as specified in the group exemption letter obtained by the General Conference.

State: Churches and schools are exempt from taxation by the State under provisions of the State constitution, as specified in exemption ruling obtained by the local Conference Corporation (Association).

2. Property Tax

Section 214 of the California Revenue and Taxation Code exempts from taxation property used exclusively for religious, hospital, scientific, or charitable purposes. (Similar statutory schemes in other states).

Under this law, tax-exempt organizations are required to pay only that portion of the property tax which covers fire and police protection and other services directly applicable to the use of the property (sewage, etc.).

If the property is not used exclusively for tax-exempt purposes, the County Tax Assessor can withdraw the welfare or church exemption and assess the organization full or partial property tax based on the actual use of the property.

Care needs to be taken in the use of the church property and in allowing others to rent or use the premises. Courts have allowed tax-exempt organizations to rent their property to other tax-exempt organizations without the loss of the property tax exemption, provided the property's use is limited to tax-exempt purposes. The property tax can be substantial if the tax-exemption is withdrawn by the tax assessor.

Examples of Taxable Use:

- a. Nursery or Child Care— owned and operated by individual or for-profit entity.
- b. Store— owned and operated by individual or for-profit entity. Church-owned but items sold are substantially "Commercial" and unrelated to religious purposes.
- c. Gym Exercise Club— unless open to general public and related to religious purpose.
- d. Residential— rented to individuals who are not required to reside on the premises.
- e. Vacant Land or Building— subject to property tax if not used for long periods of time.

* Where there is use by another group or individual, there should be a lease or use agreement showing how the property being leased is to be used.

TAXATION ISSUES INVOLVING CHURCH ENTITIES - *Continued*

3. Sales Tax

Under California law, tax-exempt organizations are also subject to sales tax rules whenever they sell tangible personal property to their members or the public. There is a very narrow exemption from sales tax available to a tax-exempt organization whose activities are tax-exempt and the tangible personal property it sells is made, prepared, assembled, or manufactured by the organization itself and the sale is made to a purchaser (at a low price compared to comparable products sold at other establishments) as a matter of assistance to him. Sales made in order to gain profit are not within the exemption intended by the legislature.

There is definitely a responsibility which rests on the church to collect sales tax for items it sells. Arrangements should be made by the church to obtain a permit from the Board of Equalization for collecting sales tax.

4. **The Tax Reform Act of 1969** (Sections 511-513 of the Internal Revenue Code) and Sections 23731-23734 of the California Revenue and Taxation Code require that a tax-exempt organization pay income tax on profits from unrelated trade or business. Unrelated trade or business includes any trade or business which is not substantially related to (aside from the need for income or funds) the exercise or performance of the organization's exempt purpose.

Some of the factors considered in determining whether an activity is unrelated business are as follows:

- a. The primary purpose of the enterprise is to generate income.
- b. The enterprise is regularly carried on in a continuous manner rather than in an occasional manner.
- c. The enterprise holds itself out as doing business with the public (as opposed to being limited to its members.)
- d. The enterprise is operated in competition with comparable commercially-owned businesses.
- e. The enterprise is not substantially related to the exercise of the unique mission of the organization (charitable, educational, or religious).

Various types of income, such as dividends, interest, annuities, rents from real property, gains from the sale of real property, and income from research, are exempt from income tax even though they appear to be "unrelated."

Anytime a tax-exempt organization engages in and earns income from unrelated trade or business, it is required to file Form 990-T with the Internal Revenue Service and Form 109 with the California Franchise Tax Board, and pay any income taxes due.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

Examples:

- a. Thrift Shop — Sale of donated merchandise — income is exempt.
- b. Parking Lot — Church or school charges to customers of adjacent commercial unit is considered unrelated business income.
- c. Renting of Facilities for non-church activities, church charges for services (cleaning and set-up fee) would be considered unrelated business income if done on a regular basis. Rent for use of facilities is exempt income.
- d. Store — Income from sale of non-religious materials is unrelated business income unless all work is done by volunteers.
- e. Sale of Mailing Lists to outside concerns — proceeds are unrelated business income.
- f. Advertising Income — Income from the sale of ads in a regular publication is unrelated business income. Occasional sale of ads in special programs is exempt.
- g. Day Care — Income from services which are essentially “baby-sitting” (no religious training or education) is unrelated business income.
- h. Debt-Financed Rental Income -- Income from property where debt was incurred when the property was acquired is unrelated business income.

Exemptions:

- a. Eighty-five percent or more of the property is used for exempt purpose.
- b. Ten-year exemption for property acquired as a gift or bequest.
- c. “Neighborhood Land Rule” — property acquired for future exempt use — ten-year period of exemption of rental income. Property must be in vicinity of other being used for exempt purpose.

5. Employment Tax

Churches with one or more employees are subject to Federal and State withholding rules. Depending on the type of services performed, some individuals may work under contract not as an employee but as an independent contractor. Individuals who perform services under the direct control and supervision of the church, not only as to the result to be accomplished by the work but also as to the details and means by which the result is accomplished are classified as employees. Independent contractors are subject to the control or direction of a customer only as to the result to be accomplished by the work and not as to the means and methods of accomplishing the result.

The church is not required to withhold taxes from the compensation paid to independent contractors.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

Examples:

- a. Janitor — Independent contractor if engaged in providing janitorial services to other customers and may delegate task to other individuals.
- b. Gardener — Same as above.
- c. Secretary — employee
- d. Custodian — employee

* Employees required to reside on the premises:

Section 119 of the Internal Revenue Code provides that “There shall be excluded from the gross income of an employee the value of any meals or lodging furnished to him, his spouse, or any of his dependents by or in behalf of his employer for the convenience of the employer, but only if ... (2) in the case of lodging, the employee is required to accept such lodging on the business premises of his employer as a condition of his employment.

The Internal Revenue Regulations, Section 1.119-1(b), further explains the requirements as follows: “The value of lodging furnished to an employee by the employer shall be excluded from the employee’s gross income if three tests are met:

- a. The lodging is furnished on the business premises of the employer,
- b. The lodging is furnished for the convenience of the employer, and
- c. The employee is required to accept such lodging as a condition of his employment.”

Under these guidelines, it is possible to exclude from gross income the value of rent for living quarters provided by the church to a custodian or caretaker and his immediate family. In order to stay close to the regulations, the church must make certain that the following are adhered to:

- a. The living quarters are located on the church premises. Houses adjacent to the church facilities will be considered on the premises.
- b. There is an employer-employee relationship between the church and the custodian/caretaker. The custodian cannot be an independent contractor in this case. If there is additional consideration besides the lodging provided, such additional pay is subject to withholding rules. The custodian must also be covered by workers’ compensation insurance carried by the church.
- c. The duties of the custodian/caretaker must require that he live on the premises for the convenience of the church. It is recommended that the church board record the duties of the custodian/caretaker in its minutes. Generally, if the custodian/caretaker is not able to perform his duties unless he lives on the church premises, the requirement that he live on the premises is for the convenience of the employer.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

The following duties have been held by the courts to require the custodian/caretaker to live on the premises of the employer:

- a. Be available at all times to open, close, and secure buildings and grounds as needed for meetings and other activities of various church groups authorized to use church facilities, including provision for heat, ventilation, and lights.
- b. Provide security by his presence on the premises at all times in order to prevent vandalism and unauthorized use of the church facilities.
- c. Maintain and keep in good repair his living quarters provided by the church.
- d. Be available at all times to assist in setting up and putting away equipment and furniture for meetings and other activities of authorized groups.

6. **Noncash Charitable Contributions**

Whenever a noncash gift with a fair market value of \$500 or more is made, both the donor and the charity must execute information forms for filing with the Internal Revenue Service.

- a. Form 8283 — Filed by the donor with his tax return. This form must be acknowledged by the charity-donee and certified by a qualified appraiser, when property value exceeds \$5,000.
- b. Form 8282 — Filed by the charity-donee when any donated property is sold within three (3) years of receipt.

7. **Deductibility of Gift**

To be deductible, a charitable contribution must be a gift, a completed transfer of money or property, without consideration, not compelled by any moral or legal duty.

Gift is not deductible if:

- a. Personal attendance fees paid through the church for church-sponsored outings to Pine Springs Ranch.
- b. Specific student scholarship contributions initiated by donor.
- c. Non-board (church or school) solicited “gifts” or pay to pastor or church employee. *Only the church/school boards can solicit and direct recipient specific gifts or grants/scholarships.*
- d. Valid transfer to charity is not completed.
- e. Transfer is made because of moral or legal obligation (not voluntary).
- f. Donor receives or expects to receive financial or economic benefit (See examples below). Receipting responsibility of donee organization in “mixed” donation: The charity must indicate on receipt how much is for payment for goods and services and how much is the gift.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

Examples:

- i. Benefit concerts (tickets vs. donation)
- ii. Dinners
- iii. Rummage or bake sales
- iv. “Tuition-type” payments
- v. Use of church (weddings, etc.)
- vi. Advertising (business expense)
- vii. Field trips or tours.

All transactions/donations of this type need to be recorded by the church or school treasurer or business administrator using a non-charitable contribution code.

Organizations That Qualify To Receive Deductible Contributions

You can deduct your contributions only if you make them to a qualified organization. Most organizations, other than churches and governments, must apply to the IRS to become a qualified organization.

How to check whether an organization can receive deductible charitable contributions.

You can ask any organization whether it is a qualified organization, and most will be able to tell you. Or go to IRS.gov. Click on "Tools" and then on "Exempt Organizations Select Check" (www.irs.gov/charities). This online tool will enable you to search for qualified organizations. You can also call the IRS to find out if an organization is qualified. Call **1-877-829-5500**. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call **1-800-829-4059**. Deaf or hard of hearing individuals can also contact the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay.

Types of Qualified Organizations

Generally, only the following types of organizations can be qualified organizations.

1. A community chest, corporation, trust, fund, or foundation organized or created in or under the laws of the United States, any state, the District of Columbia, or any possession of the United States (including Puerto Rico). It must, however, be organized and operated only for charitable, religious, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Certain organizations that foster national or international amateur sports competition also qualify.
2. War veterans' organizations, including posts, auxiliaries, trusts, or foundations, organized in the United States or any of its possessions (including Puerto Rico).
3. Domestic fraternal societies, orders, and associations operating under the lodge system. (Your contribution to this type of organization is deductible only if it is to be used solely for charitable, religious, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.)
4. Certain nonprofit cemetery companies or corporations. (Your contribution to this type of organization is not deductible if it can be used for the care of a specific lot or mausoleum crypt.)
5. The United States or any state, the District of Columbia, a U.S. possession (including Puerto Rico), a political subdivision of a state or U.S. possession, or an Indian tribal government or any of its subdivisions that perform substantial government functions. (Your contribution to this type of organization is deductible only if it is to be

Table 1. Examples of Charitable Contributions—A Quick Check

Use the following lists for a quick check of whether you can deduct a contribution. See the rest of this publication for more information and additional rules and limits that may apply.

<u>Deductible As Charitable Contributions</u>	<u>Not Deductible As Charitable Contributions</u>
<p>Money or property you give to:</p> <ul style="list-style-type: none"> • Churches, synagogues, temples, mosques, and other religious organizations • Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt or maintain a public park) • Nonprofit schools and hospitals • The Salvation Army, American Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts of America, Girl Scouts of America, Boys and Girls Clubs of America, etc. • War veterans' groups <p>Expenses paid for a student living with you, sponsored by a qualified organization</p> <p>Out-of-pocket expenses when you serve a qualified organization as a volunteer</p>	<p>Money or property you give to:</p> <ul style="list-style-type: none"> • Civic leagues, social and sports clubs, labor unions, and chambers of commerce • Foreign organizations (except certain Canadian, Israeli, and Mexican charities) • Groups that are run for personal profit • Groups whose purpose is to lobby for law changes • Homeowners' associations • Individuals • Political groups or candidates for public office <p>Cost of raffle, bingo, or lottery tickets</p> <p>Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups</p> <p>Tuition</p> <p>Value of your time or services</p> <p>Value of blood given to a blood bank</p>

used solely for public purposes.)

Example 1. You contribute cash to your city's police department to be used as a reward for information about a crime. The city police department is a qualified organization, and your contribution is for a public purpose. You can deduct your contribution.

Example 2. You make a voluntary contribution to the social security trust fund, not earmarked for a specific account. Because the trust fund is part of the U.S. Government, you contributed to a qualified organization. You can deduct your contribution.

Examples. The following list gives some examples of qualified organizations.

- Churches, a convention or association of churches, temples, synagogues, mosques, and other religious organizations.
- Most nonprofit charitable organizations such as the American Red Cross and the United Way.
- Most nonprofit educational organizations, including the Boy (and Girl) Scouts of America, colleges, and museums. This also includes nonprofit daycare centers that provide childcare to the general public if substantially all the childcare is provided to enable parents and guardians to be gainfully employed. However, if your contribution is a substitute for tuition or other enrollment fee, it is not deductible as a charitable contribution, as explained later under [Contributions You Cannot Deduct](#).
- Nonprofit hospitals and medical research organizations.
- Utility company emergency energy programs, if the utility company is an agent for

a charitable organization that assists individuals with emergency energy needs.

- Nonprofit volunteer fire companies.
- Nonprofit organizations that develop and maintain public parks and recreation facilities.
- Civil defense organizations.

Canadian charities. You may be able to deduct contributions to certain Canadian charitable organizations covered under an income tax treaty with Canada. To deduct your contribution to a Canadian charity, you generally must have income from sources in Canada. See Publication 597, Information on the United States-Canada Income Tax Treaty, for information on how to figure your deduction.

Mexican charities. Under the U.S.-Mexico income tax treaty, a contribution to a Mexican charitable organization may be deductible, but only if and to the extent the contribution would have been treated as a charitable contribution to a public charity created or organized under U.S. law. To deduct your contribution to a Mexican charity, you must have income from sources in Mexico. The limits described in [Limits on Deductions](#), later, apply and are figured using your income from Mexican sources.

Israeli charities. Under the U.S.-Israel income tax treaty, a contribution to an Israeli charitable organization is deductible if and to the extent the contribution would have been treated as a charitable contribution if the organization had been created or organized under U.S. law. To deduct your contribution to an Israeli charity, you must have income from sources in Israel. The limits described in [Limits on Deductions](#), later, apply. The deduction is also limited to 25% of your adjusted gross income from Israeli sources.

Contributions You Can Deduct

Generally, you can deduct contributions of money or property you make to, or for the use of, a qualified organization. A contribution is “for the use of” a qualified organization when it is held in a legally enforceable trust for the qualified organization or in a similar legal arrangement.

The contributions must be made to a qualified organization and not set aside for use by a specific person.

If you give property to a qualified organization, you generally can deduct the fair market value of the property at the time of the contribution. See [Contributions of Property](#), later.

Your deduction for charitable contributions generally cannot be more than 50% of your adjusted gross income (AGI), but in some cases 20% and 30% limits may apply. See [Limits on Deductions](#), later.

Table 1 in this publication gives examples of contributions you can and cannot deduct.

Contributions From Which You Benefit

If you receive a benefit as a result of making a contribution to a qualified organization, you can deduct only the amount of your contribution that is more than the value of the benefit you receive. Also see [Contributions From Which You Benefit](#) under [Contributions You Cannot Deduct](#), later.

If you pay more than fair market value to a qualified organization for goods or services, the excess may be a charitable contribution. For the excess amount to qualify, you must pay it with the intent to make a charitable contribution.

Example 1. You pay \$65 for a ticket to a dinner-dance at a church. Your entire \$65 payment goes to the church. The ticket to the dinner-dance has a fair market value of \$25. When you buy your ticket, you know its value is less than your payment. To figure the amount of your charitable contribution, subtract the value of the benefit you receive (\$25) from your total payment (\$65). You can deduct \$40 as a charitable contribution to the church.

Example 2. At a fundraising auction conducted by a charity, you pay \$600 for a week’s stay at a beach house. The amount you pay is no more than the fair rental value. You have not made a deductible charitable contribution.

Athletic events. If you make a payment to, or for the benefit of, a college or university and, as a result, you receive the right to buy tickets to an athletic event in the athletic stadium of the college or university, you can deduct 80% of the payment as a charitable contribution.

If any part of your payment is for tickets (rather than the right to buy tickets), that part is not deductible. Subtract the price of the tickets from your payment. You can deduct 80% of the remaining amount as a charitable contribution.

Example 1. You pay \$300 a year for membership in an athletic scholarship program

one season ticket for a seat in a designated area of the stadium at the university’s home football games. You can deduct \$240 (80% of \$300) as a charitable contribution.

Example 2. The facts are the same as in *Example 1* except your \$300 payment includes the purchase of one season ticket for the stated ticket price of \$120. You must subtract the usual price of a ticket (\$120) from your \$300 payment. The result is \$180. Your deductible charitable contribution is \$144 (80% of \$180).

Charity benefit events. If you pay a qualified organization more than fair market value for the right to attend a charity ball, banquet, show, sporting event, or other benefit event, you can deduct only the amount that is more than the value of the privileges or other benefits you receive.

If there is an established charge for the event, that charge is the value of your benefit. If there is no established charge, the reasonable value of the right to attend the event is the value of your benefit. Whether you use the tickets or other privileges has no effect on the amount you can deduct. However, if you return the ticket to the qualified organization for resale, you can deduct the entire amount you paid for the ticket.



Even if the ticket or other evidence of payment indicates that the payment is a “contribution,” this does not mean you can deduct the entire amount. If the ticket shows the price of admission and the amount of the contribution, you can deduct the contribution amount.

Example. You pay \$40 to see a special showing of a movie for the benefit of a qualified organization. Printed on the ticket is “Contribution—\$40.” If the regular price for the movie is \$8, your contribution is \$32 (\$40 payment – \$8 regular price).

Membership fees or dues. You may be able to deduct membership fees or dues you pay to a qualified organization. However, you can deduct only the amount that is more than the value of the benefits you receive.

You cannot deduct dues, fees, or assessments paid to country clubs and other social organizations. They are not qualified organizations.

Certain membership benefits can be disregarded. Both you and the organization can disregard the following membership benefits if you get them in return for an annual payment of \$75 or less.

