



ACCOUNTING SERVICES

The Catholic Center is Closed Thursday November 27th to observe the Thanksgiving holiday.

Please read the following message; this change will affect your bank account:

Employer H.S.A. Contributions

Beginning January 31, 2015 employer health savings account distributions will be direct deposited to each personal account through Paycor payroll. This means the Archdiocese will need to provide each location a direct deposit to cover the amount that Paycor will withdrawal from the location for the employer H.S.A. contribution. The central office will prefund each location's bank account with the appropriate sum of employer H.S.A. cash requirements two days prior to the end of month payroll pay date.

In January the central office will activate the health savings accounts for direct deposit with the January 30, 2015 payroll distribution. **On January 28, 2015 the Archdiocese will prefund location's operating bank accounts with the cash required for employer H.S.A. funding prior to Paycor withdrawing the funds due for payroll.** This process should not require the locations to make a journal entry. It is merely a cash transfer and not a revenue or expense of the location. The exact amount deposited by the Archdiocese will be withdrawn one day later on January 29th by Paycor to fund the participants' health savings accounts.

Please contact Accounting Services with any questions regarding this change.

2012 and 2013 Small Employer Tax Credit

Similar to last year, the Archdiocese has enlisted the help of Wayne Lenell from the Rockford, Illinois diocese, to determine which of our parishes qualify for the small employer tax credit for health insurance premiums. If your parish qualifies to receive the refund, Mr. Lenell will contact your parish directly to request the information needed to prepare the forms necessary to receive the refund and provide an invoice for his services. **Please respond to his requests and remit payment to Mr. Lenell.** These requests will cover either the 2012 and/or 2013 tax years.

Sales Tax Exemption

Is your parish, agency or school paying sales tax for their utilities or other items? Through review of the parish internal control reports, OAS has noticed that some parishes are currently paying sales tax. We encourage all of our locations to address this by filling out a Form ST-105 and providing it to your vendors. Note, for transactions to be tax exempt they must be directly invoiced to the organization and paid via the organization's funds. Purchases for social events, hotels, airfare, and meals (for the private benefit of an individual) are never exempt. For more information you can visit this resource: <http://www.dwdcpa.com/blog/exemption-from-indiana-utility-sales-tax/>.

Indiana law requires organizations to report annually to maintain their sales tax exemption by filing an annual financial report, **Form NP-20**. **This form is very brief and is due November 15, 2014.** If you do not receive a form in the mail from the State, please contact the Indiana Department of Revenue's Nonprofit Section at 317-232-2188 or the NP-20 form is available online at <http://www.in.gov/dor/3506.htm>.

Monthly Assessments

November assessments will be distributed to locations by November 19, 2014. Assessments will be withdrawn on Friday November 28, 2014. Requests for adjustments to withdrawals must be sent to Carey Kendall (ckendall@archindy.org) by noon on Tuesday November 25th.

ADLF Rates for Oct-Dec 2014

Loans 3.75% Deposits 0.75%

2015 ADLF meetings will be scheduled soon. Meanwhile, if your parish would like to be placed on the agenda for the next meeting, please contact Carey Kendall at (317)236-1519 or ckendall@archindy.org.



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ACCOUNTING SERVICES

Annual Tax Forms

Churches and religious organizations must provide Form 1099-MISC to report payments of \$600 or more to persons not treated as employees for services performed. This form is required if your church pays an unincorporated individual or an entity \$600 or more in a calendar year for one of the following payments: gross rents, commissions, fees, or other compensations paid to non-employees like prizes and awards, or other fixed and determinable income. The **Form 1099-MISC must be provided to the payee by January 31** and Copy A to the IRS by February 28th. For more information on filing requirements for the 1099-MISC, please visit the IRS website at www.irs.gov.

ANNUAL DOCUMENTATION REQUIRED FOR PARISHES

There are certain items required annually to maintain your incorporated status. If you are not the appropriate person at your parish to gather this information please ensure this information reaches the person responsible. We appreciate everyone's assistance in the effort to keep the parish's status current. More information and the required documents can be located on our website at <http://www.archindy.org/finance/incorporation.html>

Annual Incorporation Meeting (to be held between July 1st and September 15th):

- Complete Annual Meeting Minutes form and retain at parish
- Complete Conflict of Interest forms for each officer and director and retain at parish
- Approve & Sign Parish Administrative Services Agreement and send to the Archdiocese. (Note this agreement automatically renews, if you have a copy on file, you do not need to sign a new one or send to the Archdiocese.) If you cannot locate your executed agreement, please execute a new agreement and submit to the Archdiocese.
- Complete June 30 Parish Annual Financial Report online
- Approve June 30 Annual Financial Report and send Signature Page to the Archdiocese
- If you are new parish as a result of mergers, you will need to execute these documents for the new parish and send copies to the Archdiocese.

