

Resources - Federal and State Posters

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The Congregational Treasurer's Manual (www.lcms.org/ctm) chapter 7 has a brief paragraph on Labor Law Posters.

Page 17 of 40 online (page 7-17 in the book) section 7.336

Posters are no longer provided by Iowa Workforce; for 2017 and beyond print from websites

Dept of Labor poster for Fair Labor Standards Act (FLSA):

(Minimum wage) www.dol.gov/whd/regs/compliance/posters/flsa.htm

The Equal Employment Opportunity (EEO) Poster:

www.dol.gov/ofccp/regs/compliance/posters/ofccpost.htm

Recommended OSHA poster: www.osha.gov/Publications/poster.html

(Occupational Safety & Health Act)

The Employee Polygraph Protection Act Poster:

www.dol.gov/whd/regs/compliance/posters/eppa.htm

(Prohibits employers from using lie detector test)

Uniformed Services Employment and Reemployment Rights Act (USERRA):

www.dol.gov/vets/programs/userra/USERRA_Private.pdf

(Protects civilian job rights and benefits for veterans)

Churches in Iowa do NOT pay Unemployment Insurance so that poster is not required.

Also, most are less than 50 employees, so the Family and Medical Leave Act is not necessary.

State of Iowa Minimum Wage Law poster:

www.iowadivisionoflabor.gov/sites/authoring.iowadivisionoflabor.gov/files/wage.mw_.pdf

or details at www.iowadivisionoflabor.gov/wage-payment-collection-and-minimum-wage

The rate increased to \$7.25 on January 1, 2008

Iowa Department of Revenue - Iowa Tax Issues for Non Profit Entities:

<https://tax.iowa.gov/iowa-tax-issues-nonprofit-entities>

Administrative and Financial Resources

Congregational Treasurers Manual www.lcms.org/ctm and click on resources
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Roger Curtis 515.576.7666 Roger@IowaDistrictWest.org
District Monthly Messenger (online publication) www.idwlcms.org/publications.php or
Administrative Resources www.idwlcms.org/administrativenews.php

Church Finance Today: www.churchlawandtax.com/cft
Editorial Advisor: Richard Hammer

Federal tax payments: www.eftps.com/eftps
Federal Form I-9 Employment Eligibility Verification: www.uscis.gov/i-9
Federal W-4 Form www.irs.gov/forms-pubs/about-form-w4

Internal Revenue Service: Employee vs. Independent Contractor
www.irs.gov and search “Independent Contractor (Self-Employed) or Employee?”

People offer their services to the general public are generally independent contractors. However, whether these people are independent contractors or employees depends on the facts in each case. The general rule is that an individual is an independent contractor if the payer has the right to control or direct only the result of the work and not what will be done and how it will be done. The earnings of a person who is working as an independent contractor are subject to Self-Employment Tax.

Iowa Secretary of State online filing for biennial report: <http://sos.iowa.gov/>
(next report due March 31, 2019) (last report was due March 31, 2017)

Iowa Form W-4 & Centralized Employee Registry Reporting Form - <https://tax.iowa.gov>
or direct link <https://secureapp.dhs.state.ia.us/epay/NewHire/PrintableForms.aspx>
Submit to www.iowachildsupport.gov online, fax, or mail within 20 days of hire

LCMS congregation resources: www.lcms.org/churchoffice - www.lcms.org/gpa

Payroll Resource Library from Brotherhood Mutual Insurance: www.ministryworks.com/resources

Social Security Administration: www.ssa.gov/bso/services.htm
(Report wages electronically to SSA, Social Security Number Verification Service, and more)

Check Fraud & Identity Theft Resource: www.abagnale.com/publications.htm
Frank Abagnale Financial security consultant 800.237.7443

Frank W. Abagnale is one of the world's most respected authorities on the subjects of forgery, embezzlement, and secure documents. For over 40 years he has lectured and consulted hundreds of financial institutions, corporations, and government agencies around the world.

Mr. Abagnale believes that punishment for fraud and recovery of stolen funds are so rare, prevention is the only viable course of action. I recommend reading the book *Safe and Secure-the Alban Guide to Protecting your Congregation* (Chapter 1 Finances available at the Treasurer's Workshop)

See Congregational Treasurer's Manual Chapter 20 & 25 for additional information on Internal Control and Financial Review.