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 Organization Name

## Payroll Checklist

	<b>Yes</b>	<b>Needs Attention</b>
1. Have you verified whether or not your minister(s) have dual tax status, needing to file as employees for federal income taxes and as self-employed for Social Security tax purposes?	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you manage voluntary withholdings from your staff's Social Security taxes and, as such, complete the necessary quarterly and annual payroll tax filings?	<input type="checkbox"/>	<input type="checkbox"/>
3. If any ministers on your staff are receiving a housing allowance, have you entered the exact amount of the allowance into their employment contract or in the church's board meeting minutes? (It's necessary to do so to comply with tax codes.)	<input type="checkbox"/>	<input type="checkbox"/>
4. If any ministers on your staff are receiving a housing allowance, do you make certain to designate this before the start of each year?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you include "special occasion gifts" in employees' taxable income when applicable?	<input type="checkbox"/>	<input type="checkbox"/>
6. Do you follow a written policy for reimbursing workers/volunteers for business-related expenses?	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the staff of your ministry educated on how to follow the ministry's reimbursement arrangement?	<input type="checkbox"/>	<input type="checkbox"/>
8. Do you have a timekeeping plan in place for your staff—including determining the point of contact for timecard approval and establishing a time card due date for each pay period?	<input type="checkbox"/>	<input type="checkbox"/>
9. Are you aware of how the Fair Labor Standard Act (FLSA) applies to your ministry and its employees individually?	<input type="checkbox"/>	<input type="checkbox"/>
10. Does your ministry retain payroll records for at least seven years after the individual leaves the ministry's employment?	<input type="checkbox"/>	<input type="checkbox"/>

Notes: \_\_\_\_\_

Completed by: \_\_\_\_\_ Date: \_\_\_\_\_

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