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## ACCOUNTING NEWS!

- ◆ Please review the I-9 information in the Human Resource section.
- ◆ Please review the information about Excess Funds and Reconciliations in the Internal Control portion of this newsletter.
- ◆ There are Perform Payroll updates in the Central Payroll area.

## ACCOUNTING SERVICES

### 2012 Small Employer Tax Credit

Similar to last year the Archdiocese has enlisted the help of Wayne Lenell from the diocese of Rockford Illinois, in determining which of our parishes qualify for the small employer tax credit for health insurance premiums. If your parish did indeed qualify you will be receiving correspondence directly from Mr. Lenell requesting information to assist him in preparing the forms necessary to receive the refunds and an invoice. Please respond to his requests and remit payment to Mr. Lenell. These requests will cover either 2012 and/or 2013 tax years.

### April Assessments

Please note that the source for health billing has changed from Paycor to Anthem. Due to the data source change the Archdiocese will no longer allocate the charges between parish and school on the locations behalf. The health charge will appear as one line item on the assessment. Please use the Anthem Bill Report that you receive in the parish mailing to determine the allocation.

April assessments will be distributed to locations by April 23, 2014. Assessments will be withdrawn on Wednesday April 30th. Requests for adjustments to this withdrawal must be sent to Carey Kendall ([ckendall@archindy.org](mailto:ckendall@archindy.org)) by noon on Monday April 28th.

### 2013 Financials

The 2013 Audited Financials, which include our financial position, cash flows, activities, along with additional supplementary information, are now available on our website at <http://www.archindy.org/finance/archdiocese.html>

### Mileage Reimbursement Rate

The IRS released standard mileage rates for use in **2014** on Friday, December 6<sup>th</sup>. (Notice 2013-95). Taxpayers can use the optional standard mileage rates to calculate the deductible costs of operating an automobile.

**The rate for business use of an automobile was increased to 56 cents per mile.**

The Archdiocese reimburses employees for 75% of the IRS issued standard mileage rate. Effective for miles driven on or after January 1, 2014, the Archdiocese mileage reimbursement rate will be **42** cents per business mile incurred.

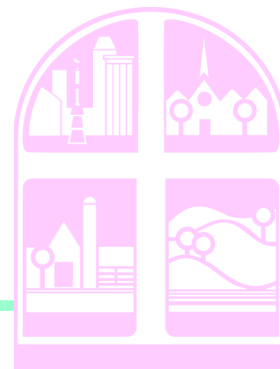
### ADLF Rates for April-June 2014

**Loans 3.75%      Deposits 0.75%**

The next ADLF meeting is scheduled for Thursday May 15, 2014. If your parish would like to be placed on the agenda for this meeting, please contact Carey Kendall by Wednesday, April 30th at (317)236-1519 or [ckendall@archindy.org](mailto:ckendall@archindy.org).

ADLF requests that are received after 4pm Monday through Wednesday will be processed the following business day. Requests for deposits and loans made on Thursdays will be processed up through 4:30pm. Deposit and Loan forms have been revised to include notes about these processing changes.

Please share these newsletters with your fellow co-workers who normally would not receive through Accounting Services. There is always valuable information that can be shared throughout your parish, school or agency.



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## ACCOUNTING SERVICES CTD.

### **Fifth Third Pooled Checking Account**

Fifth Third Bank Interest Bearing Checking Account is where catholic-related entities' funds are pooled together and invested to receive a higher rate of return each month. This account has been with the Archdiocese since 1993. Besides a higher rate of return than an average interest-bearing checking account, the advantages include no investment sweep fee, lower service charges, and the ability to increase the rate of return as the pool grows. Currently, the Indianapolis Pool has over 100 accounts with approximately \$35,000,000 invested. If your parish is interested in joining this account, please contact Paul Burch at Fifth Third bank at 317-383-2668 or [Paul.Burch@53.com](mailto:Paul.Burch@53.com).

## HUMAN RESOURCES

### **I-9 Forms**

Please ensure I-9 forms are on file for all employees. Form I-9 is used for verifying the identity and employment authorization of individuals hired for employment in the United States. All U.S. employers must ensure proper completion of Form I-9 for each individual they hire for employment in the United States. You can access a link to the I-9 form on the Human Resources website under Forms or at this link: <http://www.uscis.gov/sites/default/files/files/form/i-9.pdf>.