1. Any rights or privileges, other than those discussed under [Athletic events](#), earlier, that you can use frequently while you are a member, such as:
 - a. Free or discounted admission to the organization’s facilities or events,
 - b. Free or discounted parking,
 - c. Preferred access to goods or services, and
 - d. Discounts on the purchase of goods and services.
2. Admission, while you are a member, to events open only to members of the organization if the organization reasonably projects that the cost per person (exclud-

ing any allocated overhead) is not more than \$9.90.

Token items. You do not have to reduce your contribution by the value of any benefit you receive if both of the following are true.

1. You receive only a small item or other benefit of token value.
2. The qualified organization correctly determines that the value of the item or benefit you received is not substantial and informs you that you can deduct your payment in full.

The organization determines whether the value of an item or benefit is substantial by using Revenue Procedures 90-12 and 92-49 and the inflation adjustment in Revenue Procedure 2011-52.

Written statement. A qualified organization must give you a written statement if you make a payment of more than \$75 that is partly a contribution and partly for goods or services. The statement must say you can deduct only the amount of your payment that is more than the value of the goods or services you received. It must also give you a good faith estimate of the value of those goods or services.

The organization can give you the statement either when it solicits or when it receives the payment from you.

Exception. An organization will not have to give you this statement if one of the following is true.

1. The organization is:
 - a. A governmental organization described in (5) under [Types of Qualified Organizations](#), earlier, or
 - b. An organization formed only for religious purposes, and the only benefit you receive is an intangible religious benefit (such as admission to a religious ceremony) that generally is not sold in commercial transactions outside the donative context.
2. You receive only items whose value is not substantial as described under [Token items](#), earlier.
3. You receive only membership benefits that can be disregarded, as described under [Membership fees or dues](#), earlier.

TAX ISSUES

Organization structure

1. All churches are organized under IRS code section 501(c)(3)
2. SDA organizations have a group exemption under the General Conference from the IRS
3. If you are setting up bank accounts, you will need a copy of the exemption that can be obtained from the Treasurer's office, if you don't have it already.
4. A few items can jeopardize your tax-exempt status
 - a. Inurement to insiders – payment of dividends, unreasonable compensation, or transfer of property for less than fair market value
 - b. Excess benefit transactions – excess economic benefit to an insider
 - c. Substantial lobbying activity
 - d. Participating or intervening in any political campaign on behalf of any candidate for elective public office.

Year-end tax preparation

1. Start now
 - a. Have your own tax employer ID number
 - i. Once you have been given your ID number, please report it to the Treasurer's office so they can keep it on file.
 - b. Review all payments in the year for taxable payments
 - i. Report all taxable payments to Conference employees to SECC Payroll Dept.
 1. Use the honorarium form
 2. Report as soon as possible to allow SECC processing time
 - ii. Track all 1099 eligible payments for year-end reporting (discussed later)
 - iii. Make sure you have a valid W-9 for all 1099 eligible payees
2. Watch all year-end receipt of contributions
 - a. Valid contributions
 - i. Received in office on or before December 31
 - ii. Post marked on or before December 31
 - iii. Adventist giving – posted on or before December 31 11:59 pm LOCAL TIME
 - b. Make sure all receipts get turned into Southeastern California Conference as soon as possible so there is no large backlog at year end.

Types of taxes

1. Employment taxes
2. Income taxes
3. Sales taxes
4. Property taxes

TAX ISSUES - *Continued*

Employment taxes

1099 Reporting

1. Filling out the forms
 - a. Have a valid W-9 for every payee. Use this information to complete the forms
 - b. Identify what type of payment was made and where to report it on the form
 - c. Prepare 1099 forms and summary 1096 form
2. Reporting
 - a. Send 1099 forms to payees on or before January 31
 - b. Send 1096 and all 1099s to Internal Revenue Service on or before February 28 if in paper form. Other deadline exists if filing electronically
 - c. California reporting is not needed if forms are reported in paper form. According to California rules, IRS will report to them if filed in paper form. If filed electronically, you also need to report them to California.

What payments require 1099 reporting

1. If the following conditions are met, you must generally report a payment as nonemployee compensation
 - a. You made the payment to someone who is not your employee
 - b. You made the payment for services in the course of your trade or business
 - c. You made the payment to an individual, partnership, estate, or in some instances, a corporation
 - d. You made payments to the payee totaling at least \$600 during the year
2. Certain other payments also require 1099 reporting, such as rental payments totaling at least \$600 during the year
3. Some examples of payments most frequently made that may qualify for 1099 reporting
 - a. Landscaping
 - b. Repairs
 - c. Carpet cleaning services
 - d. Organists/musicians
 - e. Plumbers
 - f. Rentals from non-corporations
4. If you have made any withholding from any payment, reporting will be required

Employee or Independent Contractor (IC)

1. The key distinction between employees and Independent Contractors
 - a. Employers have the right to direct and control the way their employees do their jobs
 - b. IC's are self-employed and carry on independent trade or businesses; they also bear a genuine possibility of profit or loss
2. Volunteers present no employment tax issues, but be careful about the way you thank them. If you give volunteers cash items, such as gift certificates or any other taxable fringe benefit, you must include these amounts in the volunteers taxable wages.

TAX ISSUES - *Continued*

3. 501(c)(3)s do not withhold or pay Federal income taxes for ICs unless
 - a. They incorrectly classify an employee as an IC
 - b. Have to backup withhold on the IC
4. See Employment section for Independent Contractor vs. Employee test

Backup Withholding

1. Backup withholding can be caused by many issues. Normally it is the receipt of a letter from the IRS or CA Franchise Tax Board mandating the withholding.
2. Follow the IRS and FTB guidance on when, how, and how much to withhold
3. **IF YOU WITHHOLD** it must be remitted to the proper governing agency according to the withholding rules
4. If you receive a withholding notice and fail to withhold, there will be penalties and consequences imposed
5. FTB guidance says when you receive a Federal backup withholding notice, you must also withhold for the state.

Independent Contractor Reporting

1. California reporting of independent contractors has been required since January 2001
2. Any business that is required to file form 1099-MISC for services performed by an independent contractor (individual who is not an employee) must file a report
3. You must report to EDD within 20 days of either making payments totaling \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier
4. Use California EDD form DE 542 to report (Contractor name, address, SS#, start date, amount)

California Nonresident Withholding

1. There is a mandatory withholding rule for non-employee compensation payments to those who are considered non-residents of the State of California.
2. If you have a visiting singing group or an evangelist visiting from another state, etc. who does not live or registered to do business in CA, you may have withholding requirements for any payments made to them.

Income taxes

Unrelated Business Income & Unrelated Business Income Tax (UBI & UBIT)

1. UBI is income from a regularly carried on trade or business that is not substantially related to the organization's exempt purpose
 - a. Trade or business = selling goods or services to generate income
 - b. Regularly carried on = activity shows frequency and continuity
 - c. Not substantially related = activity is not important to furthering the exempt purpose

TAX ISSUES - *Continued*

2. Exceptions to UBI
 - a. Conducted by a volunteer workforce
 - b. Conducted for the convenience of organizational members
 - c. Involving the sale of donated merchandise
 - i. Example of this could be a garage sale
3. Exclusions to UBI
 - a. Interest and dividends
 - b. Royalties

Unrelated Business Income & Unrelated Business Income Tax – *Continued*

- c. Rents from real properties not debt financed
 - d. Some gains or losses
4. Organizations with gross income of \$1,000 or more must complete form 990-T annually

Sales/Use taxes

Sales Taxes

1. Tax exempt organizations are still subject to sales tax rules whenever they sell tangible personal property to their members or the public.
 - a. There are some small exemptions to the rule, but they are complex and need to be researched if you are selling anything
2. If you are purchasing anything, you must pay sales tax. The church is not exempt from the payment of sales tax.
3. If you purchase an item and sales tax has not been charged, you must pay use tax.
 - a. Tax is reported using CA form BOE-401-A2 or using California E-Registration at the California State Board of Equalization website.
 - b. Filed for the previous year by April 15. Other requirements exist if you hold a seller's permit or are required to have a use tax account.
4. Completion of a resale certificate in order to avoid paying sales tax is a criminal misdemeanor if you do not hold a seller's permit.

Property taxes

Property taxes

1. Churches receive a property tax exemption for the portion of property used for the church/church related.
2. The portion of the property used for taxable purposes is not eligible for the tax exemption.
3. The exemption begins with the annual completion of the welfare exemption certificate.
4. The welfare exemption is a simplified form that is sent to the church each January/February.

TAX ISSUES - *Continued*

Other items

Required Disclosures

1. A contribution made by a donor in exchange for goods or services is a quid pro quo contribution
 - a. If an exempt organization receives a donation greater than \$75, and the donor receives goods or services in return for the contribution, the exempt organization must disclose the value of those goods or services to the donor.
 - b. The disclosure statement must provide the donor with a good-faith estimate of the fair market value of the goods or services. It must also tell donors that they can only claim the contribution amount that exceeds the fair market value of the goods or services provided.
 - c. Donors can only claim a deduction for the amount they contributed that is above the value of the goods or services they received.

Required Disclosures - *Continued*

- d. Your organization could be penalized if a statement is not provided at the time of solicitation or when the contribution is received. The penalty is \$10 per contribution, up to \$5,000 per fundraising event or mailing.
- e. Exceptions
 - i. Tokens – insubstantial goods or services; tokens qualify if the donor gave at least \$43, the item bears the name of the organization or organization logo, and the item doesn't cost more than \$8.60.
 - ii. Membership benefits if the membership payment is \$75 or less
 - iii. Intangible religious benefits or benefits for religious purposes only and are not usually sold commercially.
2. Non-Quid Pro Quo Acknowledgments
 - a. When you do not give a donor something in return for his or her contribution, you do not have a disclosure requirement; however, the donor has a requirement to have a written acknowledgement for contributions of \$250 or more in order to deduct the amount.
 - b. Donors will have trouble meeting IRS requirements of deductible contributions without a written acknowledgement
 - c. Donor acknowledgement letters for contributions of \$250 or more must include
 - i. Name of the organization
 - ii. Amount of cash contribution
 - iii. Description (**but not value**) of non-cash contribution
 - iv. Statement that no goods or services were provided by the organization in return for the contribution, if that was the case
 - v. Description and good faith estimate of the value of goods or services, if any, that the organization provided in return for the contribution
 - vi. Statement that goods or services, if any, that your organization provided in return for the contribution were entirely intangible religious benefits, if that was the case
 - d. If a donor makes a single contribution of \$250 or more in the form of unreimbursed expenses, you must send the donor a written acknowledgment letter and the donor should keep good records of the expenses.

TAX ISSUES - *Continued*

Reimbursement activities

1. Reimbursements need to be fully supported or they are taxable benefits
2. Be sure all payments have proper support and appropriate amounts are used

Various issues

1. Collection of funds for an SDA organization within the General Conference IRS exemption
 - a. Receipt the funds through the normal receipting process
 - b. After being receipted, send a single amount to the other organization or pass it on through the conference.
 - c. If checks are made payable to another organization's name, those checks need to be passed on to that organization so they can receipt the funds and deposit the checks.
2. Collection of funds for a non-profit organization outside the General Conference IRS exemption
 - a. Do not receipt the funds. The IRS has issued guidance to make sure everyone knows it would be a crime to issue a tax deductible certificate for funds when we are not the beneficiary.
 - b. Pass the funds and information on to the other organization so they are able to issue the receipts. Make sure all checks were issued in the other organization's name, etc.
 - c. Unidentified loose cash collected can be brought into your records as a liability and reissue a check for the amount to the other organization.
 - d. Do not use your envelopes for collection purposes. Suggest having the other organization supply their own donation envelopes.
 - e. Make sure it is clear that this is a donation to the other organization and not the church.
3. Sending funds overseas
 - a. The IRS has said that the organization sending funds overseas must maintain control of the funds.
 - b. If you are sending funds to another church, mission, division overseas, the funds must be sent up to the General Conference so they can "maintain control" as a higher organization when the funds are sent overseas.
 - c. If the church is going on a mission trip and needs to send funds overseas so things can be purchased in advance or the site of a building prepped for construction, etc., it is believed this can be done and still follow the IRS requirements. This belief is because the mission team will be going overseas to the location of the funds, will be in charge of the building project or their portion of it, and will be bringing back receipts for the use of those funds that they ultimately had directed the use of.
4. Gifts benefitting individuals (from an article in *Compliance* by Marc Hoffman 10/27/2005)
 - a. To be deductible, a donation must be "to or for the use of" a charitable organization, not a designated individual -- no matter how deserving the individual may be. A taxpayer cannot avoid this result by earmarking a gift for a particular individual and flowing it through a charitable organization.

TAX ISSUES - *Continued*

- b. The IRS uses two tests to determine if a gift is earmarked and therefore non-deductible:
 - i. Does the donee organization have discretion and control over the contribution notwithstanding the donor's desire to benefit a specific individual? If the charity has the option to apply the donated funds to other purposes, this supports deductibility of the contribution.
 - ii. Does the donor intend to benefit the charitable organization or the designated individual? A written agreement between the donor and donee provides the clearest evidence of how each side understands its rights and responsibilities. In addition to a gift agreement or correspondence between the donor and the donee organization, the donee organization's fundraising literature and the donor's receipt for the gift will be considered by the IRS in determining whether an earmarked gift is made.
- c. There are a number of cases and rulings involving family members who desire to provide funds for a relative's living expenses while doing missionary work. If the gift is earmarked, the charitable deduction is denied. Facts that have supported a deductible gift include statements in the missionary organization's fundraising material that the organization retains full discretion over the donated funds and will assess all of its current needs before distributing any funds.
- d. To ensure deductibility, the IRS suggests the following language in the donor's receipt: "This contribution is made with the understanding that the donee organization has complete control and administration over the use of the donated funds." Donors should consider including such language in their gift transmittal letter and donee organizations' fundraising materials and gift receipts ought to contain similar language.
- e. In a particularly egregious case, Tim Mosley, a San Rafael, California insurance agent, created a donor-advised fund with a national charitable gift fund. Over a five-year period, Mosley sent contributions to his donor-advised fund, advised his tax preparer that these were charitable contributions, and claimed significant tax deductions on his income tax returns. Mosley recommended distributions from his fund to a religious organization and instructed the organization to use the funds to pay his children's tuition at the organization's school which they attended. Not only did the IRS deny Mosley's deduction for his "gifts" to the charitable gift fund, it also charged Mosely with five counts of tax evasion. Mosley was sentenced to five months in prison and forced to pay the Department of Treasury \$275,000, including \$165,000 of penalties and interest.
- f. It is unclear whether the IRS brought any action against the religious organization or its church school, although both must have knowingly participated in the scheme.

Other Areas to obtain more information

www.irs.gov
www.stayexempt.org
www.edd.ca.gov
www.ftb.ca.gov
www.boe.ca.gov

FORMS

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AFFIDAVIT – LIST OF CHURCH’S BANK AND INVESTMENT ACCOUNTS

We, the Pastor and the Church Treasurer, hereby affirm that this report lists all the bank and investment accounts that held funds of the _____ Seventh-day Adventist Church during the audit period from _____, 20 _____ through _____, 20_____.

<u>Name of Bank or Institution</u>	<u>Account Name</u>	<u>Account Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Pastor

Church Treasurer

Date

Date

⊞ ⊞ ⊞



Note: Attach invoice, disbursement voucher, or other evidence of authorization for payment to the upper portion of this form and fill in information called for on the blank lines below.

If no invoice is available (which will be the case for such items as rent and loan payments) fill in the requested information below and place this form in the disbursement voucher file in regular numerical order according to check number.

DO NOT ATTACH THE CANCELED CHECK TO THIS SHEET.

DATE _____ AMOUNT \$ _____

PAID TO _____

FOR _____

CHARGE TO _____

CHECK NO. _____

CHECK REQUEST

Requested by: _____
(Print Name)

Date: _____

Pay to: _____
(Print Name)

Amount: \$ _____

Purpose: _____

Charge to: _____

Approved: _____

CHECK REQUEST

Requested by: _____
(Print Name)

Date: _____

Pay to: _____
(Print Name)

Amount: \$ _____

Purpose: _____

Charge to: _____

Approved: _____

CHECK REQUEST

Requested by: _____
(Print Name)

Date: _____

Pay to: _____
(Print Name)

Amount: \$ _____

Purpose: _____

Charge to: _____

Approved: _____

DATE: _____ AMOUNT: _____

PAID TO: _____

FOR _____

CHARGE TO _____

CHECK NO. _____

SUPPLY ORDER FORM

NAME OF CHURCH _____

Please send the following order of supplies to:

Name _____

Address _____

City _____ Zip _____

NUMBER	DESCRIPTION
	Tithe Envelope — <i>English</i>
	Tithe Envelope — Spanish
	Envelope Front Pad — <i>English</i>
	Envelope Front Pad — Spanish
	Disbursement Voucher Form D-2
	Weekly Mailing Envelopes — Small (4 ½ x 10 ½)
	Weekly Mailing Envelopes — Large (7 x 10)

Date Received _____ Date Sent _____



Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [Forms & Pubs](#)
- [Starting a Business](#)
- [Deducting Expenses](#)
- [Businesses with Employees](#)
- [Filing/Paying Taxes](#)
- [Post-Filing Issues](#)
- [Closing Your Business](#)

How to Apply for an EIN

[Español](#)

Applying for an EIN is a free service offered by the Internal Revenue Service. Beware of websites on the Internet that charge for this free service.

If you are a home-care service recipient who has a previously assigned EIN either as a sole proprietor or as a household employer, do not apply for a new EIN. Use the EIN previously provided. If you can not locate your EIN for any reason, follow the instructions on the [Lost or Misplaced Your EIN?](#) Web page.

Apply Online

The [Internet EIN](#) application is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately. The online application process is available for all entities whose principal business, office or agency, or legal residence (in the case of an individual), is located in the United States or U.S. Territories. The principal officer, general partner, grantor, owner, trustor etc. must have a valid Taxpayer Identification Number (Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number) in order to use the online application.

