

**BUSINESS MANAGER NEWS**  
***Iowa District West Congregations' Mission Receipts***



<b>Month Ending December 2021</b>	
Anticipated Amount	\$113,500
Actual Receipts	\$151,468
<b>Fiscal Year-to-Date Receipts</b>	
Anticipated Amount	\$1,248,500
Actual Receipts	\$1,307,258
Over (under) anticipated amount	\$58,758
<b>Use of Mission Receipts</b>	
Remitted to Synod (45%)	\$561,825
Balance for District programs & ministries	\$745,433
Total Receipts	\$1,307,258
<b>Mission Receipts Compared with Last Year</b>	
Month ending December 2021	\$1,307,258
Month ending December 2020	\$1,287,897
Over (under) last year	\$19,361

**Partners in the Gospel - Monthly Mission Moment - Stewardship Spark**

Did you know that your congregational mission dollars support the District budget in a variety of mission and ministry areas? The District budget includes \$5,200 for a comprehensive financial audit. This intense review of all financial details assures the District is operating properly and the financials are in accordance with the generally accepted accounting principles. For a \$2.4 million budget plus numerous funds and assets, this is a good value. Since the fiscal period closes January 31, February is audit time at the District office. A review of the church financial activities is healthy for the church. If you choose to do this task with congregational members, the Congregational Treasurer's Manual, Chapter 25 "Financial Review" has a lot of good information ([www.lcms.org/ctm](http://www.lcms.org/ctm)).

**Stewardship Spark** - by Ron Chewning - [www.StewardshipAdvisors.org](http://www.StewardshipAdvisors.org) – 248.644.6150

**LORD, IN THIS NEW YEAR, HELP US  
TO BE BETTER STEWARDS OF THE  
TIME THAT YOU GIVE US.**

"Look carefully then how you walk, not as unwise but as wise, making the best use of the time, because the days are evil"  
(Ephesians 5:15-16).



## Financial Quick Notes



- 2022 Mileage Rate: **58.5 cents** per mile for all business miles driven. To read the complete IRS announcement, go online to [www.irs.gov](http://www.irs.gov) and click on [News](#). Please note that unreimbursed mileage and other business expenses will no longer be deductible for employees.
- New receipt vouchers were mailed mid-January. Please use these for remittances from February 1, 2022-January 20, 2023. Donations for organizations outside the District should be sent directly to the organization. The mailing also includes the District Convention assessment which is due May 15.
- Need a Federal W-4 or other IRS form quickly? Several forms are in the Treasurer's Manual, but you can also download the current forms directly from the IRS website. Go to [www.irs.gov/Forms-&-Pubs](http://www.irs.gov/Forms-&-Pubs) and download the PDF file. Note the Federal W-4 was completely revised for 2020 to remove withholding allowances.
- Need a Form I-9? Find the U.S. Citizenship and Immigration Services website at [www.uscis.gov/i-9](http://www.uscis.gov/i-9). All church staff including pastors need a copy on file.
- State of Iowa Form W-4 (IA W-4 Employee's Withholding Certificate and Centralized Employee Registry 44-019) is online at <https://tax.iowa.gov> (search W-4). This form was also revised in recent years. All new employees must complete this Centralized Employee Registry Reporting Form. Questions, email [idr@iowa.gov](mailto:idr@iowa.gov) or call the Iowa Department of Revenue at 515.281.3114 or 800.367.3388.
- The Iowa minimum wage remains at \$7.25. State and federal posters may be available at Iowa Workforce Centers and also can be found online; more information is online at [www.iowaworkforcedevelopment.gov/required-employer-posters](http://www.iowaworkforcedevelopment.gov/required-employer-posters).
- Tax calendar: January 31 deadline...  
Issue Form W-2 to each employee (employers are not required to submit Form W-2 copy 1 to the state). Complete Copy A of each 2021 Form W-2 Wage and Tax Statement and W-3 Transmittal of Wage and Tax Statement to Social Security Administration (mail to address on summary form or file electronically).  
  
Issue Form 1099-NEC (Non-Employee Compensation) to all independent contractors/self-employed individuals (those that earned \$600 or more during the year 2021).  
  
Complete Copy A of each 2021 Form 1099-NEC and Form 1096-Annual Summary and Transmittal of U.S. Information Returns to IRS (mail to address on summary form or file electronically).
- Complete Employers Quarterly Federal Tax Return Form 941 (be sure to proof the Form 941 totals with W-3 summary statement).
- Form 944 is designed so the smallest employers (those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year instead of every quarter.
- Tax calendar: February 15 deadline...  
Complete online the 2021 State of Iowa Verified Summary of Payments (VSP) to the Iowa Department of Revenue. Ministries that issued W-2s or 1099s that contain Iowa withholding must electronically file those documents with the Iowa Department of Revenue using GovConnectIowa or [click here](#) to view an information webinar. This data is used to detect tax fraud during the current income tax filing season. If your ministry did not withhold any Iowa taxes in 2021, filing is not required. Questions, call 800.367.3388.



## The Top 10 Church Management Articles of 2021

*ChurchLawAndTax.com* recently summarized the most popular stories from last year. There are several good articles including "Housing Allowance Basics." Another popular article is titled "Applying the Ministerial Exception to Church Employees." To learn more about this article and others, [click here](#).