Please confirm that you have completed the above action items and returned the necessary documents to the Archdiocese.

If you have any questions, please contact OAS at accountingservices@archindy.org.

PARISH INTERNAL CONTROLS

Parish Internal Control Assessments

We have recently updated the work programs used by the firms performing the parish internal control assessments to refine the programs and to include controls over annual incorporation procedures and payroll processing. If you are interested in taking a look at the changes, the programs are on our website at <http://www.archindy.org/finance/parish/forms.html>. Next up for the Office of Accounting Services is to update and refresh our internal control policy. Keep an eye out for those updates in the spring on 2015.

As good stewards we must report the misappropriation of assets.

To do so conveniently and confidentially you may contact Ethics Point, an independent third-party, by phone at 1-888-393-6810 or by visiting their website: 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.

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



CENTRAL PAYROLL

Year End Preparation

Please review the information in the year end Paycor link for guidance on updating critical employee information for year end processing. http://go.paycor.com/rs/paycor/images/Pages%20from%20ye_client_guide_2014_orange.pdf.

It is very important to request employees verify their names, birth dates, social security numbers, and addresses prior to year end processing. Please also remind employees to fill out a new W4 to update their tax withholdings if they've had any recent changes in filing status or dependents.

Workers Compensation Codes in Paycor

Please ensure all workers compensation codes are assigned appropriately in Paycor.

The codes should be assigned as follows:

Bus Drivers (WC-7380)

Administration (WC-8868)

Maintenance & Kitchen (WC-9101)

Cemetery (WC-9220)

*****Do not reset your Pay run when opening Payroll*****

Resetting your pay run when opening payroll removes any benefit related changes that were processed by Central Payroll. This will cause issues with employees net pay and warrant back deductions. Please do not reset your pay run when opening payroll. If you do inadvertently reset your pay run, contact Central Payroll to notify the office that this has occurred.

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 "Pay Period End Dates and Required Approval Dates" for upcoming Perform Payrolls:

Processing payroll before the required approval date may disrupt benefit related changes to employee benefits for new, shared, transferred, or terminated employees. The required approval dates for upcoming payroll cycles are as follows:

11/30/2014 Pay Period Ends 11/21/14 – Required Approval Date is Monday November 24, 2014

12/15/2014 Pay Period Ends 12/5/14 – Required Approval Date is Wednesday December 10, 2014

12/31/2014 Pay Period Ends 12/21/14 – Required Approval Date is Monday December 22, 2014

Anthem Enrollment and Change form Due Dates

Please note the Anthem New Hire Enrollment and Anthem Change forms must be sent to human resources before the pay period end date noted on the Payroll Calendar. This allows human resources and Central Payroll sufficient time to process the required paperwork and ensure the required deductions are being modified appropriately. Sending in the paperwork by the pay period end date ensures the employee will not be burdened with double health and dental deductions.



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HUMAN RESOURCES

Upcoming Changes

As you may have already noticed, we're making some changes in the OAS and HR departments to make our processes more efficient and to provide you with better service. Last month, in order to comply with the employer mandate of the Affordable Care Act, the HR department sent out almost 2800 open enrollment packets to ensure this information was delivered to all insurance eligible employees. In the coming weeks, please watch for further communications including a survey as we continue to look for ways to improve our processes and service. We look forward to working with you and getting your feedback and we want to express our thanks for your assistance on this initiative! Please stay tuned!

Retirement Savings Plan Limits for 2015

The IRS has increased the allowable annual contribution limit for 403(b) retirement savings plans in 2015 from \$17,500 to \$18,000. The maximum catch-up contribution allowed for participants who are age 50 or older increased from \$5,500 to \$6,000.

Voluntary Life and Short-term Disability Deductions

Premium deductions for voluntary life and short-term disability historically have been noted as ARHCIOCESE, beginning in November, the premium deductions will state AUL. Please share this information with employees who are participating in these plans.

Safe and Sacred Program

An important announcement from the director of Human Resources regarding the Safe and Sacred program is attached. Please take time to read the letter and make note of the new changes.

All **NEW** clergy, religious, employees and volunteers must complete the Safe and Sacred Program **BEFORE their first day of ministry, work or volunteer service**. Integrated in the training is the background check release form which is also required. Every **CURRENT** priest, deacon, and employee of the Archdiocese of Indianapolis is asked to complete our online Safe and Sacred training program as soon as possible, if he or she has not already done so. Volunteers who have contact with children should complete the training as well, if they have not already done so. The course is available in English and Spanish 24 hours per day, 7 days per week at 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 if you have any questions.

