

GENERAL INSTRUCTIONS

1. Please read **ALL** instructions and study your Tables, I, II, III and Worksheets carefully before completing. The information for all Statistical Tables, Worksheets and Reports is for a twelve (12) month period beginning
2. January 1, 2021 and ending December 31, 2021 .
3. **Do not** write in any items or change the heading of any line (except when entering "Other" items on Table II Itemized Worksheet. Write in the type of expense on the handwritten Table II Itemized Worksheet and then enter the totals on the *Other Category* on the on-line date entry).
4. Clearly mark the entire name of the church and its location. (ex: Sulphur, Wesley instead of Wesley).
5. Always include the church's Employer Identification No. (Federal Tax ID No.) in this format *********. Your employer identification number cannot be 00-0000000 and you cannot use the conference EIN. Multiple churches on a charge should not have the same EIN.
6. Make sure figures can easily be read. This is especially true with being able to distinguish between 1, 7 and 9; 2 and 5; 4 and 9; and 3 and 8 etc.
7. Report finances in dollars only. Do not report cents but round to the nearest dollar. If the cents are under 50 cents go to the lower dollar; if the amount is 50 cents or over go to the next highest dollar. When there is nothing to report for a line item, enter "0".
8. When the tables and forms are complete:
 - a. If commas were used to make sure they are in the proper place. If a comma is misplaced, it can cause serious errors and increases in your apportionment.
 - b. Check lines with a "0" to make sure that it is reasonable that there is nothing to report on that line.
 - c. Check the line amounts against last year's amounts. If there is a large difference between what was entered on a line for last year and what is entered this year (either as an increase or decrease), double check the amounts for accuracy and be ready to explain large differences.
 - d. Check to be sure that figures were entered on the correct line. In the process of entering from the worksheet to the on-line software, it sometimes happens that a series of figures are entered on the wrong lines, so verify that everything is on the proper line.
 - e. Check lines 41- 47a and compare to last year to see if there are any large changes. **These lines comprise the apportionment formula. REMEMBER IT IS YOUR RESPONSIBILITY TO MAKE SURE YOUR RECORDS ARE CORRECT.**
 - f. Note that **the pdf forms and worksheets are not the same as online entry.** The pdf forms will not save automatically or online. Best practice is to save them to your computer **before** filling them in, then save as you go. You may type directly from your computer into some forms or print, then hand write the information. The purpose of these forms is for you to have the information you need before going to the Online Data Entry. Be prepared to share your original worksheets for District review.

ON-LINE INFORMATION IN GENERAL

1. Remember, you may begin your data entry on **January 1, 2021**. Table 1 must be **completed by January 11, 2021**. Tables 2 & 3 are due by **January 24th**. Remember to send (via mail or email) the pastor's report to the District Office as soon as you have entered Table 1 online. **Donotwaituntilthelastminute!** The longer you wait the more people will be on the system and the more problems you will encounter. Although the online system may be open, there may be no one available to help if you call after normal business hours (for ex. over the weekend).
2. If you are entering for more than one church, enter only one church at a time. **DO NOT** open two browser windows and enter churches concurrently.
3. Go to the conference's website: www.la-umc.org and find the link on the Home page: "2021 Statistical Data Entry." At the log-in page, you will need to enter your church Username (six-digit permanent General church ID number) and your church Password (your Conference church ID number, which is usually a four-digit number). These numbers can be found on your Apportionment Remittance form and Benefits Billing sheet or may be retrieved from the District Office. When these numbers are entered, your church's information grid should come up.
4. To begin entering your local church's 2021 statistical data:
 - a. On the 2021 Row Click the button to the right that says "Open".
 - b. From the tabs near the top left choose the table you wish to complete. Remember that you **must** enter the Table 2 worksheet before you complete Table 2.
 - c. Click inside the white box that corresponds to the line # you are entering. To advance between line items, either hit the "Enter" or "Tab" button.
5. You can only enter information in the white boxes. Any colored boxes will be inserted for you by the Conference Office or will self-calculate. You do not need to enter any information in colored boxes.
6. Enter the Table 2 Itemized Worksheet **BEFORE** entering Table 2.
7. All fields must be filled before a Table can be submitted. If there is no data for a data field, enter a "0". The person entering the data **MUST** enter his/her full name, phone number and email address as the data entry person for each document or the data will NOT submit. After entering this data, **the Savebutton MUST be clicked again**.
8. **Once you have completed your data entry session, click the "SAVE" located at the top, right corner of the page to save all entries**. Upon saving, if calculated fields are out of balance, such as the Male/Female split not being equal to the Total Membership, an error message will appear, for ex: ERROR: Checksums do not match! Go back to those fields that will now be highlighted in RED to correct your entries and then SAVE your changes. Review all the entries to ensure that they are accurate.
9. You can "SAVE", print and log out of the system and come back to your work as many times as you like before the deadline **as long as you have not clicked the "Submit" button**.
10. To print a copy of the SAVED data, click the Print button located at the top, right corner of each Table.