## Charitable Contribution Deductions

CARES Act tax tip: The above-the-line charitable deduction for those who take the standard deduction will continue into 2021. Individuals, including married individuals filing separate returns, can claim a deduction of up to \$300 for cash contributions made to qualifying charities during 2021. The maximum deduction is increased to \$600 for married individuals filing joint returns. For more details, check out the [IRS website](#).

## Submit your LCMS Statistics Report

**Important!** The LCMS Department of Rosters and Statistics mailed each congregation instructions for completing the 2021 statistics report. The letter includes the congregation ID and password needed for completing the form online. The report includes membership data, gains/losses, education enrollment figures, and financial information. Please be sure this letter gets to the person in your congregation who is responsible for completing this report.

If you have not received this letter or have questions, please email [rosters.stats@lcms.org](mailto:rosters.stats@lcms.org) or call the LCMS Church Information Center at 888-843-5267. This statistical information is used to calculate congregational assessments for District and Synod Conventions. It also assists a wide variety of ministry efforts at the national level, as well as fulfilling the expectation of membership set forth in Bylaw 1.3.4. Please return the completed report to the LCMS Office of Rosters and Statistics by February 28, 2022.

## The Lutheran Witness Subscription Rate

The rate for *The Lutheran Witness* remains the same for May 2022-April 2023. Including the insert, the total is \$22.68. The LW is available as an app, online, and in print. The flagship magazine of the LCMS, *The LW* is a monthly publication (11 issues per year) that offers Synod news, features, columns, Q & A, and more. The deadline for changes is March 1. If you have any questions, contact Concordia Publishing House circulation at 800.325.3040 option 2 or email [LWSubscriptions@CPH.org](mailto:LWSubscriptions@CPH.org). For more information or to read web-exclusive stories, you can also go to [www.lcms.org/witness](http://www.lcms.org/witness).

## Thrivent Choice Update

Thrivent Choice dollars for 2021 will be expiring soon! If you are a Thrivent member, you may be eligible to participate and direct Thrivent Choice dollars to Iowa District West and other LCMS organizations. Simply go to [www.thrivent.com/thriventchoice](http://www.thrivent.com/thriventchoice) or call 800-THRIVENT (800-847-4836) before March 31 and say “Thrivent Choice.”

If you have a specific ministry you want to support (a mission in the District, Joy in Ministry Scholarship Fund, IOWAY, Disaster relief/LERT, Youth Gathering, etc.) let Roger Curtis know the ministry and the amount. Thank you to the many members who have already supported IDW!

## Religious Freedom Challenges Facing America

With the continuing pandemic, changes in the culture, and the impact of a new administration, it isn't a matter if ministries will be sued for simply living out their faith – the question is when and where such lawsuits will arise. Ministries need to be legally prepared for the changes that are taking place in our culture.

If you are not prepared or do not have counsel on religious freedom issues, you may be putting your ministry at risk by:

- Not having documents and policies (i.e. bylaws, statement of beliefs, facility use policies, employment policies, etc.) written in a way that would serve as helpful evidence in the courtroom.
- Giving up your ability to operate according to your religious convictions.
- Missing key opportunities to serve because you do not know your rights.

Last year, the District joined the ADF Church & Ministry Alliance ([www.adfchurchalliance.org](http://www.adfchurchalliance.org)). ADF's mission is to keep the door open for the Gospel so congregations can operate their mission with spiritual boldness. Getting practical legal help can give you peace of mind when so much seems to be changing. To join the ADF Church Alliance, click [here](#) and remember to use promo code **IDW20** for a 20% discount. Questions, contact Roger Curtis or Sherri Huston, Regional Alliance Director - [shuston@adflegal.org](mailto:shuston@adflegal.org) or 480-388 8263.



## “It’s Time to Plan for Retirement!”

Iowa District West\* and Concordia Plans are offering you the opportunity to learn more about planning for your future through a **Pre-Retirement Workshop**. This live workshop will be conducted by Financial Wellness Educator **Paul Snyder**.

*\*Workers from other districts are also welcome to attend.*

**Saturday, April 30, 2022**

**Iowa District  
West Office**  
409 Kenyon Road  
Fort Dodge, IA

**9 AM – 3 PM**

Thanks to the generosity of the LCEF, there is **NO COST** to attend this workshop.

Advance registration IS required so we can plan for materials and food.

- For all workers enrolled in the Concordia Retirement Plan (CRP), not just pastors or rostered workers.
- For workers of any age; especially those age 50 or older or those thinking about retirement.
- Spouses are strongly encouraged to participate, too.
- Learn about:
  - Envisioning Your Retirement and Setting Your Retirement Goals
  - Healthcare in Retirement
  - Your Retirement Income
    - Pension
    - Social Security
    - Savings
  - Planning for a Fulfilling Retirement Life

Please share this with *everyone* at your ministry that is enrolled in the Concordia Plans! All materials will be provided. You will receive additional information via e-mail after you register.

Please register by no later than **April 8, 2022**.

To register, please contact **Sue Light** – Iowa District West  
**Sue@iowadistrictwest.org** or **(515) 576-7666**

Please provide name, e-mail, phone number, and if your spouse will attend with you.

**BONUS:** Concordia Health Plan members can receive 100 Vitality Wellness Points for participating!