### **Additional HSA Contributions in 2014**

Employees with health plan coverage on January 1st will receive additional bonus contributions on January 31st of \$200 for single coverage and \$400 for family coverage. These additional contributions are due to a plan surplus and are not guaranteed each year.

### **HSA Savings through Payroll Deduction**

Employees who contributed to their HSAs in 2013 do not have to complete a new form. Their current savings deductions will continue in 2014 unless they fill out a form to change or stop the deduction.

### **Health Savings Account Limits for 2014**

The IRS has increased the annual limits for health savings account contributions in 2014 to \$3,300 for single coverage and \$6,550 for family coverage. There is still a \$1,000 allowable catch-up contribution for people age 55 and over.

### **Retirement Savings Plan Limits for 2014**

The IRS has maintained the same annual contribution limit for 403(b) retirement savings plans in 2014 of \$17,500. There is also a \$5,500 catch-up contribution for people who are age 50 and over.

### **Benefit Communication Training**

The Human Resources Department is offering Employee Benefits Communications Training to any interested Parish or School. Contact Kristen Leffler at (317) 236-1594 or Courtney Mitchell at (317) 236-7314 for more information or to schedule your on-site Benefits Communications training session.

### **Safe and Sacred Program**

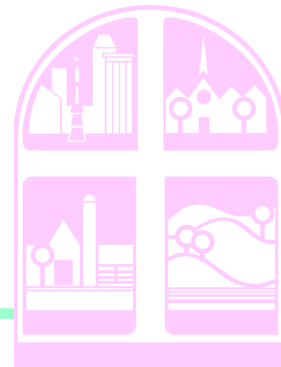
All **NEW** clergy, religious, employees and volunteers must complete the Safe and Sacred Program **BEFORE their first day of ministry, work or volunteer service**. The program can be accessed by following this link: <https://safeandsacred-archindy.org/login/index.php> Integrated in the training is the background check release form which is also required.

### **Safe and Sacred Training**

As part of our ongoing commitment to the care and protection of children, every priest, deacon, and employee of the Archdiocese of Indianapolis is asked to complete our online Safe and Sacred training program by February 28, 2014. Volunteers who have contact with children should complete the training in March or April 2014. The course is available in English and Spanish 24 hours per day, 7 days per week at [www.safeandsacred-archindy.org](http://www.safeandsacred-archindy.org). It takes about 45 minutes to complete and can be done in parts over a series of days. Thank you in advance for your participation in this training and your commitment to the protection of children. Please contact Human Resources at [hr@archindy.org](mailto:hr@archindy.org) if you have any questions.

### **"Comings and Goings" Resource for Business Managers**

The Human Resources Office has a new resource for business managers with helpful information of what to do when an employee begins or end work at a parish or school. Please click on the following link and scroll down to the Documents section at the end: <http://www.archindyhr.org/important-forms/resources-for-business-managers/>



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HUMAN RESOURCES CTD.

**Code of Conduct Posters**

New Code of Conduct posters were recently sent to all locations. These posters have been updated to include our Safe and Sacred online safe environment training and are available in English and Spanish. Please contact [hr@archindy.org](mailto:hr@archindy.org) if you need additional copies. We are happy to send more!

**New Medical Benefits Enrollment Document**

One of the challenges we face is getting new employees to open their ELFCU health savings accounts in a timely manner. Our goal is for employees to have the HSA money when they need it for medical expenses. Too often, we hear from employees months after they enroll who have not received any HSA deposits because they never opened an account! Effective November 1, 2013, we will no longer make retroactive HSA payments to individuals. Also, we will not enroll an employee in Anthem health insurance until we receive notice from ELFCU that the health savings account has been opened. To emphasize this, we have added an instruction page to the Anthem application on our website. If you have an old copy saved on your computer, please delete it and begin using the new one. You can find it at [www.archindyhr.org](http://www.archindyhr.org), then FORMS, then ALL FORMS, then MEDICAL/DENTAL ENROLLMENT FORM.

CENTRAL PAYROLL

All payroll related information has moved to the following link: <http://www.archindy.org/finance/payroll.html> on the finance portion of the Archdiocesan website. This includes payroll guides, calendars, and links to log in to access pay stubs. Please contact Central Payroll at [centralpayroll@archindy.org](mailto:centralpayroll@archindy.org) if you have any questions or suggestions about the content on this page.

