BUSINESS METHODS WORKSHOP

Healthy People-Healthy Congregations-Healthy Diocese

"At its core, organizational health is about integrity, but not in the ethical or moral way the integrity is defined so often today. An organization has integrity - is healthy - when it is whole, consistent and complete, that is, when its management, operations, strategy and culture fit together and make sense.

Patrick Lencioni, *The Advantage*

Key practices

- Know whether a position is an employee or independent contractor
- Know whether a position is Exempt or Non-exempt from the Fair Labor Standards Act
- File new hire forms correctly
- Separate Medical information, Keep I-9s together
- Document important conversations and assessments
- Update job descriptions as needed
- Maintain confidentiality
- Maintain an up-to-date staff handbook (policies)

Where do our stories begin and end?

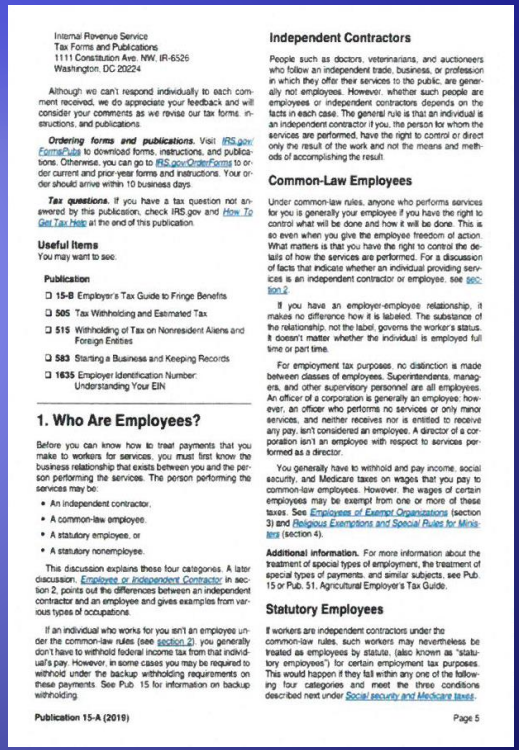
Life Cycle of a Role (employment or volunteer)

- Job descriptions - *Purpose*
- Onboarding and extended orientation - *Belonging*
- Setting Expectations, Priorities and Goals - *Clarifying*
  - Being clear here is crucial for a healthy sense of self and healthy team development
- Regular "How are we doing?" Discussions
- Documented assessment of performance (annually)
- Opportunities for Growth - *Nurturing*
  - Taking on new or more responsibilities
  - Progressive Discipline
- Ending Employment – please call - new calls, mutual agreement to end employment, termination, retirement

Employee OR Contractor?

How would you qualify these positions?

- Paid chorister
- Lawn maintenance person
- Part-time accountant
- Sunday nursery attendant



Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

Ordering forms and publications. Visit IRS.gov/FormsPubs to download forms, instructions, and publications. Otherwise, you can go to IRS.gov/OrderForms to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Tax questions. If you have a tax question not answered by this publication, check IRS.gov and How To Get Tax Help at the end of this publication.

Useful Items
You may want to see.

Publication

- ☐ **15-B** Employer's Tax Guide to Fringe Benefits
- ☐ **505** Tax Withholding and Estimated Tax
- ☐ **515** Withholding of Tax on Nonresident Aliens and Foreign Entities
- ☐ **583** Starting a Business and Keeping Records
- ☐ **1635** Employer Identification Number: Understanding Your EIN

1. Who Are Employees?

Before you can know how to treat payments that you make to workers for services, you must first know the business relationship that exists between you and the person performing the services. The person performing the services may be:

- An independent contractor,
- A common-law employee,
- A statutory employee, or
- A statutory nonemployee.

This discussion explains these four categories. A later discussion, Employee or Independent Contractor in section 2, points out the differences between an independent contractor and an employee and gives examples from various types of occupations.

If an individual who works for you isn't an employee under the common-law rules (see section 2), you generally don't have to withhold federal income tax from that individual's pay. However, in some cases you may be required to withhold under the backup withholding requirements on these payments. See Pub. 15 for information on backup withholding.

Independent Contractors

People such as doctors, veterinarians, and auctioneers who follow an independent trade, business, or profession in which they offer their services to the public, are generally not employees. However, whether such people are employees or independent contractors depends on the facts in each case. The general rule is that an individual is an independent contractor if you, the person for whom the services are performed, have the right to control or direct only the result of the work and not the means and methods of accomplishing the result.

Common-Law Employees

Under common-law rules, anyone who performs services for you is generally your employee if you have the right to control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed. For a discussion of facts that indicate whether an individual providing services is an independent contractor or employee, see section 2.

If you have an employer-employee relationship, it makes no difference how it is labeled. The substance of the relationship, not the label, governs the worker's status. It doesn't matter whether the individual is employed full time or part time.

For employment tax purposes, no distinction is made between classes of employees. Superintendents, managers, and other supervisory personnel are all employees. An officer of a corporation is generally an employee; however, an officer who performs no services or only minor services, and neither receives nor is entitled to receive any pay, isn't considered an employee. A director of a corporation isn't an employee with respect to services performed as a director.

You generally have to withhold and pay income, social security, and Medicare taxes on wages that you pay to common-law employees. However, the wages of certain employees may be exempt from one or more of these taxes. See Employees of Exempt Organizations (section 3) and Religious Exemptions and Special Rules for Ministers (section 4).