13. You MUST “SUBMIT” your work in order for it to be complete. **Print a final copy BEFORE hitting SUBMIT. Please print a copy showing 2 year data. Once you hit submit you cannot print.**
14. All tables MUST be submitted individually. Once **submitted** the table or worksheet is closed to further edits; that is, you cannot make any changes. **Click the SUBMIT button only when you are finished editing the data.** If further edits are necessary, contact your District office.
15. When you are ready to exit the program, please use the [Logout] button on the top, right side of your screen.
16. After April 15, 2021, you will be able to print a complete copy of your church’s statistical tables with the fields that are imported by the Conference Treasurer’s office.
17. **Please read all line descriptions and instructions carefully. Line numbers and categories may have changed.**

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TOP “WHAT TO DO’S”

STATISTICAL TABLE I

1. The number entered on **Line 1** must be the same as Line 4 from last year’s Table I. This number should be prefilled for you and can also be found on Line 4 on last year’s form.
2. **Lines 2a, 2b & 2c:** Professions are categorized according to Confirmation Class participation, regardless of whether youth or adult. Line 2c are persons who have been professing members but are no longer counted on **any** church's rolls. If another church counts them as a member, these should be listed as transfers. Lines 2d and 3c should be used for correcting previous year errors in membership figures, i.e. wrong numbers were submitted in previous years. Please ensure you have a name for every number.
3. **Line 4** – “Total Professing Members” - Member does not mean the number of active participants but the actual names on the rolls. To remove names one must follow the guidelines in ¶228 of the Book of Discipline (reported on Line 3a). This line is self calculating.
4. The addition and subtraction of lines 2 & 3 to/from line 1 must equal Line 4 and the total of Lines 5a-5g must equal Line 4. The total of 6a & 6b must also equal line 4. Note - lines 5 & 6 auto calculate. If lines 4, 5 & 6 are not the same you will receive an error message when saving.
5. Line 7 is for regular, **weekly, in-person** Average Worship attendance. For 2021 only count the Sundays you were actually open for in person worship.
 - Do include regular worship services that are held at the church on a year-round weekly basis, and include all who participate even if for only part of the worship service.
 - Do include regular worship services held at other locations. For example, if the church regularly does a year-round **weekly** worship service at a nursing home it can be included.
 - Do include groups who are extensions of the church who are worshipping away from the church on a Sunday morning (e.g., youth retreats, mission trips).
 - Do not include small group meetings, choir practices, bible studies, etc. even if they start with a prayer and include a song.
 - Do not include worship services that are only held seasonally or on special occasions such as revivals, special advent/lent services, Christmas Eve, Maundy Thursday, Good Friday, etc.
 - Do not include outreach services held by pastors or members of the church away from the church on a special basis (i.e., it is not regularly done on a weekly or monthly basis by that group at the location for that constituency).
 - Do not include on-line worship attendance on line 7. This number should be placed on Line 7a. Again, special or seasonal services should not be counted. Try to only count sustained views, downloads and/or those who interacted in some way. Note, there is not currently a consistent way to count online numbers because of varied platforms being used. Do your best, with integrity.
6. Please read line descriptions carefully. These categories are not age dependent nor do they represent a "yearly" number but all who fall into the category. Both lines represent non-members with the major difference being whether or not they are baptised.
7. Lines 11a-d count individuals involved in Christian formation groups. Even if someone attends every Sunday School class and Bible study offered they only count as 1 person. Lines 12-17 descriptions should be read carefully.
8. Lines 20-23 report both the numbers of mission/outreach/mercy ministries and the number of individuals involved, both as servers and recipients. Please read each description carefully.
 - Do include persons who work in community ministries provided by your local church such as:
 - after school programs, food banks, or homeless ministries and persons who work as part of the church’s support of community ministries with other churches or organizations such as Habitat for Humanity. Do not include persons who volunteer for ministries on their own without the support or endorsement of the church. Although this is important ministry, it should not be counted here.

- Here are a few important items to keep in mind when preparing Form W-2:
 - Type all entries using black ink and, if possible, in a 12-point Courier font. Entries are read by machine. Handwritten, script or italicized fonts or entries made in other than black ink cannot be read.
 - Use decimal points followed by cents (or zeroes for no cents). Do not use dollar signs or commas.
 - Do not make any erasures, cross-outs or whiteouts. Copy A must be error free. If you make an error, put an "X" in the "Void" box, use the next Form W-2 and start again. Do **not** write "corrected" on the next Form W-2.
 - Form W-2 is pre-printed with two forms on a single sheet, so send in the whole Copy A sheet (the page printed with red ink) to the SSA even if one form is blank or void. Do not cut or fold the page. Do not staple Forms W-2 to each other, or to Form W-3.
 - If a box does not apply, leave it blank.