**Paycor Perform Migration**

Paycor has migrated all locations to Perform. Please let Central Payroll know if you need any support from our offices as you familiarize yourselves with the new platform. A recorded training session is available here: <http://www.archindy.org/finance/payroll.html>.

**Religious Employees in Perform Paycor**

If you have religious employees, please review the Perform **Paycor Religious Employee Letter** listed online in the Paycor Perform Payroll section.

**Do Not Process Payroll Early**

Please use the 2014 Perform Payroll Calendar Required Submission Dates found on the calendar here: <http://www.archindy.org/finance/files/parish/payroll/2014%20Payroll%20Calendar%20for%20Perform.pdf>. Please note the "Required Approval Dates" for April Perform Payrolls:

4/15/2014 Payroll – Required Approval Date is April 9, 2014

4/30/2014 Payroll – Required Approval Date is April 25, 2014

**Electronic Federal Tax Payment System (EFTPS) Account Letter**

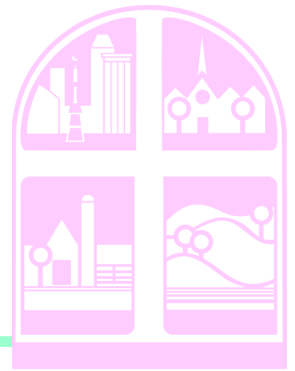
Paycor, as a third party, manages withholding taxes on behalf of the entire diocese. In doing so, they have enrolled each location in Electronic Federal Tax Payment System (EFTPS). You may receive a letter from EFTPS confirming the enrollment and personal identification number for the account. Retain this information for your records. You may elect to periodically perform a quality check by logging into the account online or by phone to ensure quarterly filings have occurred but this is not a requirement. Please contact Central Payroll with any questions.

**Email Address**

Please ensure your location's Paycor contact email address is up to date. You may update this information by emailing [centralpayroll@archindy.org](mailto:centralpayroll@archindy.org).

**Employee Paystubs**

There is a Paycor application available for download to your mobile device. Please encourage your staff to access their pay information every pay period through the online Paycor service or through their mobile device <http://www.paycor.com/products/payroll/mobile-app>.



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## PARISH INTERNAL CONTROLS

Each month we feature news that will aid administrators in safeguarding assets and ensuring compliance in parish internal controls. If there are topics in this area you'd like to see featured please contact the Office of Accounting Services: [accountingservices@archindy.org](mailto:accountingservices@archindy.org).

### **As good stewards we must report the misappropriation of assets.**

To do so conveniently and confidentially you may contact EthicsPoint, an independent third-party, by phone at 1-888-393-6810 or by visiting their website: [archdioceseofindianapolis.ethicspoint.com](http://archdioceseofindianapolis.ethicspoint.com). The confidential hotline and website are accessible 24 hours a day 7 days a week. The Chief Financial Officer or his designee will be informed of every report and an investigation is performed with each report.

### **Excess Funds Deposit**

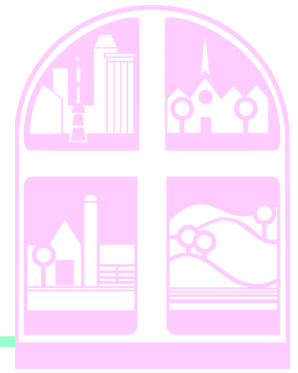
Your location may receive a letter from Archdiocesan CFO Brian Burkert regarding excess deposit funds on hand. Please respond to the letter by April 15, 2014. Parishes, schools and agencies are required to deposit excess funds into the ADLF. Excess funds are all funds on hand in excess of anticipated cash disbursements for the following ninety days. Parishes schools and agencies should address the matter of excess funds on a monthly basis. Excess funds should also include all funds raised from fund drives, capital improvements, or major renovations. All excess funds must be deposited in the ADLF; a parish, school or agency may not invest such funds or deposit them in financial institutions.

Excess funds should be assessed and reviewed during routine reconciliation processes outlined in the Internal Control Policy found here: [http://www.archindy.org/finance/files/parish/parish-finance/ic\\_policy.pdf](http://www.archindy.org/finance/files/parish/parish-finance/ic_policy.pdf). Please review the Reconciliations section of the policy found on page 18. You may contact Carey Kendall with any questions about the policy or practices at 317-236-1519 or [ckendall@archindy.org](mailto:ckendall@archindy.org).