Apply by Fax

Taxpayers can fax the completed [Form SS-4](#) (PDF) application to their state fax number (see [Where to File Your Taxes \(for Form SS-4\)](#)), after ensuring that the Form SS-4 contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type. If the taxpayer's fax number is provided, a fax will be sent back with the EIN within four (4) business days.

Apply by Mail

The processing timeframe for an EIN application received by mail is four weeks. Ensure that the [Form SS-4](#) (PDF) contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type and mailed to the taxpayer. Find out where to mail Form SS-4 on the [Where to File Your Taxes \(for Form SS-4\)](#) page.

Apply by Telephone – International Applicants

International applicants may call 267-941-1099 (not a toll-free number) 6:00 a.m. to 11:00 p.m. (Eastern Time) Monday through Friday to obtain their EIN. The person making the call must be authorized to receive the EIN and answer questions concerning the [Form SS-4](#) (PDF), *Application for Employer Identification Number*. Complete the Third Party Designee section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

Other Important Information

Daily Limitation of an Employer Identification Number

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by fax or mail. We apologize for any inconvenience this may cause.

Responsible Party

In order to identify the correct individuals and entities applying for EINs, language changes have been made to the EIN process. Refer to [Responsible Parties and Nominees](#) to learn about these important changes before applying for an EIN.

Third Party Authorization

The Third Party Designee section must be completed at the bottom of the Form SS-4. The Form SS-4 must also be signed by the taxpayer for the third party designee authorization to be valid. The Form SS-4 must be mailed or faxed to the appropriate service center. The third party designee's authority terminates at the time the EIN is assigned and released to the designee.

[Rate the Small Business and Self-Employed Website](#)

Page Last Reviewed or Updated: 13-Jan-2015

Application for Employer Identification Number

OMB No. 1545-0003

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located		
	7a Name of responsible party	7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶		
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) if any ▶ _____			
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country	
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____			
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border-right: 1px solid black; text-align: center;">Agricultural</td> <td style="width:33%; border-right: 1px solid black; text-align: center;">Household</td> <td style="width:33%; text-align: center;">Other</td> </tr> </table>			Agricultural
Agricultural	Household	Other	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶			
16 Check one box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify)			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code) ()	
	Address and ZIP code	Designee's fax number (include area code) ()	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()	
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ()	
Signature ▶	Date ▶		

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	
	Requester's name and address (optional)	
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**Southeastern California Conference
New Employee Checklist**

Employee Name: _____ Date: _____

Place of Employment: _____

Please follow the directions stated for each document and submit these documents, with this checklist to **the Human Resources Department**. Keep a copy of all forms for your records until the employee is processed through payroll. **All documents must be completed prior to the employee's first day of work.**

PERSONNEL ACTION REQUEST

Who: To be completed by church pastor or authorized representative.

Where: Original to Human Resources (all copies)

Processing: Completed and signed by pastor or church administrator. Must include name of employee, status, rate, hours of work per week, starting date, church name, and signature of church official.

APPLICATION FOR EMPLOYMENT

Who: All employees

Where: Original to Human Resources. Keep a copy on site.

Processing: Completed by employee, and signed at the bottom of the second page.

W-4 FORM

Who: All employees

Where: Human Resources

Processing: Be sure items 1, 2, 3, and 4 are complete. Then, either item 5 **OR** 7 should be completed but **NOT BOTH**. This document must also be signed and dated by the employee.

EMPLOYMENT ELIGIBILITY (I-9 FORM)

Who: All employees

Where: Original to Human Resources. Keep a copy on site.

Processing: Employee completes and signs Section 1. Section 2 is completed by an employee of the church that witnesses the employee's actual identification, chosen from the back of the I-9 form (one item from list A, or one item from list B **AND** one from list C), and signs the certification. **Please note that this must be done on site as the actual identification must be witnessed and certified.**

NEW EMPLOYEE DATA COLLECTION

Who: All employees

Where: Original to Human Resources. Keep a copy on site.

Processing: Completed and **signed** by the employee.

CONFLICT OF INTEREST FORM

Who: All employees

Where: Original to Human Resources

Processing: Completed and signed by the employee.

SERVICE RECORD FORM

Who: All employees

Where: Original to Human Resources.

Processing: Completed by employees. **Please list last denominational service only under the Employment section.**

SOCIAL SECURITY CARD COPY

Who: All employees

Where: Copy of card to Human Resources.

Processing: A copy of the employee's Social Security Card is **REQUIRED** to issue payroll checks. Checks will be issued in the name printed on the card. If there is a discrepancy or if the employee has lost their card, refer them immediately to the Social Security office to apply for a replacement card.

BACKGROUND CHECK AUTHORIZATION

Who: All employees

Where: Original to Human Resources.

Processing: Completed and signed by the employee.

Church Membership Check Form

Who: All employees

Where: Original to Human Resources.

Processing: Completed and signed by the employee.

If you have any questions or need information or assistance in completing any of these forms, please contact the Human Resources Department at 951.509.2354.



PERSONNEL ACTION REQUEST

Southeastern California Conference
of Seventh-day Adventists

(office use)

Emp.#: _____

Base Accrual Date: _____

EMPLOYEE INFO	Employee Name: _____ <input type="checkbox"/> New position (include job description) Supervisory position: YES <input type="checkbox"/> NO <input type="checkbox"/>
NEW <input type="checkbox"/>	<input type="checkbox"/> Full-Time <input type="checkbox"/> Regular <input type="checkbox"/> Student <input type="checkbox"/> Biweekly Salary: _____ <input type="checkbox"/> Part-Time <input type="checkbox"/> Temporary <input type="checkbox"/> On-Call <input type="checkbox"/> Hourly Rate: _____ Job Title: _____ Name of Supervisor: _____
REHIRE <input type="checkbox"/>	Place of Work: _____ Date Voted by Local Board: _____ Hours/Week or FTE: _____ Starting Date: _____ Ending Date: _____
ADDITIONAL ASSIGNMENT <input type="checkbox"/>	In addition to the wages, there are other employment expenses. HR assumes no responsibility for budget calculations. Comments: _____ _____ _____
CHANGE <input type="checkbox"/>	Current Work Location: _____ - Effective Date: _____ <input type="checkbox"/> New Work Location: _____ <input type="checkbox"/> Hours/Week or FTE: _____ <input type="checkbox"/> Job Title: _____ <input type="checkbox"/> Bi-Weekly Salary/Hourly Rate: _____
TRANSFER <input type="checkbox"/>	<input type="checkbox"/> Status Change: <input type="checkbox"/> Full-Time <input type="checkbox"/> Part-Time <input type="checkbox"/> Regular <input type="checkbox"/> Temporary <input type="checkbox"/> On-Call <input type="checkbox"/> LTD (DI 42022) Comments: _____ _____
TERMINATION <input type="checkbox"/>	Effective Date: _____ Work Location: _____ <input type="checkbox"/> Resignation (attach letter) <input type="checkbox"/> Layoff/Reduction-In Force <input type="checkbox"/> Dismissal <input type="checkbox"/> Retirement <input type="checkbox"/> Other: _____ <input type="checkbox"/> Leave of Absence Begin: _____ End: _____
LEAVE OF ABSENCE <input type="checkbox"/>	Vacation/Paid Leave Due: _____ Comments: _____ _____
Initiating Supervisor _____ Date _____ (signature) (print)	
Department Head _____ Date _____ (signature) (print)	

TO BE COMPLETED BY HUMAN RESOURCES:

Approved Not Approved Date: _____

Remuneration _____ Cost Area _____

EEOC Number _____ Worker's Comp Title/Code _____

Charge to _____

Comments: _____

Qualifies for: LTD (DI 42022)

Medical Auto Retirement Paid Leave Parsonage

FTE _____ Travel _____

Credential _____

Audited by: _____ Date: _____

FTE Audit by: _____ Date: _____

Human Resources Director (sign)

Date



Southeastern California Conference
of Seventh-day Adventists
EMPLOYMENT APPLICATION

11330 Pierce Street
Riverside, CA 92515

Phone: (951) 509-2352 • Fax: (951) 509-2395

Equal Employment Opportunity Employer

Southeastern California Conference is a religiously-qualified Equal Opportunity Employer, with the right to prefer Seventh-day Adventists in hiring. It is the policy of Southeastern California Conference to recruit and promote for all job classifications on the basis of merit, qualification, competence, attitude and spiritual commitment. No aspect of employment shall be influenced by race, color, national origin, sex, age or handicap.

TYPE or PRINT — Complete all sections, even if a resume is submitted.

Position applied for: _____ Location: _____ Date _____

PERSONAL DATA: **New Hire** _____ **Rehire** _____ **Original hire date** _____

Name _____

Address _____ Telephone (_____) _____

City _____ State _____ Zip _____ Other Contact Number _____

Birth date (if under 18) _____

Are you a member of the Seventh-day Adventist Church? Yes _____, No _____. Number of years, if member _____

Location/Name of Church _____ Pastor _____

Have you ever been convicted of a criminal offense? Yes _____, No _____. (If yes, attach a detailed explanation.)
(The existence of a criminal record does not constitute an automatic bar to employment.)

Have you ever been terminated, dismissed or asked to resign? Yes _____, No _____. (If yes, attach a detailed explanation.)

EDUCATION: Complete the following for each school attended. (High school and above)

School (City & State)	Curriculum or Major	Degree or Hours Completed

Trade, Technical or Business School	Course of Study	Certificate and Year

LICENSES OR CREDENTIALS:

Ministerial License Missionary Credential Other _____

OTHER SKILLS:

If applicable to position — which of the following do you have knowledge of?

- | | | |
|-----------------------------------------------------|-----------------------------------------------|---------------------------------------------|
| <input type="checkbox"/> Adobe Acrobat Professional | <input type="checkbox"/> Microsoft Access | <input type="checkbox"/> Typing — wpm _____ |
| <input type="checkbox"/> Adobe Designer | <input type="checkbox"/> Microsoft Excel | <input type="checkbox"/> Adding machine |
| <input type="checkbox"/> Adobe Illustrator | <input type="checkbox"/> Microsoft Powerpoint | <input type="checkbox"/> PBX / Switchboard |
| <input type="checkbox"/> Adobe InDesign | <input type="checkbox"/> Microsoft Word | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Adobe Photoshop | <input type="checkbox"/> WordPerfect | _____ |

Do you speak, read or write any languages other than English? _____

(OFFICE USE ONLY)
NAME _____
Date _____

Position Applied for: _____
Test Scores: _____

EMPLOYMENT RECORD: List most recent first.				
DATES FROM TO		EMPLOYER ADDRESS AND PHONE	INDICATE YOUR JOB AND MAJOR DUTIES:	REASON FOR LEAVING
			TITLE:	
			DUTIES:	
				IMMEDIATE SUPERV:
			TITLE:	
			DUTIES:	
				IMMEDIATE SUPERV:
			TITLE:	
			DUTIES:	
				IMMEDIATE SUPERV:

PERMISSION TO REFER APPLICATION:

Southeastern California Conference has my permission to refer my application to any Seventh-day Adventist denominational entity, with a job opening for which I appear to be qualified and competitive.

YES NO

ADDITIONAL INFORMATION: List any other experience or skill that you believe contributes to your qualifications for this position:

REFERENCES: List below three persons other than relatives who can provide both character and employment references:

Name	Position	Complete Address	Zip Code	Phone
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

If hired, can you provide, satisfactory proof of identity and legal authority to work in the U.S. as required by the U.S. Department of Homeland Security. (I-9 Form)? Yes _____ No _____

VERIFICATION OF APPLICATION INFORMATION

I hereby certify that all of the information on this employment application and any resume or exhibit is true, correct and complete. I have not withheld any information requested on this application. I understand that false, misleading, incomplete or omitted information on this application or my resume will result in disqualification for employment or, if I am hired, dismissal from employment. I authorize the employing organization and its agents to confirm information supplied on this application and my resume and to investigate my suitability for employment. I agree to furnish additional information if requested. I release all parties and persons from any claims, liabilities and damages that may result from requesting or furnishing information about me to the employing organization, as well as from using such information in considering my employment application. I am a member in good and regular standing of the Seventh-day Adventist church, and abide by its teachings. I understand that if I receive a conditional employment offer, I may be asked to take a job-related medical examination with a physician selected by the employing organization. The results of this examination will be communicated to the employing organization and considered in evaluating my application. If I refuse to take such a medical examination, I understand that I will be disqualified from employment. I understand that if employed I must complete an I-9 form and provide satisfactory proof of my identity and legal authority to work in the United States. If employed, I agree to conform to the policies and standards of the employing organization. I understand that no one other than the conference administrator or designee is authorized to enter into any employment agreement for any specific time period, or to make any agreement contrary to the foregoing.

Form W-4 (2015)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2015 expires February 16, 2016. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: { • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H _____
	For accuracy, complete all worksheets that apply. { • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074
		▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2015
1 Your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5		
6 Additional amount, if any, you want withheld from each paycheck		6		\$
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶		
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	10 Employer identification number (EIN)	

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2015 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); or \$154,950 if you are married filing separately. See Pub. 505 for details	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,250 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2015 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2015 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2015. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2015. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$600	\$0 - \$38,000	\$600
6,001 - 13,000	1	8,001 - 17,000	1	75,001 - 135,000	1,000	38,001 - 83,000	1,000
13,001 - 24,000	2	17,001 - 26,000	2	135,001 - 205,000	1,120	83,001 - 180,000	1,120
24,001 - 26,000	3	26,001 - 34,000	3	205,001 - 360,000	1,320	180,001 - 395,000	1,320
26,001 - 34,000	4	34,001 - 44,000	4	360,001 - 405,000	1,400	395,001 and over	1,580
34,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,580		
44,001 - 50,000	6	75,001 - 85,000	6				
50,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



Instructions for Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 03/31/2016

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any work-authorized individual in hiring, discharge, recruitment or referral for a fee, or in the employment eligibility verification (Form I-9 and E-Verify) process based on that individual's citizenship status, immigration status or national origin. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC) at 1-800-255-7688 (employees), 1-800-255-8155 (employers), or 1-800-237-2515 (TDD), or visit www.justice.gov/crt/about/osc.

What Is the Purpose of This Form?

Employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 27, 2011. Employers should have used Form I-9 CNMI between November 28, 2009 and November 27, 2011.

General Instructions

Employers are responsible for completing and retaining Form I-9. For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

Form I-9 is made up of three sections. Employers may be fined if the form is not complete. Employers are responsible for retaining completed forms. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

Section 1. Employee Information and Attestation

Newly hired employees must complete and sign Section 1 of Form I-9 **no later than the first day of employment**. Section 1 should never be completed before the employee has accepted a job offer.

Provide the following information to complete Section 1:

Name: Provide your full legal last name, first name, and middle initial. Your last name is your family name or surname. If you have two last names or a hyphenated last name, include both names in the last name field. Your first name is your given name. Your middle initial is the first letter of your second given name, or the first letter of your middle name, if any.

Other names used: Provide all other names used, if any (including maiden name). If you have had no other legal names, write "N/A."

Address: Provide the address where you currently live, including Street Number and Name, Apartment Number (if applicable), City, State, and Zip Code. Do not provide a post office box address (P.O. Box). Only border commuters from Canada or Mexico may use an international address in this field.

Date of Birth: Provide your date of birth in the mm/dd/yyyy format. For example, January 23, 1950, should be written as 01/23/1950.

U.S. Social Security Number: Provide your 9-digit Social Security number. Providing your Social Security number is voluntary. However, if your employer participates in E-Verify, you must provide your Social Security number.

E-mail Address and Telephone Number (Optional): You may provide your e-mail address and telephone number. Department of Homeland Security (DHS) may contact you if DHS learns of a potential mismatch between the information provided and the information in DHS or Social Security Administration (SSA) records. You may write "N/A" if you choose not to provide this information.

All employees must attest in Section 1, under penalty of perjury, to their citizenship or immigration status by checking one of the following four boxes provided on the form:

1. A citizen of the United States

2. A noncitizen national of the United States: Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

3. A lawful permanent resident: A lawful permanent resident is any person who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant. The term "lawful permanent resident" includes conditional residents. If you check this box, write either your Alien Registration Number (A-Number) or USCIS Number in the field next to your selection. At this time, the USCIS Number is the same as the A-Number without the "A" prefix.

4. An alien authorized to work: If you are not a citizen or national of the United States or a lawful permanent resident, but are authorized to work in the United States, check this box.

If you check this box:

a. Record the date that your employment authorization expires, if any. Aliens whose employment authorization does not expire, such as refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, may write "N/A" on this line.

b. Next, enter your Alien Registration Number (A-Number)/USCIS Number. At this time, the USCIS Number is the same as your A-Number without the "A" prefix. If you have not received an A-Number/USCIS Number, record your Admission Number. You can find your Admission Number on Form I-94, "Arrival-Departure Record," or as directed by USCIS or U.S. Customs and Border Protection (CBP).

(1) If you obtained your admission number from CBP in connection with your arrival in the United States, then also record information about the foreign passport you used to enter the United States (number and country of issuance).

(2) If you obtained your admission number from USCIS *within the United States*, or you entered the United States without a foreign passport, you must write "N/A" in the Foreign Passport Number and Country of Issuance fields.

Sign your name in the "Signature of Employee" block and record the date you completed and signed Section 1. By signing and dating this form, you attest that the citizenship or immigration status you selected is correct and that you are aware that you may be imprisoned and/or fined for making false statements or using false documentation when completing this form. To fully complete this form, you must present to your employer documentation that establishes your identity and employment authorization. Choose which documents to present from the Lists of Acceptable Documents, found on the last page of this form. You must present this documentation no later than the third day after beginning employment, although you may present the required documentation before this date.

Preparer and/or Translator Certification

The Preparer and/or Translator Certification must be completed if the employee requires assistance to complete Section 1 (e.g., the employee needs the instructions or responses translated, someone other than the employee fills out the information blocks, or someone with disabilities needs additional assistance). The employee must still sign Section 1.

Minors and Certain Employees with Disabilities (Special Placement)

Parents or legal guardians assisting minors (individuals under 18) and certain employees with disabilities should review the guidelines in the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* on www.uscis.gov/I-9Central before completing Section 1. These individuals have special procedures for establishing identity if they cannot present an identity document for Form I-9. The special procedures include **(1)** the parent or legal guardian filling out Section 1 and writing "minor under age 18" or "special placement," whichever applies, in the employee signature block; and **(2)** the employer writing "minor under age 18" or "special placement" under List B in Section 2.