FORM W-2 REMINDERS

All Appointed Clergy must be issued a W-2 form by the church (**not a 1099 Form**). Also, note that "Supply pastors" are treated as Lay employees, not ordained clergy for tax purposes.

The purpose of the following reminders is to give some general information on completing Form W-2 for clergy. Specific instructions on completing Form W-2 are available at <https://www.irs.gov/pub/irs-pdf/fw2.pdf> **The General Council on Finance and Administration and the Louisiana Annual Conference of the UMC are not engaged in providing legal or accounting services and the information provided here should be used for guidance only. A competent professional should be sought for legal and tax advice.**

Box A is self-explanatory.

Box B is the Employer Identification Number. Each local church (or charge) should have its own Employer Identification Number (EIN). Employer Identification Numbers can be obtained by filing IRS Form SS-4.

Box C is Self-explanatory.

Box D (control number) does not have to be completed.

Box E is the employee's name. The name should be listed on the W-2 form as it is listed on the employee's social security card.

Box F is self-explanatory.

- b. The cost of employer-provided group term life insurance that exceeds \$50,000 (Note: The \$50,000 CPP death benefit alone would not be enough to require reporting. However, if the clergy is covered under CPP and there is another plan purchased by the church that provides life insurance for the pastor, then the cost of coverage in excess of \$50,000 must be included).
 - c. The value of the personal use of a church-provided automobile, whether owned or leased;
7. A social security allowance (or any portion of the minister's self-employment taxes paid by the church).
 8. Salary reduction After-Tax contributions to the Wespath 403(b) Plan or other qualified plans

ITEMS NOT REPORTED IN BOX 1

1. Salary reduction **P**re-Tax contributions to the We s p a t h 403(b) Plan or other qualified plans (Report on Box 12E of the W-2).
2. Properly designated (in advance) housing and utility allowance. The housing resolution amount may be reported in Box 14 as "Housing Allowance". **THIS DOES NOT APPLY TO LAY PASTORS.** Any amount paid to a lay pastor for housing and utilities must be reported in Box 1.
3. Qualified health and medical plan premium payments (the Conference plan is a qualified plan). If other health and medical plan payments are made by the church on behalf of the pastor, such amounts are included in Box 1.
4. Reimbursement of business expenses under an **Accountable Reimbursement Policy** (must have actually been done in accordance with the plan including receipts). If there were no receipts then the amount must be included in Box 1.
5. Amounts deducted from the pastor's check for Health Savings Account Contributions.
6. Any other payments under a qualified salary reduction plan — e.g., amounts deducted for dependent care assistance.

Box 2, the local church is not required to do any federal income tax withholding for clergy. However, some clergy may request voluntary withholding by filing a Form W-4 with the church. If the church withheld taxes and remitted them to the government on behalf of the clergy, the withheld amounts are included in Box 2.

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Boxes 3, 4, 5 & 6 are left blank for clergy. Clergy are defined as self-employed for Social Security or SECA purposes (under the Internal Revenue Code Section 3121 (b)(8)(A)). The church should not report Social Security/Medicare wages and must not withhold any Social Security/Medicare tax. Any Social Security/Medicare tax withholding done erroneously by the church (which comes from church funds) is additional reportable income to the pastor. If the church wishes to assist the pastor in paying all or a portion of his Social Security taxes, it should add an additional amount to the wages paid to the pastor and reported in Box 1 of the W-2.

Boxes 7, 8 & 9 are not applicable.

Box 10 is used to report amounts paid or incurred for dependent care assistance if your church has a Section 125 (cafeteria) plan.

Box 11 Amounts contributed to plans administered by the Wespeth (name changed from General Board of Pensions and Health Benefits) or other 403(b) plans should not be included in this box. However, if a pastor is a participant in some other (non-qualified) plan, amounts withheld from the pastor's pay and sent to that plan may need to be reported here. The church's tax advisor should be consulted.

Box 12 is to be used to show codes and amounts of benefits or contributions for clergy. (See the IRS Form W-2 instructions for a complete list of codes.) The following codes are the most relevant for clergy:

1. Code E: Used to report amounts withheld from pay and contributed on a tax-deferred basis to a 403(b) employee salary reduction plan, which includes the WESPETH UMPIP plan.
 - THIS IS THE EMPLOYEE UMPIP CONTRIBUTION THAT IS BILLED BY WESPETH, NOT THE UMPIP (pension) that is paid by the church to the conference for ¼ time clergy). Amounts that are contributed on a tax-paid basis to UMPIP by the clergy should be included in Box 1.
 - THERE ARE SPECIAL RULES FOR ROTH CONTRIBUTIONS and how these contributions must be reported; the church should check with its tax advisor.

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