Additional information. For more information about the treatment of special types of employment, the treatment of special types of payments, and similar subjects, see Pub. 15 or Pub. 51, Agricultural Employer's Tax Guide.

Statutory Employees

If workers are independent contractors under the common-law rules, such workers may nevertheless be treated as employees by statute, (also known as "statutory employees") for certain employment tax purposes. This would happen if they fall within any one of the following four categories and meet the three conditions described next under Social security and Medicare taxes.

Why does this position exist?

Lay Employee Position Description

Provide a brief description of the purpose of the position. This statement is usually 2 – 3 sentences.
Click here to enter text.

List primary job duties and responsibilities in order of importance. These are stated broadly. *Examples: Maintains office supply inventory within budget. Prepares age-appropriate curriculum for volunteer Sunday School teachers.*
Click here to enter text.

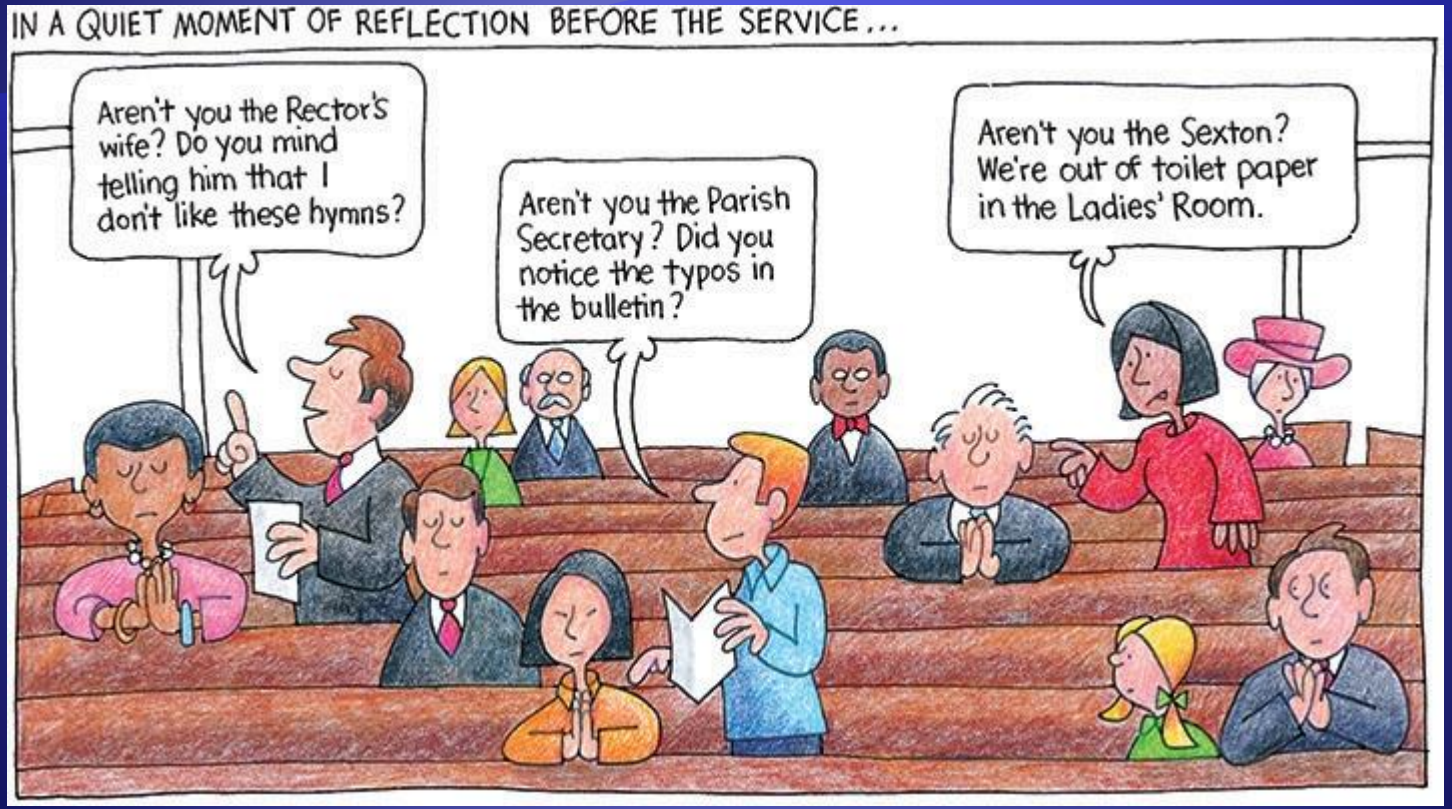
Job Title	
Reports to	
Classifications	Exempt Non-exempt / Full-time Part-time Temporary

What work is expected of me to fulfill this purpose > my job description

Visit www.edow.org, select the Resources and Forms tab, then click Employment, then Position Descriptions & Reviews for writable forms.

Workplace Environment

- Professional behavior – address inappropriate behavior quickly
- Clean, safe environment
- Accessible environment
- Needed resources provided


IN A QUIET MOMENT OF REFLECTION BEFORE THE SERVICE...
Aren't you the Rector's wife? Do you mind telling him that I don't like these hymns?
Aren't you the Parish Secretary? Did you notice the typos in the bulletin?
Aren't you the Sexton? We're out of toilet paper in the Ladies' Room.