Section 2. Employer or Authorized Representative Review and Verification

Before completing Section 2, employers must ensure that Section 1 is completed properly and on time. Employers may not ask an individual to complete Section 1 before he or she has accepted a job offer.

Employers or their authorized representative must complete Section 2 by examining evidence of identity and employment authorization within 3 business days of the employee's first day of employment. For example, if an employee begins employment on Monday, the employer must complete Section 2 by Thursday of that week. However, if an employer hires an individual for less than 3 business days, Section 2 must be completed no later than the first day of employment. An employer may complete Form I-9 before the first day of employment if the employer has offered the individual a job and the individual has accepted.

Employers cannot specify which document(s) employees may present from the Lists of Acceptable Documents, found on the last page of Form I-9, to establish identity and employment authorization. Employees must present one selection from List A **OR** a combination of one selection from List B and one selection from List C. List A contains documents that show both identity and employment authorization. Some List A documents are combination documents. The employee must present combination documents together to be considered a List A document. For example, a foreign passport and a Form I-94 containing an endorsement of the alien's nonimmigrant status must be presented together to be considered a List A document. List B contains documents that show identity only, and List C contains documents that show employment authorization only. If an employee presents a List A document, he or she should **not** present a List B and List C document, and vice versa. If an employer participates in E-Verify, the List B document must include a photograph.

In the field below the Section 2 introduction, employers must enter the last name, first name and middle initial, if any, that the employee entered in Section 1. This will help to identify the pages of the form should they get separated.

Employers or their authorized representative must:

1. Physically examine each original document the employee presents to determine if it reasonably appears to be genuine and to relate to the person presenting it. The person who examines the documents must be the same person who signs Section 2. The examiner of the documents and the employee must both be physically present during the examination of the employee's documents.
2. Record the document title shown on the Lists of Acceptable Documents, issuing authority, document number and expiration date (if any) from the original document(s) the employee presents. You may write "N/A" in any unused fields.

If the employee is a student or exchange visitor who presented a foreign passport with a Form I-94, the employer should also enter in Section 2:

- a. The student's Form I-20 or DS-2019 number (Student and Exchange Visitor Information System-SEVIS Number); **and** the program end date from Form I-20 or DS-2019.
3. Under Certification, enter the employee's first day of employment. Temporary staffing agencies may enter the first day the employee was placed in a job pool. Recruiters and recruiters for a fee do not enter the employee's first day of employment.
4. Provide the name and title of the person completing Section 2 in the Signature of Employer or Authorized Representative field.
5. Sign and date the attestation on the date Section 2 is completed.
6. Record the employer's business name and address.
7. Return the employee's documentation.

Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they should be made for **ALL** new hires or reverifications. Photocopies must be retained and presented with Form I-9 in case of an inspection by DHS or other federal government agency. Employers must always complete Section 2 even if they photocopy an employee's document(s). Making photocopies of an employee's document(s) cannot take the place of completing Form I-9. Employers are still responsible for completing and retaining Form I-9.

Unexpired Documents

Generally, only unexpired, original documentation is acceptable. The only exception is that an employee may present a certified copy of a birth certificate. Additionally, in some instances, a document that appears to be expired may be acceptable if the expiration date shown on the face of the document has been extended, such as for individuals with temporary protected status. Refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* or I-9 Central (www.uscis.gov/I-9Central) for examples.

Receipts

If an employee is unable to present a required document (or documents), the employee can present an acceptable receipt in lieu of a document from the Lists of Acceptable Documents on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employers cannot accept receipts if employment will last less than 3 days. Receipts are acceptable when completing Form I-9 for a new hire or when reverification is required.

Employees must present receipts within 3 business days of their first day of employment, or in the case of reverification, by the date that reverification is required, and must present valid replacement documents within the time frames described below.

There are three types of acceptable receipts:

1. A receipt showing that the employee has applied to replace a document that was lost, stolen or damaged. The employee must present the actual document within 90 days from the date of hire.
2. The arrival portion of Form I-94/I-94A with a temporary I-551 stamp and a photograph of the individual. The employee must present the actual Permanent Resident Card (Form I-551) by the expiration date of the temporary I-551 stamp, or, if there is no expiration date, within 1 year from the date of issue.
3. The departure portion of Form I-94/I-94A with a refugee admission stamp. The employee must present an unexpired Employment Authorization Document (Form I-766) or a combination of a List B document and an unrestricted Social Security card within 90 days.

When the employee provides an acceptable receipt, the employer should:

1. Record the document title in Section 2 under the sections titled List A, List B, or List C, as applicable.
2. Write the word "receipt" and its document number in the "Document Number" field. Record the last day that the receipt is valid in the "Expiration Date" field.

By the end of the receipt validity period, the employer should:

1. Cross out the word "receipt" and any accompanying document number and expiration date.
2. Record the number and other required document information from the actual document presented.
3. Initial and date the change.

See the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* at www.uscis.gov/I-9Central for more information on receipts.

Section 3. Reverification and Rehires

Employers or their authorized representatives should complete Section 3 when reverifying that an employee is authorized to work. When rehiring an employee within 3 years of the date Form I-9 was originally completed, employers have the option to complete a new Form I-9 or complete Section 3. When completing Section 3 in either a reverification or rehire situation, if the employee's name has changed, record the name change in Block A.

For employees who provide an employment authorization expiration date in Section 1, employers must reverify employment authorization on or before the date provided.

Some employees may write "N/A" in the space provided for the expiration date in Section 1 if they are aliens whose employment authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau). Reverification does not apply for such employees unless they chose to present evidence of employment authorization in Section 2 that contains an expiration date and requires reverification, such as Form I-766, Employment Authorization Document.

Reverification applies if evidence of employment authorization (List A or List C document) presented in Section 2 expires. However, employers should not reverify:

1. U.S. citizens and noncitizen nationals; or
2. Lawful permanent residents who presented a Permanent Resident Card (Form I-551) for Section 2.

Reverification does not apply to List B documents.

If both Section 1 and Section 2 indicate expiration dates triggering the reverification requirement, the employer should reverify by the earlier date.

For reverification, an employee must present unexpired documentation from either List A or List C showing he or she is still authorized to work. Employers CANNOT require the employee to present a particular document from List A or List C. The employee may choose which document to present.

To complete Section 3, employers should follow these instructions:

1. Complete Block A if an employee's name has changed at the time you complete Section 3.
2. Complete Block B with the date of rehire if you rehire an employee within 3 years of the date this form was originally completed, and the employee is still authorized to be employed on the same basis as previously indicated on this form. Also complete the "Signature of Employer or Authorized Representative" block.
3. Complete Block C if:
 - a. The employment authorization or employment authorization document of a current employee is about to expire and requires reverification; or
 - b. You rehire an employee within 3 years of the date this form was originally completed and his or her employment authorization or employment authorization document has expired. (Complete Block B for this employee as well.)

To complete Block C:

- a. Examine either a List A or List C document the employee presents that shows that the employee is currently authorized to work in the United States; and
 - b. Record the document title, document number, and expiration date (if any).
4. After completing block A, B or C, complete the "Signature of Employer or Authorized Representative" block, including the date.

For reverification purposes, employers may either complete Section 3 of a new Form I-9 or Section 3 of the previously completed Form I-9. Any new pages of Form I-9 completed during reverification must be attached to the employee's original Form I-9. If you choose to complete Section 3 of a new Form I-9, you may attach just the page containing Section 3, with the employee's name entered at the top of the page, to the employee's original Form I-9. If there is a more current version of Form I-9 at the time of reverification, you must complete Section 3 of that version of the form.

What Is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the "**USCIS Privacy Act Statement**" below.

USCIS Forms and Information

For more detailed information about completing Form I-9, employers and employees should refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)*.

You can also obtain information about Form I-9 from the USCIS Web site at www.uscis.gov/I-9Central, by e-mailing USCIS at I-9Central@dhs.gov, or by calling **1-888-464-4218**. For TDD (hearing impaired), call **1-877-875-6028**.

To obtain USCIS forms or the *Handbook for Employers*, you can download them from the USCIS Web site at www.uscis.gov/forms. You may order USCIS forms by calling our toll-free number at **1-800-870-3676**. You may also obtain forms and information by contacting the USCIS National Customer Service Center at **1-800-375-5283**. For TDD (hearing impaired), call **1-800-767-1833**.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from the USCIS Web site at www.dhs.gov/E-Verify, by e-mailing USCIS at E-Verify@dhs.gov or by calling **1-888-464-4218**. For TDD (hearing impaired), call **1-877-875-6028**.

Employees with questions about Form I-9 and/or E-Verify can reach the USCIS employee hotline by calling **1-888-897-7781**. For TDD (hearing impaired), call **1-877-875-6028**.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided all sides are copied. The instructions and Lists of Acceptable Documents must be available to all employees completing this form. Employers must retain each employee's completed Form I-9 for as long as the individual works for the employer. Employers are required to retain the pages of the form on which the employee and employer enter data. If copies of documentation presented by the employee are made, those copies must also be kept with the form. Once the individual's employment ends, the employer must retain this form for either 3 years after the date of hire or 1 year after the date employment ended, whichever is later.

Form I-9 may be signed and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR 274a.2.

USCIS Privacy Act Statement

AUTHORITIES: The authority for collecting this information is the Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC 1324a).

PURPOSE: This information is collected by employers to comply with the requirements of the Immigration Reform and Control Act of 1986. This law requires that employers verify the identity and employment authorization of individuals they hire for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

DISCLOSURE: Submission of the information required in this form is voluntary. However, failure of the employer to ensure proper completion of this form for each employee may result in the imposition of civil or criminal penalties. In addition, employing individuals knowing that they are unauthorized to work in the United States may subject the employer to civil and/or criminal penalties.

ROUTINE USES: This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The employer will keep this form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 35 minutes per response, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Coordination Division, Office of Policy and Strategy, 20 Massachusetts Avenue NW, Washington, DC 20529-2140; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9

OMB No. 1615-0047
Expires 03/31/2016

▶ **START HERE.** Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation <i>(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)</i>						
Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town	State	Zip Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	E-mail Address			Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

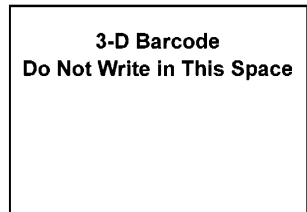
- A citizen of the United States
- A noncitizen national of the United States *(See instructions)*
- A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) _____. Some aliens may write "N/A" in this field. *(See instructions)*

For aliens authorized to work, provide your Alien Registration Number/USCIS Number OR Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: _____

OR

2. Form I-94 Admission Number: _____



If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: _____

Country of Issuance: _____

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. *(See instructions)*

Signature of Employee:	Date (mm/dd/yyyy):
------------------------	--------------------

Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.)*

I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator:			Date (mm/dd/yyyy):	
Last Name (Family Name)			First Name (Given Name)	
Address (Street Number and Name)		City or Town	State	Zip Code



Employer Completes Next Page



Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1:

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title:		Document Title:		Document Title:
Issuing Authority:		Issuing Authority:		Issuing Authority:
Document Number:		Document Number:		Document Number:
Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):
Document Title:		<div style="border: 1px solid black; padding: 10px; text-align: center;"> 3-D Barcode Do Not Write in This Space </div>		
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				

Certification

I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): _____ (See instructions for exemptions.)

Signature of Employer or Authorized Representative		Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name (Family Name)		First Name (Given Name)	Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	Zip Code

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) Last Name (Family Name) First Name (Given Name)		Middle Initial	B. Date of Rehire (if applicable) (mm/dd/yyyy):
-----------------------------------------------------------------------------	--	----------------	-------------------------------------------------

C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.

Document Title:	Document Number:	Expiration Date (if any)(mm/dd/yyyy):
-----------------	------------------	---------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative:	Date (mm/dd/yyyy):	Print Name of Employer or Authorized Representative:
-----------------------------------------------------	--------------------	------------------------------------------------------

LISTS OF ACCEPTABLE DOCUMENTS
All documents must be UNEXPIRED

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	LIST B Documents that Establish Identity	LIST C Documents that Establish Employment Authorization
	OR	AND
1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)	4. Voter's registration card	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.	5. U.S. Military card or draft record	5. Native American tribal document
	6. Military dependent's ID card	6. U.S. Citizen ID Card (Form I-197)
	7. U.S. Coast Guard Merchant Mariner Card	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	8. Native American tribal document	8. Employment authorization document issued by the Department of Homeland Security
	9. Driver's license issued by a Canadian government authority	
	For persons under age 18 who are unable to present a document listed above:	
	10. School record or report card	
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.

NEW EMPLOYEE DATA COLLECTION FORM

Legal Name: _____

Home Address: _____

Mailing Address: _____

Home Phone: _____ Cell Phone _____

E-mail: _____

Birthdate: _____ Gender: Male Female

Marital Status: Single Married Date of Marriage: _____

Ethnicity:

- | | | | |
|--------------------------------------------------------------|----------------------------------------------------|--------------------------------------------|--------------------------------|
| <input type="checkbox"/> American Indian/Alaskan Native | <input type="checkbox"/> Black or African American | <input type="checkbox"/> Asian | <input type="checkbox"/> White |
| <input type="checkbox"/> Native Hawaiian or Pacific Islander | <input type="checkbox"/> Hispanic or Latino | <input type="checkbox"/> Two or More Races | |

Job Title: _____

Work Location: _____

Date Entered Denomination Service: _____

Date Hired: _____

Credential/License Held: _____

Have you previously worked for SECC? Yes No

Location: _____ Dates: _____

Are you currently working for SECC? Yes No

Location: _____ Dates: _____

Employee's Signature

Date

Name of Spouse: _____ Date of Birth: _____

Names of Children: _____ Date of Birth: _____ Gender: _____

STATEMENT OF ETHICAL FOUNDATIONS FOR THE NORTH AMERICAN DIVISION AND ITS EMPLOYEES

Our Mission

The Seventh-day Adventist Church mission is to proclaim to all peoples the everlasting gospel, in the context of the three angels' messages of Revelation 14:6-12, leading them to accept Jesus as their personal Savior, and encouraging them to unite with His church and prepare for His soon return. Within the scope of this mission, the North American Division office exists to lead the Church in being a worldwide witness for God's kingdom and in making disciples of Jesus Christ.

Our Responsibilities

North American Division employees believe:

We are responsible first to God, our Creator. Individual and collective action must reflect His character and exhibit His love.

We are responsible to the communities in which we work and live and also to the world community. We accept the challenge to be exemplary individuals and corporate citizens. We support good works and charities. We encourage civic improvements, a better quality of life, security, health, and education for all.

We are responsible to our fellow church members. We accept accountability for sound leadership decisions and appropriate stewardship.

We are responsible to each other within the office complex. Every individual deserves to be treated with dignity and respect; to have his or her role and contribution valued and affirmed; to function in a safe working environment; to experience an atmosphere of challenge, open communication, and contentment.

Our Values

We value the *Bible* as the primary reference for life's direction and qualities.

We value *excellence* in all that we do.

We value *ethical and moral conduct* at all times and in all relationships.

We value *creativity and innovation* in the completion of our mission.

We value *honesty, integrity, and courage* as the foundation of all our actions.

We value the *trust* placed in us by colleagues and by the world Church membership.

We value *people* as children of God and therefore brothers and sisters of one family.

Ethical Responsibilities as Employer and Corporate Citizen

In pursuit of its mission, and while maintaining its responsibilities and adhering to its values, the General Conference operates under the following ethical guidelines:

Equal opportunity employment. Within the purview of laws permitting church membership as a condition of employment, and subject to denominational policies on positions requiring ministerial ordination, the North American Division will follow procedures to ensure equal opportunity of employment, remuneration, and advancement on the basis of job qualifications and performance.

Equity, fairness and non-discrimination. The North American Division will treat all individuals and groups with loving justice. It will not practice or condone discrimination with regard to race, national origin, gender, age, marital status, veteran status, or disability that does not prohibit performance of essential job functions.

Compliance with laws of the land. The North American Division will carry on its activities in compliance with the laws of the land provided these are not in contradiction to God's expressed will.

Loyalty and fulfillment of contractual obligations. The North American Division will fulfill the commitments it has entered into through authorized channels. Where misunderstandings arise regarding such commitments, the North American Division shall participate, with the parties concerned, in conflict resolution procedures within the organization before seeking the help of the wider community.

Atmosphere of safety and happiness. The North American Division is committed to providing a work environment that offers physical safety and security. It also strives to encourage and promote genuine happiness through the realization that every employee is valuable and every task, no matter how routine or unnoticed, is a service to God. The North American Division will continue to integrate worship, work, and celebration in a manner that acknowledges wholeness in life and relationships.

Respect for human dignity and individuality. The North American Division affirms and respects the uniqueness of every employee. It recognizes that a person's value surpasses the worth of his or her contribution to the organization. It believes that communal harmony and corporate objectives are enhanced rather than compromised by the broad mosaic of personalities, talents, skills, and viewpoints dedicated to the honor of Jesus Christ. The North American Division shall strive for communication that is timely, truthful, open, candid, and kind.

Ethical Responsibilities as Employees

We recognize that employment in the Seventh-day Adventist Church implies commitment to the organization's mission and concurrence with its responsibilities and values. We affirm that the employer-employee relationship grows within a reciprocity of mutual regard. Our reasonable service as employees includes the following ethical responsibilities:

Life consistent with church message and mission. While in the employ of the North American Division we will live in a manner consistent with the beliefs and values of the Church. We will uphold, in word and conduct, the teachings and principles held and advanced by the Seventh-day Adventist Church.

Respect for Church-owned assets. We will respect the property of our organization, including any intellectual property that is developed in the course of our employment. We will use the property, facilities, and resources solely for the benefit of our organization, unless otherwise permitted or when financial compensation for such use has been arranged.

Respect for colleagues. We will respect and uplift our fellow employees. We will refrain from intentionally placing another in a position of embarrassment, disrespect, or harassment. We will avoid all behavior that may be construed as sexually inappropriate. We will honor the privacy and guard the safety of others.