## CATHOLIC EDUCATION

### **Special Events Policy**

And now is a good time to review the special events policy and application so you can help those wanting to rent the space from our parishes for wedding receptions. If you have any questions see our Insurance page on the archindy website.



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## RISK MANAGEMENT

### **Safety and Loss Control News—Dec 2013**

Please check out the following link which features Smoke Detector Safety Tips, Maintenance of Battery Operated Emergency Lights, and Proper Snow Removal. <http://www.archindy.org/insurance/documents/Newsletter%2012-13.pdf>

### **Proactive Security Guidelines for Religious Education Activities**

Learn more about taking proactive security measures during Religious Education activities, including choosing an appropriate building, controlling access to the facility, and establishing an Emergency plan. <http://www.archindy.org/insurance/documents/Proactive%20Security%20CCD%20November%202013.pdf>

### **Fire Safety**

We have had recent fires to two of our properties. So a reminder to all: keep doors locked on all buildings whenever possible and not in use. Secondly, do not light candles in non-Church environments. The recent fire caused by a candle has been our fourth of this type.

### **Student Accident Insurance**

We have a new provider for this coverage beginning July 1, 2013. The company name is Gallagher Koster. We will have new claim forms and coverage highlights on our Insurance Web page shortly. Please throw away any old forms or information. You can reach the website by going to <http://www.archindy.org/insurance/student.html>

### **New contact for the Special Events**

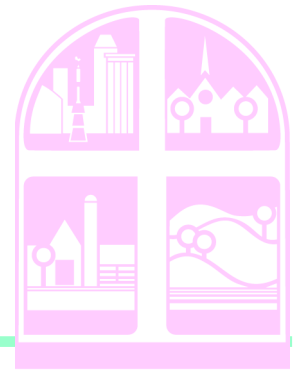
A new contact has been listed on the insurance page of our website:

Mira Andreeva

Email: [mira\\_andreeva@aig.com](mailto:mira_andreeva@aig.com)

Phone: 630-634-4583

Feel free to contact Mike Witka at [mwitka@archindy.org](mailto:mwitka@archindy.org) or (317)236-1558.



OAS STAFF

**Tracy Lockwood – Controller**

email: [tlockwood@archindy.org](mailto:tlockwood@archindy.org)

**Julie Laughlin – Assistant Controller/Director of Agency Reporting** – Julie is currently training to take over agency financial reporting. This will include financial reporting for Catholic Charities, Fatima Retreat House, Bishop Simon Brute College Seminary, CYO and others.

email: [jlaughlin@archindy.org](mailto:jlaughlin@archindy.org)

**Carey Kendall – Supervisor of Parish and Agency Services** – Carey supervises payroll, parish and agency billing, and the administration of the Deposit and Loan Fund. She monitors the accounting services email box, coordinates and manages the parish internal control assessments and the parish annual financial reporting process.

email: [ckendall@archindy.org](mailto:ckendall@archindy.org)

**St. Dina Bato – Accountant** – Sr. Dina handles the day to day accounting for Catholic Cemeteries and the Deposit and Loan Fund.

email: [dbato@archindy.org](mailto:dbato@archindy.org)

**Robyn Roller – Payroll Specialist** – Robyn processes payroll and prepares the month parish and agency billing.

email: [rroller@archindy.org](mailto:rroller@archindy.org)

**Nancy Hildwein – Catholic Charities Accounting Supervisor** – Nancy is responsible for accounting and reporting for several Catholic Charities agencies.

email: [nhildwein@archindy.org](mailto:nhildwein@archindy.org)

**Chris Bramble – Accountant** – Chris is responsible for investment accounting and accounting support for Fatima Retreat House and several Catholic Charities agencies.

email: [cbramble@archindy.org](mailto:cbramble@archindy.org)

**Melinda Buckler – Accounting Clerk** – Melinda is responsible for daily cash management including processing all deposits received by OAS and fixed asset accounting.

email: [mbuckler@archindy.org](mailto:mbuckler@archindy.org)

**Sandi Jackson – Accounts Payable Specialist** – Sandi is responsible for accounts payable and employee expense reimbursements.

email: [sjackson@archindy.org](mailto:sjackson@archindy.org)