Important Health Savings Account Information

Newly hired employees are no longer required to open their health savings account (HSA) before being enrolled in health insurance. In the past, health insurance applications have not been processed until the new employee had opened their HSA. Since this was creating missed deductions and delays in coverage, we have eliminated that process. Eligible, completed health applications will now be processed upon receipt by human resources. Please note - in order for the employee to receive the monthly employer HSA contributions, they still must open an account. Back contributions will not be given to anyone whose "account opened date" is beyond their first month of health insurance eligibility.

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. **I-9 forms must be completed within 3 day of employment.** 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>.

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 Christa Bunch at (317) 236-7314 for more information or to schedule your on-site Benefits Communications training session.



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STEWARDSHIP & DEVELOPMENT

United Catholic Appeal (UCA) Gift Processing

Gift processing for the UCA has been streamlined, lessening the amount of work required at the parish level. We were able to accomplish this by partnering with Fifth Third Bank and Remittance Processing Services (RPS) for gift processing. Please look for more detailed instructions in a mailing early next week.

Please make note of the new mailing address for all gifts to the UCA:

RPS c/o Archdiocese Process

Suite 250

2960 N. Meridian St.

Indianapolis, IN 46208

All non-gift communications should still be sent to the Office of Stewardship and Development at the 1400 N. Meridian Street address.

If you have any questions, please contact Cyndy Taber at ctaber@archindy.org or 317-236-1591.

RISK MANAGEMENT

Tenant User Liability Insurance Program

Formally known as Special Events Insurance Program is now known as Tenant User Liability Insurance Program or TULIP. The program is now a computer based application and you no longer have to mail in forms. You should have received a folder in the mail about the new program.

Parish Self Inspection Program—Due December 1st

We have finally undertaken the parish self-inspection program as outlined in previous issues of this newsletter. After many months of testing the system, writing and re-writing the recommendations, we are now implementing the inspection program. Each parish/school has already received an email invitation to start the inspection process. The forms are written in an easy check off system that can be input through the computer generated email or sent in by mail. **This must be completed by December 1, 2014.** If you have any questions of did not receive the inspection invite you can contact me at mwitka@archindy.org.

Safety and Loss Control News

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>

Boiler Inspections

Here is contact information for Jim Law

Office phone, 317-203-5176

Cell phone, 317-987-6573

Email address, jim.law@bpcllca.com

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



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OAS STAFF

Tracy Lockwood – Controller

email: tlockwood@archindy.org

Julie Laughlin – 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

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

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

Melinda Buckler – Payroll Specialist – Melinda processes payroll and assists diocese locations wide with any payroll related questions.

email: mbuckler@archindy.org

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

email: 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

Lori Erickson – Accounting Clerk – Lori is responsible for daily cash transactions and fixed asset accounting.

email: lerickson@archindy.org

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

email: sjackson@archindy.org

Patty Gotway – Billing Specialist – Patty prepares the monthly parish and agency assessments.

email: pgotway@archindy.org



ARCHDIOCESE OF INDIANAPOLIS

The Church in Central and Southern Indiana

October 15, 2014

Dear Safe and Sacred Coordinators,

Thank you very much for all you do to coordinate the Safe and Sacred Child Protection Program at your parish, school, or agency. Since August 2013, over 20,000 people in the Archdiocese of Indianapolis have completed this training, which is a remarkable success. Your efforts have made a positive difference and are greatly appreciated!

We wanted to let you know about an improvement in the Safe and Sacred Program. Effective October 19, 2014, people who take the course must fill out the background check section and have a completed background check prior to issuance of a certificate. They will no longer be able to print a certificate immediately after taking the course, but will receive an e-mail message usually within 2-3 days to let them know that their certificate is ready.

This change was made due to several suggestions from parish and school leaders who wanted to ensure that certificates would only be issued after background checks were complete. Some re-programming of the Safe and Sacred system was required to make this change effective, and we are pleased that it will soon be operational. We think that this is a step forward with integrating training and background checks, which are both essential elements of our child protection program.

Barada Associates, our background check provider, will research their database to determine if a check had already been conducted for each individual. If a background check had been processed by Barada Associates within the past 5 years, it will not be re-done at the completion of the Safe and Sacred Program. If your location does not currently have an account with Barada and Associates, please contact them at customerservice@baradainc.com as soon as possible. This will enable you to receive copies of all background checks processed for your location.

Please contact the Human Resources Office at hr@archindy.org or (317) 236-1594 if you have any questions, comments or suggestions.

Once again, thank you, and God bless you,

Ed Isakson

Director, Human Resources

Archdiocese of Indianapolis