Efficiency and attention on the job. The hours of our employment shall be devoted to the work assignments entrusted to us. We will not use the employer's time for personal business or the advancement of personal interests unrelated to the work assigned by our supervisors. We will not deprive our employer by entering into other employment or activities which impair our performance for the North American Division while on the job. We will aspire to greater efficiency and the reduction of waste in time, effort, and resources.

Personal integrity in financial matters. We will not engage in theft or embezzlement of any kind including the misuse of expense accounts, falsification of time reports, or the misapplication of resources for which we are responsible.

Avoiding inappropriate influence. We acknowledge that the giving or receiving of business gifts can easily inject ulterior considerations in our work and employment relationships. Therefore the use of gifts, payments, or honoraria as incentives or rewards for a particular course of action is unacceptable. We will not offer gifts, favors, payments, or other forms of reward directly or indirectly in exchange for a specific gain or action.

Maintaining an ethical environment in the workplace. We accept the obligation of maintaining ethical standards in personal life and in the workplace. We believe it is our personal responsibility to report, through established confidential channels, any behavior that is inappropriate or which undermines the ethical environment in the office complex. We are prepared to be held accountable by our supervisors and peers for professional conduct representing the moral and ethical values of the Seventh-day Adventist Church.

Document voted by the General Conference 1999 Annual Council and at the 1999 North American Division Year-end Meeting.

**CONFERENCE EMPLOYEES
SOUTHEASTERN CALIFORNIA CONFERENCE
NORTH AMERICAN DIVISION
P 35 40 STATEMENT OF ACCEPTANCE**

THIS DECLARATION applies, to the best of my knowledge, to all members of my immediate family (spouse, children, parents) and its provisions shall protect any organization affiliated with or subsidiary to the Southeastern California Conference hereafter known as SECC. In the event facts change in the future that may create a potential conflict of interest, I agree to notify SECC in writing.

1. I have read the Statement of Ethical Foundations and the policy on Conflict of Interest and/or Commitment.
2. I am in compliance with the SECC policy on conflict of interest and/or commitment as printed above.
3. Except as disclosed below:
 - a. Neither I nor my family have a financial interest or business relationship which competes with or conflicts with the interests of SECC.
 - b. Neither I nor my family have a financial interest in or have been an employee, officer, director, or trustee of, nor receive/have financial benefits either directly or indirectly from any enterprise (excluding less than five percent (5%) ownership in any entity with publicly traded securities) which is or has been doing business with or is a competitor of SECC.
 - c. Neither I nor my family receive/have received any payments or gifts (other than of token value) from other denominational entities, suppliers, or agencies doing business with SECC.
 - d. Neither I nor my family serve/have served as an officer, director, trustee, or agent of any organization affiliated with or subsidiary to SECC in any decision making process involving financial or legal interests adverse to SECC.

Disclosures:

- 1.
- 2.
- 3.

Signature

Print Name

Date

Job Title

Location

EMPLOYEE SERVICE RECORD

First Name: _____ Social Security Number: _____
Middle Name: _____ Date of Birth: _____
Last Name: _____ Birthplace: _____
Maiden Name: _____ Citizenship: _____
Suffix: _____ Date of Ordination: _____
Address: _____ NAD Retirement Date: _____
City: _____ Date of Marriage: _____
State: _____ Spouse's Name: _____
Postal Code: _____ Spouse's Birthdate: _____
Phone Number: _____ Date Entered Denominational Service: _____
E-Mail Address: _____
Military Service: Country: _____ Branch: _____ Begin: _____ End: _____

Educational Record

Level of Education	Degree/Diploma Held	Institution	Year Received
College:	_____	_____	_____
Graduate:	_____	_____	_____
Doctoral:	_____	_____	_____
Other:	_____	_____	_____

Denominational Employment

(list the last place of denomination employment only)

Position/Type of Work: _____ Beginning Date: _____
Employing Organization: _____ Ending Date: _____
Conference Affiliation: _____

A record shall be maintained for all full-time employees, salaried employees working 50% or more, and hourly employees working 50% or more per year.
Upon completion of this form, please return to the address listed below:

Southeastern California Conference
Human Resources Department
11330 Pierce Street / P. O. Box 8050
Riverside, CA 92515

Southeastern California Conference
CONFIDENTIAL

Background Check Authorization for Employment

Print Name: _____
(First) (Middle) (Last)

Former Name(s) and Dates Used: _____

Current Address Since: _____
(Mo/Yr) (Street) (City) (State/Zip)

Telephone Number: _____

Previous Address From: _____
(Mo/Yr) (Street) (City) (State/Zip)

Social Security Number: _____

Date Of Birth: _____

Drivers License Number/State: _____

Place of Employment: _____

The information contained in this application is correct to the best of my knowledge. I authorize Southeastern California Conference and its designated agents and representatives to conduct a comprehensive review of my background causing a consumer report and/or an investigative consumer report to be generated for employment and/or volunteer purposes. I understand that the scope of the consumer report/ investigative consumer report may include, but is not limited to the following areas: verification of social security number; current and previous residences; employment history, education background, character references; drug testing, civil and criminal history records from any criminal justice agency in any or all federal, state, county jurisdictions; driving records, birth records, and any other public records.

I further authorize any individual, company, firm, corporation, or public agency (including the Social Security Administration and law enforcement agencies) to divulge any and all information, verbal or written, pertaining to me, to Southeastern California Conference or its agents. I further authorize the complete release of any records or data pertaining to me which the individual, company, firm, corporation, or public agency may have, to include information or data received from other sources.

NAD Working Policy states for Driver Record/Qualifications that "All drivers shall be properly licensed and comply with all Federal, state and/or provincial laws for the class of vehicle being operated. The recommended minimum age for drivers shall be twenty-one (21) years. A minimum allowable age of nineteen (19) years old may be granted with the approval of the conference officers. The driving record (Motor Vehicle Record) of each driver shall be obtained from state/provincial records and reviewed on a regular basis. Drivers shall have an acceptable driving record during the previous three years with not more than two traffic citations and no at-fault accidents while driving any vehicle. When a driver does not meet the above driving standard, he/she shall not be assigned to or retained for a driving position."

***Southeastern California Conference and its designated agents and representatives shall maintain all information received from this authorization in a confidential manner in order to protect the applicants personal information, including, but not limited to, addresses, social security numbers, and dates of birth.

Notice:
If you wish to receive a copy of your Background Check Report, please initial here: _____

Signature: _____ Date: _____

FOR OFFICE USE ONLY:

Check run: _____ CLEARED NOT CLEARED

Account Number: _____ DMV

Southeastern California Conference
Human Resources Department

Church Membership Verification Form

Name:	
Previous/Maiden Name:	
Address:	
Date of Birth:	
Church Where Membership is Held: <small>*If church is not within SECC, which conference?</small>	
Membership by:	<input type="checkbox"/> Baptism <input type="checkbox"/> Profession of Faith
Pastor's Name:	
Previous Church Membership:	
Form Completed by:	
Date Form Completed:	

*If your membership is not within SECC please have your church provide a letter of verification stating that you are currently a baptized member in good standing.

Office Use Only:

Membership Verified by:	
Date Membership Verified:	

Return this form to:
SECC Human Resources Dept. Attention: Brooke Hess
P.O. Box 79990 Riverside, CA 92513-1990
Brooke.hess@seccsda.org 951-509-2353 (Phone) 951-509-2395 (fax)

JOB HAZARD ASSESSMENT SURVEY

Description of Duties

In order to assign appropriate training for the employees at the church or in the department, please complete this form for each position. This form must be completed as part of the New Employee Packet.

Supervising Site Location _____

Position _____

Employee Serving in this Position _____

Essential Duties and Responsibilities

Please provide a list of essential duties and responsibilities for this position. Attach additional sheet as necessary or attach existing job description if available.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Please select and check next to each item listed below that pertains to this position:

- This position requires, frequent or infrequent use of a ladder.
- The position requires lifting or moving objects, even if infrequently.
- This position works with chemicals, such as cleaning products, copy machine toner, paint, paint thinner, etc.
- This position works with power tools (i.e. lawn mowers, saws, drills, grinders).
- This position works with installing and/or repairing electrical wiring, or comes into contact with electrical wiring, boxes, etc.
- This position may come in contact with blood borne pathogens, such as cleaning the restrooms or working with food.
- This position requires repetitive movement or prolonged positions (i.e. sitting, working primarily with a computer).

Workers' Compensation Claim Form (DWC 1) & Notice of Potential Eligibility Formulario de Reclamo de Compensación de Trabajadores (DWC 1) y Notificación de Posible Elegibilidad



If you are injured or become ill, either physically or mentally, because of your job, including injuries resulting from a workplace crime, you may be entitled to workers' compensation benefits. Attached is the form for filing a workers' compensation claim with your employer. **You should read all of the information below.** Keep this sheet and all other papers for your records. You may be eligible for some or all of the benefits listed depending on the nature of your claim. If required you will be notified by the claims administrator, who is responsible for handling your claim, about your eligibility for benefits.

To file a claim, complete the "Employee" section of the form, keep one copy and give the rest to your employer. Your employer will then complete the "Employer" section, give you a dated copy, keep one copy and send one to the claims administrator. Benefits can't start until the claims administrator knows of the injury, so complete the form as soon as possible.

Medical Care: Your claims administrator will pay all reasonable and necessary medical care for your work injury or illness. Medical benefits may include treatment by a doctor, hospital services, physical therapy, lab tests, x-rays, and medicines. Your claims administrator will pay the costs directly so you should never see a bill. There is a limit on some medical services.

The Primary Treating Physician (PTP) is the doctor with the overall responsibility for treatment of your injury or illness. Generally your employer selects the PTP you will see for the first 30 days, however, in specified conditions, you may be treated by your predesignated doctor or medical group. If a doctor says you still need treatment after 30 days, you may be able to switch to the doctor of your choice. Different rules apply if your employer is using a Health Care Organization (HCO) or a Medical Provider Network (MPN). A MPN is a selected network of health care providers to provide treatment to workers injured on the job. You should receive information from your employer if you are covered by an HCO or a MPN. Contact your employer for more information. If your employer has not put up a poster describing your rights to workers' compensation, you may choose your own doctor immediately.

Within one working day after you file a claim form, your employer shall authorize the provision of all treatment, consistent with the applicable treating guidelines, for the alleged injury and shall continue to be liable for up to \$10,000 in treatment until the claim is accepted or rejected.

Disclosure of Medical Records: After you make a claim for workers' compensation benefits, your medical records will not have the same level of privacy that you usually expect. If you don't agree to voluntarily release medical records, a workers' compensation judge may decide what records will be released. If you request privacy, the judge may "seal" (keep private) certain medical records.

Payment for Temporary Disability (Lost Wages): If you can't work while you are recovering from a job injury or illness, for most injuries you will receive temporary disability payments for a limited period of time. These payments may change or stop when your doctor says you are able to return to work. These benefits are tax-free. Temporary disability payments are two-thirds of your average weekly pay, within minimums and maximums set by state law. Payments are not made for the first three days you are off the job unless you are hospitalized overnight or cannot work for more than 14 days.

Return to Work: To help you to return to work as soon as possible, you should actively communicate with your treating doctor, claims administrator, and employer about the kinds of work you can do while recovering. They may coordinate efforts to return you to modified duty or other work that is medically appropriate. This modified or other duty may

Si Ud. se lesiona o se enferma, ya sea físicamente o mentalmente, debido a su trabajo, incluyendo lesiones que resulten de un crimen en el lugar de trabajo, es posible que Ud. tenga derecho a beneficios de compensación de trabajadores. Se adjunta el formulario para presentar un reclamo de compensación de trabajadores con su empleador. **Ud. debe leer toda la información a continuación.** Guarde esta hoja y todos los demás documentos para sus archivos. Es posible que usted reúna los requisitos para todos los beneficios, o parte de éstos, que se enumeran, dependiendo de la índole de su reclamo. Si se requiere, el administrador de reclamos, quien es responsable por el manejo de su reclamo, le notificará sobre su elegibilidad para beneficios.

Para presentar un reclamo, llene la sección del formulario designada para el "Empleado," guarde una copia, y déle el resto a su empleador. Entonces, su empleador completará la sección designada para el "Empleador," le dará a Ud. una copia fechada, guardará una copia, y enviará una al administrador de reclamos. Los beneficios no pueden comenzar hasta, que el administrador de reclamos se entere de la lesión, así que complete el formulario lo antes posible.

Atención Médica: Su administrador de reclamos pagará toda la atención médica razonable y necesaria, para su lesión o enfermedad relacionada con el trabajo. Es posible que los beneficios médicos incluyan el tratamiento por parte de un médico, los servicios de hospital, la terapia física, los análisis de laboratorio y las medicinas. Su administrador de reclamos pagará directamente los costos, de manera que usted nunca verá un cobro. Hay un límite para ciertos servicios médicos.

El Médico Primario que le Atiende-Primary Treating Physician PTP es el médico con la responsabilidad total para tratar su lesión o enfermedad. Generalmente, su empleador selecciona al PTP que Ud. verá durante los primeros 30 días. Sin embargo, en condiciones específicas, es posible que usted pueda ser tratado por su médico o grupo médico previamente designado. Si el doctor dice que usted aún necesita tratamiento después de 30 días, es posible que Ud. pueda cambiar al médico de su preferencia. Hay reglas diferentes que se aplican cuando su empleador usa una Organización de Cuidado Médico (HCO) o una Red de Proveedores Médicos (MPN). Una MPN es una red de proveedores de asistencia médica seleccionados para dar tratamiento a los trabajadores lesionados en el trabajo. Usted debe recibir información de su empleador si su tratamiento es cubierto por una HCO o una MPN. Hable con su empleador para más información. Si su empleador no ha colocado un cartel describiendo sus derechos para la compensación de trabajadores, Ud. puede seleccionar a su propio médico inmediatamente.

Dentro de un día después de que Ud. presente un formulario de reclamo, su empleador autorizará todo tratamiento médico de acuerdo con las pautas de tratamiento aplicables a la presunta lesión y será responsable por \$10,000 en tratamiento hasta que el reclamo sea aceptado o rechazado.

Divulgación de Expedientes Médicos: Después de que Ud. presente un reclamo para beneficios de compensación de trabajadores, sus expedientes médicos no tendrán el mismo nivel de privacidad que usted normalmente espera. Si Ud. no está de acuerdo en divulgar voluntariamente los expedientes médicos, un juez de compensación de trabajadores posiblemente decida qué expedientes se revelarán. Si Ud. solicita privacidad, es posible que el juez "selle" (mantenga privados) ciertos expedientes médicos.

Pago por Incapacidad Temporal (Sueldos Perdidos): Si Ud. no puede trabajar, mientras se está recuperando de una lesión o enfermedad relacionada con el trabajo, Ud. recibirá pagos por incapacidad temporal para la mayoría de las lesiones por un periodo limitado. Es posible que estos pagos cambien o paren, cuando su médico diga que Ud. está en condiciones de regresar a trabajar. Estos beneficios son libres de impuestos. Los pagos

Workers' Compensation Claim Form (DWC 1) & Notice of Potential Eligibility Formulario de Reclamo de Compensación de Trabajadores (DWC 1) y Notificación de Posible Elegibilidad



be temporary or may be extended depending on the nature of your injury or illness.

Payment for Permanent Disability: If a doctor says your injury or illness results in a permanent disability, you may receive additional payments. The amount will depend on the type of injury, your age, occupation, and date of injury.

Supplemental Job Displacement Benefit (SJDB): If you were injured after 1/1/04 and you have a permanent disability that prevents you from returning to work within 60 days after your temporary disability ends, and your employer does not offer modified or alternative work, you may qualify for a nontransferable voucher payable to a school for retraining and/or skill enhancement. If you qualify, the claims administrator will pay the costs up to the maximum set by state law based on your percentage of permanent disability.

Death Benefits: If the injury or illness causes death, payments may be made to relatives or household members who were financially dependent on the deceased worker.

It is illegal for your employer to punish or fire you for having a job injury or illness, for filing a claim, or testifying in another person's workers' compensation case (Labor Code 132a). If proven, you may receive lost wages, job reinstatement, increased benefits, and costs and expenses up to limits set by the state.

You have the right to disagree with decisions affecting your claim. If you have a disagreement, contact your claims administrator first to see if you can resolve it. If you are not receiving benefits, you may be able to get State Disability Insurance (SDI) benefits. Call State Employment Development Department at (800) 480-3287.

You can obtain free information from an information and assistance officer of the State Division of Workers' Compensation (DWC), or you can hear recorded information and a list of local offices by calling (800) 736-7401. You may also go to the DWC website at www.dwc.ca.gov.

You can consult with an attorney. Most attorneys offer one free consultation. If you decide to hire an attorney, his or her fee will be taken out of some of your benefits. For names of workers' compensation attorneys, call the State Bar of California at (415) 538-2120 or go to their web site at www.californiaspecialist.org.

por incapacidad temporal son dos tercios de su pago semanal promedio, con cantidades mínimas y máximas establecidas por las leyes estatales. Los pagos no se hacen durante los primeros tres días en que Ud. no trabaje, a menos que Ud. sea hospitalizado una noche o no pueda trabajar durante más de 14 días.

Regreso al Trabajo: Para ayudarle a regresar a trabajar lo antes posible, Ud. debe comunicarse de manera activa con el médico que le atiende, el administrador de reclamos y el empleador, con respecto a las clases de trabajo que Ud. puede hacer mientras se recupera. Es posible que ellos coordinen esfuerzos para regresarle a un trabajo modificado, o a otro trabajo, que sea apropiado desde el punto de vista médico. Este trabajo modificado u otro trabajo podría ser temporal o podría extenderse dependiendo de la índole de su lesión o enfermedad.

Pago por Incapacidad Permanente: Si el doctor dice que su lesión o enfermedad resulta en una incapacidad permanente, es posible que Ud. reciba pagos adicionales. La cantidad dependerá de la clase de lesión, su edad, su ocupación y la fecha de la lesión.

Beneficio Suplementario por Desplazamiento de Trabajo: Si Ud. Se lesionó después del 1/1/04 y tiene una incapacidad permanente que le impide regresar al trabajo dentro de 60 días después de que los pagos por incapacidad temporal terminen, y su empleador no ofrece un trabajo modificado o alternativo, es posible que usted reúna los requisitos para recibir un vale no-transferible pagadero a una escuela para recibir un nuevo entrenamiento y/o mejorar su habilidad. Si Ud. reúne los requisitos, el administrador de reclamos pagará los gastos hasta un máximo establecido por las leyes estatales basado en su porcentaje de incapacidad permanente.

Beneficios por Muerte: Si la lesión o enfermedad causa la muerte, es posible que los pagos se hagan a los parientes o a las personas que viven en el hogar y que dependían económicamente del trabajador difunto.

Es ilegal que su empleador le castigue o despidan, por sufrir una lesión o enfermedad en el trabajo, por presentar un reclamo o por testificar en el caso de compensación de trabajadores de otra persona. (El Código Laboral sección 132a.) De ser probado, usted puede recibir pagos por pérdida de sueldos, reposición del trabajo, aumento de beneficios y gastos hasta los límites establecidos por el estado.

Ud. tiene derecho a no estar de acuerdo con las decisiones que afecten su reclamo. Si Ud. tiene un desacuerdo, primero comuníquese con su administrador de reclamos para ver si usted puede resolverlo. Si usted no está recibiendo beneficios, es posible que Ud. pueda obtener beneficios del Seguro Estatal de Incapacidad (SDI). Llame al Departamento Estatal del Desarrollo del Empleo (EDD) al (800) 480-3287.

Ud. puede obtener información gratis, de un oficial de información y asistencia, de la División Estatal de Compensación de Trabajadores (*Division of Workers' Compensation - DWC*) o puede escuchar información grabada, así como una lista de oficinas locales llamando al (800) 736-7401. Ud. también puede consultar con la página Web de la DWC en www.dwc.ca.gov.

Ud. puede consultar con un abogado. La mayoría de los abogados ofrecen una consulta gratis. Si Ud. decide contratar a un abogado, los honorarios serán tomados de algunos de sus beneficios. Para obtener nombres de abogados de compensación de trabajadores, llame a la Asociación Estatal de Abogados de California (*State Bar*) al (415) 538-2120, ó consulte con la página Web en www.californiaspecialist.org.



WORKERS' COMPENSATION CLAIM FORM (DWC 1)

PETITION DEL EMPLEADO PARA DE COMPENSACIÓN DEL TRABAJADOR (DWC 1)

Employee: Complete the "Employee" section and give the form to your employer. Keep a copy and mark it "Employee's Temporary Receipt" until you receive the signed and dated copy from your employer. You may call the Division of Workers' Compensation and hear recorded information at (800) 736-7401. An explanation of workers' compensation benefits is included as the cover sheet of this form.

You should also have received a pamphlet from your employer describing workers' compensation benefits and the procedures to obtain them.

Any person who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying workers' compensation benefits or payments is guilty of a felony.

Empleado: Complete la sección "Empleado" y entregue la forma a su empleador. Quédese con la copia designada "Recibo Temporal del Empleado" hasta que Ud. reciba la copia firmada y fechada de su empleador. Ud. puede llamar a la División de Compensación al Trabajador al (800) 736-7401 para oír información gravada. En la hoja cubierta de esta forma esta la explicación de los beneficios de compensación al trabajador.

Ud. también debería haber recibido de su empleador un folleto describiendo los beneficios de compensación al trabajador lesionado y los procedimientos para obtenerlos.

Toda aquella persona que a propósito haga o cause que se produzca cualquier declaración o representación material falsa o fraudulenta con el fin de obtener o negar beneficios o pagos de compensación a trabajadores lesionados es culpable de un crimen mayor "felonia".

Employee—complete this section and see note above Empleado—complete esta sección y note la notación arriba.

1. Name. *Nombre.* _____ Today's Date. *Fecha de Hoy.* _____
2. Home Address. *Dirección Residencial.* _____
3. City. *Ciudad.* _____ State. *Estado.* _____ Zip. *Código Postal.* _____
4. Date of Injury. *Fecha de la lesión (accidente).* _____ Time of Injury. *Hora en que ocurrió.* _____ a.m. _____ p.m.
5. Address and description of where injury happened. *Dirección/lugar dónde ocurrió el accidente.* _____

6. Describe injury and part of body affected. *Describe la lesión y parte del cuerpo afectada.* _____

7. Social Security Number. *Número de Seguro Social del Empleado.* _____
8. Signature of employee. *Firma del empleado.* _____

Employer—complete this section and see note below. Empleador—complete esta sección y note la notación abajo.

9. Name of employer. *Nombre del empleador.* _____
10. Address. *Dirección.* _____
11. Date employer first knew of injury. *Fecha en que el empleador supo por primera vez de la lesión o accidente.* _____
12. Date claim form was provided to employee. *Fecha en que se le entregó al empleado la petición.* _____
13. Date employer received claim form. *Fecha en que el empleado devolvió la petición al empleador.* _____
14. Name and address of insurance carrier or adjusting agency. *Nombre y dirección de la compañía de seguros o agencia administradora de seguros.* _____

15. Insurance Policy Number. *El número de la póliza de Seguro.* _____
16. Signature of employer representative. *Firma del representante del empleador.* _____
17. Title. *Título.* _____ 18. Telephone. *Teléfono.* _____

Employer: You are required to date this form and provide copies to your insurer or claims administrator and to the employee, dependent or representative who filed the claim within **one working day** of receipt of the form from the employee.

SIGNING THIS FORM IS NOT AN ADMISSION OF LIABILITY

Employer copy/Copia del Empleador Employee copy/ Copia del Empleado

Empleador: Se requiere que Ud. feche esta forma y que provéa copias a su compañía de seguros, administrador de reclamos, o dependiente/representante de reclamos y al empleado que hayan presentado esta petición dentro del plazo de **un día hábil** desde el momento de haber sido recibida la forma del empleado.

EL FIRMAR ESTA FORMA NO SIGNIFICA ADMISION DE RESPONSABILIDAD

Claims Administrator/Administrador de Reclamos Temporary Receipt/Recibo del Empleado

Southeastern California Conference
Of Seventh-Day Adventists

VOLUNTEER SERVICES

Name: _____

Date: _____

Address: _____

Telephone: _____

Location: _____

Assignment: _____

Ending Date: _____

Beginning Date: _____

AS A VOLUNTEER I UNDERSTAND THERE IS NO PAYMENT AND NO EMPLOYMENT RELATIONSHIP

Volunteer Signature

Date

Supervisor/Pastor Signature

Date

STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR WORK PERMIT-
CERTIFICATE OF AGE

CDE B1-1 (Rev. 07-10)

A "STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR WORK PERMIT-CERTIFICATE OF AGE" form (CDE B1-1) shall be completed in accordance with California Education Code 49162 and 49163 as notification of intent to employ a minor. This form is also a Certificate of Age pursuant to California Education Code 49114.

(Print Information)

Minor's Information

Minor's Name (First and Last) Home Phone
Birth Date Social Security Number Grade Age
Home Address City Zip Code

School Information

School Name School Phone
School Address City Zip Code

To be filled in and signed by employer. (Please review the General Summary of Minors' Work Regulations on reverse.)

Business Name or Agency of Placement Business Phone Supervisor's Name
Business Address City Zip Code

Describe nature of work to be performed:

In compliance with California labor laws, this employee is covered by worker's compensation insurance. This business does not discriminate unlawfully on the basis of race, ethnic background, religion, sex, sexual orientation, color, national origin, ancestry, age, physical handicap, or medical condition. I hereby certify that, to the best of my knowledge, the information herein is correct and true.

Employer's Name (Print First and Last) Employer's Signature Date

To be filled in and signed by parent or legal guardian

This minor is being employed at the place of work described with my full knowledge and consent. I hereby certify that to the best of my knowledge and belief, the information herein is correct and true. I request that a work permit be issued.

Parent or Legal Guardian's Name (Print First and Last) Parent or Legal Guardian's Signature Date

For authorized work permit issuer use ONLY

Maximum number of hours of employment when school is in session:
Mon Tue Wed Thu Fri Sat Sun Total
Proof of Minor's Age (Evidence Type)
Verifying Authority's Name and Title (Print)
Verifying Authority's Signature
Check Permit Type:
* Full-time ** Workability Restricted General
*** Work Experience Education, Vocational Education, or Personal Attendant

*EC 49130 | **Permit Type defined by local school | ***Special Education Grant

STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR WORK PERMIT—**CERTIFICATE OF AGE**

CDE B1-1 (Rev. 07-10)

General Summary of Minors' Work Regulations

FLSA-Federal Labor Standards Act, CDE-California Department of Education, *EC-California Education Code*, *LC-California Labor Code*, *CFR-California Federal Regulations*

- **If federal laws, state laws, and school district policies conflict, the more restrictive law (the one most protective of the minor) prevails. (FLSA)**
 - Employers of minors required to attend school must complete a "Statement of Intent to Employ a Minor and Request for Work Permit" (CDE B1-1) for the school attendance for each such minor. (*EC 49162*)
 - Employers must retain a "Permit to Employ and Work" (CDE B1-4) for each such minor. (*EC 49161*)
 - Work permits (CDE B1-4) must be retained for three years and be available for inspection by sanctioned authorities at all times. (*EC 49164*)
 - A work permit (CDE B1-4) must be revoked whenever the issuing authority determines the employment is illegal or is impairing the health or education of the minor. (*EC 49164*)
 - A day of rest from work is required in every seven days, and shall not exceed six days in seven. (*LC 551, 552*)
- Minors under the age of 18 may not work in environments declared hazardous or dangerous for young workers, examples listed below: (*LC 1294.1 and 1294.5, 29 CFR 570 Subpart E*)
1. Explosive exposure
 2. Motor vehicle driving/outside helper
 3. Roofing
 4. Logging and sawmilling
 5. Power-driven woodworking machines
 6. Radiation exposure
 7. Power-driven hoists/forklifts
 8. Power-driven metal forming, punching, and shearing machines
 9. Power saws and shears
 10. Power-driving meat slicing/processing machines

HOURS OF WORK

16 & 17 Year Olds	14 & 15 Year Olds	12 & 13 Year Olds
Must have completed 7 th grade to work while school is in session. (<i>EC 49112</i>)	Must have completed 7 th grade to work while school is in session (<i>EC 49112</i>)	Labor laws generally prohibit non-farm employment of children younger than 14. Special rules apply to agricultural work, domestic work, and the entertainment industry. (<i>LC 1285-1312</i>)

School In Session

4 hours per day on any schoolday (<i>EC 49112; 49116; LC 1391</i>) 8 hours on any non-schoolday or on any day preceding a non-schoolday. (<i>EC 49112; LC 1391</i>) 48 hours per week (<i>LC 1391</i>) WEE students & personal attendants may work more than 4 hours on a schoolday, but never more than 8. (<i>EC 49116; LC 1391, 1392</i>)	3 hours per schoolday outside of school hours (<i>EC 49112, 49116; LC 1391</i>) 8 hours on any non-schoolday No more than 18 hours per week (<i>EC 49116; LC 1391</i>) WEE students may work during school hours & up to 23 hours per week. (<i>EC 49116; LC 1391</i>)	2 hours per schoolday and a maximum of 4 hours per week. (<i>EC 49112</i>)
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School Not In Session

8 hours per day (<i>LC 1391, 1392</i>) 48 hours per week (<i>LC 1391</i>)	8 hours per day (<i>LC 1391, 1392</i>) 40 hours per week (<i>LC 1391</i>)	8 hours per day (<i>LC 1391, 1392</i>) 40 hours per week (<i>LC 1391</i>)
----------------------------------------------------------------------------------	----------------------------------------------------------------------------------	----------------------------------------------------------------------------------

Spread of Hours

5 a.m.–10 p.m. However, until 12:30 a.m. on any evening preceding a non-schoolday (<i>LC 1391</i>) WEE students, with permission, until 12:30 a.m. on any day (<i>LC 1391.1</i>) Messengers: 6 a.m.–9 p.m.	7 a.m.–7 p.m., except that from June 1 through Labor Day, until 9 p.m. (<i>LC 1391</i>)	7 a.m.–7 p.m., except that from June 1 through Labor Day, until 9 p.m. (<i>LC 1391</i>)
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For more information about child labor laws, contact the U.S. Department of Labor at <http://www.dol.gov/>, and the State of California Department of Industrial Relations, Division of Labor Standards Enforcement at <http://www.dir.ca.gov/DLSE/dlse.html>.

Form 1096 Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Annual Summary and Transmittal of U.S. Information Returns</h2>	OMB No. 1545-0108 <h1 style="margin:0;">2013</h1>
--------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------	----------------------------------------------------------

FILER'S name SAMPLE - Seventh-day Adventist Church Street address (including room or suite number) 12345 Hope Street Anytown, CA 92641 + City or town, province or state, country, and ZIP or foreign postal code	
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

Name of person to contact Joe Treasurer	Telephone number (951) 509-2345	For Official Use Only
Email address	Fax number	

1 Employer identification number 91-2165741	2 Social security number	3 Total number of forms 2	4 Federal income tax withheld \$ 0	5 Total amount reported with this Form 1096 \$ 2,100.00
-------------------------------------------------------	---------------------------------	-------------------------------------	----------------------------------------------	-------------------------------------------------------------------

6 Enter an "X" in only one box below to indicate the type of form being filed.										7 If this is your final return , enter an "X" here <input type="checkbox"/>							
W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-H 71	1099-INT 92	1099-K 10	1099-LTC 93	1099-MISC 95	1099-OID 96
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27								
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶	Title ▶	Date ▶
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Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after they were published, go to www.irs.gov/form1096.

Reminder. The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220.

Caution. If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2013 General Instructions for Certain Information Returns.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2014.
- With Forms 5498, file by June 2, 2014.

Where To File

Send all information returns filed on paper with Form 1096 to the following:

If your principal business, office or agency, or legal residence in the case of an individual, is located in

Use the following three-line address

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301

Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

If your legal residence or principal place of business is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

Transmitting to the IRS. Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

Box 1 or 2. Complete only if you are not using a preaddressed Form 1096. Make an entry in either box 1 or 2; not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2; sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

Box 3. Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098 with a Form 1096 and you have correctly completed two Forms 1098 on that page, enter "2" in box 3 of Form 1096.

Box 4. Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

Box 5. No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms, enter the total of the amounts from the specific boxes of the forms listed below.

Form W-2G	Box 1
Form 1097-BTC	Box 1
Form 1098	Boxes 1 and 2
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1099-B	Boxes 1d and 14
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 8, 9, and 10
Form 1099-H	Box 1
Form 1099-INT	Boxes 1, 3, and 8
Form 1099-K	Box 1
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14
Form 1099-OID	Boxes 1, 2, and 8
Form 1099-PATR	Boxes 1, 2, 3, and 5
Form 1099-Q	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 3921	Boxes 3 and 4
Form 3922	Boxes 3, 4, and 5
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a
Form 5498-ESA	Boxes 1 and 2
Form 5498-SA	Box 1

Final return. If you will not be required to file Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G in the future, either on paper or electronically, enter an "X" in the "final return" box.

Corrected returns. For information about filing corrections, see the 2013 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.

9595

 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no. SAMPLE - Seventh-day Adventist Church 12345 Hope Street Anytown, CA 92641		1 Rents \$	OMB No. 1545-0115 2013	Miscellaneous Income
		2 Royalties \$	Form 1099-MISC	
PAYER'S federal identification number 91-2165741		RECIPIENT'S identification number 123-45-6789	3 Other income \$	4 Federal income tax withheld \$
RECIPIENT'S name Joseph Smith		5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
Street address (including apt. no.) 13356 Third Street		7 Nonemployee compensation \$ 1,500.00	8 Substitute payments in lieu of dividends or interest \$	
City or town, province or state, country, and ZIP or foreign postal code Loma Linda, CA 92354		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ <input type="checkbox"/>	10 Crop insurance proceeds \$	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	11 Foreign tax paid \$	12 Foreign country or U.S. possession	
15a Section 409A deferrals \$	15b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page



State of California

Employment Development Department

[Contact EDD](#)[Office Locator](#)[Forms & Publications](#)[Online Services](#)

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Independent Contractor Reporting Requirements

Background

California State Senate Bill 542 was passed during the 1999-2000 legislative session and signed into law. This law requires businesses and government entities to report specified information to the Employment Development Department (EDD) on independent contractors.

Who Must Report

Any business or government entity (defined as a "service-recipient") that is required to file a federal Form 1099-MISC for services performed by an independent contractor (defined as a "service-provider") must report. A service-recipient means any individual, person, corporation, association, or partnership, or agent thereof, doing business in this State, deriving trade or business income from sources within this State, or in any manner in the course of trade or business subject to the laws of this State.

An independent contractor is defined as an individual who is not an employee of the business or government entity for California purposes and who receives compensation or executes a contract for services performed for that business or government entity either in or outside of California.

Benefits of the Program

The information you provide to EDD will increase child support collection by helping to locate parents who are delinquent in their child support obligations.

Effective Date

January 1, 2001.

When the Information Must Be Reported

You must report to EDD within twenty (20) days of EITHER making payments totaling \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier.

What Information Must Be Reported

You are required to provide the following information that applies.

Business or government entity's (service-recipient):

- Federal employer identification number
- California employer account number
- Social security number
- Business name, address, and telephone number

Independent contractor's (service-provider):

- First name, middle initial and last name
- Social security number
- Address
- Start date of contract (if no contract, date payments equal \$600 or more)
- Amount of contract, including cents (if applicable)
- Contract expiration date (if applicable)
- Ongoing contract (check box if applicable)

General Information

Report independent contractor information on the *Report of Independent Contractor(s)* (DE 542) form or online with EDD's expanded e-Services for Business. To obtain forms and/or information, call our hotline number (916) 657-0529. You may also call our toll-free number (888) 745-3886, visit your local Employment Tax Office listed in your local telephone directory in the State Government section under "Employment Development Department," or [online](#).

Where to Send Reports

Employment Development Department
P.O. Box 997350, Document Management Group, MIC 96
Sacramento, CA 95899-7350

Información en Español

★ Self-Service Options

- [e-Services for Business](#)
- [Register as an Employer](#)
- [File and Pay Taxes](#)
- [Rates and Withholding](#)
- [Forms and Publications](#)

↑ Top Links This Month

- [e-Services for Business Enrollment Process](#)
- [e-Services for Business Information](#)
- [File and Pay Taxes](#)
- [Forms and Publications](#)
- [Rates and Withholding](#)

→ FAQs

- [Payroll Taxes FAQs](#)

→ Contact Us

- [About Payroll Taxes](#)

**REPORT OF
INDEPENDENT CONTRACTOR(S)**

See detailed instructions on reverse side. Please type or print.



05420101



SERVICE-RECIPIENT (BUSINESS OR GOVERNMENT ENTITY):

DATE	FEDERAL ID NUMBER	CA EMPLOYER ACCOUNT NUMBER	SOCIAL SECURITY NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SERVICE-RECIPIENT NAME / BUSINESS NAME			CONTACT PERSON
<input type="text"/>			<input type="text"/>
ADDRESS		PHONE NUMBER	
<input type="text"/>		<input type="text"/>	
CITY	STATE	ZIP CODE	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

SERVICE-PROVIDER (INDEPENDENT CONTRACTOR):

FIRST NAME	MI	LAST NAME	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CITY	STATE		ZIP CODE
<input type="text"/>	<input type="text"/>		<input type="text"/>
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
M M D D Y Y	, , .	M M D D Y Y	

FIRST NAME	MI	LAST NAME	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CITY	STATE		ZIP CODE
<input type="text"/>	<input type="text"/>		<input type="text"/>
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
M M D D Y Y	, , .	M M D D Y Y	

FIRST NAME	MI	LAST NAME	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CITY	STATE		ZIP CODE
<input type="text"/>	<input type="text"/>		<input type="text"/>
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
M M D D Y Y	, , .	M M D D Y Y	



Fast, Easy, and Convenient!
Visit the EDD's website at www.edd.ca.gov

MAIL TO: Employment Development Department • P.O. Box 997350, MIC 96 • Sacramento, CA 95899-7350
or Fax to 916-319-4410

INSTRUCTIONS FOR COMPLETING THE REPORT OF INDEPENDENT CONTRACTOR(S)

WHO MUST REPORT:

Any business or government entity (defined as a "Service-Recipient") that is required to file a federal Form 1099-MISC for service performed by an independent contractor (defined as a "Service-Provider") must report. You must report to the Employment Development Department (EDD) within twenty (20) days of EITHER making payments of \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier. This information is used to assist state and county agencies in locating parents who are delinquent in their child support obligations.

An independent contractor is further defined as an individual who is not an employee of the business or government entity for California purposes and who receives compensation or executes a contract for services performed for that business or government entity either in or outside of California. For further clarification, request *Information Sheet: Employment Work Status Determination* (DE 231ES). See below for information on how to obtain additional forms.

YOU ARE REQUIRED TO PROVIDE THE FOLLOWING INFORMATION THAT APPLIES:

Service-Recipient (Business or Government Entity)

- Federal Employer Identification Number
- California employer account number
- Social Security Number
- Service-recipient name/business name, address, and phone number

Service-Provider (Independent Contractor)

- First name, middle initial, and last name
- Social Security Number
- Address
- Start date of contract (if no contract, date payments equal \$600 or more)
- Amount of contract including cents (if applicable)
- Contract expiration date (if applicable)
- Ongoing contract (check box if applicable)

HOW TO COMPLETE THIS FORM:

If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME	
IMOGENE	A	SAMPLE	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT / APT.
XXXXXXXXXX	12345	MAIN STREET	301

If you **handwrite this form**, print each letter or number in a separate box as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME	
I M O G E N E	A	S A M P L E	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT / APT.
X X X X X X X X X X	1 2 3 4 5	M A I N S T R E E T	3 0 1

ADDITIONAL INFORMATION:

If you have questions concerning the independent contractor reporting requirement, you may visit the EDD's website at www.edd.ca.gov/Payroll_Taxes/Independent_Contractor_Reporting.htm, call the New Employee Registry and Independent Contractor Reporting phone line at 916-657-0529, call the Taxpayer Assistance Center at 888-745-3886, or visit your local Employment Tax Office listed in the *California Employer's Guide* (DE 44).

To obtain additional DE 542 forms:

- Visit the website at www.edd.ca.gov/Forms/default.asp
- For 25 or more forms, call 916-322-2835
- For less than 25 forms, call 916-657-0529 or call 888-745-3886

HOW TO REPORT:



For a faster, easier, and more convenient method of reporting your DE 542 information, you are encouraged to report online using the EDD's e-Services for Business. Visit the website at <https://eddservices.edd.ca.gov> to choose the option that is best for you.

To file a DE 542 form, complete the information in the boxes provided on the form and fax to 916-319-4410 or mail to the following address:

EMPLOYMENT DEVELOPMENT DEPARTMENT
P.O. Box 997350, MIC 96
Sacramento, CA 95899-7350

**HONORARIUM AND OTHER PAYMENTS TO
NON-SECC-EMPLOYEE SERVICE PROVIDERS**

INFORMATION FORM

For Year 20_____

(Please read reverse side for complete instructions)

For non-SECC employees:

- a. Obtain required information in items #2-7 from person receiving payment
- b. Churches and schools: Please use this form or a Form W-9 for your records and file a Form 1099 Misc. directly with the IRS.

(1) Payment Made By: _____
Name of Church/School/Dept. etc. *Name of person filling out form*

(2) Unincorporated service provider: _____
Name of person or business receiving payment

(3) DBA(Doing Business As), if applicable: _____

(4) Type of Entity (Check One):

- Individual/Sole Proprietor Corporation
 Partnership Other (please describe) _____

(5) Address: _____
P.O. Box/Street *City* *State* *Zip*

(6) Phone Number: _____

(7) Taxpayer Identification Number:

Social Security # _____ - _____ - _____ **or** Employer Identification # _____

(8) Payment Amount \$ _____ (9) Payment Date: _____ (10) Check # _____

(11) If cash is paid, signature of person receiving cash: _____
Signature of person receiving cash

(12) Brief description of service: _____

(13) I certify that my tax payer identification number as listed above is correct and that I am not subject to

backup withholding _____ Date: _____
Signature of person receiving payment

HONORARIUM AND OTHER PAYMENTS TO NON-EMPLOYEE SERVICE PROVIDERS

INSTRUCTIONS

(For persons and entities who receive payments for services (e.g. honorariums, fees, etc.). Payments to SECC employees **must** be processed through conference payroll.

Law Under Internal Revenue Code Section [6041A(a)], all payments aggregating \$600 or more during a calendar year, paid to a non-employee, unincorporated service provider in the course of a trade or business (except doctors and lawyers), must be reported to the IRS on a Form 1099 Misc. All payments to doctors and lawyers must be reported on a Form 1099 Misc. Payments for merchandise, telephone, freight, storage, etc., are excluded. The church's status as a non-profit organization does not exempt it from these requirements.

Definition of a Service Provider

A service provider is a person or business who receives honorariums, fees, commissions, or other forms of compensation for services rendered. Examples of service providers are:

<i>Attorneys</i>	<i>Repair persons</i>	<i>Commercially contracted Janitor/Custodian</i>
<i>Architects</i>	<i>Guest lecturers and speakers</i>	<i>Clergy (SDA or not, given as Honorariums)</i>
<i>Accountants</i>	<i>Musicians and entertainers</i>	<i>Sub-contractor (painter, carpenter etc.)</i>

Note: Most Janitors/Custodians, etc. in SECC churches/schools are considered employees with wages being paid through conference payroll. If you want to know if your custodian, etc. can be paid as an independent contractor, contact Human Resources. Also, you do not have to report payments to any corporations (except corporations providing medical care and incorporated law firms).

Note to Church/School Treasurers: Please ask your non-SECC-employee service provider to complete items 2-7 (over) or complete IRS Form W-9. Issue checks only when the required information is **complete**.

Conference Policy

Each church and school is required to obtain an Employer Identification Number (EIN). Using the EIN, churches and schools are required to issue 1099-Misc. Forms at the end of each calendar year to each non-employee service provider for payments totaling \$600 or more in one calendar year. Churches and schools who fail to report may be responsible for IRS penalties.

IRS Penalties

Penalties will be assessed for failure to file correct information. There are additional penalties for failure to file by the due date (January 31 of the year following the payments), for failure to include all the required information, or for including incorrect TIN, payee surname, or payment amount. Penalties are \$15 to \$50 per reporting form, with maximum penalties \$25,000 to \$250,000 per year.

HONORARIUM FOR SECC EMPLOYEES

REQUEST FORM

PAY TO: _____

AMOUNT: \$ _____

Add to payroll Add to wages for tax reporting purposes only. Already paid.

DESCRIPTION: _____

REQUESTING ORGANIZATION: _____

ADDRESS: _____

PHONE #: _____

E-MAIL: _____

AFFIRMATION: We understand that by submitting this request, the above honorarium will be added to the SECC employee's bi-weekly payroll, and will be subject to all tax and other reporting requirements, and our organization will be billed for the resulting charges.

REQUESTED BY: _____ **DATE:** _____

AUTHORIZED BY: _____ **DATE:** _____
(Business Manager, Treasurer or Pastor)

Email to payroll@seccsda.org or FAX to 951-509-2393



Adventist Risk Management® Inc.

CLAIM REPORTING

24/7 Hotline: (888) 951-4276 (press 2)

CLAIMS@ADVENTISTRISK.ORG

Claim FORMS are available at www.adventistrisk.org > Forms > Claims

DO NOT WAIT TO FILE YOUR CLAIM – Provide as much information as you can but do not delay filing your claim because you are waiting on additional information.

DUTY TO PROTECT – You have a duty to protect your property. If you have a situation where the damage from a loss may cause additional risk or damage it is important to mitigate the loss. For example, this may mean turning off the water if you have broken pipes and calling a clean-up company. Do not hesitate to take care of your property. It will need to be done whether you have insurance coverage or not. Waiting will only make the problem worse.

HOW THE CLAIMS PROCESS WORKS

Your claims examiner will help you understand the process in greater detail; however, the process follows this model:

- 1 FILE CLAIM** - A claim is filed with ARM, you have provided as much information as possible and the claim examiner helps you know what additional information is necessary. You work to provide all required information as quickly as possible. **VERIFY THAT THE CONTACT INFORMATION YOU PROVIDE IS CURRENT.**
- 2 INVESTIGATION** - The claims examiner, often with the help of an on-site adjuster, conducts the investigation.
- 3 RESULT** - When the investigation is complete the claims examiner will relate the result to you (if you are the designated contact person). The result may be that the claim is accepted, partially paid or denied. This is determined by the terms of the insurance policy, the deductible or perhaps a sublimit that applies to that type of loss.
- 4 PAYMENT** - Adventist Risk Management will issue a payment for the loss.
 - For property losses the payment goes to the insured (Conferee).
 - For automobile losses the payment will go to the body shop or claimant.
 - For personal injury losses the payment will go either to the claimant or to the provider, according to the policy.

DEDUCTIBLES

Claims are paid based on the insurance policy. Most insurance policies include a deductible, which is the amount you are responsible for before your coverage begins. Various types of losses may have different deductible amounts.

GLOSSARY:

- ADJUSTER** - An independent representative of the insurer who seeks to determine the extent of the insurer's liability for loss when a claim is submitted.
- DAMAGE** – Harm or injury resulting in loss of value or usefulness.
- DEDUCTIBLE** - Amount of loss that the insured incurs before the insurance can pay.
- EXAMINER** - The representative of an insurance company assigned to review claims made against insurance companies.
- MITIGATE** - To make less severe or serious, often with professional help.
- POLICY** - The written insurance contract including all clauses, riders, endorsements, and attached papers.
- SUBLIMIT** - The limit of how much can be paid on a specific type of loss.
- WEAR & TEAR** - The normal, expected deterioration of an insured object (wear and tear is excluded from insurance policy coverage because it is inevitable).

FOR MORE INFORMATION, **SUBSCRIBE TO OUR SOLUTIONS NEWSLETTER AT:**
www.adventistrisk.org



NORTH AMERICAN DIVISION GENERAL LIABILITY (ed. 05/2013)
STATEMENT OF LOSS

12501 Old Columbia Pike
 Silver Spring, MD 20904

OFFICE: (301) 680-6870 FAX: (301) 680-6878 EMAIL: claims@adventistrisk.org

CONFERENCE _____

ABOUT THE INSURED			
CHURCH/SCHOOL/OTHER NAME			
CHURCH/SCHOOL/OTHER ADDRESS			
CONTACT PERSON NAME		TITLE	
TELEPHONE NUMBER	BUSINESS	HOME	
EMAIL ADDRESS			

ABOUT THE LOSS			
DATE & TIME OF LOSS		AM	PM
DESCRIPTION OF ACCIDENT/NATURE OF ACTIVITY (USE ADDITIONAL SHEETS IF NECESSARY)			

ABOUT THE LOCATION OF INCIDENT			
NAME OF OWNER OF PREMISES			
ADDRESS			
TELEPHONE	BUSINESS	HOME	
RELATIONSHIP TO INSURED			
LOCATION OF ACCIDENT (+ CITY & STATE)			

ABOUT THE INJURED PERSON OR DAMAGED PROPERTY			
NAME			<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE
DATE OF BIRTH	SOCIAL SECURITY #		
ADDRESS			
TELEPHONE	BUSINESS	HOME	
EMAIL ADDRESS			
DESCRIBE INJURY OR DAMAGE (EXAMPLE: FRACTURED ARM, SPRAINED BACK, BROKEN WINDOW, ETC.)			
DESCRIBE PROPERTY (TYPE, MODEL, ETC.)			
ESTIMATED AMOUNT OF REPAIR			

EMPLOYER'S NAME		RELATIONSHIP TO INSURED/ENTITY	
ADDRESS			
TELEPHONE	BUSINESS	HOME	

ABOUT WITNESSES (USE REVERSE SIDE IF NECESSARY)			
NAME			
ADDRESS			
TELEPHONE	BUSINESS	HOME	
NAME			
ADDRESS			
TELEPHONE	BUSINESS	HOME	

COMMENTS (USE ADDITIONAL SHEETS IF NECESSARY)			
------------------------------------------------------	--	--	--

REPORTED BY: _____ TITLE: _____ PHONE#: _____

REPORTED TO: _____ TITLE: _____ DATE: _____

SIGNATURE OF INSURED: _____ DATE: _____

GENERAL LIABILITY

CLAIM INFORMATION

IMMEDIATE AND TIMELY REPORTING IS CRITICAL

DOCUMENTATION NEEDED: (TO ACCOMPANY COMPLETED CLAIM FORM)

- If an attorney is involved, provide name and address.
- Have papers been served? If so, when? Attach a copy.
- Copies of medical bills, if any.

ADDITIONAL DOCUMENTATION NEEDED FOR MEDICAL PROFESSIONAL LIABILITY SITUATIONS:

- Medical Records
- Incident Report
- Any statements by medical personnel.

PROCEDURE:

Please send above information to Adventist Risk Management, Inc. ARM may assign an adjuster in complex situations, it is important for you to cooperate with them. If there are any problems, let us know immediately.

ANY ADDITIONAL INFORMATION MUST BE FORWARDED UPON RECEIPT

Adventist Risk Management, Inc.
12501 Old Columbia Pike
Silver Spring, MD 20904

OFFICE: (301) 680-6870 FAX: (301) 680-6878 EMAIL: claims@adventistrisk.org

Robert H. Burrow | *JD*

Managing Claims Counsel

OFFICE: (301) 680-6875

CELL: (301) 346-9642

EMAIL: rburrow@adventistrisk.org

J. Victor Elliott | *AIC*

Claims Counsel

OFFICE: (301) 680-6808

CELL: (301) 332-2017

EMAIL: jvelliott@adventistrisk.org

Donna L. Diaz | *JD*

Claims Counsel

OFFICE: (951) 353-6803

CELL: (951) 754-3574

EMAIL: ddiaz@adventistrisk.org

Geoffrey Hayton | *JD*

Claims Counsel

OFFICE: (951) 353-6822

CELL: (909) 894-8235

EMAIL: ghayton@adventistrisk.org



FOR YOUR PROTECTION SOME STATE LAWS REQUIRE THAT THE FOLLOWING STATEMENT APPEAR ON THIS FORM: "It is unlawful to: (a) Present or cause to be presented any false or fraudulent claim for the payment of a loss under a contract of insurance and/or (b) Prepare, make, or subscribe any writing with intent to present or use the same, or to allow it to be presented or used in support of any such claim. Every person who violates any provision of this section is punishable by imprisonment in the State Prison not exceeding three years, or by fine not exceeding one thousand dollars, or by both."

POLICY	Conference	Name of Entity				
	Address of Damaged Property					
	Contact Person (please print)		Telephone			
LOSS	DESCRIPTION OF WHEN AND HOW LOSS OCCURRED Give details--be specific (attach additional sheet if necessary)					
	MONTH	DAY	YEAR			
	DESCRIPTION OF PROPERTY DAMAGED OR STOLEN		Support with written vendor estimates			
	MAKE, MODEL, SERIAL NO.		APPROX. AGE	REPLACEMENT COST		
ESTIMATE OF LOSS	Building	\$ _____	Stolen Goods	\$ _____	Total Estimates	\$ _____
	Contents	\$ _____	Stolen Money	\$ _____	Less Deductible	\$ _____
	Temp. Repairs	\$ _____	Glass	\$ _____	Net Estimate	\$ _____
ALL CRIME LOSSES MUST BE REPORTED TO POLICE	Date Reported to Police:		Police Report No.:		Phone:	
	Investigating Organization:					
	Address:					
DATE	SIGNATURE Of Authorized Entity Representative				TITLE/CAPACITY	
DATE	SIGNATURE Of Authorized Insured Representative				TITLE/CAPACITY	

Failure to promptly report loss or damage is a contract violation and may void coverage. Supply as much information as possible to avoid delay.

DENOMINATIONAL PROPERTIES

If reporting a catastrophic loss, (hurricane, fire, floods, earthquake, volcano, etc.) PLEASE report immediately to the ARM CLAIMS DEPARTMENT by phone (301) 680-6870; or fax (301) 680-6878 or E-mail: claims@adventistrisk.org for further instructions before completing the following steps

CLAIMS INFORMATION

Send loss notice immediately. The following documentation is needed to complete claim process as soon as it is available.

- Building:** (ITEMIZED REPLACEMENT COST)
- Itemized written estimates or invoices for material and labor by a contractor.
 - If labor is done by members, number of man-hours times the amount that would be paid per hour.
- Contents:** (REPLACEMENT COST)
- Must have written replacement estimates or bills for items of like kind and quality, or repair estimates if items are repairable.
- Money and Securities:**
- Furnish accounting records to substantiate loss. If unavailable, give explanation of how amount was determined.
- Inland Marine**(Scheduled Declared Value)
- Give name of entity under which the item is scheduled and the serial number as listed on your statement of values.
- Burglary and Theft:**
- Police report. If you cannot get report, give name of Police Station reported to and the report number.
- Storm and Fire Losses:**
- Pictures and newspaper clippings.
 - Fire Marshall's Report of Fire

CHECKLIST

- Date of loss
- Exact location and complete street address
- Exactly what is being claimed (material, labor, cash, contents, etc.)
- Signature of authorized representative of entity



ADVENTIST RISK MANAGEMENT, INC. (CLAIMS SERVICES)

12501 Old Columbia Pike * Silver Spring MD 20904 *
(301) 680-6870 * FAX (301) 680-6878 * Email: claims@adventistrisk.org

**AUTOMOBILE
LOSS NOTICE (ED. 2010)**

INSURED

Insured Entity Name & Address	Contact Person	Contact's Phone
Church, School or other:	Name:	Home:
Conference:	Email:	Work:

LOSS INFORMATION

Date of Loss:	Time of Loss:	
Location of Accident (including City & State)	Police Report & Number	Violations / Citations
Description of Accident/Nature of Activity (Use additional sheet if necessary)		

INSURED VEHICLE

Year, Make, Model		V.I.N. (Last 5 digits of ID#)	
Owner's Name & Address		Owner's Phone	
Driver's Name & Address		Driver's Residence Phone	Driver's Business Phone
Driver's Relationship to Insured	Driver's Date of Birth (Age)	Purpose of Vehicle Use	Was Driver Injured? Yes <input type="checkbox"/> No <input type="checkbox"/>
Describe Damage	Estimate Amount	Where can vehicle be seen?	Used with Permission Yes <input type="checkbox"/> No <input type="checkbox"/>

DAMAGED PROPERTY (For vehicle information other than above)

Describe Property (If Auto: Year, Make, Model, Plate No.)	Insurance Company or Agency Name & Policy # (if any)		
Owner's Name & Address	Owner's Residence Phone	Owner's Business Phone	
Driver's Name & Address (Check if same as owner) <input type="checkbox"/>	Driver's Residence Phone	Driver's Business Phone	
Describe Damage	Estimate Amount	Where can vehicle be seen?	Was Driver Injured? Yes <input type="checkbox"/> No <input type="checkbox"/>

PASSENGERS (Use additional sheets if necessary)

Name & Address	Phone	Injured
		YES NO
		YES NO

WITNESSES (Use additional sheets if necessary)

Name & Address	Phone

Incident Reported by _____ Date: _____
 Loss Notice Completed by _____ Date: _____
 Signature of Insured's authorized representative _____ Date: _____



NORTH AMERICAN DIVISION MEDICAL PAYMENTS (ed. 09/2013)

CLAIM FORM

12501 Old Columbia Pike
Silver Spring, MD 20904

OFFICE: (301) 680-6870 FAX: (301) 680-6878 EMAIL: claims@adventistrisk.org

TO BE COMPLETED BY CHURCH ORGANIZATION			
CONFERENCE			
CHURCH NAME			
CHURCH ADDRESS			
CHURCH CONTACT PERSON	EMAIL ADDRESS	TELEPHONE	

ABOUT THE INJURED PERSON

PLEASE COMPLETE ALL FIELDS BELOW. THOSE MARKED WITH AN (*) ARE REQUIRED.

FIRST NAME*		LAST NAME*	
DATE OF BIRTH*		GENDER*	
SOCIAL SECURITY NUMBER*			
ADDRESS			
	TELEPHONE	EMAIL ADDRESS	
NAME OF PARENT/GUARDIAN			
DATE OF ACCIDENT*		TIME OF ACCIDENT	
DESCRIBE THE INJURY*			
HOW DID ACCIDENT HAPPEN?*			
LOCATION OF ACCIDENT		DATE ACCIDENT REPORTED*	
TYPE OF ACTIVITY			
TIME ACTIVITY	COMMENCED	DISMISSED	

DID ACCIDENT OCCUR DURING: (CIRCLE YES OR NO)			ACTIVITY LEADER	TITLE	
CHURCH FUNCTION	Y	N	NAME AND ADDRESS OF WITNESS		TELEPHONE
VACATION BIBLE SCHOOL	Y	N			
PATHFINDER	Y	N			
CAMP	Y	N			
OTHER	Y	N	NAME AND ADDRESS OF WITNESS		TELEPHONE
WHILE SUPERVISED	Y	N			
DURING SPONSORED ACTIVITY	Y	N			
DURING PROGRAMMED HOURS	Y	N			
ON ACTIVITY PREMISES	Y	N	NAME AND ADDRESS OF WITNESS		TELEPHONE
WHILE TRAVELING TO OR FROM AN ACTIVITY IN AN AUTHORIZED AUTOMOBILE	Y	N			
IN THE COURSE OF YOUR EMPLOYMENT	Y	N			
DOES THE INJURED PERSON HAVE OTHER INSURANCE?	Y	N	NAME AND ADDRESS OF OTHER INSURANCE:		

I hereby certify that the statements made above are correct to the best of my knowledge and believe that the above claimant was covered hereunder at the time of the accident/sickness.

Signature of Supervisory Official _____ Date _____

ATTACH PHYSICIAN'S STATEMENT AND/OR ITEMIZED BILLING TO THIS FORM



VOLUNTEER LABOR

Most Seventh-day Adventist conferences and institutions carry Volunteer Labor Accident insurance for their members. This limited **excess policy** will pay for covered medical costs that occur as a result of an accident “while performing all voluntary labor and services for an insured institution.” The insurance is for one year **from the date of accidental injury**, subject to a maximum benefit. This insurance is payable only in **excess of any expenses payable by other valid and collectible group insurance**, which means it pays only for covered medical expenses not paid by your own group insurance, or a plan through your employer, or government. The policy provides “a weekly accident indemnity when as the result of injury the insured person is totally and continuously disabled and prevented from performing each and every duty pertaining to his occupation and volunteer work.” A death benefit is also provided should life be lost due to the volunteer-related accident.

A volunteer is described as a person “participating in any scheduled, sponsored and supervised activity.” If you were being paid for any work done for the church, you should submit this accident claim to the Worker’s compensation department for your State.

In order to properly and completely process a volunteer labor claim, the following checked items should be provided:

_____ Letter from church pastor, head elder or conference employee verifying **accident occurred while you were participating in a scheduled, sponsored and supervised volunteer activity, or traveling to or from such activity.**

_____ **“Accident and Sickness Claim Form”** completed on both sides signed by you and your attending physician.

_____ Itemized medical bills

_____ Statement from your insurance company showing how much they paid (or denial of benefits). This includes Medicare Explanation of Benefits.

If you lost wages due to this accident:

_____ Fully completed and signed **“Supplementary Statement for Continuing Disability Under Accident Policy”** claim form with **Attending Physician Supplementary Statement.**

_____ Statement of wages from employer for two months preceding accident.

Send this information to the above address. The claim will be filed by ARM Claims with American International Companies to be processed under the terms of the policy. Should you have any questions, call (301) 680-6870.

PROOF OF LOSS

AMERICAN INTERNATIONAL COMPANIES®

VOLUNTEER LABOR

INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA

MAIL TO:

Adventist Risk Management, Inc.
 12501 Old Columbia Pike
 Silver Spring, MD 20904
 Phone: (301) 680-6870 Fax: (301) 680-6878
 Email: claims@adventistrisk.org

NAME OF GROUP:

POLICY NUMBER:

SPECIAL RISK ACCIDENT AND SICKNESS CLAIM FORM

INSTRUCTIONS:

- 1) You must have SECTION A fully completed by a designated official of the Policyholder.
- 2) SECTION B is to be completed, signed and dated by the claimant or parent/guardian of claimant, if claimant is a minor.
- 3) If claimant is treated in the hospital, please attach an itemized hospital bill.
- 4) If claimant is treated by a doctor, have the doctor complete the Physician's Statement or attach an itemized bill.
- 5) Attach itemized bills for all medical expenses being claimed including the claimant's name, condition being treated (diagnosis), description of services, date of service(s) and the charge made for each service.
- 6) Please mail completed form and bills to above address.

The furnishing of this form, or its acceptance by the Company, must not be construed as an admission of any liability on the Company, nor a waiver of any of the conditions of the insurance contract.

Any person who knowingly and/or with intent to injure, defraud, or deceive an insurance company or other person files a statement of claim containing false, incomplete or misleading information, may be guilty of insurance fraud and subject to criminal and substantial civil penalties.

SECTION A

LOCATION OF GROUP POLICYHOLDER

Maryland

CLAIMANT'S FULL NAME	SOCIAL SECURITY NO. (IF AVAILABLE)	DATE OF BIRTH	NAME OF SUPERVISOR
DATE COVERAGE BEGAN		DATE COVERAGE WILL EN/HAS ENDED	
NATURE OF INJURY OR ILLNESS (DESCRIBE FULLY, INCLUDING WHICH PART OF BODY WAS INJURED)		DESCRIBE HOW, WHEN AND WHERE ACCIDENT OCCURRED (DATE AND TIME)	
NAME OF ACTIVITY INDICATE THE SPORT (IF APPLICABLE)	DID ACCIDENT OCCUR:		
	A. WHILE CLAIMANT WAS SUPERVISED	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	B. DURING SPONSORED ACTIVITY	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	C. DURING PROGRAMMED HOURS	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	D. WHILE TRAVELING TO OR FROM REGULARLY SCHEDULED ACTIVITY IN A SUPERVISED GROUP	<input type="checkbox"/> YES	<input type="checkbox"/> NO
DATE LAST WORKED	DATE RETURNED TO WORK	WEEKLY EARNINGS	
POLICYHOLDER REPRESENTATIVE TITLE (PLEASE PRINT OR TYPE)		DAYTIME TELEPHONE NUMBER ()	
SIGNATURE OF POLICYHOLDER REPRESENTATIVE		DATE	

SECTION B

NAME OF CLAIMANT (PARENT OR GUARDIAN IF A MINOR)	DAYTIME TELEPHONE NO. ()
ADDRESS OF CLAIMANT (PARENT OR GUARDIAN IF A MINOR)	
OTHER THEALTH INSURANCE COVERAGE (ENTER NAME OF INSURED, NAME AND ADDRESS OF INSURANCE COMPANY NAME OF EMPLOYER AND POLICY NUMBER) <input type="checkbox"/> YES <input type="checkbox"/> NO	
I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.	
SIGNATURE (CLAIMANT OR PARENT, IF CLAIMANT IS A MINOR)	

AUTHORIZATION

I, the undersigned authorize any hospital or other medical-care institution, physician or other medical professional, pharmacy, insurance support organization, governmental agency, group policyholder, insurance company, association, employer or benefit plan administrator to furnish to the Insurance Company named above or its representative, any and all information with respect to any injury or sickness suffered by, the medical history of, or any consultation, prescription or treatment provided to, the person whose death, injury, sickness or loss is the basis of claim and copies of all of that person's hospital or medical records, including information relating to mental illness and use of drugs and alcohol, to determine eligibility for benefit payments under the Policy Number identified above. I authorize the group policyholder, employer or benefit plan administrator to provide the Insurance Company named above with financial and employment-related information. I understand that this authorization is valid for the term of coverage of the Policy identified above and that a copy of this authorization shall be considered as valid as the original. I understand that I or my authorized representative may request a copy of this authorization.

I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNATURE

DATE

I hereby certify that the above information is true and correct to the best of my knowledge and belief.

SIGNATURE

DATE

CLAIMANT INFORMATION

1. MEDICARE 0 (Medicare *)		MEDICAID 0 (Medicaid)		CHAMPUS/CHAMPVA 0 (Sponsor's SSN) 0 (VA File *)		GROUP HEALTH PLAN 0 (SSN or ID)		FECA/BLKLUNG 0 (SSN)		OTHER 0 (ID)		1A. INSURED'S I.D. NUMBER	
2. PATIENT'S NAME (First Name, Middle Initial, Last Name)				3. PATIENT'S DATE OF BIRTH MM DD YY / / M O F O				4. INSURED'S NAME (First Name, Middle Initial, Last Name)					
5. PATIENT'S ADDRESS (No. Street)				6. PATIENT'S RELATIONSHIP TO INSURED SELF 0 SPOUSE 0 CHILD 0 OTHER 0 (Specify)				7. INSURED'S ADDRESS (No. Street)					
CITY		STATE		8. PATIENT STATUS Single 0 Married 0 Other 0 Employed 0 Full Time Student 0 part-time Student 0				CITY		STATE			
ZIP CODE		TELEPHONE NO. ()						ZIP CODE		TELEPHONE NO. ()			
9. OTHER INSURED'S NAME				10. IS PATIENT'S CONDITION RELATED TO: A. PATIENT'S EMPLOYMENT? YES 0 NO 0 B. AN AUTO ACCIDENT? YES 0 NO 0 C. OTHER ACCIDENT? YES 0 NO 0				11. INSURED'S POLICY GROUP OR FECA NUMBER					
A. OTHER INSURED'S POLICY OR GROUP NUMBER								3. PATIENT'S DATE OF BIRTH MM DD YY / / M O F O					
B. OTHER INSURED'S DATE OF BIRTH MM DD YY / / M O F O								EMPLOYER'S NAME OR SCHOOL NAME					
C. EMPLOYER'S NAME OR SCHOOL NAME								C. INSURANCE PLAN NAME OR PROGRAM NAME					
D. INSURANCE PLAN NAME OR PROGRAM NAME				D. RESERVED FOR LOCAL USE				D. IS THERE ANOTHER HEALTH BENEFIT PLAN? YES 0 NO 0					
12. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below Signatures _____ Date _____						13. INSURED'S OR AUTHORIZED PERSON'S SIGNATURE I authorize payment of medical benefits to undersigned physician or supplier for service described below Signature _____ Date _____							
14. DATE OF CURRENT ILLNESS (First symptom) OR INJURY (Accident) OR PREGNANCY (LMP) MM DD YY / /				15. IF PATIENT HAS HAD SAME OR SIMILAR ILLNESS GIVE FIRST DATE: MM DD YR / /				16. Dates Patient Unable To Work in Current Occupation MM/DD/YY FROM / / TO / /					
17. NAME OF REFERRING PHYSICIAN OR OTHER SOURCE				17a. I.D. NUMBER OF REFERRING PHYSICIAN				18. Hospitalization Dates Related to Current Services MM/DD/YY FROM / / TO / /					
19. RESERVED FOR LOCAL USE						20. OUTSIDE LAB? \$ CHARGES YES 0 NO 0							
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY (RELATE ITEMS 1, 2, 3 OR 4 TO ITEM 24E BY LINE) 1 _____ 3 _____ 2 _____ 4 _____						22. MEDICAID RESUBMISSION CODE ORIGINAL REF. NO. ↑ ↑							
23. PRIOR AUTHORIZATION NUMBER													
24 A		B	C	D		E	F	G	H	I	J	K	
DATE(S) OF SERVICE FROM ↑ TO ↑ MM/DD/YY ↑ MM/DD/YY ↑ ↑ ↑ ↑		PLACE OF SERVICE	TYPE OF SERVICE	PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CP/HCPSCS ↑ MODIFIER		DIAGNOSIS CODE	\$ CHARGES↑ ↑	DAYS OR UNITS	DPSDT Family Plan	EMG	COB	RESERVED FOR LOCAL USE	
				↑ ↑ ↑ ↑ ↑ ↑									
				↑ ↑ ↑ ↑ ↑ ↑									
				↑ ↑ ↑ ↑ ↑ ↑									
25. FEDERAL TAX NUMBER SSN 0 EIN 0				26. PATIENT'S ACCOUNT .NO		27. ACCEPT ASSIGNMENT 0 YES 0 NO		28. TOTAL CHARGES \$ ↑ ↑		29. AMOUNT PAID \$ ↑ ↑		30. BALANCE DUE \$ ↑ ↑	
31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREE OR CREDENTIALS SIGNED _____ DATE _____				(I certify that the statements apply to this bill and are made a part thereof) 32. NAME AND ADDRESS OF FACILITY WHERE SERVICES WERE RENDERED (If other than home or office)				33. PHYSICIAN'S OR SUPPLIER'S NAME, ADDRESS, ZIP CODE & TELEPHONE # PIN # _____ GRP # _____					
PLACE OF SERVICE CODES 1-(H) - INPATIENT HOSPITAL 2-(OH) - OUTPATIENT HOSPITAL 3-(O) - DOCTOR'S OFFICE		4-(H) PATIENT'S HOME 5 - DAYCARE FACILITY (PSY) 6- NIGHT CARE FACILITY (PSY)		7-(NH) NURSING HOME 8- (SNF)-SKILLED NURSING FACILITY 9- - AMBULANCE		O-(OL)-OTHER LOCATIONS A-(IL)-INDEPENDENT LABORATORY B- OTHER							

ADVENTIST RISK MANAGEMENT, INC.
Request for Certificate of Insurance

Insured: Southeastern California Conference

Policy #: **GL201880**

Property Value:

Limit: **1,000,000**

- General Liability
- Property
- Hospital Property
- Automobile
- Excess Liability
- Workers Compensation

Name of Certificate Holder:
Address :

Location of Property Included:

Activity Requiring Certificate:

Beginning Date:

Ending Date:

Additional Endorsement Required: Yes No

Specific Wording Required:

Sponsored by :

PLEASE EMAIL TO:

Comments:

Requested by:

CSR: **FABIANA ABREU**

Date: