

CHURCH TREASURER'S MANUAL

SOUTHEASTERN CALIFORNIA CONFERENCE



November 2021

GENERAL INFORMATION

TREASURER

Because of the important functions of the treasurer, it is wise to choose one who can be reelected to provide continuity in record keeping and reporting. Large churches may elect assistant treasurers as needed.

The treasurer can greatly encourage faithfulness in the returning of tithe and deepen the spirit of liberality on the part of the members. A word of counsel given in the spirit of the Master will help members to render faithfully to God His own in tithes and offerings, even in a time of financial stringency.

Treasurer the Custodian of All Funds—The treasurer is the custodian of all church funds. These include (1) conference funds, (2) local church funds, and (3) funds belonging to auxiliary organizations of the local church.

All funds (conference, local church, and local church auxiliary) are deposited by the treasurer in a bank or financial institution account in the name of the church, unless the local conference authorizes another system.

Surplus church funds may be deposited in savings accounts upon authorization of the board. Where large balances are carried for building or special projects, the board may authorize separate bank accounts. Such accounts, however, shall be operated by the treasurer and reported to the church along with all other church funds.

All church bank accounts are exclusively for church funds and are never to be combined with any personal account or funds.

Conference Funds—**Conference** funds, which include tithe, all regular mission funds, and all funds for special conference projects and institutions, are trust funds. At the close of each month, or more often **if requested** by the conference, the treasurer shall send to the conference treasurer the entire amount of conference funds received during that period of time. The church may not borrow, use, or withhold such conference funds for any purpose.

Sabbath School Funds—All Sabbath school offerings are to be passed over weekly to the treasurer by the Sabbath school secretary-treasurer, the treasurer keeping a careful record of all such offerings. These mission funds are transmitted to the conference office as outlined in the previous paragraph. Sabbath school expense funds are held in trust, subject to the orders of the Sabbath school council (see pp. 94, 95), to meet the routine expenses of the Sabbath school.

Local Church Funds—Local church funds include church expense, building and repair funds, and the fund for the poor and needy. These funds belong to the local church and are disbursed by the treasurer only by authorization of the board or business meeting. However, the treasurer shall pay from the expense funds all bills for local expense that have been authorized by the board.

Funds of Auxiliary Organizations—Auxiliary organization funds include such funds as church outreach programs, family life, Adventist Youth Society, Community* Services/Dorcas Society', Sabbath school expense, and that portion of the health ministries funds belonging to the church, and may include church school funds. All money received *by* and for these organizations is turned over promptly to the church treasurer by the secretary of the organization, the deacons, or whoever has received the funds. These funds belong to the auxiliary organizations of the church. They may be disbursed only by order of the auxiliary organization to which they belong.

The treasurer shall give receipts for all funds received. On receiving money from the treasurer, the secretary of the auxiliary organization shall give a proper receipt to the treasurer.

Safeguarding the Purpose of Funds—When an offering is taken for worldwide missions or for any general or local enterprise, all money placed in the offering plate (unless otherwise indicated by the donor) shall be counted as part of that particular offering. All offerings and gifts contributed by individuals for a specific fund or purpose must be used for that purpose. Neither the treasurer nor the board has the authority to divert any funds from the objective for which they were given.

The funds of auxiliary organizations, often donations given for specific purposes, are raised for that special part of the church's work for which the auxiliary organization is established. Such funds are held in trust, by the treasurer, and they too may not be borrowed or in any way diverted by the treasurer or the board from the objective for which they were raised.

When an auxiliary organization is discontinued, the church in regular business session may take action indicating the disposition of any balance of funds in the account of the organization.

Money for Personal Literature Orders—Money for personal orders of literature, books, pamphlets, magazines, and subscriptions for periodicals is cared for by the treasurer in areas where a local Adventist Book Center does not exist. (See Notes, #6, p. 168.)

Proper Method for Payment of Money by Members—The treasurer should urge that all money paid in by members, other than the regular church collection, be placed in tithe and offering envelopes, unless an alternative method has been implemented by the conference. Members should list the various items and amounts on the envelope as indicated and to make sure that the money enclosed equals the total shown. They should also sign their names and give their addresses, and place the envelopes in the offering plate or hand them to the treasurer, who should preserve the envelopes to serve as vouchers until all accounts are checked by the conference auditor.

Members who return their tithes and offerings by check or postal notes should, where legally possible, make such checks or notes payable to the church, rather than to any individual.

Receipts to Members—Receipts should be issued promptly for all money received from members, no matter how small the amount, and a strict account of all receipts and payments should be kept by the treasurer. All general offerings not in envelopes should be counted by the treasurer in the presence of another officer, preferably a deacon, and a receipt given to such officer.

Proper Method of Remitting Funds to the Conference—In sending remittances to the conference treasurer, all checks, bank drafts, or money orders should be made payable to the organization wherever legally possible and not to any individual. A copy of the treasurer's records for the period should be enclosed with the remittance. Remittance blanks are furnished by the conference. (See pp. 130, 131.)

Preservation of Financial Documents—Financial documents, vouchers, or receipted bills should be secured for all funds received and disbursed in accordance with the system authorized by the local conference.

Books Should Be Audited —The conference treasurer, or other individual appointed by the conference committee, audits the church financial records, usually each year.

The treasurer's books and other financial records relating to the work of the treasurer, the church school treasurer, and the treasurer of any other organization may be called for and inspected at any time by the conference auditor or by the pastor, district leader, head elder, or by any others authorized by the church board, but should not be made available to unauthorized persons. (See SDA Church Manual p. 135.)

Reports of all funds received and disbursed should be presented at the regular business meetings of the church. A copy of these reports should be given to the leading officers.

When the number of individuals returning tithe in the church is reported, the spouse and minor children who are non-wage earners but members of the church should be counted in this group, in addition to the wage earner of the family.

Relations With Members Confidential—The treasurer should always remember that relations with individual members are strictly confidential. The treasurer should never comment on the tithe returned by any **member** or on the income or anything concerning it, except to those who share the responsibility of the work. Great harm may be caused by failure to observe this rule.

GENERAL INSTRUCTIONS

ACCOUNTING

- ❖ **Strongly recommend** use of a computer accounting program:

CHURCH TREASURY SOFTWARE (CTS)
JEWEL
QUICKBOOKS

Why use a computer accounting program?

- Time-saving
- Minimizes errors as information is entered only once
- Reports generated automatically
- Bank reconciliation automated
- Useful tool to track trend in income and expenses
- Use of sub accounts
- Does budget allocation automatically

ACCOUNTING SOFTWARE

CHURCH TREASURY SOFTWARE (CTS)

JEWEL

Developed specifically for Adventist churches. Used extensively in the Florida Conference.
www.jewelsda.com

QUICKBOOKS

ORGANIZATION

- ❖ Set up a filing system for the following:
 1. Cash receipt journal –deposit report
 2. Cash disbursements journal – check register
 3. Monthly financial statements
 4. Bank statements with reconciliation
 5. Cancelled checks, check stubs
 6. Disbursements voucher file – paid invoices attached to a cash disbursement form (D-2)
 7. Church Board minutes
 8. SECC weekly and monthly receipts summary
 9. 1099-Misc. forms, 1099-NEC forms and 1096 summary
- ❖ More efficient to file by category instead of month.

Revised 10/2021

RECEIPTING

- ❖ Make up a tithe envelope for all other income (e.g. rental income, concert tickets, SECC checks). Make sure that you post to a non-tax deductible offering code, if applicable.
- ❖ Designated donations are non-tax-deductible – for example, help to a needy person. (*IRS Publication 526*)
- ❖ Total deposit should match amount posted in your weekly cash receipts journal and the SECC offering summary report.
- ❖ Breakdown between Conference and local funds, as well as within local funds should agree with Conference report. If not, do correction envelope.
- ❖ Process any corrections or correction for NSF checks as soon as known.

“All offering and gifts contributed by individuals to the church for a specific fund or purpose be used for that purpose. Neither the church treasurer nor the church board has the authority to divert any funds from the objective for which they were given.”
Seventh-day Adventist Church Manual, Revised 2015, 19th edition, page 84

DISBURSEMENTS

- ❖ All checks written must have proper supporting documentation:
 - a) Original vendor invoice/cash register receipt attached to a cash disbursement form (D-2 form)
 - b) Check request form signed by appropriate church officer – for example - request for help to needy member; honorarium; advances (must later be supported by vendor invoices/cash register receipts)
 - c) Reference to church board action on the cash disbursement form
 - d) Credit card charges should be supported by the original copies of vendor invoice/cash register receipt, not just the monthly credit card statement
- ❖ Use checks in numerical order.
- ❖ No checks should be written to ‘Cash’ or in the name of the church.
- ❖ Checks/online payments to the treasurer or treasurer’s immediate family member should be approved and signed by another authorized person on the account.
- ❖ Enter all checks into your accounting system including voided/canceled checks. Date of check should be the date check was written.
- ❖ File invoices in numerical order attached to a cash disbursement form completed with the date of payment, payee, amount, description and account charged.

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ONLINE PAYMENTS/BANK DEBITS

- ❖ Need to have adequate supporting documentation.
- ❖ Recommend a separate file for online payments.
- ❖ Assign a number to each online payment on the monthly bank statement.
- ❖ Put that number on the supporting documentation such as vendor invoice, etc.
- ❖ Post that payment using the assigned number in your books.
- ❖ File in Online Payment folder.
- ❖ Online payments to treasurer must be approved by another authorized signer on bank account /Pastor/ Head Elder or other department head

CASH ADVANCES

1. Church Board should set a dollar limit on \$ amount that department directors can advance for expenses without church board approval.
2. Department director must complete a check request form stating name of payee, amount and purpose.
3. Individual must adequately account for these expenses within 60 days after expense is incurred.
4. Adequate accounting is submitting all original receipts and vouchers and returning any excess amount.
5. If no adequate accounting is provided within 60 days, according to IRS rules, the entire amount is reportable as taxable income to the individual.

CHURCH CREDIT CARD

1. Church board needs to have a policy.
2. Policy should include:
 - a) individuals authorized to have a credit card
 - b) what expenses and \$ limit that can be charged
 - c) no personal expenses to be charged
3. All original vendor receipts and vouchers must be turned in at the end of the month. Adequate supporting documentation is the vendor receipts and vouchers attached to the monthly credit card statement.

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MONTH END

1. All entries for the month have been posted (checks and deposits)
2. Enter any bank charges or interest.
3. Close the month.
3. Do the bank reconciliation.
4. Prepare all monthly reports.

BANK RECONCILIATION

- ❖ Prepared monthly.
- ❖ Should include a list of all outstanding checks, deposits, bank fees, interest payment.
- ❖ Adjusted bank balance should agree to your financial statement balance and general ledger balance.

MONTHLY REPORT TO CHURCH BOARD

- ❖ Report should be done monthly even if church board does not meet.
 - ❖ At a minimum, report should include:
 - beginning balance,
 - income,
 - expense,
 - ending balances
- of all local church funds and conference funds.
- Total ending balance of all funds should agree to the reconciled bank balance.
- ❖ Include a list of checks written for the month.
 - ❖ Bank and investment account balances.
 - ❖ Outstanding loans and account payable balances.

YEAR-END CHECK LIST

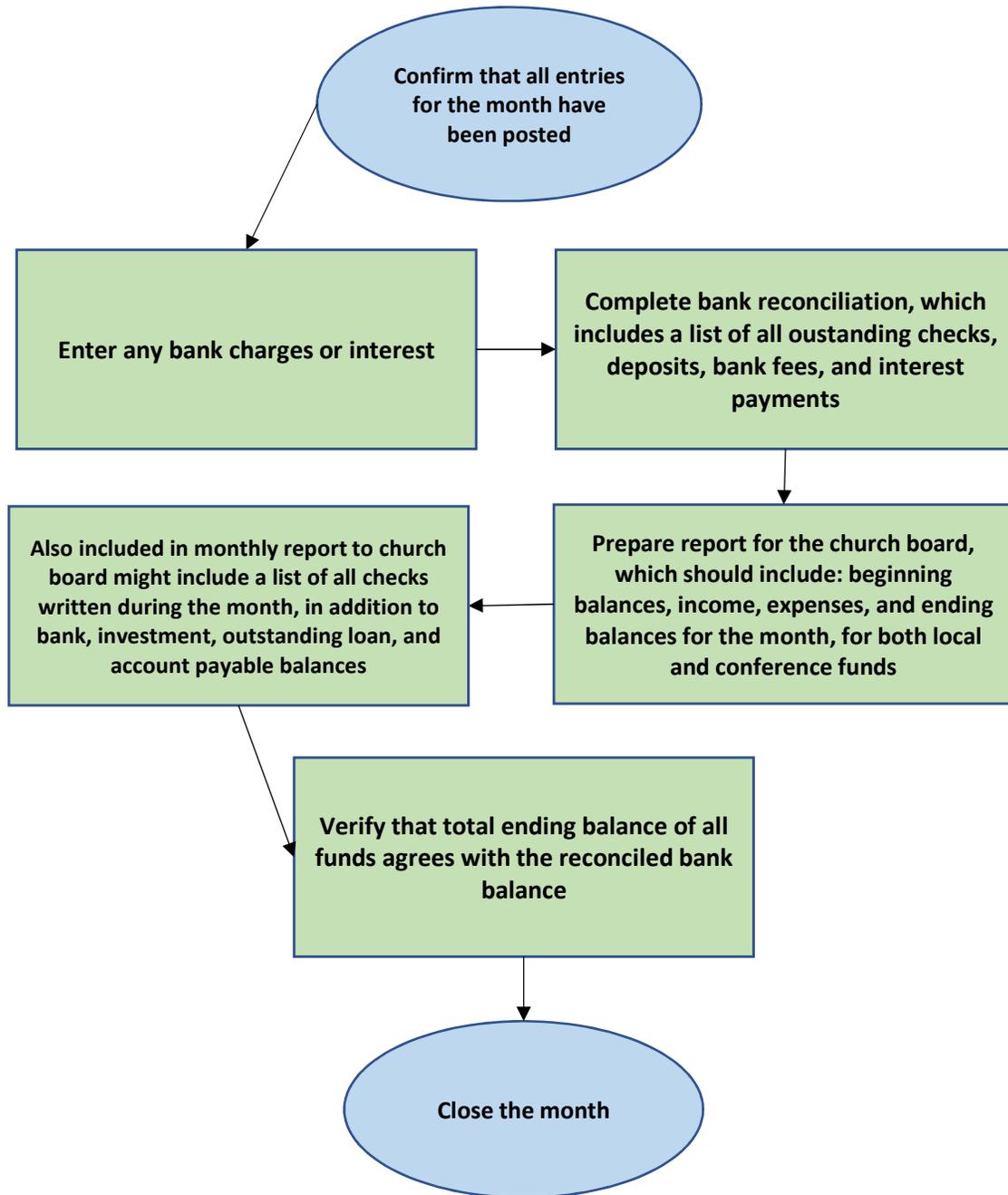
1. Fiscal year end closing - close all budget-allocated accounts to Church Budget. Accounting software programs can automatically do annual closing.
2. Be sure to handle correctly all year-end contributions according to IRS rules. A reminder in the church bulletin is recommended.
3. Christmas gifts made by the church to a pastor or other church employee represent taxable income and not a tax-free gift, and must be treated as income by either reporting it to the Conference payroll service or processing it through the Conference payroll.
4. Make sure that you have all the information needed to issue 1099-NEC and/or 1099-MISC. forms to any independent contractors - businesses (unless incorporated) or individuals (including honorariums) - to whom the church paid non-employee compensation of \$600 or more in the calendar year. Form must be issued to recipient by January 31 and sent to the IRS by January 31.

Church copy of Form 1096, Copy C of 1099-Misc. and 1099-NEC forms to be filed and provided for audit.

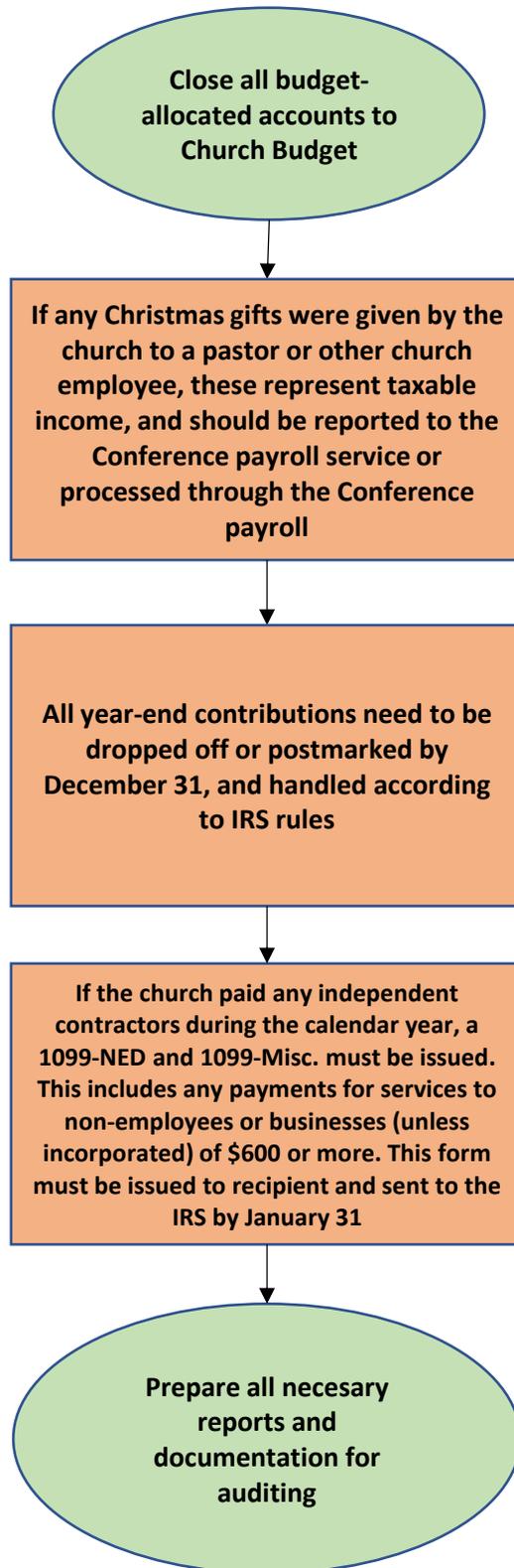
COMBINED CHURCH BUDGET

1. A combined budget is a useful tool to manage the church finances.
2. Church board sets an annual budget and allocates an amount to each department/fund – can be a \$ amount or percentage. The allocation is set in the accounting software.
3. At end of fiscal year, prepare YTD Budget and YTD Actual reports. Use that information to prepare the next year's budget.
4. At the end of fiscal year, close all budget allocated funds to Church Budget.

Treasurer Duties - Monthly



Treasurer Duties - Yearly



INTERNAL CONTROL FOR SECC CHURCHES

- Achieve separation of duties. This ideal will provide safeguards for the treasury ministry. Receipting, check writing, and financial record keeping and reporting are three divisions that offer built in protection. Ask the nominating committee to name a treasury team. It is better to have different individuals count the money from those who write the checks.
- Counting of currency and coins by two or more persons who are scheduled on a rotation basis provides internal cash control and reduces opportunities for embezzlement to occur. Making a list of all loose currency and coins will provide a record for fluctuations.
- Encourage the use of checks not cash. Donors who do not use offering envelopes when they donate currency or coins provide one of the major opportunities for embezzlement.
- All church and conference monies shall be deposited in an account(s) with the church named as the owner of the account.
- Offerings deposited promptly in a bank, preferably by the first business day following weekend services, reduces the accessibility of funds and opportunity for theft.
- SECC allocations for use in ministries at the local church are to be deposited in the local church named account not in an account in the name of any individual.
- Appropriate documentation is required for all disbursements. Cash register receipts, invoices, check requests, or references to church board action are required. Substantiating vouchers need to include the items purchased (services received), price, total amount, and date.
- To safeguard the disbursements of funds the church board should establish a protocol for who is authorized to spend monies, up to what limits, and from which budgeted accounts. The board should also set a policy that requires prior approval for expenditures over a certain amount.
- No checks should be made payable to "Cash" or in the name of the church. Any checks payable to the church treasurer or his/her immediate family should be signed or approved by another authorized signer on the account.
- A two signature signing policy is a valuable control procedure for checks over a certain amount. Ask the Church Board to vote the amount.
- A Bank Reconciliation is to be done each month. Having the bank statements and reconciliations reviewed on a regular basis by someone other than the one charged with the responsibility for signing the checks, is a protection for the disbursement function.
- The Pastor should expect the Church Treasurer to provide regular monthly reports for all funds received and disbursed. These reports are to be given in a timely manner to the Pastoral Staff, Finance Committee (if available), and the Church Board, e.g., the financial statements for September would be presented at the October Church Board Meeting.
- All activity for the church's accounts shall be made available to the conference auditor upon request.

Basic Schedule of RETENTION OF DOCUMENTS

<u>RECORD</u>	<u>RETENTION</u>
Audit Reports	Permanent
Bank Statements and Reconciliations	6 Years
Board Minutes	Permanent
Cancelled Checks (including bank copies)	6 Years
Check Register	6 Years
Contracts, Building	Permanent
Employment Records	Permanent
Insurance Policies	Permanent
Journals – Cash Receipts and Cash Disbursements	6 years
Journals – General	Permanent
Ledgers – General and Accounts Receivable	Permanent
Payroll Journals, Earnings Records, Time Cards	Permanent
Tithe & Offering Envelopes	4 Years
Vendor Invoices & Register Receipts (Disbursements)	6 Years
1096 Annual Summary and 1099-NED, 1099-Misc. Forms	Permanent

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FINANCIAL RECORDS BASIC REQUIREMENTS FOR AFFILIATE GROUPS

- ❖ Maintain a financial record keeping system for documenting the source and use of church funds.

If by computer: Detailed General Ledger, Monthly Financial Statements (including a Balance Sheet)

If by manual records or computer spreadsheet: Cash Receipts and Cash Disbursements Journals (examples available), Monthly Financial Statements (example in **Local Church Accounting Manual** – Appendix 2-1 with inclusion of same type of information for Conference funds in total is usually sufficient)

- ❖ Maintain separate files for the following:
 - Monthly Financial Statements
 - Detailed reports on accounting transactions (Detailed General Ledger, Cash Receipts and Cash Disbursements Journals, etc.)
 - Bank Statements for each bank and investment account (include monthly reconciliations from bank balance to balance reported in your financial statement and check register for your checking account)
 - Copy of minutes of the group's board meetings
 - Weekly offering reports (received when offering envelopes are returned by the Conference)
 - Monthly offering report summaries from the Conference Church Receipting Department
 - Bank receipts etc. for deposits, returned checks, etc.
 - Support documents to payments (File support documents – usually vendor invoices and receipts – in check number order). D-2 Forms are available from the Conference office to be used to organize these documents, identify the payee, amount, check number and fund to be charged.
- ❖ Keep the following in an organized manner:
 - Offering envelopes (See “Suggested Procedures for Processing Offering Envelopes and Reports” in RECEIPTING section.) The processed batches of envelopes returned by the Conference Church Receipting Department should be filed in chronological order.
 - Checks (use in check number order and file checks that clear the bank in check number order)
 - Check register (Use the check register to identify the activity in your checking account. Log in your deposits, fill out the information for each check and keep a running balance for use in reconciling to your monthly bank statement.)
- ❖ The treasurer from the sponsoring church the group is affiliated with should check at least once or twice a year to make sure the affiliate group's financial records are in order.

PROCEDURES FOR CHANGE OVER OF CHURCH TREASURER

Action for the change should be formally taken at a church board meeting where the following should occur:

1. Board action to approve the updating of the signature cards on all church bank and investment accounts. (This meeting's minutes including the board action should be copied and taken to the bank or investment firm for each church bank and investment account, so the signature cards can be updated.)
2. The outgoing treasurer should provide the final financial statement.
3. For the period ended in the financial statement, the outgoing treasurer should also report the balances for all of the church and investment accounts. For balances that do not agree to the balance reported by the bank or investment firm, bank reconciliations should be provided to identify all reconciling items (outstanding checks, deposits in transit, etc.).
4. The outgoing treasurer should bring all church treasurer records and materials of which he/she has had custody to the board meeting.
5. For all other church treasurer records (usually for older records of earlier periods) that may be kept at a storage location, the access key should be reassigned at this meeting.
6. A list should be prepared and signed by both the outgoing treasurer and incoming treasurer to document the turnover of the records and other materials by the outgoing treasurer to the incoming treasurer. (See sample enclosed) The list of records transferred should be detailed and specific.

CHANGE OF CHURCH TREASURER SAMPLE LETTER

January 1, 2018

I, (Name), the incoming church treasurer, have received the following from (Name), the outgoing church treasurer, for the Sample Seventh-day Adventist Church:

1. Financial Statements for the months of January 2017 through December 2017.
2. Bank Statements and Bank reconciliations for the checking account at (Name of Bank) for the months of January 2017 through December 2017.
3. Bank Statements for the Savings account at (Name of Bank) for the months of January 2017 through December 2017.
4. File on Church CD investments at (Name of Bank) for the months of January 2017 through December 2017.
5. Offering Envelopes, by weekly batches, from the beginning of January 2017 through the week ended December 31, 2017.
6. Receipts and Disbursements journals for the months of January 2017 through the month of December 2017.
7. Deposit book for bank deposits from January 1, 2017, through December 31, 2017.
8. Cancelled checks from checks #4523 through #5289 for the period of January 1, 2017, through December 31, 2017. (This excludes voided checks #4533 and #4752 and outstanding checks listed on the December 31 bank reconciliation)
9. Pacific Union Revolving Fund loan file that includes the loan agreement and receipts from the Pacific Union for each monthly payment.
10. File of support documents to checks in check number order from check #4523 through #5289 for the period of January 1, 2017, through December 31, 2017 and electronic payments #1001 through #2571.
11. Check register for the period of January 1, 2017, through December 31, 2017.
12. Copies of Board Minutes for meetings held during the months of January 2017 through December 2017.
13. Monthly offering summary reports for the months of January 2017 – December 2017.
14. Weekly offering reports from the beginning of January 2017 through the week ended December 2017.
15. Audit Report for the last Audit from January 1, 2015, through December 31, 2016.
16. File containing current insurance policies.

Ann Smith
Ann Smith, Incoming Church Treasurer

Freddie Mac
Freddie Mac, Outgoing Church Treasurer

No changes as of 10/2021

WAYS TO PROCESS DONATIONS RECEIVED FOR OVERSEAS AND NON-SDA ORGANIZATIONS

Donations for Other than SDA Organizations

When you receive donations for other than SDA organizations, please return the checks without depositing them into the church's bank accounts. The church should handle donations only for entities of the Seventh-day Adventist Church that appear in the *Seventh-day Adventist Church Yearbook*. For donations members want to go to other than SDA organizations (Quiet Hour, 3ABN, Adventist Frontier Missions, Red Cross, United Way, Salvation Army, Disabled Veterans, etc.) have the members send their donations directly to those organizations.

Donations for Overseas SDA Organizations

As mentioned above, the entity must appear in the *Seventh-day Adventist Yearbook*. There are several methods that can be followed to get these donations delivered to the intended entity:

1. **(Preferred Method)** Ask the member to remit their donation directly to: **Donation Center, General Conference of SDA, 12501 Old Columbia Pike, Silver Springs, MD 20904**. Please ask the member to make their check payable to the General Conference and identify the overseas entity and purpose for which the donated funds are to be used). The General Conference will then remit the donated funds through the SDA Church's levels of organization, i.e. Divisions, Unions, Conferences, and/or Missions.
2. Remit the donation to the conference (identifying the overseas entity and purpose for which the donated funds are to be used). The conference will then remit the donated funds to the Pacific Union and this will continue up the SDA Church's levels of its organization to the General Conference then down, level by level to the intended overseas entity. This process will take several months to get the funds to the intended overseas entity.
3. Direct donations to projects abroad. Please carefully note the conditions.
 - a. **IRS Publication 3233, Page 21. "Foreign Contributions** – Contributions to domestic, tax-exempt, charitable organizations that provide assistance to individuals in foreign lands qualify as tax-deductible contributions for federal income tax purposes provided the US organization has full control and discretion over the uses of such funds."
 - b. **IRS Publication 526, page 7[adapted]**. "[An individual] can deduct contributions to a US organization that transfers funds to a charitable foreign organization:
 - (i) if the US organization [e.g. your church] controls the use of the funds by the foreign organization [for a project that is formally approved by your church such as for an evangelistic effort or church/school building project which is being controlled, directed and conducted by a volunteer group from your church], or
 - (ii) if the foreign organization is just an administrative arm of the US organization [e.g. General Conference].

Overseas and Non-SDA Donations cont.

In order to provide the documentation needed for the audit by the conference, if the second option is used, supporting documentation would be evidence of communication that identifies the overseas entity and the purpose for which the donated funds are to be used. The original of this transaction should accompany the issued check and a copy of this would be support for the check in the records maintained by the church treasurer.

If a direct check from your church to a foreign entity is used (option 3), the name of the overseas entity should appear as the payee on the issued check and the purpose for which the donated funds are to be used should either appear on the issued check or in a document that would accompany the issued check (a copy of this document would need to be made as support for the check in the records maintained by the church treasurer).

If a bank transfer is used (option 3), the name of the overseas entity and the purpose for which the donated funds are to be used must appear in the message accompanying the wire transfer. A copy of the wire transfer with the accompanying message is to be maintained by the church treasurer as support for the wire transfer from the church's bank account.

For direct transfer by check or draft, evidence of receipt by the overseas SDA organization must be provided. Please request that the recipient overseas SDA organization issue a letter of acknowledgement on official letterhead or on an official receipt document for receiving the funds from your church for the purpose specified.

In order to prove direct control, your church records for audit must also include original invoices, receipts, vouchers, etc. in the foreign currency that substantiates your church's control of the overseas project whose cost equals the US\$ transfer.

INVESTMENT POLICY GUIDELINES FOR SECC CHURCHES AND SCHOOLS

The _____ will invest church/school funds according to North American Division investment policies, S 85, (including any variances granted), and the Uniform Prudent Investor Act.

NADWP S 85 10 (formerly S 46 10) "1. Committees and Individuals authorized to invest funds for the denomination must always be mindful of their stewardship responsibility. Under the guidance of the Holy Spirit they should strive with prudence and wisdom to reflect the Master both in style and substance. At the practical level, this means direct investments will not be made in certain industries; it also means that principles of integrity and fairness will govern all transactions with counter parties."

The Southeastern California Conference Investment Committee voted on March 25, 1997 to include a social and religious values screen in its investing. Investments shall be chosen that do not 'substantially' invest in certain excluded stock. 'Substantial' is defined as being listed in the top ten investments of a given mutual fund portfolio. Excluded stock would include investments in alcohol, tobacco, meat packing, gambling, weapons contractors, entertainment, coffee, and caffeinated beverages."

The following guiding policy principles are provided so that each church or school can develop a **written** Investment Policy Statement for its particular situation.

Who will decide the investment policy and changes for the institution?

- ∨ Church or School Board
- ∨ Business Session or Constituency Meeting
- ∨ Investment/Finance Committee

What are the purposes of the particular funds that are being invested?

- ∨ Operations
- ∨ Endowment
- ∨ Capital or Building

What are the parameters of the funds?

- ∨ Risk Tolerance
- ∨ Time Horizon
- ∨ Payout Policies
- ∨ Diversification
- ∨ Custody of Securities

Professional Advisors

- ∨ Nature of Compensation
- ∨ Qualifications: Training and Experience
- ∨ Fiduciary Responsibility

The above guidelines should not be seen as exhaustive and should implement others as need might require.

Voted by Executive Committee - March 19, 2009

§ 85 Investment of Church Funds

§ 85 05 Safeguarding Denominational Funds—1. Introduction—The Seventh-day Adventist Church has adopted the following principles and policies to promote the prudent management of certain assets owned and designated for investment by entities listed in the *Seventh-day Adventist Yearbook*. The General Conference Corporation of Seventh-day Adventists (the “Corporation”) is the legal entity appointed by the Church to (a) hold or oversee assets designated for investment, whether as trustee or otherwise, and (b) exercise or oversee legal and regulatory authority and compliance regarding such designated assets. The Corporation has authorized its Investment Management Committee (also referred to in these working policies as the “Investment Committee”) to hire, coordinate and provide global investment management expertise to maintain and promote these principles and policies with regard to such assets in service to the Church.

2. In order that assets for investment might be prudently managed the following principles and policies have been adopted for the North American Division:

a. Unions may authorize their conferences, individually or as a group to apply the terms of this policy to conference member organizations such as churches and academies.

b. The conference executive committee shall take action, after evaluating the nature of the available funds and the skill resources available, recommending to the Union that the member organization apply the provisions of this policy.

3. The Church also maintains a General Conference Investment Office which carries daily administrative and operational functions based upon these principles and policies as well as the actions and recommendations of the Investment Management Committee of the Corporation.

§ 85 10 Philosophy—Committees and Individuals authorized to invest funds for the denomination must always be mindful of their stewardship responsibility. Under the guidance of the Holy Spirit they should strive with prudence and wisdom to reflect the Master both in style and substance. At the practical level, this means direct investments will not be made in certain industries, which are not in keeping with Seventh-day Adventist values. It also means that principles of integrity and fairness will govern all transactions with counter parties.

§ 85 15 Principles—1. Controlling committees, defined as any group with the authority to give direction and control execution of instructions, must act as prudent investors would be expected to act, with discretion and intelligence, to seek reasonable income, preserve principal, and to avoid speculative investments. To the extent reasonably possible and efficient, the operational role should be separated from the oversight role for investment management.

2. All investments must be prudent and in harmony with the laws, rules, and regulations of the jurisdiction in which the organization is located.

3. A return correlates strongly with risk, but tolerance for risk varies greatly with the purpose of the funds for investment and the relevant circumstances of the organization. Levels of risk and return must be determined for all asset pools. Acceptable risk and return levels are guided by the purpose or objective of the funds. The management of the trade-off between risk and return is the committee's central task.

4. Specific investments or techniques are not by themselves prudent or imprudent. The choices of techniques or investments to include in a portfolio are determined by the level of risk for a specific security and its anticipated effect on the portfolio.

5. Controlling committees shall diversify the Controlling committees shall diversify the portfolios of intermediate and long-term assets for investment. All intermediate-term (§ 85 40) and long-term (§ 85 45) portfolios shall be well diversified to avoid undue exposure to any single economic sector, industry group, or individual security. Pooled investment vehicles are the recommended method for facilitating diversification.

6. When pooled funds are offered, interest and values must be established in such a manner that all investors are treated fairly based on length of time investments were held.

7. Within the values of denomination, controlling committees shall invest and manage each pool of assets for investment solely in the interest of achieving the purposes for which each of the individual pools of assets were established.

8. In investing and managing assets, a controlling committee must limit costs to those that are appropriate and reasonable in relation to the size of the asset pools, the purpose of the asset pool, and the skill of the controlling committee.

S 85 20 Policies—1. Investments in any company should not exceed 2.5 percent of the outstanding ownership of the entity.

2. At no time shall a controlling committee allow more than five (5) percent of the assets under its management, based on market value, to be invested in the securities of any one issuer other than G-7 countries and their guaranteed agencies.

3. At no time shall a controlling committee allow more than fifteen (15) percent of the assets under management, based on market value, to be invested in any one industry. Industries are defined as sub-groupings within macro-economic sectors (e.g., Sector = Technology, Industry = Hardware).

4. Retention of external managers or the construction of portfolios through the purchase of individual securities or vehicles should only be considered when the assets for investment are large enough to allow for appropriate diversification and to justify the fees associated with management of the fund and custody of the securities. Normally asset pools of less than US\$5,000,000 would not qualify. For asset pools greater than US\$5,000,000, a committee must evaluate available options with a view to minimizing management costs in consultation with an investment management consultant as defined in S 85 20, paragraph 11., below.

5. Use of Brokers—**a. Criteria for Selection**—In placing portfolio transaction orders on behalf of the Fund, the manager (internal or external—anyone with authority to approve the purchase or sale of securities) shall obtain execution of orders through well capitalized, qualified broker-dealers. Managers may not trade with affiliated brokerages.

b. Costs—All transactions must be executed at the optimum commission rates and spreads, taking into consideration the efficiency of execution of the transaction. All costs must be fully disclosed including direct commissions, reductions in yield, placement fees, management fees, administrative or any other benefits the brokers may receive as compensation. The committee should keep in mind that these types of costs are traditionally negotiated, and the committee has the responsibility to negotiate the most favorable rates. Seeking prices from multiple vendors is strongly suggested.

c. Reporting—At least annually, the committee shall review a report detailing all commissions paid, including bid/ask spreads and new issue allocations by the Fund. Additionally, the report shall detail the benefits, if any, received in exchange for the commission dollars generated at each broker-dealer.

6. Controlling committees shall complete an asset allocation study in consultation with non-conflicted, qualified Investment Management Consultant for asset pools for investment prior to investing any assets.

7. Common and convertible preferred stocks should be of good quality and listed on a major exchange or traded in the over-the-counter market with the requirement that such stocks have adequate market liquidity relative to the size of the asset pool.

8. For each asset pool, an Investment Policy Statement in a format understood by the money management industry and consistent with this North American Division *Working Policy* shall be approved by each controlling committee whether employing external managers or managing funds internally.

9. All members of controlling committees must have a current, signed conflict of interest statement on file.

10. *Custody and Valuation of Securities*: Self custody of securities is not allowed.

a. For accounts managed on a separate account basis, controlling committees must select a recognized custodian (or through agreement with a sub-custodian) who:

- 1) Maintains possession of securities owned by the controlling committee;
- 2) Settles brokerage transactions, and provides monthly detail of such transactions;
- 3) Collects dividend and interest payments;
- 4) Redeems maturing securities;
- 5) Effects delivery following purchases and sales;
- 6) Provides timely exception reporting;
- 7) Handles corporate actions;
- 8) Provides performance measurement and risk assessment;
- 9) Provides transaction cost management;
- 10) Performs regular accounting of all assets owned, purchased, or sold, as well as movement of assets into and out of controlling committee accounts;
- 11) Independently prices all marketable securities on a daily basis;
- 12) On a monthly basis produces an audited statement detailing all positions held as well as all transactions that occurred during the month;
- 13) Independently marks to market all securities and pooled funds on at least a monthly basis;
- 14) Performs monthly valuations on a trade date, fully accrued basis;
- 15) Provides a report on controls in accordance with International Standards on Assurance Engagements 3402 (or in the United States, Statement on Standards for Attestation Engagements No. 16) on an annual basis;
- 16) Does not commingle the controlling committee assets with any other assets;
- 17) Is separately organized and regulated from all broker dealers;
- 18) Is financially sound;
- 19) Is registered with the proper regulatory authorities and in good standing.

b. Controlling committees may not select a custodian (or through agreement with a sub-custodian) that:

- 1) Is principally engaged in securities trading or commercial banking other than what is incidental to its custody services or other asset management services;
- 2) Is any broker-dealer with whom securities and transactions are made—must be an independent custodian;
- 3) Allows securities to be held by any brokerage house or financial institution through which securities are purchased or sold.

c. Banks or broker-dealers which are engaged in the sale of securities to the controlling committee may not act as a custodian except in the sole case of local banks which are handling the controlling committee's deposit accounts. Purchase by the controlling committee of its depository banks' interest-bearing short-term securities, that qualify under § 8535, is permitted. Custodianship of that bank's certificates of deposit are excluded from the recognized custody restriction, although it is preferable when cost effective, to have all securities held by the recognized custodian.

11. Investment Management Consultancy: All controlling committees that delegate investment management authority of intermediate or long-term portfolios of marketable or non-marketable securities to internal management or outside investment advisors, through either a separate account or a pooled fund, through delegation to an investment manager or the purchase of a pooled investment vehicle (General Conference Unitized Funds are exempt), shall engage the services of an independent investment consultant. Investment Management Consultants must:

a. Be professionally certified with academic or professional credentials and certifications or proven experience.

b. Be active in advising institutions on fund asset management, custody, performance measurement, asset allocation, Investment Policy Statement development (IPS—instructions to managers) and administrative tasks.

- c. Assist the controlling committee in defining programmatic objectives and financial goals.
- d. Objectively analyze portfolio structure and recommend asset allocation.
- e. Advise on the suitability of asset selection and strategy used by investment managers to fulfill the objectives of the investment pool.
- f. Assist in determining if the controlling committee and the investment manager meet the provisions of § 85 15.
- g. Demonstrate a substantive financially stable organization that effectively performs due diligence and research on a large universe of asset managers and assists in the asset managers' engagement and discharge.
- h. Perform compliance review and actively participate in the performance monitoring.
- i. Be involved in portfolio rebalancing.
- j. Review potential conflicts of interest.
- k. Assist in the selection of an external manager.
- l. Not be empowered to contract directly with any third party.
- m. Not be affiliated with any bank, brokerage, or financial institution which transacts in securities, whether for its own account or as a third-party agent but is prohibited from utilizing a brokerdealer who is an affiliate of the investment management consultant.
- n. Not be commissioned based but must be fee or asset- based and may not receive any incentive fee, brokerage commission, or sales load.
- o. Acknowledge any conflict of interest in writing and this must be approved by the controlling committee.
- p. Investment management consultants may only recommend highly qualified, professional asset managers, see § 85 20, paragraph 11., below.
- q. Be registered with the SEC or its foreign equivalent.
- r. Have had no violations in the previous 36 months for which it has paid fines imposed by regulatory authorities.
- s. No less than annually, the investment management consultant must:
 - 1) Document and certify in writing that it has performed a review of all asset managers' required regulatory filings and compliance records;
 - 2) Review the history of assets under management;
 - 3) Review historical personnel turnover;
 - 4) Review contracted for investment management strategy compared with actual portfolio performance;
 - 5) Adherence to policy and suitability of holdings;
 - 6) A written review must also include sections detailing actions taken as a result of the decisions made in paragraph 11. a. to 11. s., above. When appropriate this may be in the form of minutes reflecting actions by an investment committee;
- 12. Investment managers—Investment managers selected to manage a portfolio for a controlling committee must:
 - a. Be compensated on a salary, fee, or asset basis not a commission basis.
 - b. Represent and warrant that they are currently and will continue to act in a fiduciary capacity.
 - c. Have combined assets under management of at least US\$250 million with no less than US\$100 million in each of the specific asset classes for which they are being retained.
 - d. Have a satisfactory track record of at least three years.
 - e. Be managed by no less than three full-time professionals with academic or professional credentials and certifications or proven experience.
 - f. Be registered with the SEC or its foreign equivalent.
 - g. Have had no violations in the previous 36 months for which it has paid fines imposed by regulatory authorities.
 - h. Not use a broker-dealer who is an affiliate of the Manager.

- i. Not allow any broker-dealer to act as a custodian.
- j. Ensure that all broker-dealers are properly registered and in good standing with all regulatory entities.
- k. Not participate as a voting member of the controlling committee whether they are an external or internal manager.
- l. If retained as an internal manager be reviewed with the same diligence and objectivity as that of an external manager.
- m. Exceptions to this policy may be made only with approval of the next higher organization.

13. Controlling committees shall require qualified legal review of account opening documents, management contracts, and powers of attorney.

14. Controlling committees are required to retain all records pertaining to transfers of assets, account documents, contracts, and statements.

15. When restricted securities, illiquid securities that have special agreements related to holding periods, and/or sale instructions, or real estate, are acquired through donation or the maturities of a trust, they may be held until a prudent investor would liquidate such assets. When held, such assets shall not constitute a violation of § 85. Reasonable effort will be made to dispose of said assets in a timely manner or according to the terms of any special agreements.

16. Divisions to Establish Investment Policy—*a. Rationale* — Wide variations in national markets, laws, regulations, securities, and levels of investment expertise make it impractical to establish a single detailed set of investment policies beyond a set of general principles and policies.

b. Divisions—Each division is encouraged, subject to General Conference Administrative Committee approval, to develop an investment policy in harmony with and no less restrictive than the provisions of this policy which contains principles, guidelines, and processes appropriate to its territory to govern the investment practices of its organizations and institutions.

17. Investments listed in § 85 35 thru § 85 50 must at time of purchase meet all qualifying criteria. Should such investments subsequently fail to meet qualifying purchase criteria they may be held until a prudent investor would liquidate such investments and shall not constitute a violation of this policy.

§ 85 25 General Conference Unitized Funds—1. The General Conference Investment Office serves the world field through a family of General Conference Unitized Funds. The Funds are held and maintained by the General Conference Corporation as trustee and their investments are generally managed by external registered investment advisors selected and monitored by the Investment Management Committee of the Corporation. The Unitized Funds are designed to pool Church funds for investment such that maximum economies of scale are achieved for the Church and its mission. This family of General Conference Unitized Funds makes possible complex asset allocations and sophisticated portfolio construction with high levels of risk management through diversification of managers, management style and investment instruments that have been screened for the values of the Church. As a part of the management service of the Investment Office, accounting, custody, performance appraisal, and auditing costs are included.

2. New funds may be created from time to time by the Investment Management Committee and approved by the General Conference Corporation. The following General Conference Unitized Funds are available:

- a. General Conference Money Fund
- b. General Conference Capital Preservation Fund
- c. General Conference OLDI Fund
- d. General Conference Bond Fund
- e. General Conference Income Fund
- f. General Conference U.S. Large Capitalization Equity Fund
- g. General Conference U.S. Small Capitalization Equity Fund
- h. General Conference International Equity Fund

- i. General Conference Emerging Markets Equity Fund
- j. Conference Global Opportunities Fund
- k. General Conference Micro Capitalization/Private Equity Fund (closed to new investors)

Each General Conference Unitized Fund, except the General Conference Money Fund and Capital Preservation Fund, offers monthly liquidity to all participants. The Micro Capitalization is closed to new investors.

3. The portfolios of the General Conference Unitized Funds are composed of domestic and international equity, fixed income, and cash equivalent securities. Within this framework, the investment objectives of each General Conference Unitized Fund are as follows:

Fund Name	Primary Objective	Secondary Objective
General Conference Money Fund	Current Income	Stable Daily NAV
Capital Preservation Fund	Preservation of Capital	Current Income
OLDI	Income	Preservation of Capital
Bond Fund	Income	Preservation of Capital
Income Fund	Income	Preservation of Purchasing Power
Emerging Mkts Equity Fund	Aggressive Growth	Growth of Capital
Global Opportunities Fund	Growth of Capital	Preservation of Purchasing Power
Micro Capitalization Fund/Private Equity Fund	Aggressive Growth	Growth of Capital

S 85 30 Classes of Funds Assets for investment at all organizational levels must be divided into three classes:

1. Short-Term Funds—Those funds not needed to cover immediate expenses but that may be needed during the next twelve months to support operating activities or projects that are anticipated to commence during that period. Short-term funds are to be invested to maximize current income with an emphasis on security of principal and liquidity.

2. Intermediate-Term Funds—Those funds that support operating activities and projects that are not anticipated to commence within the next twelve months. They typically would include excess operating capital, funds held for building and other projects not expected to be needed during the next twelve months. Intermediate term funds are to be invested with the goal of obtaining a positive annual return but even more importantly, over the investment time horizon of forty-eight months, to protect against loss of principal. In order to accomplish this, there is a willingness to sacrifice some positive returns to protect principal. It is the objective that asset growth should exceed the rate of inflation over the investment time horizon in order to preserve purchasing power of the invested assets.

3. Long-Term Funds—Those assets that are committed for retirement benefits, endowment, quasi endowments, or other longterm needs where fluctuations in market value are acceptable to achieve greater anticipated long-term returns. It is recognized that in some years, fluctuations in market values may result in negative rates of return. Long-term funds are invested with the objective that the market value of the investments should grow in the long run and earn rates of return in line with the appropriate benchmarks.

S 85 35 Investment of Short-Term Funds—1. All short-term securities purchased must have adequate market liquidity and should not represent a significant exposure relative to the size of the controlling committee's short-term portfolio and assets must be rated A-1, P-1 or equivalent except those issued by a sovereign government, or an agency thereof guaranteed by that government.

2. All denominational organizations, institutions, and services are authorized to invest short-term funds (current account items such as working capital and trust funds) in the following investment categories, maturing within twelve months:

- a. Banker's acceptances created in international trade.
- b. Commercial paper.

- c. Certificates of deposit of insured institutions, up to insured limit.
- d. Securities issued by one of the G-7 national governments, their agencies and local government bodies, or government obligations denominated in the local currency of the investing organization with approval by the division concerned
- e. Corporate securities, which satisfy all of the limitations stated above, with less than one year to maturity and ratings equivalent to A-1 or P-1.
- f. Capital Preservation or General Conference Unitized Money Fund or other money market funds with assets in excess US\$250,000,000.

g. Union revolving funds and union deposit funds.

h. In order to implement certain strategies and/or asset allocation decisions in a timely and cost-effective manner, the Fund may invest in pooled vehicles (e.g., mutual funds, bank comingled funds, limited partnerships, closed-end funds, Exchange Traded Funds (ETFs), etc.). Although these guidelines are written primarily for investment managers of separate accounts, all investment managers will only invest in pooled vehicles that have policies that are consistent with the spirit and intent of this document. In addition, the following provisions apply:

1) Registered, open-end (mutual) funds must not have 12b-1 fees or their equivalent and must comply with all provisions of § 85 15. The fund will generally hold securities that mature in 12 or less months.

2) Closed-end funds may not use strategies or purchase securities that are prohibited for direct investment and must comply with all provisions of § 85 35, paragraph 1., and/or § 85 35, paragraph 2. e. Any Fund using any strategy or pool of securities falling under § 85 50 must have proper approval prior to purchase for a portfolio. The Fund will generally hold securities that mature in 12 or less months and must comply with all provisions of § 85 10 and § 85 15.

3) Exchange Traded Funds (ETFs) that generally hold securities that mature in 12 or less months which generally meet the above rating criteria.

i. Convertible bonds, convertible into common stock, Real Estate Investment Trust (REITs), and preferred stock, are considered equity securities and thus are prohibited from being purchased as fixed-income securities.

§ 85 40 Investment of Intermediate-Term Funds—1. All provisions as provided in § 85 35.

2. Marketable bonds must be rated "investment grade" or better by Standard and Poor's (BBB- or higher) and Moody's (Baa3 or higher) or one of their subsidiaries. If Moody's or S&P or their subsidiaries do not rate a security, then the Fitch (BBB- or higher) or one of its subsidiaries rating will be used. For split rated securities, the lowest rating will apply.

3. Intermediate-term issues that are permitted include only those with up to four years average life unless matched for specific liability dates.

4. Intermediate-Term investments include:

a. Securities that have an average life of less than forty-eight months.

b. General Conference Unitized Bond and Income Funds.

c. Special temporary employee loans. (These interest-bearing loans are given under special conditions such as in connection with a move. The controlling committee, board, or properly appointed subcommittee must give approval for each loan with the details on file with the minutes.)

d. Division/Union deposit funds.

e. Registered, fixed income (mutual) funds which do not have 12b-1 fees or their equivalent and Exchange Traded Funds (ETFs) which comply with all provisions of § 85 15 with an average life of less than 48 months and which generally meet the rating criteria in § 85 40, paragraph 15, on at least 95 percent of assets.

§ 85 45 Investment of Long-Term Funds—1. All provisions in § 85 35 and § 85 40.

2. Long-Term investments include:

a. Equity Investments:

1) Common stocks, American Depository Receipts (ADRs) of foreign companies, and ordinary shares of non-U.S. securities or warrants thereon, listed on recognized exchanges

- 2) Preferred stocks rated investment grade
- 3) Convertible securities including debentures rated investment grade
- 4) Sales and repurchase of covered calls listed on a recognized exchange
- 5) Registered, (mutual) funds which do not have 12b-1 fees or their equivalent and Exchange Traded Funds (ETFs) which comply with all provisions of § 85 15 and which generally meet the rating criteria of § 85 40, paragraph 2., on at least 95 percent of assets
- 6) Well capitalized, non-speculative Real Estate Investment Trusts (REITs) listed on a recognized exchange
- 7) Intra-denominational loans adequately secured by recorded mortgage, deeds of trust, chattel mortgages on equipment, or guaranteed by the next higher organization, and interest-bearing with a repayment schedule.
 - a) In addition to the terms of 8 below for organizations within the loaning entity's territory but not under its jurisdiction, either a guarantee or a "no objection" must be obtained from the controlling committee or the borrower's higher organization.
 - b) In addition to the terms of 8 below for organizations outside the loaning entity's territory either a guarantee or a "no objection" must be obtained from the borrowing division or controlling organization in whose territory the borrowing organization is located.
- 8) All equity focused General Conference Unitized Funds.
 - b. Fixed Income—Unless otherwise stated must be rated investment grade:
 - 1) G-7 Government, their agencies, and taxable Municipal Securities.
 - 2) Corporate notes and bonds maturing within thirty years.
 - 3) Mortgage and other asset-backed securities maturing within thirty years with the following exceptions:
 - a) Subordinated debt is prohibited.
 - b) All collateralized obligations must be rated AA or better.
 - c) Interest Only (IOs), Principal Only (POs), Inverse floaters and all other leveraged tranches are prohibited.
 - 4) Syndicated real estate mortgages limited to 70 percent of the fair market value of the collateral.
 - 5) Private debt placements secured by an irrevocable letter of credit issued by institutions rated A-1 or P-1 or its equivalent
 - 6) First mortgages on an employee primary residence with up to 90 percent loan to value and repayment through a payroll deduction.
 - 7) General Conference Bond and Income Unitized Funds or an income fund with a thirty-six-month average life. Trusts (REIT's) listed on a recognized exchange.

§ 85 50 Special Consideration Securities—1. With General Conference Executive Committee approval, or as otherwise provided in § 85 20, paragraph 16. d., or as provided in the following sentence, the investments listed below in paragraphs a. through f. may be permissible for organizations administering large investment pools (normally not less than US\$10,000,000), no individual investment to exceed 2.5 percent of assets in pool and with professional management staff.

The Investment Management Committee of the General Conference Corporation holds standing authority to review and approve investments and guidelines for managers that use such investments listed below:

- a. Real Estate—Syndicated with institutional investors and as a class not to exceed five percent of all assets in the controlling committee pool invested in the syndicated property(ies) or if a single property principally owned, investment shall require professional consultation and management advice and prior approval by the controlling committees at all levels below the General Conference Executive Committee.
- b. High-yield bonds as a class not to exceed five percent of all assets in the pool of the controlling committee.

c. Partnerships investing in equity securities which are managed defensively such as hedged equity, as a class not to exceed 7.5 percent of all assets in the controlling committee pool.

d. Trust deeds and/or private mortgages are as a class not to exceed five percent of controlling committee pool.

e. Derivative contracts may be used to reduce or manage the risk exposure of a portfolio when used in combination with the other portfolio holdings and within the context of the manager's overall strategy.

1) Contracts can be used in lieu of cash market transactions only when fully documented and when their valuation, execution and/or cost provide relative advantages.

2) Adequate liquidity for contract margin requirements must always be coordinated within the overall manager's strategy.

3) Asset sales for cash must be accomplished in an orderly way.

4) The manager may utilize derivatives contracts to replicate the risk/return profile of an asset or combination of assets provided that the guidelines allow such exposures with the underlying assets themselves. Derivatives may not be used to produce exposure to an asset, asset class, index, interest rates, or other financial variable that would not otherwise be allowed in the portfolio guidelines were derivatives contracts not allowed.

5) At no time shall the portfolio, in aggregate, be more than 100 percent invested.

f. Private equity

S 85 55 Exceptions—1. Exceptions for securities and investments not covered in this S 85 policy may be requested in writing through the NAD Treasurer/Chief Financial Officer to the North American Division Committee, or in the cases of Conference subsidiaries through the Union Treasurer/Chief Financial Officer to the Union Executive Committee.

2. It is recognized that where the Church operates a Trust Services function, national, state or provincial trust legislation contains regulations that supersede the provisions of the S 85 policy.

AUDITING

AUDITING

Contact Information

Director: Faith Whitter

Email Address: faith.whitter@seccsda.org

Phone: (951) 509-2373

Fax: (951) 509-2377

Senior Auditor: Gin Mung

Email Address: gin.mung@seccsda.org

Phone: (951) 509-2370

Fax: (951) 509-2377

Auditor: Arifin Hasiholan

Email Address: arifin.hasiholan@seccsda.org

Phone: (951) 509-2371

Fax: (951) 509-2377

Secretary: Nilsa Padilla

Email Address: nilsa.padilla@seccsda.org

Phone: (951) 509-2374

Fax: (951) 509-2377

REPORTS NEEDED FOR AUDIT

JEWEL

Account Journal – all bank accounts

Accounts List

Checks Written Report

Deposit report

Financial Summary – detail

Financial Summary – monthly

Transfer Report

Back-up copy of Jewel

QUICKBOOKS

Balance Sheet YTD

Balance Sheet Detail (*optional*)

Check Detail

Deposit Detail

General Ledger

Profit & Loss YTD

Trial Balance

Back-up copy of QuickBooks

CHURCH/SCHOOL AUDIT NOTIFICATION PROCEDURES

The Conference Treasury by policy is expected to perform audits of all conference churches on a biannual basis and schools on an annual basis.

The purpose of the audit is to assure church members and church/school leaders that an objective and professionally conducted financial review audit has been conducted, that appropriate financial procedures are being followed, that accurate records are being kept, that reporting is factual and consistent, and that trust fund monies contributed both for local and wider church missions are being used appropriately.

The notification procedure for audit preparation follows. It is anticipated that Step I(a) will be sufficient for audit materials acquisition or on-site appointments by the conference audit team. However, in the event that an unsatisfactory response is received after Step I(a) notification, Step I(b) through Step III as needed will follow.

Step I

- A. A written request from auditing will be sent to church/school treasurer with copy to pastor/principal requesting records with a required written or oral response to the auditor within 21 days of the first letter informing the conference auditor of the date that the complete records will be delivered to the conference office, or in the case of a field audit, the date the auditor is free to begin the audit.
- B. Within thirty days after the first request letter from auditing was issued, if no response has been received, a second written request is sent to the church/school treasurer, with copies to the pastor/principal, head elder, school board chairperson, and finance chairperson, asking for a written response in fourteen days with a firm date for financial records to be delivered within thirty days of issuance of the second letter.
- C. Documentation of all written and oral (phone, voice mail messages, etc.) communications with the church/school treasurer will be accumulated in the conference auditor's office.

Step II

In the event that Step IA and IB do not provide the records or firm agreed-on site audit date,

- A. A third letter from auditing will be written and addressed to the church pastor/ principal, school board chairperson/church board chairperson and head elder with request that this matter be presented to the board for resolution, (with a copy to the treasurer), urging that attention be given to this matter and that assistance be given to the treasurer. Copies of all previous correspondence (written and oral) will accompany this third letter.
- B. If a suitable letter or call is not received within 14 days of issuing the third letter, the church pastor/principal, church treasurer/school treasurer, church board chair/school board chair, and head elder will be invited to a meeting at the conference office with the respective vice-president/ Education Department School representative, and conference officers (President, Secretary, Treasurer) to resolve the matter.

CHURCH/SCHOOL AUDIT NOTIFICATION PROCEDURES - *Continued*

Step III

- A. If a suitable response is not received within 30 days following the conference office meeting, a fourth letter will be mailed to all the church leaders/school board members listed in the conference directory for that specific church/school advising them of the difficulty in obtaining records for auditing purposes and stating that without the independent opportunity for review which the audit provides, the conference is unable to provide their church/school leadership and membership constituency the required verification of the validity of the financial reports they receive, or records process, for the receipts or disbursements from their church treasury. The letter will also contain a recommendation that this matter be taken before the church/school board for urgent resolution. A conference officer, or vice-president, or Education Department School representative, or auditor will attend the next church/school board when this item is discussed. Conference officers and the respective vice-president/conference education superintendent will receive copies of all outgoing Step II and III letters and notices.
- B. A conference officer (President, Secretary, Treasurer), conference vice-president, or auditor who has met with the church board will bring back a report to the next conference executive committee concerning actions taken by the board to rectify the problem.

Step IV

The Executive Committee will receive a report of all the efforts made and the resolution. However, ultimate failure to provide the required reports and records for audit or a firm field audit date will invite executive committee action.



Seventh-day Adventist Church

Auditing

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2374
Fax: (951) 509-2377
Secc.adventistfaith.org

Dear Church Treasurer:

We need to conduct the audit of your church books. There is a period of **2 years** for us to review. We will need the documents from **January 1, 2019, through December 31, 2020**. **Be sure that you are sending each record requested and check the box provided for each item. Make a copy of this letter for your records and send a copy with the audit records.**

Here is a list of the records that are needed for the audit:

- 1. **Affidavit: List of church's Bank and Investment Accounts.** The form is enclosed with this letter. Please be sure that both the pastor and treasurer sign the affidavit.
- 2. **Cash Receipts and Disbursement Journals.** Please send the cash receipts and disbursement journals stating clearly the local church funds. If you are using a computer software, please include the Detail General Ledger of each account. **For QuickBooks or Jewel users, please send a backup copy on a flash drive.**
- 3. **Financial Statements including Balance Sheet for each month of the audit period,** as presented to the church board.
- 4. **All Bank Statements with canceled checks and reconciliation papers (including a copy of the January 2021 bank statement).**
- 5. **Investments.** We will need all the records for your savings accounts and other investments.
- 6. **Loan and Debts.** Please provide the records of any loans and debts that the church might have.
- 7. **D-2 Forms.** These should be in numerical order by check number with invoices and receipts attached. If you are printing duplicate checks or have a check stub showing check number, date, amount, payee and account to be charged, you may attach the receipts and vouchers to it in place of the D-2 Form.
- 8. **Check Register.** If the checkbook is loose-leaf, we need only the register for the audit. Keep the unwritten checks to pay current bills.
- 9. **Weekly Offering Envelopes.**
- 10. **Church Board and Finance Committee Minutes.** We check the authorizations for the annual budget, for all out-of-the-ordinary expenditures, for opening and closing bank or investment accounts, and authorizing signatures and signature changes on accounts. If you do not have copies of the minutes, please obtain them from your church clerk.
- 11. **SECC Monthly & Weekly Receipts Summary.** Please separate the weekly into one folder and the monthly into another folder, if possible, or place the monthly summary on top for each month.
- 12. **1096 Annual Summary and 1099-NEC forms.** Please provide copies of these forms that were submitted to the Internal Revenue Service Center using your church's tax identification number. **Also, provide copies of W-9 Forms.**

Please do the following:

1. Be sure that you are sending each record requested and check the box provided for each item.
2. Make a copy of this letter for your records and send a copy with the audit records.
3. Check the best way to contact you during the audit:

Phone Daytime (hours) _____ Phone # _____

Evening (hours) _____ Phone # _____

Email: _____

Please respond by **Wednesday, September 15, 2021**, by either sending the records for audit or informing me of the date the records will be sent. If you have any questions, I can be reached by email at Faith.Whitter@seccsda.org or by phone at 951-509-2373.

Thanks for your cooperation!

Sincerely,

Faith Whitter, Conference Auditing Department Director

xc: Church Pastor
Conference Treasurer

Enclosure

PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR INFORMATION

TYPES OF AUDIT FINDINGS

Bank Reconciliations

- All bank statements provided, and monthly reconciliations done
- Reconciles bank balances agree to total fund balances

Church Board Minutes

- All board minutes provided
- Verify actions of a financial nature (opening and closing of bank accounts, change of signatures, board approved expenses)

Financial Statements

- All monthly financial statements provided
- Test for accuracy and completeness

Receipts

- Deposits made timely
- Income entered in receipts journal matches bank deposits and SECC weekly/monthly reports in total and breakdown
- Non-tax deductible income handled correctly (e.g. contributions to specific individuals, ticket purchases, church retreat payments)
- Interest from bank and investment accounts posted

Disbursements

- All checks, automatic bank payments and bank charges entered and posted to appropriate fund in disbursements journal
- Voucher file provided and organized in check number/online payment number order
- Adequate supporting documentation for every disbursement

Remittance to Conference

- Due by the 10th but in our audits, we test for the 15th

School Subsidy

- Current

Payroll

- All employees should be processed through Conference Human Resources
- All payments to employees should be processed through Conference payroll

1099-Nonemployee Compensation

- Independent contractors paid \$600 or more per calendar year issued 1099-NEC Forms by January 31st of following year

Overspent & Inactive Local Funds

- Report on overspent or inactive funds

Investments Out-of-Policy

- Report on investments outside of NAD working policy



SEVENTH-DAY
ADVENTIST
CHURCH

Southeastern California Conference

Date

To the Church Board
Church Name
City, California

Auditing

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2374
Fax: (951) 509-2377
Secc.adventistfaith.org

Process for Response to Audit Findings

Enclosed is the audit report the conference auditor has prepared for your church for the period of _____ . As for the audit report distribution process, it is as follows:

- First, we mail a draft copy of the audit report in a limited release to the church treasurer.
- A cover letter accompanies the draft report. The two documents enable the church treasurer to review the report and respond to the auditor regarding significant findings by the required date.
- The auditor will receive the church treasurer's response, review it, and make revisions, if necessary, to the draft report. If the church treasurer's response is not fully satisfactory, the church board will also be asked to respond when the board reviews the report.
- The revised report with support materials (enclosures) is distributed to the pastor, treasurer, head elder, and church board chairperson.
- **The church board chairperson is responsible for ensuring that all church board members receive a copy of the complete audit report with support materials; that the board discusses the findings and makes resolutions addressing any deficiencies.**
- **Finally, a response form that is sent to the church board chairperson needs to be completed and returned to the auditor along with a letter outlining the board's response and the appropriate plan of actions taken for the audit findings. The response form along with the copy of the board minutes and letter quoting the board's response to the findings need to be sent to the auditor by the date indicated on the response form and audit report.**
- Any questions about the audit review process can be clarified by telephone conversation with the auditor.

JEWEL FINANCIAL SUMMARY - SAMPLE

SDA Church

Financial Summary - Detail (Page 1)

Printed 10/14/2021

For the period from 9/1/2021 to 9/30/2021

Account	Begin. Bal.	Deposits	Checks	Transfers	Ending Bal.
Tithe		8,392.00	8,392.00		0.00
Sabbath School Mission		496.00	496.00		0.00
Investment		90.00	90.00		0.00
Religious Liberty		419.00	419.00		0.00
Conf. Church/School Build		356.00	356.00		0.00
***Total Conference Funds	0.00	9,753.00	9,753.00	0.00	0.00
Community Service		340.00			340.00
Conference Remittance			60.00		-60.00
Flower Fund		120.00			120.00
Rent for Our Apt/church		4,100.00			4,100.00
Thanks Fund		2,383.00			2,383.00
Cooking Class		1,630.00			1,630.00
Cooking Class Wage			2,258.00		-2,258.00
Misc Mission		1,000.00			1,000.00
Church Building Fund		40.00			40.00
Church Growth		5,202.00			5,202.00
EM Ministry		20.00	1,000.00		-980.00
Literature, books		377.00			377.00
LOCAL MISC		468.00			468.00
Sabbath School Expense		503.00			503.00
Sabbath School Supplies			370.50		-370.50
Church Budget	61,416.85	5,722.00			67,138.85
Flower Expense			240.00		-240.00
CPA Fee			140.00		-140.00
Choir Director Wage			1,200.00		-1,200.00
Church Pianist Wage			400.00		-400.00
Advertisement			1,200.00		-1,200.00
CHURCH EXPENSE					0.00
Office Supplies - Church Expense			681.35		-681.35
Choir Supplies			326.70		-326.70
Potluck Supplies			235.00		-235.00
CHURCH EXPENSE					0.00
Utilities - Church Expense			1,193.91		-1,193.91
Cooking Class Supplies - Church Expense			1,010.32		-1,010.32
Misc. General Expense - Church Expense			288.54		-288.54
Books - Church Expense			717.59		-717.59
Library Subsidy/Gas Expense			300.00		-300.00
CHURCH EXPENSE					0.00
Bldg/Grounds Maintenance - Church Expense			1,395.15		-1,395.15
Custodial Expense - Church Expense			750.00		-750.00
***Total Local Funds	61,416.85	21,905.00	13,767.06	0.00	69,554.79
*****Total Funds	61,416.85	31,658.00	23,520.06	0.00	69,554.79
Checking	61,416.85	31,658.00	23,520.06		69,554.79
*****Total Local Church	61,416.85	31,658.00	23,520.06	0.00	69,554.79

JEWEL DEPOSIT REPORT - SAMPLE

SDA Church

Deposit Report (Page 1)

Printed 10/14/2021

Checking - For the period from Sept. 1, 2021 to Sept. 30, 2021

Dep. #	Date	Account	Memo	Account	Amount	Total
25	09/17/21	Checking	9/15/21 offering de	Tithe	976.00	
				Sabbath School Mission	90.00	
				Investment	20.00	
				Community Service	80.00	
				Flower Fund	390.00	
				Thanks Fund	347.00	
				Cooking Class	2,213.00	
				Church Building Fund	250.00	
				Church Growth	587.00	
				Literature, books	172.00	
				Sabbath School Expense	89.00	
				Church Budget	1,349.00	6,563.00
26	09/23/21	Checking	9/22/21 offering de	Tithe	1,020.00	
				Sabbath School Mission	86.00	
				PSR Christian Summer Y	369.00	
				Community Service	190.00	
				Flower Fund	50.00	
				Rent for Our Apt/church	200.00	
				Thanks Fund	465.00	
				Cooking Class	1,171.00	
				Church Building Fund	4,540.00	
				Church Growth	1,845.00	
				Sabbath School Expense	85.00	
				Church Budget	890.00	10,911.00
27	09/30/21	Checking	9/29/21 offering de	Tithe	4,462.00	
				Sabbath School Mission	139.00	
				Investment	20.00	
				NAD Evangelism	341.00	
				Community Service	60.00	
				Dorcas	70.00	
				Flower Fund	210.00	
				Chin's Refund	600.00	
				Rent for Our Apt/church	850.00	
				Thanks Fund	415.00	
				Cooking Class	938.00	
				Church Building Fund	1,050.00	
				Church Growth	1,095.00	
				Literature, Books	507.00	
				Sabbath School Expense	139.00	
				Church Budget	1,650.00	12,546.00
28	09/30/21	Checking	9/30/21 offering de	Tithe	1,796.00	
				Sabbath School Mission	117.00	
				Investment	30.00	
				Adventist Chaplaincy Mi	353.00	
				Community Service	252.00	
				Flower Fund	600.00	
				Rent for Our Apt/church	4,200.00	
				Thanks Fund	320.00	
				Cooking Class	2,275.00	
				Senior Society	30.00	
				Church Building Fund	5,700.00	
				Church Growth	2,522.00	
				EM Ministry	10.00	
				Literature, books	132.00	
				Sabbath School Expense	146.00	
				Church Budget	1,130.00	19,613.00
				Total Deposits		49,633.00

JEWEL CHECKS WRITTEN REPORT - SAMPLE

SDA Church

Checks Written Report (Page 1)

Printed 12/31/2021

CHECKING ACCOUNT - For the month ending Dec. 31, 2021

Chk. #	Date	Payee	Memo	Account	Amount	Total
-305	12/01/21	SE Calif. Conference of 7th Day Advent	Payroll (Custodian/Janitorial Services)	Custorian/Janitorial Services	484.43	484.43
-302	12/07/21	Advence Disposal Company, Inc.	Trash/Waste Management Services	Trash (Advance Waste Disposal)	101.95	101.95
-303	12/07/21	Dewey Pest Control	Exterminator/Pest Control Services	Exterminator/Pest Control (Dewey)	46.00	46.00
-304	12/07/21	Southern California Edison (SCE)	Electric Utilities	Electric Utilities(Southern California Ed	397.61	397.61
-306	12/07/21	Montgomery, Debra	Bulletin Printing	Office Supplies & Photocopy Services	136.38	136.38
-307	12/07/21	SE Calif. Conference of 7th Day Advent	SECC Youth Ministries	Juniors/Early-Teens/Youth (Activity	436.00	436.00
-308	12/12/21	Victor Valley Seventh-day Adventist Sch	tuition Assistance	Tuition Assistance (K-12)	400.00	400.00
-309	12/12/21	Victorville Seventh-day Adventist Church	Church Subsidy	Church School Operations/School Subs	645.00	645.00
-311	12/12/21	Southwest GAS Corporation	Natural Gas Utility (Monthly Bill)	Natural Gas (Southwest GAS Corporatio	30.46	30.46
-312	12/12/21	Pacific Union Conference, (Revolving F	Monthly Mortgage Payment	Mortgage Payment (Pacific Union Revol	340.00	340.00
-317	12/12/21	Mesquit's Vacuums & Janitorial Supplies	Janitorial/Bleaining Supplies	Janitorial/Cleaning Supplies	141.62	141.62
-313	12/19/21	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	10.00	10.00
-314	12/19/21	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	268.01	268.01
-315	12/19/21	SuperMedia, LLC, (Yellow Pages)	Advertising, "Yellow Pages" (November	Advertising : Yellow Pages (SuperMedia)	22.80	22.80
-316	12/19/21	Verizon Communications Company	Telephone & Internet Service	Telephone & Internet Service (Verizon)	214.83	214.83
-318	12/21/21	High Desert Office Furniture	Desk Chair for Pastor's Office	Equipment Purchase & Repair	16.67	106.67
-319	12/26/21	Adventist Book Center (ABC)	Sabbath School Books/Resources	Adventist Book Center (ABC)	45.43	45.43
-320	12/31/21	SE California Conference of Seventh-day	Conference Remittance for December 20	Tithe	10,520.40	
				Sabbath School Missions (12 Sabbaths)	164.60	
				Sabbath School (13th Sabbath)	429.04	
				World Budget	199.00	
				ADRA (Disaster/Famine)	583.74	
				Adventist World Radio (AWR)	406.69	
				Conference Church/School Building Fu	10.00	
				Adventist Community Service (ACS)	22.00	
				Conference Budget	130.00	12,465.47
				Total Checks		16,319.66

QUICKBOOKS DEPOSIT DETAIL - SAMPLE
Deposit Detail
November 2021

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit		11/02/21		Provident Bank 3 - ...	4,017.08
				Tithe	-1,397.23
				Sabbath School ..	-76.40
				Conference Bud...	-16.00
				Building Fund	-222.11
				Sabbath School ..	-53.97
				Church Budget	-2,251.37
TOTAL					-4,017.08
Deposit		11/09/21		Provident Bank 3 - ...	1,675.43
				Tithe	-899.71
				Building Fund	-273.37
				Sabbath School	-36.60
				Church Budget	-465.75
TOTAL					-1,675.43
Deposit		11/16/21		Provident Bank 3 - ...	1,833.76
				Tithe	-1,087.60
				Vacation Bible ...	-45.00
				Building Fund	-375.26
				Special Fund	-161.00
				Community Ser...	-40.00
				Sabbath School	-21.33
				Church Budget	-103.57
TOTAL					-1,833.76
Deposit		11/23/21		Provident Bank 3 - ...	4,290.30
				Tithe	-2,108.71
				Building Fund	-348.43
				Pathfinder Club	-80.00
				Sabbath School	-24.01
				Church Budget	-1,729.15
TOTAL					-4,290.30
Deposit		11/30/21		Provident Bank 3 - ...	466.10
				Special Fund	-466.10
TOTAL					-466.10
Deposit		11/30/21		Provident Bank 3 - ...	1,971.51
				Tithe	-1,211.00
				Building Fund	-136.92
				Special Fund	-199.00
				Sabbath School	-37.59
				Church Budget	-387.00
TOTAL					-1,971.51
Deposit		11/30/21		Provident Bank 3 - ...	0.93
				Interest Earned	-0.93
TOTAL					-0.93

QUICKBOOKS CHECK DETAIL - SAMPLE

Check Detail

October 1-31, 2021

Type	Num	Date	Name	Item	Account	Paid Amount
Check		10/10/21			Provident Bank 3 -...	
					Bank Service Charge...	-25.00
TOTAL						-25.00
Check		10/10/21			Provident Bank 3 -...	
					Bank Service Charg	-15.00
TOTAL						-15.00
Check		10/25/21			Provident Bank 3-...	
					Bank Service Charg	-35.00
TOTAL						-35.00
Check	E-chk	10/03/21	Frontier Communi...		Provident Bank 3-...	
					Telephone Expense	-98.67
TOTAL						-98.67
Check	E-chk	10/03/21	Southern CA Gas ...		Provident Bank 3-...	
					Utilities - Gas	-72.55
TOTAL						-72.55
Check	E-chk	10/03/21	Southern CA Edis...		Provident Bank 3-...	
					Utilities - Electric	-848.27
TOTAL						-848.27
Check	5113	10/09/21	Inland Builders Su...		Provident Bank 3-...	
					Repairs and Mainte...	-16.72
TOTAL						-16.72
Check	5114	10/10/21	City of Blythe		Provident Bank 3-...	
					Utilities - Water & ...	-262.50
TOTAL						-262.50
Check	5115	10/10/21	Calexico Mission ...		Provident Bank 3-...	
					Calexico Mission Sc...	-100.00
TOTAL						-100.00
Check	5116	10/10/21	Calexico Mission ...		Provident Bank 3-...	
					Calexico Mission Sc...	-100.00
TOTAL						-100.00
Check	5117	10/10/21	DMV		Provident Bank 3 -...	
					Auto & Gas	-263.00
TOTAL						-263.00

**FINANCIAL SUMMARY REPORT
SAMPLE SDA CHURCH
August 2021**

	ACCT #	OPENING		RECEIVED	TOTAL	DISBURSED	Transfer		CLOSING
		BALANCE					In/(Out)	BALANCE	
CHURCH BUDGET	126	51,689.74	30,005.63	81,695.37	19,334.87	9,000.00		71,360.50	
BUILDING FUND	112	202,289.00	1,294.87	203,583.87	260.00	2,000.00		205,323.87	
CHURCH SCHOOL	124	6,042.12	800.00	6,842.12	300.00			6,542.12	
COMMUNITY SERVICES	119	1,665.52	2,307.60	3,973.12	5,733.88	300.00		(1,460.76)	
ENDOWMENT FUND	116	50,000.00	365.00	50,365.00				50,365.00	
EVANGELISM	109	12,216.65	5.00	12,221.65		3,500.00		15,721.65	
GENERAL IMPROVEMENT	90	8,948.01	3,500.00	12,448.01	3,600.00			8,848.01	
NEEDY POOR	107	150.42		150.42				150.42	
PATHFINDERS	114	5,744.26	933.31	6,677.57	401.96	200.00		6,475.61	
RESERVE	95	5,525.75		5,525.75				5,525.75	
YOUTH	110	1,489.50	165.00	1,654.50				1,654.50	
AUDIOVISUAL	90	346.57	1,650.00	1,996.57	600.00			1,396.57	
WOMEN'S MINISTRY	93	1,456.40	21.00	1,477.40				1,477.40	
RENTAL INCOME	94	20,283.60	1,000.00	21,283.60		(15,000.00)		6,283.60	
Total Local Church Funds		367,847.54	42,047.41	409,894.95	30,230.71	0.00		379,664.24	
CONFERENCE FUNDS		0.00	57,081.41	57,081.41	57,081.41			0.00	
Total Cash and Bank		367,847.54	99,128.82	466,976.36	87,312.12	0.00		379,664.24	
Bank of America - Checking		37,227.54	98,389.24	135,616.78	87,312.12	1,000.00		49,304.66	
Bank of America - Savings		200,000.00	83.33	200,083.33				200,083.33	
Bank of America - CD		125,000.00	156.25	125,156.25				125,156.25	
Wells Fargo Bank - Checking		5,620.00	500.00	6,120.00		(1,000.00)		5,120.00	
Total Cash and Bank		367,847.54	99,128.82	466,976.36	87,312.12	0.00		379,664.24	

**CASH DISBURSEMENT JOURNAL
SAMPLE SDA CHURCH
AUGUST 2021**

CHK #	PAYEE	CHECK AMOUNT	CHURCH BUDGET	CHURCH BLDG	IT/AUDIO	PATH-FINDERS	CHURCH SCHOOL	COMMUNITY SERVICES	GENERAL IMPROV.	SPECIAL MINISTRIES	CONF. FUND
2862	Andy Carpenter	230.02				230.02					
2863	AT&T	86.00	86.00								
2864	American Express	2,402.75	2,402.75								
2865	Gerald Moore	2,500.00							2,500.00		
2866	J&S Maintenance	1,220.00	1,220.00								
2867	Kelly Steward	100.00		100.00							
2868	Void										
2869	Anthony Booth	218.25	218.25								
2870	S.D. Academy	300.00					300.00				
2871	Vineyard Doors	1,100.00							1,100.00		
2872	Youth Group Promotions	160.00		160.00							
2873	La Mesa Florist	188.55	188.55								
2874	Margaret Burns	1,299.62	948.14					351.48			
2875	J&S Maintenance	900.00	900.00								
2876	Jeremy Smith	600.00			600.00						
2877	Jim Banks	130.00	130.00								
2878	AT&T	142.00	142.00								
2879	San Diego Wireless	27.09	27.09								
2880	Postmaster	175.00	175.00								
2881	XO Communications	729.98	729.98								
2882	S.E. California Conference	7,314.85	7,142.91			171.94					
2883	Lucy Perez	672.60						672.60			
2884	Lillian Lui	4,809.80						4,809.80			
2885	Christian Resources	1,035.00	1,035.00								
2886	American Express	1,931.52	1,931.52								
2887	SDG&E	2,105.13	2,105.13								
2888	Southeastern Cal. Conf. SDA	57,081.41									57,081.41
	Total Disbursements	87,459.57	19,382.32	260.00	600.00	401.96	300.00	5,833.88	3,600.00		57,081.41
	Expense items adjustments:										
2406	Voided: Leonard Barnes	(54.95)	(54.95)								
2413	Voided: Malcolm Walters	(100.00)						(100.00)			
	Returned item charged (NSF)	7.50	7.50								
	Total Disbursements	87,312.12	19,334.87	260.00	600.00	401.96	300.00	5,733.88	3,600.00		57,081.41

**CASH RECEIPTS JOURNAL
SAMPLE SDA CHURCH
AUGUST 2021**

ACCOUNT NAME	ACCT #	Aug 3	Aug 10	Aug 17	Aug 24	Aug 31	Other Income/ Adjustment	TOTAL
TITHES	1	6,204.84	6,965.29	6,229.11	20,618.07	15,782.99	(100.00)	55,700.30
SABBATH SCHOOL	3	62.67	55.25	85.14	56.45	61.57		321.08
SS 13TH SABBATH	4				47.00	46.25		93.25
INVESTMENT	5	10.00						10.00
BIRTHDAY/THANK	6	10.00						10.00
ADRA	23		483.77		227.51	200.00		911.28
INNER CITY	48		10.00					10.00
RELIGIOUS LIBERTY	34	5.00						5.00
PINE SPRINGS	50		20.00			0.50		20.50
TOTAL CONF FUNDS		6,292.51	7,534.31	6,314.25	20,949.03	16,091.31	(100.00)	57,081.41
CHURCH BUDGET	126	3,689.37	1,645.36	2,332.74	2,441.18	19,657.40	239.58	30,005.63
CHURCH BUILDING	112	580.00	275.00			439.87		1,294.87
AUDIOVISUAL	90	15.00		350.00		1,285.00		1,650.00
CHURCH SCHOOL	124					800.00		800.00
COMMUNITY SERVICES	119	195.00	1,305.00	95.00	40.00	672.60		2,307.60
ENDOWMENT FUND	91	15.00	50.00	100.00		200.00		365.00
EVANGELISM	109		5.00					5.00
GENERAL IMPROVEMENT	92		3,500.00					3,500.00
RENTAL INCOME	94	1,000.00						1,000.00
PATHFINDER CLUB	114	275.00		408.31		250.00		933.31
WOMEN'S MINISTRY	93	20.00			1.00			21.00
YOUTH	110	165.00						165.00
TOTAL LOCAL FUNDS		5,954.37	6,780.36	3,286.05	2,482.18	23,304.87	239.58	42,047.41
TOTAL FUNDS		12,246.88	14,314.67	9,600.30	23,431.21	39,396.18	139.58	99,128.82
OTHER INCOME/ADJUSTMENTS								
Bank Interest - Savings						83.33		
Bank Interest - CD						156.25		
NSF check				(100.00)				
Total Other Income/Adjustments				(100.00)		239.58		

ABC Seventh-day Adventist Church

Bank Reconciliation Statement

March 31, 2021

	<u>Amount</u>	<u>Balance</u>
Bank of America - Checking Account #1234567		
Bank Statement Balance at March 31, 2021		XXXXX
<u>Add:</u> Deposit(s) made but not yet posted on bank statement:		
<u>Date of Deposit</u>		
03/28/21	XXX	
03/28/21	XX	
03/28/21	XXXX	
Total deposits in transit		XXXX
 <u>Subtract:</u> *Outstanding checks at March 31, 2021:		
<u>Check Date</u> <u>Check Number</u>		
12/10/20 555	XX	
02/20/21 666	XXX	
03/27/21 701	X	
03/28/21 702	XXX	
Total outstanding checks		XXXX
 <u>Add or Subtract Corrections:</u>		
**Differences, if any, in the amount deposited or withdrawn should be added or subtracted as necessary to correct the errors	XX XX	
Total corrected amount		XX
***Reconciled Balance at March 31, 2021		XXXXX

*Outstanding checks are checks that the church/school treasurer included in the church's accounting record that did not clear the bank statement at the end of the statement date.

**Sometimes, bank may make some corrections/errors by posting more or less than your deposited funds or issued checks. After consultation with the bank regarding the errors or correction needed, enter here any adjustments necessary.

***This reconciled balance at March 31, 2021 should be the same amount in the church's general ledger balance at March 31, 2021.

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RECEIPTING

CHURCH RECEIPTING

Contact Information

Contact Person: Yolanda Perez
Email Address: yolanda.perez@seccsda.org
Phone: (951) 509-2304
Fax: (951) 509-2393

Contact Person: Raquel Rosete
Email Address: raquel.rosete@seccsda.org
Phone: (951) 509-2305
Fax: (951) 509-2393

Instructions:

Please send envelopes or envelope reports weekly to:

Email: churchreceipting@seccsda.org

Mail: SECC
Church Receipting
P.O. Box 79990
Riverside, CA 92513-1990

Fax: (951) 509-2393

- *Do not do more than one action for each week.*
- *Do not send more than one week in each email.*

SUGGESTED PROCEDURES FOR PROCESSING OFFERINGS AND REPORTS

Counters:

When not being processed, the tithe envelopes and loose offerings should be stored in a safe and secure place, preferably at the church in a safe or vault. Access to the funds where they are stored should be limited to authorized individuals by key or lock combination.

- The tithe envelopes should be separated from the loose offerings.
- The loose offering is counted and totaled. Two or more persons who are scheduled on a rotation basis should do the counting. This provides internal cash control and reduces opportunities for loss or misuse of funds. The offerings should be documented on a form to provide a record for fluctuations. This form should be used for each offering.
- Place one copy of the completed Control for Church Offerings form for each offering in the money bag for the related offering; the other copy is to be kept as the counter's record. The Sabbath School offerings are to be handled in the same manner.

Treasurer and Counters/Assistants:

It is suggested that two or more persons who are scheduled on a rotation basis (to provide internal cash control and reduce the opportunities for loss or accusation of embezzlement) perform the following procedures:

- Verify all loose offerings with the counter's copy. List all loose offerings for that Sabbath **on one tithe envelope**.
- Place all the tithe envelopes in alphabetical order. This will help you in locating a member's envelope if there is a question.
- Open each tithe envelope and on the back of the tithe envelope write the total amount of money; if cash, write CASH; if check, write the check number.
- Verify the contents in the envelope with the total on the face of the envelope. If the total on the face of the envelope is blank, write in the total according to the contents in the tithe envelope. If there is a discrepancy, write the correct total on the face of the envelope, preferably in **red**.
- Make sure each separate offering on the tithe envelope has an offering number. See Church Contribution Categories report.
- If name is illegible PRINT NAME above donor's name, preferably in **red**.
- After the envelopes have been alphabetized, opened, and verified, run an adding machine tape for all envelopes. This total should equal the total amount of the deposit. (Have credit card donations in a separate batch.)
- Deposit monies (check, coin and currency) in the bank, preferably by the first business day following weekend services. This reduces the accessibility of funds and opportunity for theft.
- Send in the tithe envelopes with the adding machine tape and a copy of the deposit to the Conference office each week, preferably on the first business day following weekend services. (Provide a separate batch for credit card donations that includes the tithe envelopes with an adding machine tape.)

Revised 10/2021

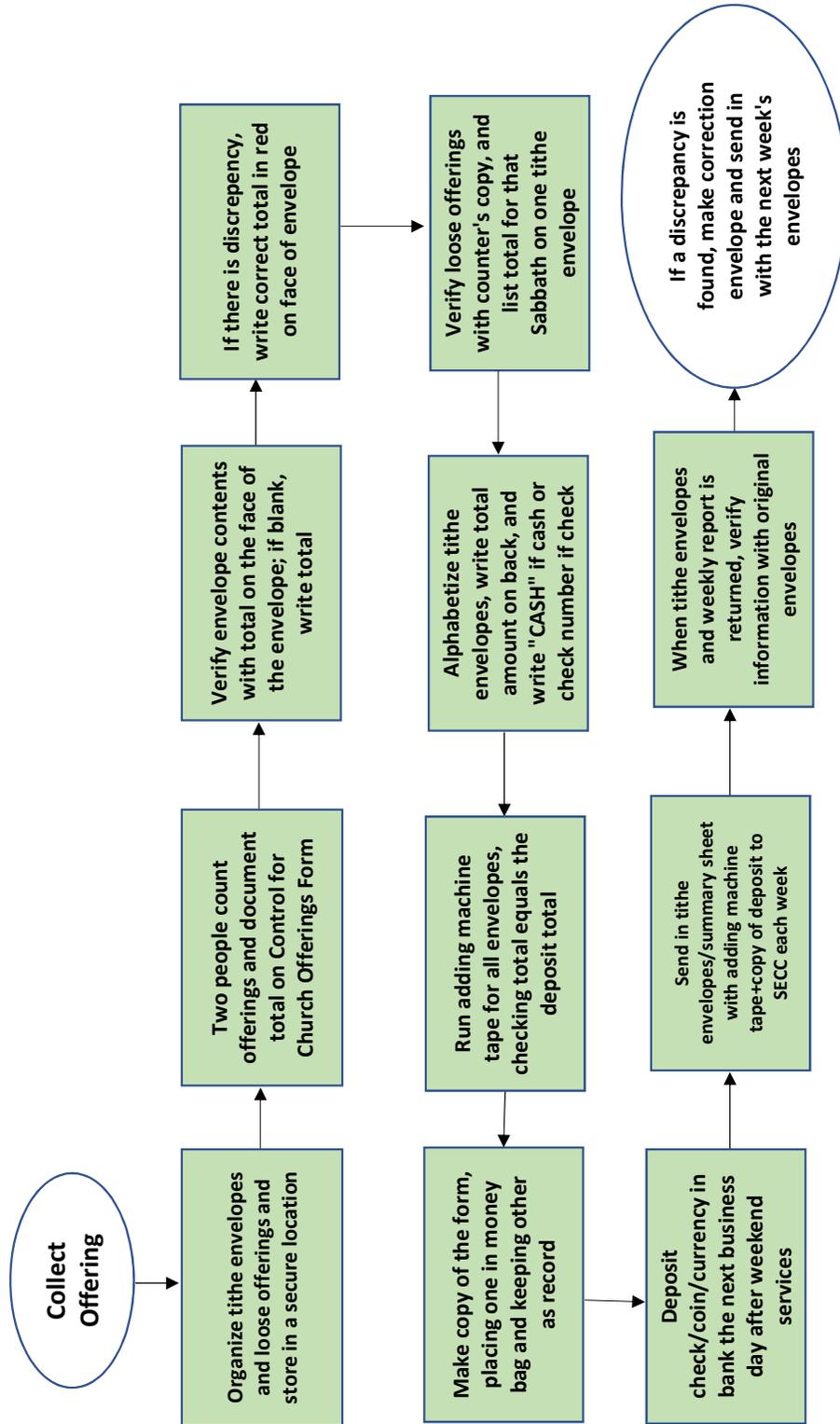
SUGGESTED PROCEDURES FOR PROCESSING OFFERINGS AND REPORTS - *Continued*

Reports:

When the tithe envelopes and the weekly report is returned to you, please do the following:

- Check each envelope against the report. Verify that the name, distribution and total contribution is accurate.
- If discrepancy is found: Make a correction envelope specifying the exact corrections to be made, preferably in red ink.
- Send in these corrections with the next week's tithe envelopes to SECC.
- DO NOT include the corrections in the week's totals. It should be separate.
- The tithe and offering Remittance Summary Report is sent via email as soon as possible after the close of the month.
- Remittance is to be received by the Conference by the 15th of the following month.
- The Remittance Statement with a copy of the Remittance Account receivable account will be mailed out as soon as possible after the close of the month.
- Once a year you will receive a Contributor Address List by Name report. Please verify the information for correct name and address.
- The confidentiality of a member's receipt is protected; therefore, communication regarding member receipts can only be with the church treasurer.

Procedures for Processing Offerings and Reports



ADVENTIST GIVING

“Online Giving”

Benefits of using Adventist Giving

- No fees charged to your church or to members for usage
- Easy to use
- Reports are in a submission ready format
- Connection linked onto your church’s website
- Great way for shut-in members to continue with their giving program
- Beneficial for members who don’t use a checkbook anymore
- Accessible anytime

Some disadvantages of use

- Southeastern CA Conference pays the fees that are charged for this access/usage
- Does not allow non tax-deductible contributions

Getting Started

- Go to: Adventistgiving.org in order to begin the signup process to enroll your church in Adventist Giving. After you locate your church on the list and provide the information requested, they will send you an “Adventist Giving-Church Enrollment Agreement” for completion. Send the completed form along with a voided check for the bank account that you will be using to receive the electronic deposits, to SECC Treasury Department.
- SECC Treasurer will complete the remaining parts of the form and then will send the information to Adventist Giving to complete the enrollment application process.
- Once the form is received and processed Adventist Giving will work with you to get the link established for your church on your website.
- All of your tax-deductible local offering codes will need to be setup in the Adventist Giving site once you get a treasurer login. While you are setting these up, you will need to decide which codes will show on your electronic envelope and in what priority they will show (i.e. which one comes first, second, third on the envelope).

Account Maintenance

- You are able to change or adjust the information on your account whenever you need to do so.
- If you have a personnel change or bank information change, use the “Adventist Giving – Add/Change Information Form”.
- If you need to discontinue/add/change a local offering code, you can do that from within the website with the treasurer’s login. You can also change what appears on the envelope and what order it shows at any time.

Monthly Treasurer Duties

- At the first of each month, login and from the main “Generate Reports” page, select the most recent report under “Official Deposit Reports”. For example, on the first of February, there is a report shown with the date 20180206. When you select this report, it will open a list of transactions that occurred since the last deposit. Print this report and record this information in your records the same as you do for a weekly collection of envelopes. There will be two reports per month if any donations occurred in those periods.

Revised 10/2021

- Please do not submit the report to SECC. SECC has the ability to export this report and will do so, in order to timely record the online giving. SECC will record this information and you will see it on your monthly report. For example, if the report is for the last half of February online giving, then SECC will record it as part of the last date in February. You will receive a receipting report from SECC, similar to what you get for envelopes.
- You do not need to do anything else to this report. There is no need to make envelopes for it or anything else. It is ready to be used as printed.

Other Items

- If someone submits a payment stub from the online system into the offering plate, disregard that item in your weekly counting. It is for the individual's benefit and does not affect your weekly cash counting.

AdventistGiving

Church Enrollment Agreement

Fax: 866-424-0956

Email: Help@AdventistGiving.org

We, the undersigned, give permission for the North American Division of Seventh-day Adventists (AdventistGiving) to collect tithe and offerings for the following church, to be deposited in the specified account. It is understood and agreed between the parties that this service is for tax-deductible items only. By signature we verify the information as true and correct.

Church

Name: _____

Address: _____

City, State, Zip _____

Bank

Name: _____

Routing #: _____

Account #: _____

*** Please attach a printed voided check for the bank account that the local church will be using to receive the electronic deposits.**

Church Pastor

Signature: _____

Name: _____ Date _____

Email: _____

Church Treasurer

Signature: _____

Name: _____ Date _____

Email: _____

Conference Treasurer/Associate

Signature: _____

Name: _____ Date _____

Conference: _____

Email: _____

AdventistGiving Add/Change Information Form

Fax: 866-424-0956

Email: Help@AdventistGiving.org

We, the undersigned, give permission for the North American Division of Seventh-day Adventists (AdventistGiving) to update our account information provided below. By signature we verify the information as true and correct.

Add/Change: Bank Pastor Treasurer Assistant/Associate Treasurer

Church

Name: _____

Address: _____

City, State, Zip _____

Bank – Required only if you are changing your bank account information.

Name: _____

Routing #: _____

Account #: _____

*** Please attach a printed voided check for the bank account that the local church will be using to receive the electronic deposits.**

Church Pastor

Signature: _____

Name: _____ Date _____

Email: _____

Church Treasurer

Signature: _____

Name: _____ Date _____

Email: _____

Assistant/Associate Church Treasurer

Signature: _____

Name: _____ Date _____

Email: _____

SECC TITHE ENVELOPE FUNDAMENTALS

First Grouping

1. The term “tithe” may not be used for any other giving category.
2. Terms and phrases that imply salaries for pastors must fall under the Tithe grouping only. Church hired staff must be under another grouping or category and clearly identified as church hires or auxiliary workers.
3. The tithe category line item needs to be clear and bold.

Second Grouping

1. Local Church Giving may appear first of the second grouping followed by conference and “world” offering categories.
2. All secondary giving categories need to be equally represented.
3. All second grouping categories need to have at least two open undesignated line items per category.

Descriptions

1. All tithe and offering category descriptions on the tithe/offering envelope need to clearly and accurately reflect the designated use of the respective fund categories.
2. Abbreviated or omitted descriptions that result in misinformation may not be used.

Other Considerations

1. The conference data entries all tithe envelopes for SECC Churches.* Conformity of envelope size, style, and code numbers listed, all help with data entry efficiency.
2. The conference prints, at conference expense, tithe and offering envelopes for its churches. Churches desiring to print their own custom envelopes may do so at their own expense with the conference blessing, provided the conference commitment department is consulted first and all the above criteria are followed.
3. The conference issues the official church members’ charitable contribution receipt annually for all SECC churches.* Churches, however, may issue other “gift” recognitions such as a gift-in-kind acknowledgement.
4. Should you have any questions, contact the conference commitment department.

*Except for Loma Linda University Church

CHURCH RECEIPTING

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OFFERING ENVELOPE, ENGLISH

SAMPLE

If you wish to target your funds to any particular ministry, this list is provided for your reference. These and others should be written on the blank lines provided.

Local Church Offerings

- 80005 Church School Subsidy
- 80006 VBS
- 80007 Pathfinders
- 80008 Adventurers
- 80020 Community Services

Conference and World Offerings

- 20102 13th Sabbath (W)
- 20103 Birthday - Thank Offering (W)
- 20104 Annual Sacrifice (W)
- 20111 Loma Linda University (W)
- 20112 Andrews University (W)
- 21037 Fall Mission Appeal (W)
- 21071 Investment (W)
- 21073 Spring Mission Appeal (W)
- 47000 ADRA (D)
- 50003 Adventist Community Services (D)
- 50087 Religious Liberty (D)
- 50127 Voice of Prophecy (D)
- 50129 Adventist Chaplaincy Ministries (D)
- 50130 Oakwood University (D)
- 50136 Christian Record Services (D)
- 50140 Faith for Today (D)
- 65011 Union Impact Fund (U)
- 77103 SECC Literature Evangelism (C)
- 77300 K-12 Scholarships (C)
- 77301 Calexico Mission School (C)
- 77710 Pine Springs Ranch Scholarships (C)

W = World D = North American Division
 U = Pacific Union C = Conference

TITHES AND OFFERINGS RECORD		
SOUTHEASTERN CALIFORNIA CONFERENCE		
11330 Pierce Street, Riverside, CA 92505		
Mail: P.O. Box 79990, Riverside, CA 92513-1990		
Name _____		
Address _____		
City _____		Zip _____
Church _____		Date _____
TITHE 10%	10000	
LOCAL CHURCH OFFERINGS		
Local Church Budget	80000	
Church Building Fund	80001	
Sabbath School Expense	80003	
Tuition Assistance	80004	
CONFERENCE AND WORLD OFFERINGS		
Conference Budget (C)	77010	
SECC Church/School Bldg. Fund (C)	77800	
SECC Evangelism (C)	77101	
Pine Springs Ranch (C)	77700	
World Budget (W)	20100	
Sabbath School Missions (W)	20101	
TOTAL ENCLOSED		

OFFERING ENVELOPE, SPANISH

SAMPLE

Si usted quiere entregar sus ofrendas a ministerios específicos, la lista que sigue es provista para su referencia. Estos ministerios u otros no en la lista deben ser escritos en las líneas provistas en blanco.

Ofrendas para la Iglesia Local

- 80005 Subsidio Educación Cristiana
- 80006 VBS
- 80007 Pathfinders
- 80008 Adventurers
- 80020 Servicios a la Comunidad Local

Ofrendas para la Conferencia y Misión Mundial

- 20102 Ofrenda Decimotercer Sábado (W)
- 20103 Cumpleaños-Agradecimiento (W)
- 20104 Sacrificio Anual (W)
- 20111 Loma Linda University (W)
- 20112 Andrews University (W)
- 21037 Llamado Misionero de Otoño (W)
- 21071 Fondo de Inversión (W)
- 21073 Llamado Misionero de Primavera (W)
- 47000 ADRA (Desastres y Alimentos para Hambrientos) (D)
- 50003 Servicios Adventistas a la Comunidad Urbana (D)
- 50055 La Voz de la Esperanza (D)
- 50087 Libertad Religiosa (D)
- 50129 Ministerios de Capellanía Adventista (D)
- 50130 Oakwood University (D)
- 50136 Christian Record Services (Ministerio a los no videntes) (D)
- 50140 Fe para Hoy (D)
- 65011 Union Impact Fund (U)
- 77103 Evangelismo por Colportores SECC (C)
- 77300 Becas Grados K-12 (C)
- 77301 Calexico Mission School (C)
- 77710 Pine Springs Ranch Becas (C)

W = Mundial D = División Norte Americana
U = Unión Pacífica C = Conferencia

REGISTRO DE DIEZMOS Y OFRENDAS		
SOUTHEASTERN CALIFORNIA CONFERENCE		
11330 Pierce Street, Riverside, CA 92505		
Mail: P.O. Box 79990, Riverside, CA 92513-1990		
Nombre _____		
Dirección _____		
Ciudad _____		Zip _____
Iglesia _____		Fecha _____
DIEZMO 10%	10000	
OFRENDAS PARA LA IGLESIA LOCAL		
Presupuesto Local	80000	
Fondo Construcción de Iglesia	80001	
Gastos Escuela Sabática Local	80003	
Ayuda Educativa (Matricula)	80004	
OFRENDAS PARA LA CONFERENCIA Y MISIÓN MUNDIAL		
Presupuesto de la Conferencia (C)	77010	
Fondo Construcción Iglesia / Escuela SECC (C)	77800	
Evangelismo SECC (C)	77101	
Pine Springs Ranch (C)	77700	
Presupuesto Mundial (W)	20100	
Misiones Escuela Sabática (W)	20101	
TOTAL INCLUIDO		

CORRECTION ENVELOPE

SAMPLE

Correction

If you wish to target your funds to any particular ministry, this list is provided for your reference. These and others should be written on the blank lines provided.

Local Church Offerings

- 80005 Church School Subsidy
- 80006 VBS
- 80007 Pathfinders
- 80008 Adventurers
- 80020 Community Services

Conference and World Offerings

- 20102 13th Sabbath (W)
- 20103 Birthday - Thank Offering (W)
- 20104 Annual Sacrifice (W)
- 20111 Loma Linda University (W)
- 20112 Andrews University (W)
- 21037 Fall Mission Appeal (W)
- 21071 Investment (W)
- 21073 Spring Mission Appeal (W)
- 47000 ADRA (D)
- 50003 Adventist Community Services (D)
- 50087 Religious Liberty (D)
- 50127 Voice of Prophecy (D)
- 50129 Adventist Chaplaincy Ministries (D)
- 50130 Oakwood University (D)
- 50136 Christian Record Services (D)
- 50140 Faith for Today (D)
- 65011 Union Impact Fund (U)
- 77103 SECC Literature Evangelism (C)
- 77300 K-12 Scholarships (C)
- 77301 Calxico Mission School (C)
- 77710 Pine Springs Ranch Scholarships (C)

W = World D = North American Division
 U = Pacific Union C = Conference

TITHES AND OFFERINGS RECORD		
SOUTHEASTERN CALIFORNIA CONFERENCE		
11330 Pierce Street, Riverside, CA 92505		
Mail: P.O. Box 79990, Riverside, CA 92513-1990		
Name <u>John Smith</u>		
Address _____		
City _____	Zip _____	
Church <u>SECC</u>	Date <u>11-01-21</u>	
TITHE 10%	10000	
LOCAL CHURCH OFFERINGS		
Local Church Budget	80000	<i>10.00</i>
Church Building Fund	80001	
Sabbath School Expense	80003	
Tuition Assistance	80004	<i>(10.00)</i>
CONFERENCE AND WORLD OFFERINGS		
Conference Budget (C)	77010	
SECC Church/School Bldg. Fund (C)	77800	
SECC Evangelism (C)	77101	
Pine Springs Ranch (C)	77700	
World Budget (W)	20100	
Sabbath School Missions (W)	20101	
TOTAL ENCLOSED		

LOOSE OFFERING

SAMPLE

If you wish to target your funds to any particular ministry, this list is provided for your reference. These and others should be written on the blank lines provided.

Local Church Offerings

- 80005 Church School Subsidy
- 80006 VBS
- 80007 Pathfinders
- 80008 Adventurers
- 80020 Community Services

Conference and World Offerings

- 20102 13th Sabbath (W)
- 20103 Birthday - Thank Offering (W)
- 20104 Annual Sacrifice (W)
- 20111 Loma Linda University (W)
- 20112 Andrews University (W)
- 21037 Fall Mission Appeal (W)
- 21071 Investment (W)
- 21073 Spring Mission Appeal (W)
- 47000 ADRA (D)
- 50003 Adventist Community Services (D)
- 50087 Religious Liberty (D)
- 50127 Voice of Prophecy (D)
- 50129 Adventist Chaplaincy Ministries (D)
- 50130 Oakwood University (D)
- 50136 Christian Record Services (D)
- 50140 Faith for Today (D)
- 65011 Union Impact Fund (U)
- 77103 SECC Literature Evangelism (C)
- 77300 K-12 Scholarships (C)
- 77301 Callexico Mission School (C)
- 77710 Pine Springs Ranch Scholarships (C)

W = World D = North American Division
 U = Pacific Union C = Conference

TITHES AND OFFERINGS RECORD		
SOUTHEASTERN CALIFORNIA CONFERENCE		
11330 Pierce Street, Riverside, CA 92505		
Mail: P.O. Box 79990, Riverside, CA 92513-1990		
Name	<i>Loose Offering</i>	
Address		
City		Zip
Church	<i>SECC</i>	Date <i>11-01-21</i>
TITHE 10%	10000	
LOCAL CHURCH OFFERINGS		
Local Church Budget	80000	250.00
Church Building Fund	80001	50.00
Sabbath School Expense	80003	
Tuition Assistance	80004	
CONFERENCE AND WORLD OFFERINGS		
Conference Budget (C)	77010	50.00
SECC Church/School Bldg. Fund (C)	77800	
SECC Evangelism (C)	77101	
Pine Springs Ranch (C)	77700	
World Budget (W)	20100	
Sabbath School Missions (W)	20101	
TOTAL ENCLOSED		350.00

BANK DEPOSIT TICKET AND TAPE OF ENVELOPES

SAMPLE

DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN.

Bank of America
Inland Empire Regional Commercial Banking Office 1496
3650 14th Street
Riverside, CA 92502

DATE 11-10-13

P. O. BOX 8050
RIVERSIDE, CA 92515

SOUTHEASTERN CALIFORNIA CONFERENCE

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

10.00	+
25.00	+
100.00	+
50.00	+
25.00	+
25.00	+
100.00	+
25.00	+
25.00	+
200.00	+
100.00	+
75.00	+
50.00	+
50.00	+
25.00	+
85.00	+
50.00	+
50.00	+
10.00	+
75.00	+
50.00	+
65.00	+
85.00	+
55.00	+
60.00	+
25.00	+
1,495.00	*

SECCO

11-10-13

	DOLLARS	CENTS
CURRENCY		
COIN		
LIST EACH CHECK		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
\$		1495 00

149500

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

15-85
1220

**Southeastern California Conference
Standard Local Offering Codes**

Code	Description
80000	Church Budget
80001	Church Building
80002	Maintenance & Repairs
80003	Sabbath School
80004	Tuition Assistance
80005	Church School Subsidy
80006	VBS (Local)
80007	Pathfinders
80008	Adventurers
80009	Youth Ministries
80010	Women's Ministry (Local)
80011	Men's Ministry (Local)
80012	Children's Ministry
80013	Family Ministries
80014	Deaconess Fund
80015	Deacons Fund
80016	Elders Fund
80017	Music Ministries
80018	Member Assistance/Family Aid
80019	Food Bank
80020	Community Services/Dorcas
80021	Local Evangelism/Outreach
80022	Personal Ministries
80023	Flower Fund
80024	Wedding Fund
80025	Mission Project - Tax Deductible
80026	Mission Project - Non Tax Deductible
80027	Misc Tax Deductible
80028	Misc NON Tax Deductible
80029	Facility Rental

SDA Church #62
Seventh-day Adventist Church
Contribution Detail Report
2/20/2021 - 2/20/2021

Donation Date	Donor Code	Donor Name	Offering Code	Offering Name	Deposited	Net Voided	
	1		80000	Church Budget	620.00	620.00	
	2		10000	Tithe	2,600.00	2,600.00	
	5		10000	Tithe	395.00	395.00	
	6		80000	Church Budget	100.00	100.00	
	16		80000	Church Budget	3,000.00	3,000.00	
	20		10000	Tithe	120.00	120.00	
			10000	Tithe	142.00	152.00	
	39		80000	Church Budget	5.00		
			80003	Sabbath School	5.00		
	57		80000	Church Budget	500.00	500.00	
			10000	Tithe	271.00	521.00	
	58		80000	Church Budget	250.00		
	79		80000	Church Budget	10.00	10.00	
02/20/2021	82		10000	Tithe	500.00	1,000.00	
			80000	Church Budget	500.00		
	88		10000	Tithe	150.00	150.00	
	99		10000	Tithe	105.00	105.00	
	106		10000	Tithe	288.71	288.71	
			10000	Tithe	50.00	250.00	
	130		80000	Church Budget	200.00		
	131		10000	Tithe	260.00	260.00	
	134		10000	Tithe	100.00	100.00	
	143		10000	Tithe	40.00	40.00	
			10000	Tithe	500.00	600.00	
	144		80000	Church Budget	100.00		
	186		38001	Bangladesh Mission	42.00	0.00	Yes
	186		80000	Church Budget	42.00	42.00	
02/20/2021			Total		10,895.71	10,853.71	
			Report Total		10,895.71	10,853.71	

CONTRIBUTION REPORT CORRECTION

SDA Church #62
Seventh-day Adventist Church
Contribution Detail Report
2/20/2021 - 2/20/2021

Donation Date	Donor Code	Donor Name	Offering Code	Offering Name	Deposited	Net	Voided
	1		80000	Church Budget	620.00	620.00	
	2		10000	Tithe	2,600.00	2,600.00	
	5		10000	Tithe	395.00	395.00	
	6		80000	Church Budget	100.00	100.00	
	16		80000	Church Budget	3,000.00	3,000.00	
	20		10000	Tithe	120.00	120.00	
			10000	Tithe	142.00	152.00	
	39		80000	Church Budget	5.00		
			80003	Sabbath School	5.00		
	57		80000	Church Budget	500.00	500.00	
			10000	Tithe	271.00	521.00	
	58		80000	Church Budget	250.00		
	79		80000	Church Budget	10.00	10.00	
02/20/2021			10000	Tithe	500.00	1,000.00	
	82		80000	Church Budget	500.00		
	88		10000	Tithe	150.00	150.00	
	99		10000	Tithe	105.00	105.00	
	106		10000	Tithe	288.71	288.71	
			10000	Tithe	50.00	250.00	
	130		80000	Church Budget	200.00		
	131		10000	Tithe	260.00	260.00	
	134		10000	Tithe	100.00	100.00	
	143		10000	Tithe	40.00	40.00	
			10000	Tithe	500.00	600.00	
	144		80000	Church Budget	100.00		
	186		38001	Bangladesh Mission	42.00	0.00	Yes
	186		80000	Church Budget	42.00	42.00	
02/20/2021				Total	10,895.71	10,853.71	
				Report Total	10,895.71	10,853.71	

SDA Church #
Seventh-day Adventist Church
Remittance Report
August 2021

Offering Code	Offering Name	Offering Amount	Offering YTD Amount
10000	Tithe	16,784.43	196,289.72
	TITHE GROSS RECEIVED	16,784.43	196,289.72
20100	World Budget	184.00	1,618.00
20102	Sabbath School - Thirteenth Sabbath	10.00	75.50
	WORLD BUDGET OFFERINGS	194.00	1,693.50
20400	Ingathering - Member	5.00	37.50
	INGATHERING OFFERINGS	5.00	37.50
47040	ADRA - Haiti	20.00	20.00
	ADRA OFFERINGS	20.00	20.00
50003	Adventist Community Services (ACS) (NAD)	30.00	30.00
	NAD OFFERINGS	30.00	30.00
77300	K-12 Scholarships	35.00	185.00
77800	Conference Church & School Building	45.00	166.00
78108	Growing Together Childrens Sab Sch	15.00	120.00
	CONFERENCE OFFERINGS	95.00	471.00
80000	Church Budget	14,055.75	127,935.71
80001	Church Building	82.00	37,848.75
80003	Sabbath School	112.22	1,653.72
80004	Tuition Assistance	1,070.00	3,070.00
80007	Pathfinders	30.00	70.00
80008	Adventurers	50.00	147.00
80013	Family Ministries	100.00	235.00
80017	Music Ministries	2,525.00	2,625.00
80018	Member Assistance/Family Aid	67.00	3,113.00
80029	Facility Rental	1,500.00	7,500.00
80030	Pastor's Resources	75.00	684.50
	LOCAL CHURCH OFFERINGS	19,666.97	184,882.68
	TOTAL RECEIVED	36,795.40	383,424.40
	AMOUNT REMITTED TO CONFERENCE	17,128.43	198,541.72
	% OF TOTAL RECEIVED REMITTED TO CONFERENCE	46.55%	51.78%
	AMOUNT RETAINED BY LOCAL CHURCH	19,666.97	184,882.68
	% OF TOTAL RECEIVED RETAINED BY LOCAL CHURCH	53.45%	48.22%

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HUMAN RESOURCES

Contact Information

Fax: (951) 509-2395

Director:	Gina Heslep
Email Address:	gina.heslep@seccsda.org
Phone:	(951) 509-2356
Main Responsibilities:	<i>Supports Conference Administration in directing Human Resource activities; policies and procedures; Retirement/Pre-Retirement.</i>
Benefits Specialist:	Ruth Zalsman
Email Address:	ruth.zalsman@seccsda.org
Phone:	(951) 509-2355
Main Responsibilities:	<i>Coordinates Medical, Dental, and Vision benefits including Enrollment, Management, and Negotiations for employees.</i>
Assistant Manager:	Brooke Hess
Email Address:	brooke.hess@seccsda.org
Phone:	(951) 509-2353
Main Responsibilities:	<i>Management of Field/Exempt personnel; Supports HR Director with policy and procedure for compliance; Lawroom/Everfi employee training.</i>
Assistant Manager:	Yadhira Jimenez
Email Address:	yadhira.jimenez@seccsda.org
Phone:	(951) 509-2354
Main Responsibilities:	<i>Management of Church local hires; Education Classified Personnel; Conflicts of Interest; Lawroom/Everfi employee training.</i>
HR Assistant:	Abby Chuquimia
Email Address:	abby.chuquimia@seccsda.org
Phone:	(951) 509-2351
Main Responsibilities:	<i>Front Desk Receptionist; Claims Processor.</i>

RECRUITING

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Human Resources

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2352
Fax: (951) 509-2395
Web: secchr.adventistfaith.org

TO: Pastors, Church/School Treasurers, Business Administrators
FROM: SECC Human Resources Department
RE: RECRUITMENT/SCREENING/SELECTION PROCESS
DATE: November 2021

This recruitment packet has been provided for your current job opening. We are implementing a process to help you in recruiting for the position you have posted and to create an appropriate documentation record for this process.

As you are aware, the Federal Government requires us, the local church, school and the conference, to follow specific rules with regard to recruitment and hiring. This packet is to help guide your church/school through the recruitment, selection and hiring process. All packets are to be returned to the Conference HR Department for permanent record keeping in the case we are legally challenged on the recruitment and/or hiring process. Please note that all of the documents can be accessed online at secchr.adventistfaith.org, under the Recruitment tab.

This packet includes:

- 1) A copy of the conference job listing that includes the ad for your current job opening.
- 2) Blank applications for employment
- 3) Resume/Application 'Red Flags'
- 4) Employment Inquiry, guidelines for appropriate interview questions
- 5) Employment Reference Forms for reference checking
- 6) Applicant Screening Form to be completed and attached to each application.

Job Description

A **Job Description** for the position must be created and approved by HR to ensure compliance with ADA, physical demands, and the required skills and educational requirements specific to the position. We have created a Job Description template to assist in the development or updating of a job description. You will find the Job Description Template and Job Description Instructions at secchr.adventistfaith.org website, under Employer Resources. The Human Resources Department will work with you and your staff to create or update existing job descriptions.

Cost Breakdown

To assist in calculating the employer costs for a position, we have added a cost breakdown tool, located on our website secchr.adventistfaith.org. It is found under Employer Resources. Please use the Excel template with the correct year. Simply provide an hourly rate (CA minimum wage is \$15/hour beginning 1/1/22), the hours per week, type of position (to calculate work comp rate) and whether the assignment is temporary. Be sure to enabling editing at the top of the spreadsheet to begin.

The packet you will create for us includes the completed Employment Application for each candidate and attached to it, the completed Applicant Screening Form. Also, the employment reference forms and job description, with any local ads at the church/school must be returned to the HR Department and will be kept as legal record of the recruitment process.

Recruitment/Screening/Selection Process
November 1, 2021
Page 2

Thank you for your cooperation in this important matter. Please feel free to contact the Human Resources Dept. at (951) 509-2351 for questions and information.

Remember that the Human Resources is here to serve you for all recruitment and employment information.

Abby Chuquimia, HR Assistant
Southeastern California Conference

EMPLOYMENT POLICIES

SELECTION POLICY

Southeastern California Conference is a religiously qualified, equal employment opportunity employer with the right to preference to Seventh-day Adventists in hiring. All applicants must be in full harmony with the doctrines of the Seventh-day Adventist Church and maintain the high moral and Christian standards that the church represents.

Whenever possible, positions will be advertised through the Conference HR website and/or local churches and schools. All prospective employees desiring employment with the Conference must complete an SECC employment application and take any required tests, as appropriate.

Copies of applications will be given to the Department Director. Top candidates will be interviewed. The name of the top candidate will be submitted to the appropriate committee for final approval. Notification of employment will be sent to the applicant by the Human Resources Director.

All new employees, as well as former employees being rehired, must report to the Human Resources Department to complete the hiring process. An applicant may not begin working until all forms are completed.

NEW HIRES

All offers of employment are contingent on verification of the individual's right to work in the United States. On the first day of work, the employee will be asked to provide original documents verifying right to work and to sign a verification form required by federal law (I -9 Form).

INTRODUCTORY PERIOD

The first three months of employment is an introductory period. During this period, the new employee will have an opportunity to learn the position and see whether the position fits the employee's skills and abilities. The Conference will use this period to see if the employee is able to meet the Conference's expectations. The introductory period may be extended for business reasons or due to authorized time off taken by the employee.

EMPLOYMENT STATUS

There are several types of employees at Southeastern California Conference. The following is a brief explanation of each:

Introductory employees - employees who have not yet completed the first three months of employment.

Full-time employees - employees who have completed their introductory period and work a minimum of 38 hours per week. These employees are eligible for full-time benefits beginning on their date of hire.

Part-time, benefit eligible employees - employees who have completed the introductory period and work from 30 to 37 hours per week on a regular basis. These employees are eligible for Medical benefits and other benefits on a prorated basis.

Part-time, benefit eligible employees - employees who have completed the introductory period and work from 20 to 29 hours per week on a regular basis. These employees are eligible for some benefits on a prorated basis.

Part-time, non-benefit eligible employees - employees who have completed their introductory period and work less than 20 hours per week. These employees are not eligible for benefits, however, will receive 24 hours of sick leave per year that are available 30 days of work within a year.

Temporary employees - individuals who are hired for a specific period or specific project, usually not exceeding 90 days. These employees are not eligible for benefits, however, will receive 24 hours of sick leave per year that are available after 30 days of work within a year.

BENEFIT ELIGIBILITY
Based on
EMPLOYMENT STATUS

Hours/Week	Benefit
1-19	Worker's Compensation Coverage ¹ , If they are working 30 days or more in the year, the employee will receive 3 days or 24 hours of short term sick
20-29	Worker's Compensation Coverage Prorated Vacation Accrual Prorated Paid Leave Accrual Retirement Benefits FMLA ² Buy-in for Supplemental Life Insurance and Accidental Death & Dismemberment
30-37	Healthcare(Medical, mental health, chiropractic Only) Long Term Disability Worker's Compensation Coverage Prorated Vacation Accrual Prorated Paid Leave Accrual Retirement Benefits FMLA ³ Buy-in for Supplemental Life Insurance and Accidental Death & Dismemberment
38-40	Dependent tuition assistant (K-12 hourly, K-16 certificated/salary) Worker's Compensation Coverage Vacation Accrual Paid Leave Accrual Retirement Benefits FMLA Buy-in for Supplemental Life Insurance and Accidental Death & Dismemberment Long Term Disability Basic Life Insurance Healthcare(Medical, Mental Health, Chiropractic, Dental, Vision)

¹ Employee Classification determines rate to be charged

² Employed at least 12 months & worked 1,250 hours in past 12 months at SECC is eligible for 12 weeks unpaid leave

³ Employed at least 12 months & worked 1,250 hours in past 12 months at SECC is eligible for 12 weeks unpaid leave

JOB OPPORTUNITIES

Southeastern California Conference of Seventh-day Adventists November 2, 2021

Southeastern California Conference is a religiously qualified Equal Opportunity Employer, with the right to prefer Seventh-day Adventists in hiring. It is our policy to recruit and promote for all jobs based on merit, qualifications, competence, attitude, and spiritual commitment. No aspect of employment shall be influenced by race, color, national origin, sex, age, or handicap. Applications may be downloaded from <http://secchr.adventistfaith.org>

CONFERENCE OFFICE

AUDITING DEPARTMENT

- **Staff Conference Auditor. Full-time.** Seeking qualified candidate to perform audits of churches and schools within Southeastern California Conference. B.S. degree in Accounting or Finance and 2+ years auditing experience required. MBA in accounting/finance or CPA is preferred. Successful candidate will have the ability to function well in a team environment and be able to relate well with diverse groups. To receive a job description or for more information, please contact Human Resources Department at (951) 509-2351.

GENERAL SERVICES

- **Receptionist/Switchboard. Part-time.** General Services Department is recruiting for a part-time, temporary Receptionist/Switchboard Operator. This position is scheduled for Monday and Tuesday, 8 hours per day, with a slightly flexible schedule. Duties include greeting guests and signing them in as well as instructing them on office COVID protocols. Answering the switchboard incoming calls and routing to the appropriate person or department and completing the office opening or closing protocols as appropriate. For information, please contact Kim Brown at 951-509-2233 or kim.brown@seccsdsa.org

HUMAN RESOURCES DEPARTMENT

- **Human Resources Generalist. Full-time. Non-Exempt.** This position will work under the direction of the HR director in the areas of local church and summer ministry employment processing. This position will be involved with employee training and work with conference policies and State & Federal wage and hour laws. Applicant must be detail oriented, work well in a team environment, and have the ability to maintain strict confidences. Bachelor's degree (BA/BS) or equivalent and three years related experience and/or training in Human Resources is desired. If interested, please submit an employment application and a resume to abby.chuquimia@seccsda.org. You may contact Abby, HR Assistant at (951) 509-2351 during the morning of Tuesdays and Wednesdays from 8:30 am – 12:30 pm to set up a time for clerical testing.

CHURCHES

CRESTLINE SDA CHURCH

- **Bible Worker. Part-time. 16 hrs./wk., \$20 per hr. A 6-month position, renewable, based on performance.** Crestline SDA Church is looking for a person who is self-motivated with good organization, presentation and time management skills; a faithful Seventh-day Adventist who loves Jesus and can show others the love of God. This friendly and enthusiastic candidate must have good knowledge of the Bible and the fundamental beliefs and teachings of the SDA Church. Must also be able to get around independently. Must be able to attend the church to develop relationships with members to train and engage them in Bible studies while inviting interests to church and engaging visitors and non-members in learning about Jesus with the goal of winning them to Christ. Former experience as a Bible Worker or Literature Evangelist is a plus. To get a job overview, contact Mariángeli Morauske at crestlinesdachurch@gmail.com or for more information, call (909) 723-4766.

LAGUNA NIGUEL SDA CHURCH

- **Children's Ministry Leader. Full-time.** Laguna Niguel SDA Church is looking for a committed person to be the Children's Ministry Leader who would provide leadership, training, support, and mentoring for the Children's Ministry department of the church. Support the church's mission, ministry development, and growth. Teach, lead children's Bible studies, and develop programs in conjunction with SDA principles and church goals. Coordinate and lead activities to support children's growth and thriving children's ministries and activities, including children's ministry. If interested, please contact the church to request a job description at (949) 495-0311.

- **Literature & Bible Worker. Part-time. A 12-month position, renewable, based on performance.** Looking for a person who is self-motivated with good organization, presentation, and time management skills; a faithful Seventh-day Adventist who loves Jesus and can show others the love of God. This friendly and enthusiastic candidate must have good knowledge of the Bible and the fundamental beliefs and teachings of the SDA Church. Must also be able to get around independently. Must be able to attend the church to develop relationships with members to train and engage them in Bible studies while inviting interests to church and engaging visitors and non-members in learning about Jesus with the goal of winning them to Christ. Former experience as a Bible Worker or Literature Evangelist is a plus. To get a job overview, contact Brooke Hess at Brooke.Hess@seccsda.org. For more information, contact the Laguna Niguel Church office at (949) 495-0311.
- **Secretary. Part-time.** Laguna Niguel SDA Church is looking for a Part-time Secretary to work about 16 hrs. a week. Proficient in Word and Excel. Candidates must have positive interaction with the public, church members, ministry leaders, and with the pastors. If interested or have questions, please e-mail us at lnsdaoffice@gmail.com or call us at (949) 495-0311.

LOMA LINDA UNIVERSITY SDA CHURCH

- **Custodial. Part-time.** Loma Linda University SDA Church is looking for a person interested in keeping God's Sanctuary and its facilities clean. If you are one of those people who find joy in cleaning, then we want you to contact the church office to request a Job Description by calling (909) 558-4570 or you may fax (909) 558-4186 to send a resume or an employment application.
- **UReach - Café Dishwasher/Janitor. Part-time. 25 hrs., Monday – Thursday 11am-4pm and Friday 9am-2pm.** Loma Linda University Church UReach is looking for an individual with the ability to work in a kitchen team setting that can perform the following duties: wash and store dishes while following food sanitation protocol. This individual will be in charge of cleaning and maintaining the dishwashing area, food serving areas, kitchen equipment, wiping dining room tables, sweeping, and mopping all café floors, cleaning café restrooms, laundry and other cleaning tasks as needed. **Basic kitchen experience is needed and the desire to learn and work hard.** Must be organized and detailed. Must possess skills in working with culturally and ethnically diverse groups. Must have good listening and communication skills. Must possess adaptability and creative responses to setbacks and obstacles. To apply or for more information, please contact Café Manager, Bonnie Mamanua at BMamanua@llu.edu or call our office at (909) 558-8182.
- **UReach – Café Prep Cook; Part-time. 24 hrs., Monday – Thursday 9am-3pm.** Loma Linda University Church UReach is looking for an individual with the ability to work in a kitchen team setting. **Basic kitchen experience is needed and the desire to learn and work hard.** As prep cook, they will work closely with the Head chef and other members of the team to ensure that all foods are prepared on time and properly, as well as storing food items according to health codes. Must be organized and detailed. Must possess skills in working with culturally and ethnically diverse groups. Must have good listening and communication skills. Must possess adaptability and creative responses to setbacks and obstacles. To apply or for more information, please contact Café Manager, Bonnie Mamanua at BMamanua@llu.edu or call our office at (909) 558-8182.

PALM SPRINGS SDA CHURCH

- **Secretary. Part-time.** PSSDAC is looking for a part-time secretary that would be able to work approximately 19 hrs. a week. Candidates must have positive interaction with the public, church members, ministry leaders, and with the pastors. Applicants must have a working proficiency in computer software such as: word processing, presentation software, web browsers, etc. Willingness to learn additional software and other technology as needed (e.g. Constant Contact, ProPresenter, etc.). If interested, or have questions, please contact palmsspringsadventist@gmail.com for more information.

SAN DIEGO ETA SPANISH SDA CHURCH

- **Bible Worker. Temporary/Part-time.** San Diego ETA SDA Church is looking for a temporary/part-time Bible Worker to begin work in the month of September 2021. If interested and for more information, please send your Resume and Employment Application to Pastor Joel Soto, at Sotorio@aol.com.

VALLEY SDA CHURCH

- **Secretary/Business Manager. Part-time.** Valley SDA Church is looking for a part-time Secretary/Business Manager to be responsible for managing the daily operations of the church, church's schedule of event, keeping accurate records while supporting the Pastor and other church staff members. For more information or to receive a copy of the job description, contact Pastor Eric Penick in the church office at (951) 672-9699.
- **Bookkeeper/Treasurer. Part-time.** The Valley SDA Church is looking for a part-time Bookkeeper/Treasurer to:

Encourage faithfulness in the returning of tithes and offerings.

Ensure the proper custody of all church funds according to the Division, Union, Local Conference and Local Church policies and directives.

Ensure the local church financial resources are used effectively and efficiently.

Provide timely information on local church financial performance and the likely impact on the church community of financial trends in income and expenditure.

For information or to receive a copy of the job description, contact Pastor Eric Penick in the church office at (951) 672-9699.

SCHOOLS

(2021-2022 School Year)

DESERT ADVENTIST SCHOOL

- **7th & 8th Grade Math Teacher. Part-time. (1 hr. a day/5 days a week ON A VIRTUAL PLATFORM).** If you are interested or if you have any questions, please contact Bill Arnold, SECC Associate Superintendent by e-mail at bill.arnold@seccsda.org.

LA SIERRA ACADEMY

- **Flexible Schedule Positions. Part-time.** La Sierra Academy Elementary is seeking candidates with flexible schedules and who are willing to fill in for any of our teacher's aides, office assistants, and recess supervisors. This would be on an on-call basis. Please, send resumes to emunoz@lsak12.com.

LAGUNA NIGUEL JR. ACADEMY

- **Teacher's Aide/Outside Safety Supervisor. Part-time.** Laguna Niguel Jr. Academy is looking for a part-time Teacher's Aide/Outside Safety Supervisor. Hours are Monday – Thursday from 8:00 am – 12:00 noon; Fridays from 8:00 am – 10:00 am. Applicants must be responsible, punctual, vigilant, proactive, and actively supervise children inside and outside the classroom. Must have experience working with younger children. Submit resumes to Lnja1977@gmail.com.

LOMA LINDA ACADEMY

- **Accountant. Full-time.** The Loma Linda Academy Business Office is looking for an accountant to process accounts payable, church subsidy billings, prepaid expenses, and journal entries related to each of these functions. The ideal candidate will have at least 2-3 years of experience and display a smile, kindness, and willingness to help each customer in every situation. We use Blackbaud Financial Edge software and are willing to train you to use it. A bachelor's degree in accounting is required. For information, please contact Claudia Hernandez, Assistant Business Administrator, at (909) 796-0161 x 3351 or by email at chernandez@lla.org.
- **Accounting Clerk. Full-time.** The Loma Linda Academy Business Office is looking for an accounting clerk to provide customer service at the front counter. The ideal candidate will have at least 1-2 years of office experience and display a smile, kindness, and willingness to help each customer in every situation. Duties include taking payments and providing receipts, tracking payments for events, tours, and field trips and reconciling Excel spreadsheets for those payments. The accounting clerk will also prepare bank deposits, count cash and checks, sell scrip certificates, process background check applications, distribute mail, answer telephone calls, and open and close the office. In addition, the clerk will process Children's Center payments and process donations and provide event assistance for the Advancement Department. A high school diploma is required. For information, please contact Claudia Hernandez, Assistant Business Administrator, at (909) 796-0161 x 3351 or by email at chernandez@lla.org.
- **Flexible Schedule Positions. Part-time.** Loma Linda Academy Elementary is seeking candidates with flexible schedules and who are willing to fill in for any of our teacher's aides, office assistants, and recess supervisors. This would be on an on-call basis. Please send resumes to rtrautwein@lla.org and bcalixto@lla.org.
- **Registered Nurse. On-Call.** Loma Linda Academy is seeking on-call Registered Nurse applicants for the TK-12 campus that able to cover shifts for our school nurse(s) when they are on leave. Applicants must hold valid California State Registered Nursing License. Orientation to the LLA Health Office and procedures will be necessary. This would be on an on-call basis. Please send resume and completed SECC job application to Ronald Trautwein at rtrautwein@lla.org.
- **Resource Teacher for Junior High. Part-time.** Seeking a part-time Resource teacher for our Junior High school. Job duties will include, but are not limited to, facilitating Student Study Teams (SST) and Individualized Learning Program (ILP) meetings, creating and maintaining 504 plans, collaborating with classroom teachers on strategies to support student needs, implementing a push-in program for resource student needs, implementing a push-in program for resource students, working with students, and tracking student progress. Applicants must have at least a bachelor's degree, teaching credential and

experience with resource students. Special Education credential preferred. If interested, please submit letter of interest, resume and copy of completed SECC Employment Application to Amy Cornwall, Junior High School Principal, at acornwall@lla.org.

- **Senior Maintenance Technician. Full-time.** The Loma Linda Academy Plant Services Department is looking for an experienced maintenance technician. The ideal candidate will have at least 2-3 years of maintenance experience with knowledge of a trade, such as carpentry, electrical, plumbing or concrete. A high school diploma is required. This person will be responsible for general maintenance of school facilities and grounds. For information, please contact Mark Brettnacher, Plant Services Director, at (909) 796-0161 Ext. 3700 or by e-mail at mbrettnacher@lla.org
- **SIS/LMS Platform Manager. Full-time.** The Loma Linda Academy IT Department is looking for an experienced full-time Student Information System (SIS) and Learning Management System (LMS) manager. The ideal candidate will have at least 1-3 years of SIS and LMS experience with knowledge of Blackbaud's SIS and Canvas (LMS) a real plus. This person will be responsible for supporting the entire suite of Blackbaud applications that Loma Linda Academy is using. The nature of the responsibilities will necessitate that this person will have great customer service and communications skills, as this person will interface with a diverse end-user population. For information, please contact Duane Tan at dtan@lla.org.
- **System Administrator. Full-time.** The Loma Linda Academy IT Department is looking for a full-time qualified system administrator to join their IT team. LLA is a large campus environment with over 1400 users and 650+ workstations, consisting of two sites. The candidate should have experience with administration of Microsoft Exchange, Microsoft Active Directory, Windows servers, and Mac servers. In addition, the candidate should be proficient at supporting Windows 7, 8, 10, IOS, Adobe, Google, and Microsoft Office. Moreover, management experience with enterprise antivirus solutions and workstation imaging very valuable. Real world experience with VMware's ESXi platform a big asset. Candidate should possess strong computer networking skills, preferably on Cisco hardware; and most important, be committed to providing quality service in a Christ centered institution. Please submit resumes to Duane Tan at dtan@lla.org.

MESA GRANDE ACADEMY

- **Preschool Teacher. Full-time.** Position available for Teacher on the Campus of Mesa Grande Academy Children's Center.
Qualifications:
 - Sincerely enjoys working with children ages 2-5.
 - A patient person.
 - Punctual.
 - Preference: Assistant Teachers have an A.S. or B.S. in Early Childhood Education or Child Development.
 - Please email your resume to childrens.center@mgak-12.org
- **Teacher's Aide. Part-time position 25-30 hrs. a week.** Seeking an energetic candidate with a love of children ages 2-5. No experience necessary. Position available on the campus of Mesa Grande Academy Children's Center in Calimesa. Please, email your resume to childrens.center@mgak-12.org
- **Maintenance Worker. Part-time or Full-time.** Mesa Grande Academy has an opening for a maintenance worker. This person needs to be able to work with a variety of maintenance issues on campus including, plumbing (toilets, urinals, drinking fountains, faucet) repairs, some electrical repairs, moving classroom furniture around and storing items, sprinkler and pipe repairs, fence maintenance, door maintenance, painting, wood and cabinet repairs, minor cement repairs. This position has potential to be either full-time or part-time. No license is required, and the candidate does not need to be a master in the areas of maintenance. However, you do have to have the ability to learn skills quickly. If interested in additional specifics, contact Principal Alfred Riddle at (909) 855-5193 or e-mail alfred.riddle@mgak-12.org.
- **Kindergarten Teachers Aides.**
Mesa Grande Academy is actively and immediately looking for classroom aides/playground supervisors to work with our lower elementary program for the 2021-2022 school year as follows:

Job Description:

During School day (M-Th 8:00 am – 2:30 pm, F – 8:00 am – 12:30 pm)

Work as a Teacher's Aide assigned to lower elementary grade levels 19 hrs. / week up to 28 hrs./week.

Employee:

Hourly employment – Limited benefits related to retirement depending on number hours – No medical benefit.

Qualifications:

Sincerely enjoys working with students at the lower elementary level.

Observant personality and safety-minded.

Enjoys interacting with parents and students.

A patient person.

Understands appropriate discipline processes and is comfortable administering.

Punctual.

Enjoys learning.

Contact Alfred Riddle, Principal at alfred.riddle@mgak-12.org or (909)795-1112. Please, send resume to this email.

REDLANDS ADVENTIST ACADEMY

- **Teacher's Aide. Part-time position 25 hrs. a week, immediate hiring.** Looking for a caring individual who enjoys working with children to assist in the classroom and provide student supervision to elementary students. Please send resume and completed SECC job application to Larry Rich, principal at lrich@redlandsacademy.org

SAN ANTONIO CHRISTIAN SCHOOL

- **Custodian. Part-time. 8-10 hrs. per week.** San Antonio Christian School in Ontario, CA is looking for an individual with a desire to help keep our campus clean and safe. For full 10 hours, this opportunity may require the interested applicant to work in the school office or other areas if needed. Applicant must be flexible and personable. Please send a resume or a SECC Employment Application to Karen.dunbar@sachristianschool.org.
- **Grounds and Maintenance. Part-time. 18 hrs. per week.** San Antonio Christian School located in Ontario, CA is looking for an individual with a desire to help keep our campus well maintained. Hours to be set upon hiring. Applicant must be flexible and personable. Please send a resume or a SECC Employment Application to Karen.dunbar@sachristianschool.org.

SUBSTITUTE TEACHERS

Substitutes open hire months will be January, **MARCH** (*just added*), June, September, and **NOVEMBER** (*just added*) only. Paperwork may be submitted at other times, but will only be finalized during January, **March**, June, September, and **November**. Substitute teachers are needed in San Diego, Orange, Desert, and Imperial counties. For more information, contact Kathi Christenson, Education Secretary at (951) 509-2311 or Kathi.Christenson@seccsda.org

OTHER JOB OPPORTUNITIES

ROCKY MOUNTAIN CONFERENCE OF SEVENTH-DAY ADVENTISTS

Cheyenne SDA School

PK-08 School

723 Storey Blvd.

Cheyenne, WY 82009

For information contact:

Pastor Bill Nixon at (307) 256-2763 of Cheyenne SDA Church (address above)

Diane Harris, Education Dept. Superintendent - Rocky Mountain Conference of SDA
at (303) 733-3771

PLEASE, NOTIFY ABBY CHUQUIMIA WHEN POSITIONS ARE FILLED

(951) 509-2351

abby.chuquimia@seccsda.org

Positions will be updated on Tuesday and Wednesday

RESUME/APPLICATON REVIEW

When reviewing an application or resume for a position, here are some things that may require further investigation with the applicant:

- Time gaps in employment.
- Lack of Employment History.
- Inconsistencies in salary history.
- When all former employers listed are no longer in business.

This does not mean that there is a problem. Give the applicant an opportunity to explain the concerns that appear on the application or resume.

Guide for Pre-Employment Inquiries

Category	It is unlawful to inquire about:	Examples of acceptable inquiries:
1. Name	<ul style="list-style-type: none"> a. The fact of a change of name or the original name of an applicant whose name has been legally changed. b. Maiden name. c. Origin of applicant's name. 	<ul style="list-style-type: none"> a. Information necessary to enable a check on applicant's work records.
2. Birthplace and Residence	<ul style="list-style-type: none"> a. Birthplace of applicant or spouse. b. Birthplace of applicant's parents or other relatives. c. Questions regarding owning or renting. 	<ul style="list-style-type: none"> a. Applicant's place of residence. b. Length of applicant's residence in city where the employer is located. c. Statements that hire is subject to verification of legal right to work in the United States.
3. Creed and Religion	<ul style="list-style-type: none"> a. Applicant's religious affiliation. b. Church, parish or religious holidays observed by applicant, and whether religious beliefs prevent applicant from working on those days. 	<ul style="list-style-type: none"> a. None; however, an employer may state the regular work days, hours and shifts to be worked, as well as religious days on which operations are closed.
4. Race or Color	<ul style="list-style-type: none"> a. Applicant's race or color. b. Color of applicant's skin, complexion, eyes, hair, etc. 	<ul style="list-style-type: none"> a. None.
5. Photographs and Fingerprints	<ul style="list-style-type: none"> a. Requiring photographs with application. b. Requiring photographs after interview, but before hiring. 	<ul style="list-style-type: none"> a. Statement that photograph and/or fingerprints may be required after employment.
6. Age	<ul style="list-style-type: none"> a. Date of birth or age of applicant except when such information is needed to meet state or federal minimum age requirements. b. Age specifications or limitations in newspaper advertisements which might bar workers under or over a certain age. c. Dates of attendance or completion of school. d. Questions which tend to identify applicants over 40. 	<ul style="list-style-type: none"> a. Statement that applicant's hire is subject to verification that applicant meets legal age requirements for the job.
7. Education	<ul style="list-style-type: none"> a. Specific years of attendance or graduation. b. Who paid for educational expenses while in school. c. Whether applicant still owes on loans taken out while in school. 	<ul style="list-style-type: none"> a. Academic, vocational or professional education and the public and private schools attended.

Guide for Pre-Employment Inquiries

Category	It is unlawful to inquire about:	Examples of acceptable inquiries:
8. Citizenship	<ul style="list-style-type: none"> a. Any inquiry into whether applicant is or intends to become a citizen of the United States. b. Any requirement that applicants produce naturalization or alien registration prior to employment. c. Employment authorization documents prior to hire. 	<ul style="list-style-type: none"> a. Can you, after employment, submit verification of your legal right to work in the United States? b. Driver's license, if required by law or required for the essential job duties.
9. National Origin and Ancestry	<ul style="list-style-type: none"> a. Applicant's lineage, ancestry, national origin, descent, parentage, nationality, spouse, parent or relative. b. Language commonly used by applicant. c. How applicant acquired the ability to read, write or speak a foreign language. d. Driver's license issued to undocumented persons. 	<ul style="list-style-type: none"> a. What language the applicant speaks, writes, reads or understands (may be asked only if language is other than English and is relevant to the job being applied for).
10. Language	<ul style="list-style-type: none"> a. Applicant's native language. b. Language commonly used by applicant at applicant's home. c. How applicant acquired the ability to read, write or speak a foreign language. 	<ul style="list-style-type: none"> a. Languages applicant speaks and/or writes fluently if language other than English is relevant to the job being applied for.
11. Relatives	<ul style="list-style-type: none"> a. Name and/or address of any relative of applicant. 	<ul style="list-style-type: none"> a. Statement of company policy regarding work assignment of employees who are related. b. Name and address of parent or guardian, if applicant is a minor. c. Whether spouse or child is also employed with company only to avoid conflicts of interest or compliance with policies related to direct supervision of family members.
12. Military Experience	<ul style="list-style-type: none"> a. General questions regarding military service such as dates/types of discharge. b. Questions regarding service in a foreign military. 	<ul style="list-style-type: none"> a. Questions regarding relevant skills acquired during U.S. military service.

Guide for Pre-Employment Inquiries

Category	It is unlawful to inquire about:	Examples of acceptable inquiries:
13. Credit Report	<p>a. Use of credit reports are generally prohibited under California law. There are certain exceptions; however, even if an exception exists, any report that would disclose protected information that is otherwise illegal to ask is prohibited, such as age, marital status, etc.</p>	<p>a. None.</p>
14. Social Media	<p>a. California prohibits employers from requiring or requesting applicants to provide user names or passwords for their personal social media accounts for the purpose of gaining access to those accounts.</p>	<p>a. None.</p>
15. Organization(s)	<p>a. Clubs, societies, lodges or organizations to which the applicant belongs, which might indicate race, religion, etc.</p> <p>b. Names of any service organization of which applicant is a member.</p>	<p>a. Applicant's membership in any job-related professional or trade organization, unless they indicate applicant's race, religion, ancestry, sex, age or other protected class.</p>
16. References	<p>a. Any questions of applicant's former employers or acquaintances that elicit information concerning applicant's race, sex, color, religion, national origin, physical handicap, marital status, age, sexual orientation or medical condition.</p> <p>b. The name of the applicant's pastor or religious leader.</p>	<p>a. Names of persons willing to provide professional and/or character references for applicant.</p>
17. Sex and Marital Status	<p>a. Sex of applicant.</p> <p>b. Marital status of applicant.</p> <p>c. Number/ages of children or dependents.</p> <p>d. Whether applicant has made provisions for child care.</p> <p>e. Whether applicant is pregnant, breastfeeding or uses birth control.</p> <p>f. With whom applicant resides.</p> <p>g. Whether applicant lives with his/her parents.</p> <p>h. Applicant's maiden name.</p> <p>i. Name of spouse or children.</p> <p>j. Child support obligations.</p>	<p>a. The name and address of applicant's parent or guardian (for minors only, if applicable to job).</p> <p>b. Statement of company policy regarding work assignment of employees who are related.</p> <p>c. Whether spouse or child is also employed with company only to avoid conflicts of interest or compliance with policies related to direct supervision of family members.</p>

Guide for Pre-Employment Inquiries

Category	It is unlawful to inquire about:	Examples of acceptable inquiries:
18. Sexual Orientation	<p>a. Applicant's sexual orientation or any questions designed to determine sexual orientation.</p> <p>b. Questions regarding marital status.</p> <p>c. Questions regarding spouse's name or relation of household members to each other.</p>	<p>a. None.</p>
19. Gender Identity/ Gender Expression	<p>a. Questions designed to detect someone's gender, gender identity, transgender status or gender expression.</p> <p>b. Questions about a person's body or gender-related appearance.</p> <p>c. Questions regarding an applicant's plans to have surgery, medical treatments or regarding gender transition.</p>	<p>a. None.</p>
20. Arrest/Criminal Record	<p>a. An applicant's criminal history at any point in time prior to a conditional offer of employment unless required to do so by law. Even after a conditional offer of employment, the following inquiries are unlawful:</p> <ul style="list-style-type: none"> • An arrest that did not result in a conviction • A conviction that was dismissed, expunged, sealed, or otherwise eradicated by law • A conviction that resulted in a referral to a pretrial or posttrial diversion program • Misdemeanor convictions for possession of marijuana that are more than two years old. • Juvenile convictions or adjudications <p>b. Check local ordinances for further restrictions.</p>	<p>a. Where an employer is required by law to conduct criminal history background checks prior to employment.</p> <p>b. An employer may conduct a criminal history inquiry after making a conditional offer of employment. However, if the employer decides to revoke the offer after reviewing the criminal history information, the employer must follow the notice and assessment requirements of the Fair Chance process prior to revocation.</p>
21. Height or Weight	<p>a. Any inquiry into height or weight of applicant, except where it is a bona fide occupational requirement.</p> <p>b. Check local ordinances for further restrictions.</p>	<p>a. None.</p>

Guide for Pre-Employment Inquiries

Category	It is unlawful to inquire about:	Examples of acceptable inquiries:
22. Disability or Physical or Mental Condition (Applicants)	<ul style="list-style-type: none"> a. Inquiry into applicant's general medical condition, state of health or illness, and physical or mental disabilities. b. Requiring a psychological or medical exam of applicant. c. Questions regarding receipt of workers' compensation. 	<ul style="list-style-type: none"> a. Whether applicant is able to perform the essential functions of this job (if applicant voluntarily discloses a disability, can inquire whether applicant can perform the job notwithstanding the disability or with reasonable accommodation). b. Statement that employment offer may be made contingent to applicant passing a job-related mental/physical exam.
23. Notice in Event of Emergency	<ul style="list-style-type: none"> a. Name and address of <i>relative</i> to be notified in case of accident or emergency. 	<ul style="list-style-type: none"> a. Name and address of <i>person</i> to be notified in case of accident or emergency.
24. Salary	<ul style="list-style-type: none"> a. Prior salary history information, including information on compensation and benefits. 	<ul style="list-style-type: none"> a. Applicant's salary <i>expectation</i> for the position.

EMPLOYMENT REFERENCE

GENERAL INFORMATION:

Candidate's Name: _____ Date: _____

Position Applied or Considered for: _____

REFERENCE INFORMATION:

Employer and Contact Name: _____

Last Position Held: _____ Dates of Employment: _____

1. Quality of Work:

2. Dependability:

3. Administrative Skills/Methods:

4. Communication Skills:

5. Organizational Skills:

6. Cooperation/Team Player:

7. Strong Points:

8. Weak Points:

9. Additional Comments:

REFERENCE COMPLETED BY:

Name: _____ Title: _____

Signature: _____

**Southeastern California Conference
Applicant Screening Form**

Applicant
Name: _____

Position: _____

Interviewed on _____
Date

____ Selected
____ Not Selected

Not Interviewed

____ Lacks Experience
____ Lacks Skills
____ Lacks Endorsement/Certificate
____ Lacks Degree
____ Unable to Contact
____ Out of State
____ Other _____

Withdrew _____
Reason Date

School / Church / Conference

Official Signature Date

Department of Human Resources
11330 Pierce Street, P.O. Box 8050, Riverside, CA 92515

**Southeastern California Conference
Applicant Screening Form**

Applicant
Name: _____

Position: _____

Interviewed on _____
Date

____ Selected
____ Not Selected

Not Interviewed

____ Lacks Experience
____ Lacks Skills
____ Lacks Endorsement/Certificate
____ Lacks Degree
____ Unable to Contact
____ Out of State
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**Southeastern California Conference
Applicant Screening Form**

Applicant
Name: _____

Position: _____

Interviewed on _____
Date

____ Selected
____ Not Selected

Not Interviewed

____ Lacks Experience
____ Lacks Skills
____ Lacks Endorsement/Certificate
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**Southeastern California Conference
Applicant Screening Form**

Applicant
Name: _____

Position: _____

Interviewed on _____
Date

____ Selected
____ Not Selected

Not Interviewed

____ Lacks Experience
____ Lacks Skills
____ Lacks Endorsement/Certificate
____ Lacks Degree
____ Unable to Contact
____ Out of State
____ Other _____

Withdrew _____
Reason Date

School / Church / Conference

Official Signature Date

Department of Human Resources
11330 Pierce Street, P.O. Box 8050, Riverside, CA 92515

RECRUITMENT PROCESS COMPLETION

When a candidate has been selected the following steps must be taken to complete the hiring process:

Have the employee complete the employment forms. The most recent forms may be found on secchr.adventistfaith.org. If desired, candidates may make an appointment with the Conference HR Department to complete the employment forms. The Church must also submit a completed Personnel Action Request to HR to validate the employment documentation.

After receiving the completed employment packet, HR will audit the employment forms and submit the candidate's name, place of work, etc. to Administrative Committee to be approved. Administrative Committee is held at 9 am on Tuesdays. After approval from this committee the church may set the assignment beginning date.

HR will send a letter confirming the employment and benefits to the new employee, send an employee handbook, and provide all the policy information the employee will need to function in their position, including a copy of the job description. The employee will also be invited to New Worker Orientation which is required. The employee will be emailed training modules that are required to be completed within a month of hiring and must be completed at work, while on work time.

When in place at the church a local orientation should be scheduled to provide information on the processes and expectations of the work assignment, including a copy of the job description. This orientation should also include safety information such as what to do in case of fire, explosion, and earthquake.

The entire recruitment documentation, including all applications, reference sheet, interview questions, job description, and any local advertising should be collected and sent to the Human Resources Department. We will then store the recruitment packet in the case of any legal challenges in the recruitment and/or hiring processes.

EMPLOYMENT POLICY

Southeastern California Conference
- WAGE & HOUR SUMMARY -
Updated November 2021
Regular Workweek

RECORDING TIME

All hourly, non-exempt employees must record all hours worked on a timecard or according to the time-keeping system in place at the work site. Employees must accurately record the actual time and hours worked. You may not work off the clock. Time is recorded by entering the time you begin work, the time you clock out for your meal period, the time you return to work following the meal period, and the time you end your workday.

At the end of the pay period, the employee and the supervisor should review the hours and **both must sign** the timecard. Employees must submit timecards to payroll according to the Southeastern California Conference pay date schedule. Please be advised that a timecard or any document that contains incorrect or inaccurate information must never be signed. Failure to properly record time worked may lead to disciplinary action including immediate termination.

REST PERIODS

All hourly, non-exempt employees are permitted to take a rest period, which insofar as practicable are in the middle of each work period. The authorized rest period shall be based on ten (10) minutes rest time per each period of four (4) hours worked. Employees whose total daily work time is less than three and one-half hours are not permitted breaks. Breaks are taken with the knowledge of the supervisor, away from the immediate place of work, remaining on the premises of the employer. Authorized rest period time shall be counted as hours worked. Supervisors must be made aware when the employee takes their break.

MEAL PERIODS

All hourly, non-exempt employees that work for a period of more than five (5) hours are provided a duty-free meal period of not less than 30 minutes and are free to leave the premises (except that when a work period of not more than six (6) hours will complete the day's work, the meal period may be waived by mutual written consent of the employer and employee). The meal period must begin no later than five (5) hours into the employee's shift (e.g., work begins at 8:00 a.m. then the meal period must begin **before** 1:00 p.m.). The goal shall be that all employees begin their meal period no later than four and one half (4 1/2) hours into their shift.

Should an employee work ten (10) or more hours in a day, the employee is provided a second duty-free meal period of not less than 30 minutes, and must be taken prior to the beginning of the 10th hour of work. If the total hours worked in the day are no more than twelve (12) hours, the second meal period may be waived, in writing, provided that the first meal period is not waived.

Meal periods must be taken away from the immediate place of work and should be coordinated with supervisors. The meal period is taken off the clock and is not paid.

REPORTING REQUIREMENTS

Non-exempt employees are relieved of all work duties during their meal and rest periods. Employees must record their meal periods by clocking out at the beginning of the meal period and clocking in before beginning work following the meal period. The meal period must be at least 30 minutes.

In the event, you did not receive an uninterrupted meal period you must advise your supervisor and indicate on your time card and secure the signature of your immediate supervisor prior to the end of the work day. Supervisors will be notified by email each time an employee clocks out for a meal period after the commencement of the 5th hour of work or misses a meal period. A notation must be made in the time clock system to explain the reason for each missed meal period and approved by both employee and the supervisor.

If any supervisor or manager impedes or discourages you from taking a meal or rest period, you must notify Human Resources immediately so appropriate corrective action may be taken.

Failure to comply with the meal period or any policy could result in disciplinary action, including and up to termination.

WORK DAY AND WEEK DEFINED

The work day begins at midnight and ends at 11:59 p.m. The work week begins at midnight on Sunday and ends at 11:59 p.m. on Saturday.

OVERTIME

Overtime will be compensated in accordance with the California Wage & Hour overtime standards. Overtime is based strictly on hours worked, not hours paid. Hours taken from paid leave and sick banks as well as hours paid for funeral leave, jury duty, or 'gift' days are not considered hours worked in the calculation of overtime.

All overtime must be authorized in advance by the supervisor. Non-exempt employees who have been requested to and/or have permission to work in excess of 8 hours in a day or 40 hours in one workweek or the first eight (8) hours on the seventh consecutive day of work in the work week, will be compensated at time and one-half the employees regular rate of pay.

Double time will be compensated in accordance with the California Wage & Hour overtime standards. Non-exempt employees working in excess of twelve (12) hours per day or in excess of eight (8) on the seventh consecutive day of work in the work week will be compensated at double the employee's regular rate of pay.

MAKEUP TIME

Makeup time allows non-exempt employees to request time off for a personal obligation and make up work time without receiving overtime pay. Makeup time may not be solicited by the employer, must be requested in writing and agreed upon with the supervisor in advance, and work time must be made up within the same work week. The employee may not work more than 11 hours on another workday, and no more than 40 hours in a workweek to make up the time off. Makeup Time Request Forms are available in the Human Resources Department or on our website www.secchr.adventistfaith.org.

Southeastern California Conference
- WAGE & HOUR SUMMARY -
Updated November 2021
4-Day Alternative Workweek

RECORDING TIME

All hourly, non-exempt employees must record all hours worked on a timecard or according to the time-keeping system in place at the work site. Employees must accurately record the actual time and hours worked. You may not work off the clock. Time is recorded by entering the time you begin work, the time you clock out for your meal period, the time you return to work following the meal period, and the time you end your workday.

At the end of the pay period, the employee and the supervisor should review the hours and **both must sign** the timecard. Employees must submit timecards to payroll according to the Southeastern California Conference pay date schedule. Please be advised that a timecard or any document that contains incorrect or inaccurate information must never be signed. Failure to properly record time worked may lead to disciplinary action including immediate termination.

REST PERIODS

All hourly, non-exempt employees are permitted to take a rest period, which insofar as practicable are in the middle of each work period. The authorized rest period shall be based on ten (10) minutes rest time per each period of four (4) hours worked. Employees whose total daily work time is less than three and one-half hours are not permitted breaks. Breaks are taken with the knowledge of the supervisor, away from the immediate place of work, remaining on the premises of the employer. Authorized rest period time shall be counted as hours worked. Supervisors must be made aware when the employee takes their break.

MEAL PERIODS

All hourly, non-exempt employees that work for a period of more than five (5) hours are provided a duty-free meal period of not less than 30 minutes and are free to leave the premises (except that when a work period of not more than six (6) hours will complete the day's work, the meal period may be waived by mutual written consent of the employer and employee). The meal period must begin no later than five (5) hours into the employee's shift (e.g., work begins at 8:00 a.m. then the meal period must begin **before** 1:00 p.m.). The goal shall be that all employees begin their meal period no later than four and one half (4 1/2) hours into their shift.

Should an employee work ten (10) or more hours in a day, the employee is provided a second duty-free meal period of not less than 30 minutes, and must be taken prior to the beginning of the 10th hour of work. If the total hours worked in the day are no more than twelve (12) hours, the second meal period may be waived, in writing, provided that the first meal period is not waived.

Meal periods must be taken away from the immediate place of work and should be coordinated with supervisors. The meal period is taken off the clock and is not paid.

REPORTING REQUIREMENTS

Non-exempt employees are relieved of all work duties during their meal and rest periods. Employees must record their meal periods by clocking out at the beginning of the meal period and clocking in before beginning work following the meal period. The meal period must be at least 30 minutes.

In the event, you did not receive an uninterrupted meal period you must advise your supervisor and indicate on your time card and secure the signature of your immediate supervisor prior to the end of the work day. Supervisors will be notified by email each time an employee clocks out for a meal period after the commencement of the 5th hour of work or misses a meal period. A notation must be made in the time clock system to explain the reason for each missed meal period and approved by both employee and the supervisor.

If any supervisor or manager impedes or discourages you from taking a meal or rest period, you must notify Human Resources immediately so appropriate corrective action may be taken.

Failure to comply with the meal period or any policy could result in disciplinary action, including and up to termination.

WORK DAY AND WEEK DEFINED

The work day begins at midnight and ends at 11:59 p.m. The Alternative Work Week begins at midnight on Monday and ends at 11:59 p.m. on Thursday.

OVERTIME

Overtime will be compensated in accordance with the California Wage & Hour overtime standards. All overtime must be authorized in advance by the supervisor. Non-exempt employees who have been requested to and/or have permission to work in excess of 9.5 hours in a day, 40 hours in one workweek, or on days worked outside of their regular, defined work week, will be compensated at time and one-half the employee's regular rate of pay.

Double time will be compensated in accordance with the California Wage & Hour overtime standards. Non-exempt employees under an alternative work week schedule, working in excess of twelve (12) hours per day and hours or in excess of eight hours on days other than those regularly scheduled by the Alternative Work Week Schedule will be compensated at double the employee's regular rate of pay.

MAKEUP TIME

Makeup time allows non-exempt employees to request time off for a personal obligation and make up work time without receiving overtime pay. Makeup time may not be solicited by the employer, must be requested in writing and agreed upon with the supervisor in advance, and work time must be made up within the same work week. The employee may not work more than 11 hours on Monday through Thursday, no more than 8 hours on a day outside the alternative work week schedule, or no more than 40 hours in a workweek to make up the time off. Makeup Time Request Forms are available in the Human Resources Department or at www.secchr.adventistfaith.org.

EMPLOYMENT POLICIES

SELECTION POLICY

Southeastern California Conference is a religiously qualified, equal employment opportunity employer with the right to preference to Seventh-day Adventists in hiring. All applicants must be in full harmony with the doctrines of the Seventh-day Adventist Church and maintain the high moral and Christian standards that the church represents.

Whenever possible, positions will be advertised through the Conference HR website and/or local churches and schools. All prospective employees desiring employment with the Conference must complete an SECC employment application and take any required tests, as appropriate.

Copies of applications will be given to the Department Director. Top candidates will be interviewed. The name of the top candidate will be submitted to the appropriate committee for final approval. Notification of employment will be sent to the applicant by the Human Resources Director.

All new employees, as well as former employees being rehired, must report to the Human Resources Department to complete the hiring process. An applicant may not begin working until all forms are completed.

NEW HIRES

All offers of employment are contingent on verification of the individual's right to work in the United States. On the first day of work, the employee will be asked to provide original documents verifying right to work and to sign a verification form required by federal law (I -9 Form).

EMPLOYEE HANDBOOK

This employee handbook is provided to answer common questions posed by employees. It is a summary of Southeastern California Conference policies, benefits, and procedures and how they will affect the employee. Please read it carefully and learn its contents. If questions arise which are not answered in this handbook, discuss them with your supervisor and/or the Human Resources Director. Understand that the policies and practices set out in this handbook are not a contract and are not intended to imply any form of contractual relationship.

This handbook replaces all previous handbooks and shall be adhered to except as it shall be amended by subsequent actions of the Conference Executive Committee in its sole and absolute discretion.

CHANGES IN EMPLOYEE HANDBOOK

Southeastern California Conference (also referred to as “the Conference”) retains the authority to revise, modify or delete any provision(s) in the employee handbook at any time and for any reason. Policies and procedures may change or be deleted at any time. The most current policies will be available in the Human Resources Department or on the Human Resources Website: secchr.adventistfaith.org.

EQUAL EMPLOYMENT OPPORTUNITY

Southeastern California Conference is a religiously qualified, equal opportunity employer, with the right to give preference to Seventh-day Adventists in hiring. Southeastern recruits, hires, and promotes all job classifications on the basis of merit, qualification, competence, attitude, and spiritual commitment. This applies to all categories of employment. No aspect of employment shall be influenced by race, color, national origin, sex, age, or handicap.

AT-WILL EMPLOYMENT

All positions at Southeastern California Conference fall under an employment “at-will” relationship. This means that the employee or employer may terminate the employment relationship at any time for any reason or no reason with or without notice. No representative of the employer, other than the Conference Executive Committee or its delegates, has any authority to enter into any agreement with the employee for any specified period of time or to make any agreement contrary to the foregoing.

EMPLOYMENT RECORDS

The Human Resources Department maintains a file of the employment records of each employee. These records include the completed application form, resume, information sheet, service record, written reports of periodic performance reviews and other employment related documents. To keep personnel records current, the Human Resources Department should be notified in writing of any changes in name, marital status, address, telephone, dependents, or other pertinent information.

The Personnel files are the property of the Southeastern California Conference. However, an employee may review the personnel file, excluding records of criminal investigations and letters of reference, in the presence of the Human Resources Director or representative. Requests to do so should be made in writing in advance and inspections shall be done in the Human Resources Department during regular business hours.

INTRODUCTORY PERIOD

The first three months of employment is an introductory period. During this period, the new employee will have an opportunity to learn the position and see whether the position fits the employee’s skills and abilities. The Conference will use this period to see if the employee is able to meet the Conference’s expectations. The introductory period may be extended for business reasons or due to authorized time off taken by the employee.

EMPLOYMENT STATUS

There are several types of employees at Southeastern California Conference. The following is a brief explanation of each:

Introductory employees - employees who have not yet completed the first three months of employment.

Full-time employees - employees who have completed their introductory period and work a minimum of 38 hours per week. These employees are eligible for full-time benefits beginning on their date of hire.

Part-time, benefit eligible employees - employees who have completed the introductory period and work from 30 to 37 hours per week on a regular basis. These employees are eligible for Medical benefits and other benefits on a prorated basis.

Part-time, benefit eligible employees - employees who have completed the introductory period and work from 20 to 29 hours per week on a regular basis. These employees are eligible for some benefits on a prorated basis.

Part-time, non-benefit eligible employees - employees who have completed their introductory period and work less than 20 hours per week. These employees are not eligible for benefits, however, will receive 24 hours of sick leave per year that are available after 30 days of work within a year.

Temporary employees - individuals who are hired for a specific period or specific project, usually not exceeding 90 days. These employees are not eligible for benefits, however, will receive 24 hours of sick leave per year that are available after 90 days from date of hire.

WORKER'S COMPENSATION INSURANCE

All conference employees are covered by worker's compensation insurance for work related injuries or illnesses. This protection covers all medical care, statutory payments for lost wages, permanent disabilities, rehabilitation services if appropriate, and death benefits to eligible dependents if applicable.

If an employee is injured or becomes ill arising out of, or occurring during, the course of the job it must be reported immediately to your supervisor and Human Resources. The supervisor will provide the employee with a claim form (DWC10) on which to describe the injury or illness. This form must be submitted within 24 hours to the Human Resources Department for processing.

STATE UNEMPLOYMENT INSURANCE and STATE DISABILITY INSURANCE

Persons who leave Conference employment are not eligible for State unemployment insurance for time worked under the Conference. Because of its religious status the Conference does not participate in the State unemployment insurance program.

EMPLOYMENT OF RELATIVES

It is the policy of Southeastern California Conference to prohibit employment of immediate family members in the same department.

Lactation Accommodation Policy

Southeastern California Conference and its worksites provides employees the right to request lactation accommodation in accordance with California law. The local employer will provide a reasonable amount of break time to accommodate an employee desiring to express breastmilk for the employee's infant child each time the employee has a need to express milk. The break time shall, if possible, run concurrently with any break time already provided to the employee. Breaktime for a nonexempt employee shall be unpaid.

The Company will provide the employee with the use of a room or other location for the employee to express milk in private. This room may include the place where the employee normally works if it otherwise meets the requirements set forth below.

The room shall be safe, clean and free of hazardous materials. There will be a surface to place a breast pump and personal items as well as a place to sit. The room will have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump. The employee shall also have access to a sink with running water and refrigerator suitable for storing milk in close proximity to the employee's workspace. If a refrigerator cannot be provided, another cooling device suitable for storing milk, such as a company-provided cooler. If a multipurpose room is used for the lactation, among other uses, the use of the room for lactation shall take precedence over the other uses, but only for the time it is in use for lactation purposes.

CONFLICT OF INTEREST

Employees at the time of initial employment, on an annual basis, or when an issue of possible conflict of interest arises, employees are required to complete and sign the Statement of Acceptance. Signing the Statement of Acceptance constitutes the employee's declaration of compliance with the Conflict-of-Interest policy.

All trustees, officers and employees of denominational organizations have a duty to be free from the influence of any conflicting interest when they represent the Conference in negotiations or make representations with respect to dealings with third parties. These individuals are expected to deal with all persons doing business with the Conference on a basis that is in the best interest of the Conference without favor or preference to third parties or personal considerations.

A conflict of interest arises when a trustee, an officer, or an employee of the Conference has such a substantial personal interest in a transaction or in a party to a transaction that it reasonably might affect the judgment he/she exercises on behalf of the Conference. He/she is to consider only the interests of the Conference, always avoid inappropriate practices, and faithfully follow the established policies of the Conference.

Although it is not feasible in a policy statement to describe all the circumstances and conditions that might have the potentiality of being considered a conflict of interest, the following situations are considered by way of example only, to have the potential for being in conflict and therefore are to be avoided:

1. Engaging in outside business or employment that permits encroachment on the denominational organization's call for the full services of its employees even though there may not be any other conflict.
2. Engaging in business with or employment by an employer that is any way competitive or in conflict with any transaction, activity, or objective of the organization.
3. Engaging in any business with or employment by a nondenominational employer who is a supplier of goods or services to the denominational organization.
4. Making use of the fact of employment by the denominational organization to further outside business or employment or associating the denominational organization or its reputation with an outside business or employment.
5. Owning or leasing any property with knowledge that the denominational organization has an active or potential interest therein.
6. Lending money to or borrowing money from any third person who is a supplier of goods or services or a trustor or who is in any fiduciary relationship with the denominational organization or is otherwise regularly involved in business transactions with the denominational organization.
7. Accepting any gratuity, favor, benefit, or gift of greater than nominal value beyond the common courtesies usually associated with accepted business practice, or of any commission or payment of any sort in connection with work for the denominational organization other than the compensation agreed upon between the denominational organization and the employee.

Making use of any confidential information acquired through employment by the denominational organization for personal profit or advantage, directly or indirectly.

STATEMENT OF ETHICAL FOUNDATIONS

Employees at the time of initial employment, on an annual basis, or when an issue of possible conflict of interest arises, employees are required to complete and sign the Statement of Acceptance. Signing the Statement of Acceptance constitutes the employee's declaration of compliance with the Statement of Ethical Foundations policy.

Ethical Responsibilities as Employees

We recognize that employment in the Seventh-day Adventist Church implies commitment to the organization's mission and concurrence with its responsibilities and values. We affirm that the employer-employee relationship grows within a reciprocity of mutual regard. Our reasonable service as employees includes the following ethical responsibilities:

Life consistent with church message and mission. While in the employ of the North American Division we will live in a manner consistent with the beliefs and values of the Church. We will uphold, in word and conduct, the teachings and principles held and advanced by the Seventh-day Adventist Church.

Respect for Church-owned assets. We will respect the property of our organization, including any intellectual property that is developed in the course of our employment. We will use the property, facilities, and resources solely for the benefit of our organization, unless otherwise permitted or when financial compensation for such use has been arranged.

Respect for colleagues. We will respect and uplift our fellow employees. We will refrain from intentionally placing another in a position of embarrassment, disrespect, or harassment. We will avoid all behavior that may be construed as sexually inappropriate. We will honor the privacy and guard the safety of others.

Efficiency and attention on the job. The hours of our employment shall be devoted to the work assignments entrusted to us. We will not use the employer's time for personal business or the advancement of personal interests

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unrelated to the work assigned by our supervisors. We will not deprive our employer by entering other employment or activities which impair our performance for the North American Division while on the job. We will aspire to greater efficiency and the reduction of waste in time, effort, and resources.

Personal integrity in financial matters. We will not engage in theft or embezzlement of any kind including the misuse of expense accounts, falsification of time reports, or the misapplication of resources for which we are responsible.

Avoiding inappropriate influence. We acknowledge that the giving or receiving of business gifts can easily inject ulterior considerations in our work and employment relationships. Therefore, the use of gifts, payments, or honoraria as incentives or rewards for a particular course of action is unacceptable. We will not offer gifts, favors, payments, or other forms of reward directly or indirectly in exchange for a specific gain or action.

Maintaining an ethical environment in the workplace. We accept the obligation of maintaining ethical standards in personal life and in the workplace. We believe it is our personal responsibility to report, through established confidential channels, any behavior that is inappropriate or which undermines the ethical environment in the office complex. We are prepared to be held accountable by our supervisors and peers for professional conduct representing the moral and ethical values of the Seventh-day Adventist Church.

APPEARANCE/DRESS

Since personal appearance is an important aspect of an employee's overall effectiveness and the Conference office desires to project a uniform corporate image, the dress code at the office must be professional.

No extremes in dress or appearance are to be displayed by employees. Jewelry, which includes necklaces, wrist chains, bracelets, non-wedding rings or earrings are not acceptable. Appropriateness in clothing is necessary. Hair must be kept well groomed.

CONFIDENTIAL INFORMATION

All information about employees is private. The unauthorized use, possession, or dissemination of confidential information is considered sufficient cause for discipline including immediate termination.

REDUCTION-IN-FORCE

Economic slowdown or financial concerns may make it necessary at some point in time to reduce the number of employees. Should this happen, the Conference may reduce staff and/or hours, based on, but not limited to the employee's length of service with the Conference; total denominational service; skill and education; willingness to transfer (to another assignment and/or location), performance evaluation(s); position availability. Every effort will be made to place the affected employee in another suitable position. The Conference will endeavor to provide a 60-day notice if possible.

ATTENDANCE AND ABSENCES

One of the most basic indicators of an employee's performance is regular attendance. Employees must be at work when scheduled. If an employee cannot come to work, he/she must notify the immediate supervisor of the expected absence as soon as practical. An absence is defined as a failure to report to work as scheduled. It excludes vacation, personal holiday, bereavement leave, jury duty, witness duty, or approved sick leave or leaves of absence, as provided in this handbook. If one is sick or injured and unable to come to work, the department needs to be notified to have proper coverage. If an employee is absent three days without contacting the supervisor, the Conference will assume a voluntary resignation. If an employee fails to report to work as scheduled the supervisor or Department Director will report the absence to the Human Resources Department. Planned absences need to be arranged in advance with the supervisor or Department Director. Excessive absence(s) or failure(s) to report such absences on time will lead to discipline, up to and including termination. Absences are considered excessive if they occur frequently or if they show a pattern.

TARDINESS

Employee's must arrive at the job location and be ready to start work at the designated time; and be ready to resume work on time after authorized breaks and lunch periods. Tardiness may lead to discipline up to and including termination. Employee must notify his/her immediate supervisor if the employee is going to be late to work. Tardiness is excessive if one is frequently or unnecessarily late, or if one demonstrates a pattern of tardiness.

DISCIPLINARY & TERMINATION PROCEDURES

The purpose of the disciplinary policy is to provide a means of addressing unacceptable practices or performances and to assist the employee in correcting the problem and achieving success in the job. If disciplinary measures are to be imposed, it is essential that the supervisor or administrator involved first investigate the facts, maintain confidentiality, use corrective rather than punitive action, and respect the dignity of the employee. In consultation with the Human

Resources Director, the following steps are available to the supervisor and/or administrator, whenever unacceptable practices or performances occur:

- 1. Verbal Warning-* The immediate supervisor will speak to the employee regarding a problem and explain the corrective action given. A written record of the date, those present, and the content of the discussion should be kept by the supervisor.
- 2. Written Warning -* If problems continue, a formal written warning stating the extent of the problem, suggested course(s) of action, and the time for resolution should be prepared by the immediate supervisor using the form provided in the Human Resources Department. Prior to giving the document to the employee it must be reviewed by the Human Resources Director. The written warning should also advise the employee of the consequences if the problem continues. The written warning should allow space for the employee's comments, the date and the employee's signature. The employee should be advised that his/her signature indicates that the information was discussed, and a copy given to them and not necessarily that he/she agrees with the contents of the document. If the employee refuses to sign the document, another supervisor or administrator should sign as a witness that the employee refused to sign but was provided a copy of the document. The original document must be sent to the Human Resources Department to be placed in the employee's official personnel file and a copy should be provided to the employee.
- 3. Follow-up Review-*At the end of the noted time during which correction or improvement was expected, the Human Resources Director must be informed if the desired improvement has not been met. Another meeting between the immediate supervisor and the employee should be held, wherein the supervisor discusses the results or improvement since the initial written warning. A written confirmation of the discussion, agreement and future expectations should be provided to the employee, with a copy sent to the Human Resource Department to be placed in the employee's official personnel file.
- 4. Additional Discipline -* If the desired improvement has not been reached during the time stated on the written warning or follow up, the Human Resources Director will inform the Conference Officers of the status of the employee's progress or lack thereof. Upon review of the matter, the Conference Officers may choose an appropriate level of discipline, based on the severity of the offense, including but not limited to, administrative leave(s) with or without pay, suspension, probation, or termination. A meeting with the employee will be held in which the employee is advised of the Conference Officers recommended and imposed action. A letter will be sent to the employee by the Human Resources Director confirming the discussion of the meeting and stating the disciplinary status, if any. A copy shall be maintained in the employee's official personnel file.
- 5. Release -* If disciplinary or corrective measures have failed to remedy the situation and if termination seems to be appropriate, the matter shall be forwarded to the Human Resources Director. Employees terminated will receive the full pay earned at the time of discharge. Gross violation of conduct may result in immediate termination.

The procedures outlined above are for guideline purposes only and may be changed or omitted by the employer without notice. Nothing contained herein is intended to nor should it be construed to limit or alter the at-will employment status of each employee.

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GRIEVANCE POLICY

Wherever people work together, misunderstandings may occur because of differences in personality and viewpoint, communication problems, and work pressures. The Conference encourages all misunderstandings to be handled at the department level whenever possible. The Human Resources Department is always available, however, to assist departments and employees in resolving misunderstandings.

The Conference has established a procedure to allow employees an opportunity to voice any concerns they may have as to the identification and solution of differences regarding wages, hours, or working conditions.

The following steps are provided to all employees:

Step 1: Employee should first raise any problems verbally with the immediate supervisor. If the problem is not resolved by this process, the employee should consult verbally with the department head.

Step 2: If the problem is still not resolved, an employee may file a written complaint with the Human Resources Department. The Human Resources Director will review and investigate the grievance and endeavor to provide the employee with a response within ten (10) working days from receipt of the grievance.

Step 3: Grievance Committee- If the previous steps do not resolve the issue, the employee has the right to ask for a hearing before the Administrative Committee. The Committee's evaluation and resolution of the problem will be considered final and binding.

SEXUAL HARASSMENT POLICY

Note: All employees are required to take the on-line training course on prevention of sexual harassment as assigned by the Southeastern California Conference, labeled Pacific Union Conference as an automated message. The training is to be completed within one month of employment.

Harassment Defined

Title VII of the Civil Rights Act (1964), administered by the U.S. Equal Employment Opportunity Commission (EEOC) has issued guidelines which relate to sexual harassment as follows:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Specific examples of the above-mentioned sexual harassment guidelines may include, but are not limited to, the following:

1. Verbal or visual harassment or abuse (e.g., degrading comments, propositions, jokes, tricks, pictures, texts, e-mails, posters, etc.).
2. Subtle pressure or requests for sexual favors or activity.
3. Unnecessary or inappropriate touching of an individual (e.g., patting, pinching, hugging, repeated brushing against another individual's body, etc.)
4. The threat, suggestion, or action making the individual's job, future promotions, wages, or any terms and conditions of employment dependent on whether he/she submits to sexual demands or tolerate sexually related harassment.

The Southeastern California Conference recognizes its responsibility to all employees to maintain a working environment free from sexual harassment. To achieve this goal, certain appropriate methods are utilized to alert employees of this issue. To do this, all employees are made aware that sexual harassment violates the law and is prohibited by the Southeastern California Conference. Further, each employee is advised that appropriate sanctions will be utilized if sexual harassment is found to have occurred.

Internal Reporting Procedure

Sexual harassment at the Southeastern California Conference will not be tolerated in any form. If an employee encounters verbal or physical sexual harassment from supervisors, fellow employees, clients or non-employees, the complainant should be immediately reported to the department director or Human Resources Director. (In lieu of the Human Resources Director, an individual may be designated by Administration.) The complaint may be made verbally or in writing. If a verbal complaint is received, the employee will be asked to reduce it to writing.

Additionally, supervisors who observe or otherwise become aware of harassment that violates this policy have a duty to take steps to investigate and remedy such harassment and prevent its recurrence.

When an allegation of harassment is made by an employee, the person to whom the complaint is made shall immediately prepare a report of the complaint and submit it to the Human Resources Director.

Investigation

Upon the filing of a complaint, the complainant will be provided with a copy of this policy. The Human Resources Director is the person designated to investigate complaints of harassment. The Human Resources Director may, however, delegate the investigation at his/her discretion. In the event the harassment complaint is against the Human Resources Director, a different investigator shall be appointed by the General Counsel. Upon completion of the investigation, the results shall be given to the complainant, the alleged harasser, and the Human Resources Director.

Based on the report and any other relevant information, the Human Resources Director shall, within a reasonable period, determine whether the conduct of the person against whom a complaint has been made constitutes unlawful harassment. In making that determination, the Human Resources Director shall look at the record as a whole and at the totality of circumstances, including the nature of the conduct in question; the context in which the conduct, if any occurred; and the conduct of the person complaining of harassment. The determination of whether harassment occurred will be made on a case-by-case basis by the Human Resources Director.

All records and information relating to the investigation of any alleged harassment and resulting disciplinary action shall be confidential, except to the extent disclosure is required by law, as part of the investigatory or disciplinary process, or as otherwise reasonably necessary.

If the Human Resources Director determines that the complaint of harassment is founded, the Human Resources Director shall take immediate and appropriate corrective or disciplinary action consistent with the requirements of law and any personnel rules or regulations pertaining to employee discipline. Other steps may be taken to the extent reasonably necessary to prevent recurrence of the harassment and to remedy the complainant's loss, if any.

Disciplinary action shall be consistent with the nature and severity of the offense, the rank of the harasser, and any other factors relating to the fair and efficient administration of the Conference's operations.

Retaliation

Retaliation against anyone for opposing conduct prohibited by this policy or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by the Conference, is strictly prohibited by the Conference and state regulations. It may subject the offending person to, among other things, disciplinary action, up to and including, termination of employment.

Employee Obligation

- A. Employees are not only encouraged to report instances of harassment; they are obligated to report instances of harassment.
- B. Employees are obligated to cooperate in every investigation of harassment, including, but not necessarily limited to:
 - (1) Coming forward with evidence, both favorable and unfavorable to a person accused of harassment; and
 - (2) Fully and truthfully making a written report or verbally answering questions when required to do so during an Agency investigation of alleged harassment.
- C. Knowingly, falsely accusing someone of harassment or otherwise knowingly giving false or misleading information in an investigation of harassment shall be grounds for disciplinary action, up to and including, termination of employment.

HARASSMENT

Harassment of any kind is unacceptable behavior at SECC. We expect all employees to respect and uplift one another and to abide by God's Law which protects human rights. SECC will not tolerate harassment and doing so can lead to termination. If an employee is affected, the process to follow is the same as the one described above under the Sexual Harassment Policy.

(Bullying Policy Pending)

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EMPLOYEE SAFETY

SAFETY AND HEALTH IN THE WORKPLACE

It is our policy to have a safe and healthful workplace. To that extent, we have implemented the Injury and Illness Prevention Program. Members of management are expected to do everything within their control to assure a safe environment and to always follow federal, state, and local safety regulations.

Employees are expected to obey safety rules, follow established safe work practices, and exercise caution in all their work activities. Every employee is assigned web-based safety training through LawRoom/Everfi by the Human Resources Department. Every employee is expected to take this safety training module within one month of receipt of the email assignment or training notification. Employees who do complete the training may be restricted from working or other disciplinary action. Employees who do not follow safety rules may be disciplined up to and including termination.

All employees are expected to immediately report any unsafe conditions to their supervisor. Employees at all levels of our organization who are responsible for correcting unsafe conditions should do so. Working together, we can succeed in having a safe, healthful, and profitable workplace from which we all will benefit.

Safety Rules

1. All injuries must be reported to your supervisor immediately.
2. Report unsafe conditions in the workplace, including defective tools or other equipment, to your supervisor immediately.
3. Established safe job procedures must be followed by all employees. Deviations from established procedures require the approval of your immediate supervisor.
4. If unsure of how to operate equipment or perform any assigned task, ask your supervisor before proceeding.
5. Do not remove safety guards from equipment.
6. Personal protective equipment must be worn or used in any area for which it has been issued.
7. Use only the proper tool for the job. Do not use defective tools or equipment. If the proper tool is not available, request assistance from your supervisor before proceeding.
8. Get assistance in lifting any item which is so bulky, awkward, or heavy that you feel you are unable to lift it safely.
9. If a repetitive task causes you discomfort, or you feel it is unsafe or unhealthy report it to your supervisor immediately.
10. Alcohol and other drugs are prohibited in the workplace.

Injury & Illness Prevention Program

The Southeastern California Conference Injury and Illness Program (IIPP) is available, by request, for employees to review.

The IIPP contains forms for Reporting an accident, documentation on the investigation of the incident and the Safety Hazard/Correction record.

DIVISION OF WORKERS' COMPENSATION

FACTSHEET

What is workers' compensation?

If you get hurt on the job, your employer is required by law to pay for workers' compensation benefits. You could get hurt by:

One event at work. Examples: hurting your back in a fall, getting burned by a chemical that splashes on your skin, getting hurt in a car accident while making deliveries.

—or—

Repeated exposures at work. Examples: hurting your wrist from doing the same motion over and over, losing your hearing because of constant loud noise.

What are the benefits?

- **Medical care:** Paid for by your employer, to help you recover from an injury or illness caused by work.
- **Temporary disability benefits:** Payments if you lose wages because your injury prevents you from doing your usual job while recovering.
- **Permanent disability benefits:** Payments if you don't recover completely.
- **Supplemental job displacement benefits** (if your date of injury is in 2004 or later): Vouchers to help pay for retraining or skill enhancement if you don't recover completely and don't return to work for your employer.
- **Death benefits:** Payments to your spouse, children or other dependents if you die from a job injury or illness.

What should I do if I have a job injury?

Report the injury to your employer

Tell your supervisor right away. If your injury or illness developed gradually (like tendinitis or hearing loss), report it as soon as you learn or believe it was caused by your job.



Photos by Robert Gumpoert

Minimizing the impact of work-related injuries and illnesses



Helping resolve disputes over workers' compensation benefits



Monitoring the administration of claims

Get emergency treatment if needed

If it's a medical emergency, go to an emergency room right away. Your employer may tell you where to go for treatment. Tell the health care provider who treats you that your injury or illness is job-related.

Fill out a claim form and give it to your employer

Your employer must give or mail you a claim form (DWC 1) within one working day after learning about your injury or illness. Use it to request workers' compensation benefits.

Get good medical care

Get good medical care to help you recover. You should be treated by a doctor who understands your particular type of injury or illness. Tell the doctor about your symptoms and the events at work that you believe caused them. Also describe your job and your work environment.

I'm afraid I might be fired because of my injury. Can my employer fire me?

It's illegal for your employer to punish or fire you for having a job injury, or for filing a workers' compensation claim when you believe your injury was caused by your job.

If you feel your job is threatened, find someone who can help. Note that there are deadlines for taking action to protect your rights.

The California Division of Workers' Compensation (DWC) is the state agency that oversees the delivery of benefits for injured workers and helps resolve disputes over benefits between injured workers and employers.

DWC information and assistance (I & A) officers can help you navigate the workers' compensation system, and can provide claim forms or other forms you need to receive benefits.

The FREE publication, "A Guidebook for Injured Workers," can be downloaded from www.dwc.ca.gov.



Call 1-800-736-7401 to hear recorded information on a variety of workers' compensation topics 24 hours a day, or go on line to www.dwc.ca.gov to find the I & A office near you.

*Please visit the
DIVISION OF WORKERS' COMPENSATION
Web site at: www.dwc.ca.gov
or call 1-800-736-7401*

HOW TO REPORT A WORKERS' COMPENSATION CLAIM

- When injured at work or while performing a work-related function, report the injury to your supervisor.
- Work with your supervisor to complete a DWC 1 Form and Form 5020 which can be found on our website www.secchr.adventistfaith.org under “forms”.
- Take a copy of these completed forms with you when you go to seek treatment.
- Visit your nearest:
 - Kaiser Occupational Health Center
 - US Healthworks
 - Loma Linda Occupational Medicine Center located at:
Commercial Road, Suite 101
San Bernardino, CA 92408
 - Or other treatment facility as directed by your supervisor
- If asked to pay for any treatment or prescriptions for this work-related injury, keep the receipts to present to Human Resources for reimbursement.
- Give all work status notifications to your supervisor and to the Human Resources Department at the Conference Office.

For any questions pertaining to Workers' Compensation, please contact Gina Heslep, Human Resources Director at (951) 509-2356 or at gina.heslep@seccsda.org or Ruth Zalsman, Benefits Specialist at (951) 509-2355 or at ruth.zalsman@seccsda.org.



Human Resources

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2352
Fax: (951) 509-2395
Web: secchr.adventistfaith.org

TO: Pastors, Principals, Business Administrators, and Church Treasurers

FROM: Gina Heslep, Human Resources Director

RE: Workers' Compensation Rates for 2021

DATE: November 11, 2021

The Pacific Union Conference Workers Comp Board voted to keep the 2018 workers comp rates for 2019, with no changes. For budgeting purposes, the 2019 rates are listed below.

Schools

2019 Rates

5403	Carpentry/Construction (on site work)	19.22
8810	Clerical Office Employees (non-exempt workers)	1.49
8868	Professional Staff (i.e., teachers, teacher's aides, substitute teachers)	1.49
9101	Schools – All other (including maintenance, grounds, custodian)	8.39

Churches

5403	Carpentry/Construction (on site work)	10.07
8840	Clergy, clerical, paid musicians	.83
9015	Churches – All other (including maintenance, grounds, custodian)	10.07

Conference

5403	Carpentry/Construction (on site work)	19.22
7219	Trucking, furniture moving	16.34
8071	Stores Retail – Books	2.69
8810	Clerical Office Employees (non-exempt workers)	0.60
8840	Churches and Professionals (exempt workers)	.83
9015	Conference – All other (including maintenance, grounds, custodian)	10.07
9048	Camps – Summer or year-round camp staff	6.30

Employee Safety Information – Injury and Illness Prevention Plan:

A key component of managing employees is maintaining a safe work environment and ensuring that employees are trained on safety practices. Our Injury and Illness Prevention Plan is our official statement of our commitment to do just that. This document also sets the guidelines for all SECC churches and schools for the on-going management and recordkeeping of employee training and incident reporting. Administrators of churches and schools should become familiar with this Plan and set a protocol for an on-going safety program. For questions or assistance with implementation of this program; for schools contact Trevan Osborn, Associate Superintendent in the Office of Education at trevan.osborn@seccsda.org; for churches, contact Brian Schwab, Risk Manager at brian.schwab@seccsda.org

We have placed the Injury and Illness Prevention Plan our website at secchr.adventistfaith.org. Please keep a printed copy on site as a reference for administrators, employees, and in the case of a visit from a CAL/OSHA representative.

Workers Compensation

Any workplace injury or illness, however slight, must be reported immediately to a supervisor or the HR Department. Injured employees must fill out the *DWC-1 form*, or Workers Comp claim form, which can be found on the HR website at www.secchr.adventistfaith.org. This claim form should be kept where all employees have access and can be readily available for an injured worker. The completed form should then be faxed to HR at 951-509-2395. HR should receive the form within 24 hours of the incident. The conference representative for Workers Comp is Ruth Zalsman Benefits Specialist. Ruth can be reached at 951-509-2355 or ruth.zalsman@seccsda.org.

In completing the DWC-1 form, when completing number 15 under the Employer section, the Name and address of the insurance carrier is Sedgwick Claims Management Services, Inc., P.O. Box 14421, Lexington, KY 40512. For number 16, there is no Insurance Policy Number. Our Workers Compensation is self-funded and Sedgwick is our third party administrator.

When an injured or ill employee makes a claim for Workers Comp and seeks medical treatment, the employee should be sent to an industrial injury clinic or hospital emergency room. Treatment should **not** be sought from a primary care physician. The employee should return to work with a physician work status report and copy of this report should be faxed to HR department right away. If the employee returns to work after seeking medical treatment, be sure to collect the work status report. This document is important to determine whether the treating physician is recommending work restrictions and whether the work site can accommodate the work restrictions.

Injured Worker Request for Work Accommodations

When an employee who has filed a claim for workers comp is returned to work with work restrictions set by the physician, the employer has a duty to reasonably accommodate those restrictions. If the restrictions cannot be accommodated, the employee will remain off work, and receive temporary disability benefits from our Work Comp program.

Please be advised that accommodations to work restrictions and/or bringing employees back to work after an injury requires a specific protocol. Please contact HR for help in this important process.

HR administers the Workers Comp program for all SECC entities. You can contact us at any time for questions or help with a workers comp claim.

**INJURY AND ILLNESS
PREVENTION
PROGRAM**

Conferencia del Sureste de California

PROTECCION Y BIENESTAR EN EL TRABAJO

Es nuestra póliza el tener un lugar de trabajo seguro y saludable. Por esa razón hemos implementado el Programa de Prevención de Accidentes y Enfermedades. Se espera que los miembros de la administración hagan todo lo posible para asegurarse que el ambiente sea seguro y que siempre esté en armonía con las regulaciones de seguridad federales, estatales y locales.

Se espera que los empleados obedezcan las reglas y sigan las prácticas de seguridad ya establecidas y que ejerciten precaución en todas las actividades de trabajo. Es responsabilidad de los empleados reportar inmediatamente al supervisor cualquier condición que sea de peligro para el trabajador. Se espera que los empleados en todos los niveles de nuestra organización y que son responsables por corregir cualquier condición que no es segura, lo haga. Trabajando juntos, podemos todos beneficiarnos teniendo un lugar de trabajo seguro, saludable y próspero.

Reglas de Seguridad

1. Toda lesión debe ser reportada inmediatamente a su supervisor.
2. Reporte inmediatamente a su supervisor cualquier condición de peligro en su área de trabajo, incluyendo herramientas defectuosas u otro equipo defectuoso.
3. Los procedimientos de seguridad que ya están establecidos en el trabajo deben ser respetados por todos los empleados. Cualquier cambio en los procedimientos ya establecidos, requiere la aprobación de su supervisor inmediato.
4. Si no está seguro de cómo operar una máquina o el hacer cualquier tarea asignada, pregunte a su supervisor antes de comenzar el trabajo.
5. No remueva los “guards” o los ganchos de seguridad de las máquinas.
6. El equipo de protección personal **debe** de usarse en el área para la cual ha sido asignada.
7. Use solamente la herramienta designada para hacer ese tipo de trabajo. No use equipo o herramientas defectuosas. Si la herramienta que debe ser usada no esta disponible, pídale ayuda a su supervisor antes de continuar el trabajo.
8. Pida ayuda para levantar cualquier cosa que sea pesada, grande o que parezca inestable, si piensa que está en peligro al hacerlo solo.
9. Si trabaja haciendo un movimiento repetitivo o si una tarea que repite constantemente le causa molestia, or si piensa que es peligrosa, repórtela inmediatamente a su supervisor.
10. El alcohol, el tabaco u otras drogas, están estrictamente prohibidas en el lugar de trabajo.

Southeastern California Conference

SAFETY & HEALTH IN THE WORKPLACE

It is our policy to have a safe and healthful workplace. To that extent, we have implemented the Injury and Illness Prevention Program. Members of management are expected to do everything within their control to assure a safe environment and to always be in compliance with federal, state and local safety regulations.

Employees are expected to obey safety rules, follow established safe work practices and exercise caution in all their work activities. All employees are expected to immediately report any unsafe conditions to the supervisor. Employees at all levels of our organization who are responsible for correcting unsafe conditions should do so. Working together, we can succeed in having a safe, healthful and profitable workplace from which we all will benefit.

Safety Rules

1. All injuries must be reported to your supervisor immediately.
2. Report unsafe conditions in the workplace, including defective tools or other equipment, to your supervisor immediately.
3. Established safe job procedures must be followed by all employees. Deviations from established procedures require the approval of your immediate supervisor.
4. If unsure on how to operate a machine or perform any assigned task, ask your supervisor before proceeding.
5. Do not remove guards from machines.
6. Personal protective equipment must be worn or used in any area for which it has been issued.
7. Use only the proper tool for the job. Do not use defective tools or equipment. If the proper tool is not available, request assistance from your supervisor before proceeding.
8. Get assistance in lifting any item which is so bulky, awkward, or heavy that you feel you are unable to lift safely.
9. If a repetitive task causes you discomfort, or you feel it is unsafe or unhealthy, report it to your supervisor immediately.
10. Alcohol, tobacco and other drugs are prohibited in the workplace.

English Version



California Workplace Safety
Pacific Union Conference

Injury and Illness Prevention Program



June 2020



**California Workplace Safety
Pacific Union Conference**

INTRODUCTION

The purpose of this Injury and Illness Prevention Program is to provide a comprehensive plan for workplace safety in accordance with the requirements of the California Labor Code – Title 8, Section 3203. This written plan outlines and reinforces the organization’s commitment to providing a safe workplace for its employees and volunteers.

Southeastern California Conference is committed to maintain a safe environment for its employees, volunteers, students and public guests who enter our facilities or receive services from our organization. To meet this duty the organization has undertaken a pro-active approach to implement a safety program that focuses on risk reduction and loss prevention measures and training.

It is the policy of Southeastern California Conference to conduct its operations in conformance with applicable laws, regulations, and relevant published standards and practices for health, safety and environmental protection.

RESPONSIBILITY

The Injury and Illness Prevention (IIP) Program administrator:

Brian Schwab
Program Administrator

has the authority and the responsibility for implementing and maintaining this IIP Program for

Southeastern California Conference
Establishment Name

The Injury and Illness Prevention Program administrator is responsible for the following duties:

- Formulate, administer, evaluate, and prepare appropriate adjustments to the organization’s safety, health and property protection programs.
- Provide periodic reports to administration on all risk control programs in progress, including strategic plans for reducing losses and documentation of incident frequency and severity.
- Prepare incident reports, investigate incidents, and make sure that timely

corrective action is taken. Administration must be regularly informed of progress on corrections and benchmark achievements.

- Establish a system that allows employees or others to anonymously report unsafe or potentially hazardous workplace conditions. Evaluate all reports submitted and take necessary actions to mitigate the hazard.
- Assist in training employees in safety and health matters. The program administrator will review records of new employee safety orientation and all ongoing training programs. Training program elements and schedule will be based both on regulatory compliance and reduction in incidents and their costs.
- Perform hazard surveillance and supervise risk control inspections and surveys made by the safety committee and/or others to discover and correct unsafe work practices before they cause accidents.
- Make certain that work practices comply to Federal, state, and local laws, standards or codes.
- Initiate and promote risk control communications in meetings and correspondence, and conduct activities that will stimulate the interest and maintain the accountability of risk control.
- Work with the safety committee to help them understand their role and responsibilities.
- Coordinate loss prevention consulting activity and support provided by outside professional organizations.
- Coordinate prompt claims reporting with the workers' compensation TPA and preferred medical provider(s).

A written copy of this IIP Program will be maintained in the main office at each facility. The organization will also post an electronic copy on the employer's intranet website.

All managers and supervisors are trained and responsible for implementing this IIP Program in their work areas and answer worker's questions about the safety program. Each manager and supervisor will receive a copy of this IIP Program. The IIP Program is also available on the Employer's website: _____.
Employees and volunteers may receive a copy of this IIP Program upon request from their supervisor or the Human Resources Department.

SAFETY COMMITTEE

Brian Schwab as the Safety Committee chairperson will help coordinate an effective plan to reduce property and personal injury losses.

The committee meets quarterly. A calendar of meetings will be established. Agendas for meetings are distributed to all members prior to the meeting. Notice of meetings will be sent to each member of the committee and administration.
Additional non-scheduled meetings of the Safety Committee may be required throughout the year. The Employer will establish the size and membership of the Safety Committee.

Principle activities and responsibilities include:

- Keep minutes of committee meetings to record progress in maintaining the organization's safety activities and provide copies to management.
- Establish safety training programs for the organization and the type of safety orientation that will be given to new employees and volunteers.
- Conduct periodic safety self-inspections of the facility to identify

hazardous conditions and unsafe work practices and recommend corrective action.

- Act as a clearinghouse for all risk control ideas, activities and needs.
- Review incident investigation reports and near misses that have occurred in the past quarter to help determine what corrective actions can be taken to prevent recurrence.
- Assist in the development of risk control performance expectations and work practices.
- Review compliance to safety and risk control recommendations made during facility site inspections.
- Coordinate the establishment of local safety committees and on-going training programs to promote safety knowledge in controlling risk throughout the organization.
- Individually promote safety activities and set good examples in the areas where they work, as well as respond to employees concerns and complaints in the area of safety, health and environmental hazards.
- Assist new employees in becoming competent and familiar with company risk control practices.
- Encourage prompt claims reporting of work-related injuries and help identify return-to-work opportunities with the worker's compensation TPA and their treating physicians or specialists.
- Coordinate risk control education and program alterations based, in part, on needs identified from claim reviews, regular evaluations and investigations that reveal areas needing improvement.

COMPLIANCE

All employees and volunteers are responsible for complying with safe and healthful work practices. Work supervisors have the primary responsibility to implement the organization's safety policies and procedures. Our system of ensuring that all workers comply with these practices include one or more of the following practices:

- Informing all employees on the provisions of this IIP Program
- Supervising the work performed by employees and volunteers
- Evaluating the safety performance of employees and volunteers
- Recognizing employees who perform safe and healthful work practices
- Providing training to employees whose safety performance is deficient
- Employees may be disciplined for failure to comply with safe work practices
- Requiring specific safety training courses for all employees every two years
- Having first aid stations in key locations within our facilities
- Employees and volunteers to shall use PPE as required by CAL/OSHA standards
- All drivers will be properly licensed for the type of vehicle they operate
- All forklift, crane and high lift operators shall receive training and certification
- All bus drivers properly licensed and enrolled in a random drug testing program

COMMUNICATION

All managers and supervisors are responsible for communicating with employees and volunteers about occupational safety and health practices. Safety instruction may need to be given in a language which is understandable by all workers. Our communication system encourages all employees and volunteers to inform their work supervisor or manager about workplace hazards without fear of reprisal.

Our communication system includes one or more of the following items:

- New employee orientation including a discussion of safety and health policies and procedures;
- Annual review of our IIP Program;
- Training for employees and volunteers;
- Regularly scheduled safety meetings;
- Posted or distributed safety information to employees and volunteers;
- A system for employees and volunteers to anonymously inform management about workplace hazards.

Employees and volunteers should report workplace hazards or unsafe conditions to their supervisor or contact:

____ Brian Schwab _____ Program Administrator
brian.schwab@seccsda.org Email Address or Phone Number

Employees and volunteers are advised that reporting unsafe conditions or practices are protected by law. It is illegal for the employer to take any action against an employee in reprisal for exercising their rights to participate in communication involving safety.

EMPLOYEE RECOGNITION

We recognize the consistent performance of safety and healthful work practices by our employees and volunteers. Recognition may include :

- Informal recognition of safety practices in management meetings;
- Written acknowledgement of safe work practices by their supervisor or manager which is retained in the employee's personnel file;
- Formal recognition of the employee, volunteer or groups for safety practices during staff meetings or other public meetings;
- Material recognition: appropriate gifts, monetary awards, time off etc;
- Advancement within the organization through promotion or new responsibilities.

DISCIPLINARY ACTION

The employer recognizes the importance of maintaining workplace safety at all times. When it becomes necessary, the company reserves the right to discipline employees or volunteers who knowingly violate workplace safety rules or policies. Disciplinary measures will include, but are not limited to:

- Verbal warnings for minor offenses;
- Written warning by the supervisor or manager for severe or repeated violations of safety rules with a copy retained in the employee's personnel file;
- Possible suspension without pay, if verbal and written warnings do not prove to be sufficient.

If none of the above measures achieve satisfactory corrective results, and no other acceptable solution can be found, the employer may have no other choice than instituting procedures to terminate the employment of the employee in accordance with company policies.

Volunteers who fail to cooperate in following workplace safety rules and policies may be asked to no longer serve the organization in their volunteer capacity. Employees and volunteers must understand the employer will not tolerate workers who continue to jeopardize their own safety and the safety of others.

HAZARD ASSESSMENT & REPORTING

Periodic inspections to identify and evaluate workplace hazards shall be performed by a competent observer throughout the year.

Periodic inspections are performed according to the following schedule:

- The initial establishment of this IIP Program;
- When occupational injuries and illnesses occur;
- When required or conducted by regulatory agencies or local authorities;
- Whenever workplace conditions warrant an inspection; and
- Periodic professional risk control site inspections by outside consultants.
- _____ also periodically performs workplace inspections.
Name or Title of Person/Position

Employees or volunteers should report any hazardous condition or un-safe practices observed in the workplace to their supervisor or manager. The supervisor or manager is responsible to report the unsafe or hazardous condition to management and take appropriate measures to correct or mitigate the exposure.

HAZARD CORRECTION

Unsafe or unhealthy work conditions, practices or procedures shall be corrected in a timely manner based on the severity of the hazards. Hazards shall be corrected according to the following procedures:

- As soon as reasonably possible when observed or discovered; and
- In keeping with industry standards or the under the direction of emergency responders or governmental regulatory agencies.
- When an imminent hazard exists which cannot be immediately abated without endangering employee(s), volunteers and/or property.
- All exposed workers will be removed from the area except those necessary to secure or correct the existing hazardous condition.
- Temporary warning signs/barriers shall be used to identify the area where the hazard exists.
- Workers who are required to correct the hazardous condition shall be provided with the necessary personal protective equipment (PPE) to perform the task safely.

ACCIDENT/EXPOSURE INVESTIGATIONS

Accident investigation is a systematic method of collecting factual information regarding incidents which occur in the workplace. Procedures for investigating workplace incidents, accidents and hazardous substance exposures include:

- Interviewing injured workers and witnesses;
- Examining the workplace for factors associated with the accident/exposure;
- Determining the immediate and root cause of the accident/exposure;
- Taking corrective action to prevent the accident/exposure from reoccurring; and
- Recording the findings and actions taken.

TRAINING AND INSTRUCTION

All workers, including managers and supervisors, shall have training and instruction on general and job-specific safety and health practices. Managers and supervisors have the primary duty to provide on-job safety training to employees and volunteers. The employer may use: in person instruction, online safety training course(s) or other media to provide this training.

Training and instruction is provided:

- When this IIP Program is first established;
- To all new employees, except for construction workers who are provided training through a construction industry occupational safety and health training program approved by CAL/OSHA;
- To all employees and volunteers with respect to hazards specific to their job assignment and the proper use of any PPE as required by CAL/OSHA standards;
- To supervisors to familiarize them to the safety and health hazards for which workers under their immediate direction and control may be exposed;
- To all employees and volunteers given new job assignments for which training has not been previously provided;
- Whenever new substances, processes, procedures or equipment are introduced to the workplace and represent a new hazard;
- Whenever the employer is made aware of a new or previously unrecognized hazard.

GENERAL SAFETY PRACTICES

General workplace safety and health practices include, but are not limited to, the following:

- Implementation and maintenance of the IIP Program;
- Emergency action and fire prevention plans;
- Provisions for medical services and first aid including emergency procedures;
- Appropriate safety signage/posters and notifications posted at all facilities;
- Prevention of musculoskeletal disorders, including using proper lifting techniques;
- Proper housekeeping, such as keeping stairways and aisles clear, work

- areas neat and orderly, and promptly cleaning up spills;
- Prohibiting bullying, horseplay, scuffling, or other acts that tend to adversely influence safety;
- Proper storage to prevent stacking goods in an unstable manner or storing goods in a manner that blocks doors, exits, fire extinguishing equipment and/or electrical panels;
- Prompt reporting of hazards and accidents to supervisors;
- Maintaining a current Hazard communication system, including worker awareness of potential chemical hazards, up-to-date Safety Data Sheets (SDS) and proper labeling of containers;
- Providing appropriate personal protective equipment (PPE) as may be required by CAL/OSHA standards;
- Proper storage and handling of toxic and hazardous substances including prohibiting eating or storing food and beverages in areas where they can become contaminated.

RECORDKEEPING & REPORTING

This IIP Program has established the following recordkeeping and incident reporting practices:

Recordkeeping

- The IIP Program administrator shall be responsible to maintain all records for this program;
- Records shall include the following:
 - Hazard assessment inspections, including the person(s) conducting the inspection;
 - Reports of unsafe conditions and work practices that have been identified and the action taken to correct the identified unsafe conditions and work practices;
 - Risk control reports received from outside consultants and actions taken to correct deficiencies;
 - Minutes of all Safety Committee meetings;
 - Compliance training records for employees and volunteers;
 - Incident/Accident Investigation reports;
 - Critical Incident Reports reported to CAL/OSHA;
 - Correspondence associated with any CAL/OSHA investigations, fines or penalties.
- Records shall be retained for a minimum of five (5) years in the organization's files.

Incident Reporting

- All workplace injuries or illness suffered, however slight, shall be reported immediately to the work supervisor or manager;
- The supervisor or on-site first aid staff will assess the severity of the injury and direct the injured employee or volunteer for appropriate medical treatment;
- If emergency medical care is required – CALL 911, immediately to notify first responders;
- The supervisor or the injured employee shall report all workplace accidents to the employer's human resources or risk management

department immediately or within a minimum of twenty-four (24) hours after the accident occurs;

- The injured employee or a family member will be required to complete the appropriate California workers' compensation notice of injury form provided by the employer;
- The employer is required to file the completed accident notice to the workers' compensation claim administrator to handle the investigation and processing of the employee's claim;
- The employer may ask the supervisor or other designated individuals to conduct an incident/accident investigation;
- The employer will work closely and in cooperation with the workers' compensation claims administrator, legal counsel and other regulatory agencies in the investigation and handling of all work-related claims.
- If a volunteer is injured, the supervisor will report the accident to the employer's risk management department immediately or within a minimum of twenty-four (24) hours after the accident occurs;
- The employer will contact the injured volunteer or a family member to provide them with the appropriate accident reporting forms;
- The employer will submit the volunteer's accident form to the appropriate insurance carrier and work in cooperation with the insurer's claim department to handle this claim.

Critical Incident/Accident Reporting to CAL/OSHA

All California employers are required by law to immediately report to CAL/OSHA any work place accident that results in the death or serious bodily injury/illness to a worker. Reporting the accident to the workers' compensation claims administrator – **DOES NOT** meet the employer's duty to report these accidents to CAL/OSHA. All supervisors and managers shall report critical incidents/accidents immediately to the employer's human resources or risk management department.

Reporting Requirements:

- Employers must report work-related or suspected work-related fatalities, catastrophes, and serious injuries or illnesses within **eight (8) hours** by phone or fax to the nearest district office of the CAL/OSHA Enforcement Unit in the Division of Occupational Safety & Health.
- A serious injury or illness is one that requires employee hospitalization for more than 24 hours for other than medical observation, or in which a part of the body is lost (amputation or loss of an eye) or permanent disfigurement occurs. Work-related serious injury or illness does not include an accident on a public street or highway.
- Immediately, means as soon as practically possible but no longer than eight (8) hours after the employer knows or with diligent inquiry would have known of the death or serious injury or illness. If the employer can demonstrate that exigent circumstances exist, the reporting time period shall be no longer than twenty-four (24) hours after the incident. – Chapter 3.2 CAL/OSHA Regulations, Subchapter 2, Article 3 – Reporting Work-Connected Injuries §342 (a)

Required Information for Reporting to CAL/OSHA:

- a. Time and date of accident/event
- b. Employer's name, address and telephone number
- c. Name and job title of the person reporting the accident
- d. Address of the accident/event site

- e. Name of person to contact at accident/event site
- f. Name and address of injured employee(s)
- g. Nature of injuries
- h. Location where injured employee(s) was/were taken for medical treatment
- i. List and identity of other law enforcement agencies present at the accident/event site
- j. Description of accident/event and whether the accident scene or instrumentality has been altered.

To determine the contact information of the nearest CAL/OSHA Enforcement Office for reporting an incident visit: <http://www.dir.ca.gov/dosh/report-accident-or-injury.html>
 Telephone reports can be made 24 hours a day, 7 days a week.

EMERGENCY ACTION PLAN

- All locations will have a written emergency action plan for their facilities and train employees and volunteers on how to respond in the event of an emergency;
- Facilities will post 911 and other emergency telephone numbers clearly throughout the facility;
- Emergency plan shall include instructions on how to communicate in the event of an emergency;
- The emergency plan will address fire, medical, acts of violence and earthquake or other weather related emergencies;
- Employees and volunteers need to be aware of their environment at all times and report any suspicious person's actions, packages or events immediately to the appropriate supervisor or law enforcement agency;
- If an announcement is made that calls for evacuation, evacuation from the building should be made immediately;
- Always have in mind two (2) evacuation routes in the event of an emergency;
- Move away from the building to allow access for emergency first responders;
- Never re-enter a building until the appropriate authorities give the all clear after the emergency response has ended;
- If an active shooter situation occurs, employees and volunteers should follow the safety principles of Run, Hide, Fight – See video: <https://www.youtube.com/watch?v=5VcSwejU2D0>
- In the event of an emergency, stay calm and cooperate fully with all instructions given by law enforcement or fire department officials.

FIRE PLAN

In case of fire, notify others by pulling a fire alarm box or call the appropriate person to announce an evacuation; call 911 or the local fire department. When a fire alarm sounds or an evacuation order given, immediately evacuate the building and do not allow any one to re-enter the building unless the all-clear has been given by appropriate fire department authorities.

Fire extinguishers are strategically placed throughout the facility. They are only to be used to extinguish small fires by individuals who are trained in their operation.

Fire Evacuation Procedures:

- Walk quickly; do not run, to the nearest exit, as specified in safety training and posted on facility diagrams. Use an alternate route if the closest exit is blocked. (NOTE: Evacuation routes and assembly areas are posted throughout the facility.) Be familiar with the nearest primary and secondary exit routes;
- Stay clear of the building and proceed to the designated assembly area and remain until all personnel are accounted for and authorized to return to the building or leave the facility;
- Supervisors or managers will help to determine if any one is missing from their respective work area;
- Only trained, designated personnel will attempt to extinguish small fires and then only after sounding the alarm to evacuate. (Do not attempt to extinguish a fire beyond the capabilities of a portable fire extinguisher)
- An annual training session is held which includes evacuation procedures, meeting in designated areas and training on the use of fire extinguishers.
- Illuminated exit signs, smoke detectors and emergency lighting are provided throughout the facility and inspected on a scheduled basis;
- All exit doors are to be operational and clear from obstructions at all times;
- Rope ladders and other safety equipment may be available. This equipment can be used during: fire emergencies, active shooter events or other life threatening situations that require evacuation.

EARTHQUAKES

- Immediately take shelter under a desk or sturdy table. Do not attempt to evacuate the building. If no desks or tables are nearby, interior doorways can sometimes be used as a place of refuge.
- Stay clear of outside walls, windows, or objects that can fall.
- REMEMBER: Drop, Cover and Hold On until the shaking stops.
- When the shaking stops and it is safe to exit, evacuate immediately. Use stairways instead of elevators. Watch for loose or fallen debris as you exit.
- Stay clear of buildings, trees, lamp poles and electrical power lines.
- Take a headcount to determine if all workers have safely evacuated the building.
- Provide first aid or call 911 to obtain medical care for the injured workers.
- Follow the instructions of emergency responders or responsible persons on when it is safe to re-enter the building.
- The supervisor or manager should inspect the building for damage and report all damage to the employer's risk management department.
- Earthquake emergency kits are maintained in designated areas of the facility. All employees are encouraged to keep a flashlight and personal earthquake kit at their work station.

FIRST AID & MEDICAL EMERGENCIES

- In case of emergency, First Aid supplies are strategically located in the facility.
- Assess the medical situation and If emergency medical care is required, CALL 911, immediately to notify first responders.
- Send a co-worker to the building entrance to meet first responders so they can be directed to the site of the medical incident.
- Some facilities may have an automated external defibrillator (AED) located in marked areas that can be used in the event of a medical emergency.

- Employees trained in first aid also receive blood-borne pathogen training.
- Avoid contact with blood, body fluids or other possible infectious materials.
- Protective gloves, CPR masks and other equipment is available for first aid providers and clean up personnel. Report any possible exposure to blood-borne pathogens your supervisor or the responsible person.
- Notify your supervisor or manager of the medical emergency so proper communication can be given to employer and family members.
- Replenish first aid and cleaning supplies after each medical incident.

INFECTION CONTROL & BLOOD-BORNE PATHOGENS

All employees and volunteers need to be aware of potential exposure to infectious agents in blood or body fluids and take necessary precautions to avoid contact in the course of their work.

The employer has taken the following steps to address these hazards in the workplace:

- Implemented workplace safety practices and infection control procedures, where appropriate, such as required hand washing, universal precautions training, handling of sharp instruments, proper disposal of contaminated materials and adequate ventilation.
- Designated employees have received training on blood-borne pathogen safety.
- When providing first aid or CPR, protect yourself first, then treat the injured second.
- Personal protective equipment (PPE) is provided to employees and volunteers.
- After removing PPE, wash hands or affected areas with soap and warm water. Never reuse soiled gloves, masks or gowns and dispose of properly in a bio-hazard container.
- Bio-hazard cleaning supplies are available to disinfect work surfaces and PPE after contact with blood and/or body fluids.

INFECTIOUS DISEASE PREVENTION

All employees and volunteers need to be aware of potential exposure to infectious disease from co-workers, contact with contaminated surfaces and/or air-borne particles in the workplace. The employer will take appropriate actions to monitor the health and safety of its employees and volunteers. Preventive actions may include the following health and safety steps to minimize the spread of infectious exposure in facilities at the workplace:

- Monitor the potential for exposure to infectious disease caused by worker illness, seasonal influenza or pandemic exposures identified by local public health agencies.
- The employer will follow all safety and health guidelines or directives established by Federal, state and local public health agencies for specific emergency/pandemic situations.
- Employer will encourage employees and volunteers to stay home from the workplace when they have symptoms for potentially contagious illness that could be easily spread to co-workers.
- The employer will encourage employees and volunteers to practice good personal hygiene in the workplace e.g. frequent washing of hands throughout the work day and by providing hand sanitizer in common areas where hand washing is not possible.
- The employer will practice good housekeeping throughout the facility including the cleaning and sanitizing of frequently touched surfaces on a regular basis.
- The employer should consider the installation of touch less fixtures in restrooms, drinking fountains, food - serving areas and main entrance doors to minimize the spread of contagious viruses on surfaces.
- The employer will provide the necessary personal protective equipment (PPE) for employers and volunteers in accordance with CAL-OSHA or local public health agencies

- directives to minimize exposure to infectious disease exposure in the workplace.
- The employer will maintain all HVAC systems on a regular scheduled basis so appropriate air quality standards can be met throughout the year.

HEAT ILLNESS PREVENTION

All employees and volunteers need to be aware of the hazards associated with working in areas of high heat exposure (above 80° F) and take necessary precautions to avoid heat illness in the course of their work.

The employer has taken the following steps to address high heat exposure hazards:

- The supervisor or manager shall be responsible to carry out the implementation of these heat illness prevention procedures and monitor weather conditions at the job site.
- Supervisors will be trained on their responsibility to provide water, shade, cool-down breaks and access to first aid as well as the worker's rights under this CAL/OSHA standard without fear of retaliation by the employer.
- Employees and volunteers will be reminded throughout the work day to drink plenty of water and take preventative cool-down rest breaks when needed.
- All employees and volunteers shall be trained to recognize the signs and symptoms of heat illness and allowed to call for emergency medical services when necessary.
- The employer will provide drinking water containers (5 to 10 gallons each) at the job site in adequate number so all employees and volunteers have free access to clean, cool drinking water.
- When the temperature equals or exceeds 90° F, the supervisor will again encourage workers to drink plenty of water and take rest breaks in shaded areas.
- The employer will provide access to indoor areas or provide shade structures for workers to take rest breaks during the day.
- When an employee or volunteer is showing symptoms of possible heat illness, steps will be immediately taken to keep the stricken worker cool and comfortable until emergency medical assistance can be provided. Under no circumstances will the stricken person be left unattended.

COMMUNICATING WORKPLACE HAZARDS

Supervisors and managers are responsible for communicating with all employees and volunteers about safety and health issues in a form readily understandable by all workers. Supervisors are responsible for ensuring that employees and volunteers are provided access to information regarding hazards pertinent to their job duties. This information is available from a number of sources including, but not limited to: Safety Data Sheets (SDS), safety labels on containers, equipment operating manuals or other posted warning signs in the work area.

Safety Data Sheets

Safety Data Sheets (SDS) provide information on the potential hazards of products or chemicals. Written copies of SDS for chemicals used at the facility are available in the main office or other designated location(s). The facility supervisor or manager is responsible to maintain the inventory of chemicals or hazardous materials at each location. If a SDS is missing for a specific substance or chemical it should be obtained by contacting the manufacturer or it may be downloaded from various Internet sources. The employer may also retain electronic copies of SDS information on their organization's website. All containers are required to have appropriate Globally Harmonized System (GHS) standard labeling to identify the substance and appropriate hazard warnings.

Employees and volunteers are instructed as follows:

- It is prohibited to introduce hazardous substances into the workplace without permission from the facility supervisor or manager.
- All employees and volunteers shall observe and follow instructions on labels.
- Personal Protective Equipment (PPE) shall be worn at all times when working with substances or equipment of a hazardous nature. If in doubt or not sure if a hazard exists, PPE should be worn out of precaution.
- All hazards substances and chemicals shall be handled safely.
- All employees and volunteers working with hazardous substances and chemicals shall request, read, and follow SDS safety requirements or have prior work experience training on using the substance.
- All employees and volunteers working with hazardous substances or chemicals shall store them safely in accordance with SDS and GHS requirements.

The employer relies upon the information found in each SDS and does not conduct independent hazard determinations.

Contractors are required to provide information on any chemical or hazardous substance used in the facility as a condition of their contract.

All contractors will communicate with the facility manager to make them aware of any chemicals or hazardous substances being used on site in work areas.

All contractors and their employees will be responsible to abide by all CAL/OSHA standards regarding the use and storage of chemicals or hazardous materials on site and in the work area.

INJURY & ILLNESS PREVENTION PROGRAM IMPLIMENTATION DATE

The Southeastern California Conference IIP Program was revised and implemented on:

June 15, 2020

AZRMC: CA IIPP June 15 2020 Rev.

ALL EMPLOYEES

Employee Responsibilities

We require all employees and volunteers to follow these safety principles for safe work performance and be responsible for their own actions and conduct. Cal/OSHA requires that we furnish our workers a place of employment “free from recognized hazards that are causing or are likely to cause death or serious physical harm to employees.” Our workers also play a significant role in the success or failure of this IIP Program.

All employees and volunteers are required to perform their jobs to the best of their ability as well as perform them in a safe manner. It is critical that workers do not circumvent safety features and safe work behaviors that can cause them or others to be at risk. Workplace accidents are preventable. We must each carry out our safety responsibility. We each share a common goal and these are the requirements of each person working in this facility.

Primary requirements

Employee and volunteer responsibilities for safety include the following:

- Practice safe work habits at all times by following all safety policies, company expectations, and CAL/OSHA regulations. Be an example to co-workers.
- Maintain equipment in good repair with all safety features and guards in place and working condition.
- Report damaged equipment immediately for replacement or repair.
- Do not perform your task without the appropriate PPE protection.
- Report unsafe work practices and/or unsafe conditions immediately. You may use the company reporting system to record your concern anonymously.
- Summon first aid as soon as possible when injuries or illness demand prompt medical attention.
- Maintain good housekeeping and keep all work areas clean and organized.
- Report all injuries and incidents to your supervisor immediately.
- Be pro-active in safety by attending safety meetings, completing safety training on a timely basis or submitting good suggestions for improvement.
- Set an example for others by your safety practices.

General Safety Requirements

Office Areas

1. Keep work areas clean and orderly including all restrooms and hallway areas.
2. Do not work on any computer, copier, or other electrical office machines if your hands are wet, nor while standing on damp floors.
3. Practice good workstation ergonomics and frequently change work tasks.
4. Secure the safety latch on all paper cutters after each use.
5. Do not mount pencil sharpeners so that they protrude beyond the edges of desks or tables.
6. Never stand on chairs or tables to reach high objects.
7. Do not raise the seats on swivel chairs beyond the point where your feet can touch the floor.
8. Do not compact material in the wastebasket with your hands or your feet or use cardboard containers unless they are specifically designed as waste/recycling receptacles. Empty trash and recycling bins on a regular basis.
9. Never piggy-back power strips or multi-plug adaptors together.
10. Extension cords are for temporary use only and should not be run under carpeting or strung across aisles without proper guarding.
11. Do not leave file drawers open; always use the handles to close file drawers.
12. Do not stack filing cabinets on top of one another.
13. Open one file cabinet drawer at a time.
14. Put heavy files in the bottom drawers of file cabinets.
15. File cabinets, bookcases and storage shelving should be properly secured for earthquake safety.

EXITS AND EGRESS FROM BUILDINGS

1. All exits shall be marked by an illuminated exit sign and directions towards exits shall be clearly marked with visible signage.
2. All exit doors and the hallways leading to exits shall be kept clear and free from obstructions. Do not use these areas for storage.
3. All exit doors should remain unlocked when the building is occupied, unless they are outfitted with panic hardware that provides an inside release mechanism. The use of lock and chains on exit doors should be avoided whenever possible.
4. All exit doors should open from the direction of exit travel without the use of a key or any special knowledge or effort.
5. Where exit doors open directly onto any street, alley or other area where vehicles may be operated, adequate barriers should be present and warning signs posted to prevent workers from stepping into the path of on coming traffic.

Material Handling

1. Plan the move before lifting; use the most direct path available and ensure that you have an unobstructed pathway. Whenever possible, avoid using stairways.
2. Test the weight of the load before lifting by pushing the load along its resting surface.
3. If the load is too heavy or bulky, use lifting and carrying aids such as hand trucks, dollies, pallet jacks and/or carts. Ask assistance from a co-worker if available.
4. If assistance is required to perform a lift, coordinate and communicate clearly your movements with your co-worker.
5. Position your feet 6 to 12 inches apart with one foot slightly in front of the other. Face the load.
6. Bend at the knees, do not lift with your back. Keeping your back straight.
7. Get a firm grip on the object using your hands and fingers, pulling it close to you.

8. Hold the object as close to your body as possible.
9. While keeping the weight of the load on your legs, rise to a standing position.
10. Perform lifting movements smoothly and gradually; do not jerk the load.
11. If you must change direction while lifting or carrying the load, pivot your feet and turn your entire body. Do not twist at the waist.
12. Set down objects with the same precautions used when lifting.
13. Do not lift an object from the floor to a level above your waist in one motion. Set the load down on a table or bench and then adjust your grip before lifting it higher.
14. Wear protective gloves when lifting objects that have sharp corners or jagged edges.
15. Slide materials to the end of the tailgate before attempting to lift them off of a pick-up truck. Do not lift over the tailgate or walls of the truck bed.

Classroom & Lab Safety

1. Open classroom doors slowly and keep them either fully opened or closed.
2. Handrails on all stairs should be securely mounted to the wall.
3. Computer workstation equipment should be ergonomically adjustable.
4. Never stand on chairs or tables to reach high objects.
5. Horseplay and bullying will not be tolerated in the classroom or workplace.
6. All spilled liquids or materials are cleaned up immediately.
7. All laboratory areas shall be equipped with an emergency eye-wash station.
8. Wash hands before and after working in the lab and after clean-ups.
9. Always wear safety goggles and other appropriate PPE in the lab.
10. Never leave gas burners, hot plates or other heat sources unattended.
11. Read and follow the SDS instructions before the beginning of any experiment and follow proper handling, labelling and storing procedures.
12. Dispose of all hazardous materials in accordance with applicable environmental laws.

Food Service & Storage Area Safety

1. Wash hands before, after and frequently during food preparation work.
2. Unplug electrical appliances e.g. mixers, blenders, coffee makers before cleaning.
3. Do not use mixers, blenders or other equipment if the three-prong cord is worn, frayed or has a missing/broken prong.
4. Clean up all spills of liquids or other materials immediately.
5. Wear closed-toe, low heel, non-slip shoes with rubber soles in kitchen areas.
6. When handling or using knives and other sharp cutting tools, direct the sharp point and edges away from your body. Always cut in the direction away from your body when using knives.
7. Maintain proper serving temperatures (hot or cold) when serving and storing food.
8. Use knives for the operation in which they were intended.
9. Never attempt to catch a falling knife.
10. Carry knives blade down pointing towards the floor.
11. Do not leave knives submerged in a sink full of water.
12. Do not place more weight on shelves than the rated load limit printed on the label.
13. Store heavy items on lower shelves, store items used most often at a height between knee and waist level for easy handling and stocking.
14. Use a ladder for reaching items that are above chest level.
15. When opening boxes, use a safety box cutter. Do not cut with the blade extended beyond the guard.
16. Keep all items stored with at least eighteen (18) inches clearance from overhead light bulbs and fire sprinkler heads.
17. Turn power on all exhaust hood fans when range(s) are in operation. Perform

- regular cleaning of grease build-up on hood filters and replace as necessary.
18. Keep all aiseways clear of storage or equipment.
 19. Never store cleaning products in the same area as food products.
 20. Store cleaning equipment and supplies in a ventilated utility storage area.

General Maintenance Safety

1. All power tools used will be properly grounded. Use portable GFI circuit breaker extension cords outdoors or in areas where water maybe present. Do not use electrical tools if the cord is worn, frayed or has a broken three-prong plug.
2. All mechanical safe guards shall be used on power equipment when the machine is in operation.
3. Wear appropriate PPE protection when using power equipment e.g. safety eye goggles, gloves, hearing protection, dusk masks etc.
4. Place the machine in the "off" position when removing materials, jams or when performing minor adjustments or maintenance.
5. Avoid leaving a running machine unattended. Turn power off the machine when the machines is idle. Follow appropriate "lock-out/tag-out" procedures when machines are out-of-service or under repair.
6. Perform regular housekeeping to keep the work area clean from debris.
7. Do not use flammable or combustible solvents in open, unlabeled containers. Store all flammable materials in UL listed or FM approved safety containers or storage cabinets.
8. Follow CAL/OSHA safety procedures when working in confined spaces, e.g. sewers, manholes, utility vaults, wells, pits, crawl spaces and similar enclosed work areas.
9. Use hand tools for their intended use and keep them in good repair. Do not perform makeshift repairs. Always handle tools with sharp points or edges carefully and pass them by directing sharp edges away from yourself and the other person.
10. Never throw tools to another person, or drop them from ladders, scaffolding or other elevated work platforms.

Portable Ladder Safety

1. Always inspect the ladder for loose rungs or steps and other broken or missing pieces e.g. split side rails or missing rubber foot pads. Before use read and follow the manufacturer's instruction and load limit label.
2. Inspect for electrical hazards above and on the ground where the ladder will be positioned. Be aware of electrical power lines when carrying or setting up a ladder maintain a 50' clearance for safety at all times.
3. Use the proper ladder, size and type, for the job at hand. Never use a metal ladder when performing electrical work.
4. Face the ladder when ascending or descending and only allow one person on the ladder at the same time.
5. Never stand on the top step or rung of a ladder.
6. Do not place ladders in passageways or doorways without posting warning signs or cones to detour pedestrian traffic away from the ladder.
7. Maintain a three-point contact with the ladder at all times – keep both hands and one foot, or both feet and one hand on the ladder when climbing.
8. Do not stand on ladders that wobble or try to move a ladder by rocking or trying to walk the ladder sideways. Descend from ladder and reposition it properly from ground/floor level.

9. Keep your body centered on the ladder and do not overreach to either side or lean backwards.
10. Always rest the ladder on a firm, non-slippery, level surface. Do not set up ladders on boxes, concrete blocks, bricks, pails or other unstable bases.
11. When using an extension ladder, extend the top rung at least 3 feet above the edge of the elevated surface landing area.
12. Provide the correct angle when setting up and using an extension ladder: one (1') foot away from the base and the wall for every four (4') feet in height.
13. Do not move a rolling ladder when someone is on it or use a ladder as a horizontal work platform.
14. Secure a ladder in place to prevent slippage or have a co-worker present to hold the ladder and act as a spotter while the ladder is in use.
15. Never walk under a ladder or scaffold; or leave a ladder set-up and unattended.
16. Follow CAL/OSHA safety guidelines for fall protection when working on ladders or scaffolding designed to limit free fall of up to six (6') feet.

Landscaping & Grounds Maintenance

1. Keep all equipment in good repair and never remove any manufacturer specified safety guards during operation.
2. Use personal protective equipment (PPE) e.g. safety goggles, hearing protection, gloves, solid toe shoes, dust masks, high visibility vests and sunscreen.
3. Never allow minor aged children/teenager to operate motorized equipment.
4. Never allow riders (except the driver) on lawn mowers, tractors, on pick-up or truck beds and vehicles pulling trailers.
5. On riding lawn mowers – Always mow up and down the slope, never across the face to prevent roll-over accidents
6. Using push lawn mowers – Always mow across the face of a slope, never up and down to prevent slipping underneath the lawnmower.
7. Clear loose items and debris e.g. stones, pine cones, large sticks from the area before mowing, using power air blowers, weed trimmers or edgers.
8. Always mow and aim blowers away from buildings, parking lots and highways.
9. Maintain a safe distance of 45 feet between your work area and people, animals or vehicles.
10. Take frequent rest breaks, keep well hydrated to avoid heat-related illness. Always have a first aid kit at the work site and be alert and cautious of poisonous plants or animals.

Motor Vehicles & Defensive Driving

1. All employees and volunteers shall be properly licensed to drive the type of vehicle they are operating. Additional safety training or driver certification may be required of individuals who operate vans, forklifts, cranes, power lifts, golf/utility carts or other specialized vehicles.
2. Perform a vehicle safety check on a daily basis by checking these items: lights, turn signals, brake responsiveness, windshield wipers, fluid levels and have an emergency kit in the vehicle.
3. Always wear a seat belt and require all passengers to wear them.
4. Do not overload either the passenger capacity or vehicle load limit.
5. Never allow passengers to ride in the back of a pick-up truck or trailer.

6. Drivers will avoid all forms of distracted driving – NO cellphone use, texting, applying make-up, reading maps or setting GPS while driving.
7. Drivers will use defensive driving practices at all times – always keep a safe distance between vehicles, be aware of other vehicles both in front and behind, check the area behind the vehicle before backing and be alert for pedestrians, bicyclists and animals on the highway.
8. Take frequent rest breaks to avoid fatigue.
9. Keep alert to changing highway and driving conditions. Monitor weather reports before and during your trip. Be prepared for sudden changes in weather and pull over to a safe area when hazardous conditions prevent safe travel.
10. Keep others informed of your intended route and expected arrival time. Report all accidents or unexpected delays to your supervisor.

Workplace Safety & Violent Acts

1. All employees and volunteers are expected to report immediately all potential threats or known incidents of workplace violence to your supervisor or manager.
2. All types of violence are prohibited in the workplace, including but not limited to: hitting, pushing, shoving or other physical contact, bullying, threats or intimidation, stalking, verbal or physical aggression directed towards damaging or destroying company or co-worker's property, equipment or personal belongings.
3. Be alert to potential warning signs for violence: change in personal characteristics or unusual traits, obsessive behaviors and threatening activities toward others.
4. Employees and volunteers need to be aware of their surroundings at all times.
5. Always have an escape plan in the event of violence, knowing two exits.
6. If you observe something suspicious – REPORT IT to your supervisor or manager.
7. Learn the principles of RUN, HIDE, FIGHT and be prepared to act if a violent or active shooter occurs at this facility.
8. In active shooter situations, If there is an accessible escape route – RUN and evacuate the building immediately to a safe area. Leave all personal items behind.
9. If escape is not possible – HIDE and lock all doors securely and turn off lights and cellphone ringers. Hide under furniture or in spaces not easily seen and wait for law enforcement's assistance.
10. As a last resort be prepared to – FIGHT using any means possible or available to take down the active shooter, escape or incapacitate the assailant.
11. CALL 911 – when it is safe to call and notify management of the situation.
12. Stay calm and cooperate fully with all instructions given by law enforcement officers.

Appendix of Forms pertaining to this IIP Program



**California Workplace Safety
Pacific Union Conference**

HAZARD ASSESSMENT AND CORRECTION RECORD

Date of Inspection:

Person Conducting Inspection:

Unsafe Condition or Work Practice:
.....
.....

Corrective Action Taken:
.....
.....

Other Notes:
.....
.....
.....
.....
.....
.....



California Workplace Safety
Pacific Union Conference

INCIDENT / ACCIDENT INVESTIGATION REPORT	
Date of Incident / Accident:	Time of Incident / Accident:
Location of Incident / Accident:	
Incident / Accident Description:	
.....	
Immediate and Root Cause of the Incident / Accident:	
.....	
Individual(s) Involved:	
.....	
.....	
Preventative Action Recommendations:	
.....	
.....	
Corrective Actions Taken:	
.....	
.....	
Manager Responsible:	Date Completed:



California Workplace Safety
Pacific Union Conference

WORKER TRAINING AND INSTRUCTION RECORD			
Employee Name	Training Date	Type of Training	Trainer/s



California Workplace Safety
Pacific Union Conference

SAFETY HAZARD REPORTING FORM

Southeastern California Conference is committed to maintaining a safe work environment. A safe work environment is one which is free from accidents, injuries and work-related illnesses. All employees and volunteers must work together to create and maintain a safe environment for all employees, students and visitors. Our organization is committed to comply with Federal, state and local laws concerning worker health and safety.

Employees and volunteers may use this form to report safety issues to management. The risk management department will investigate the safety issue/complaint to determine what action needs to be taken. This form can be submitted anonymously. Employees are advised that it is illegal for an employer to take any action against an employee in reprisal for exercising their rights to report safety issues.

Date: _____

Employee or Volunteer's Name: (Optional)

Phone # and/or Email: (Optional)

Time unsafe condition observed: _____

Describe the unsafe hazard, condition or practice:

Location: (Building, Floor, Room #, Department, etc.)

Has this matter been reported to your supervisor?

Do you wish to be notified of action taken: **Yes** **NO**
(If yes, please make sure contact information is provided)

Send completed form to the risk management department. Email: _____



**California Workplace Safety
Pacific Union Conference**

(Organization Name) Contact Information

Injury and Illness Prevention Plan Administrator

Brian Schwab, Risk Manager

brian.schwab@seccsda.org

Human Resources Department

Gina Heslep, HR Director
Ruth Zalsman, Benefits Specialist

gina.heslep@seccsda.org
ruth.zalsman@seccsda.org

Risk Management Department

Brian Schwab, Risk Manager

brian.schwab@seccsda.org

Office of Education

Datha Tickner, Superintendent
Trevan Osborn, Assistant for School Health and Safety

datha.tickner@seccsda.org
trevan.osborn@seccsda.org

Organizational Online Web-portal Information

secchr@adventistfaith.org

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EMPLOYMENT OF MINORS

Employing Minors Checklist

Name of Minor

- The proper work permits have been obtained and are on file.
- Employer has a valid Form B1-1 (*Statement of Intent to Employ Minor and Request for Work Permit*) for the current school year and it is on file with the school district.*
- The student's parent or guardian signed the Form B1-1 (*Statement of Intent to Employ Minor and Request for Work Permit*), if the minor is not emancipated.
- The school district has issued a work permit, Form B1-4 (*Permit to Employ and Work*) for the current school year and the employer has it on file in the workplace.*
- The minor's work schedule complies with the hours that the minor is permitted by law to work and the number of hours that the minor is permitted to work.
- The employer has notified the workers' compensation carrier of the employment of a minor.
- The minor is paid minimum wage and overtime if applicable. (Minors typically are not allowed to work more than eight hours in a day.)
- The minor employee will not drive a motor vehicle on public highways or streets.

* If the student attends a Charter school, the work permit must still be obtained from the local school district office.

STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR A WORK PERMIT–CERTIFICATE OF AGE

CDE Form B1-1 (Rev. 02-14)

A “STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR A WORK PERMIT–CERTIFICATE OF AGE” form (CDE Form B1-1) shall be completed in accordance with California *Education Code* 49162 and 49163 as notification of intent to employ a minor. This form is also a Certificate of Age pursuant to California *Education Code* 49114.

(Print Information)

Minor’s Information

Minor’s Name (<i>First and Last</i>)	Home Phone	Grade	
Home Address	City	Zip Code	
Birth Date	Social Security Number	Age	Student’s Signature

School Information

School Name	School Phone	
School Address	City	Zip Code

To be filled in and signed by parent or legal guardian

This minor is being employed at the place of work described with my full knowledge and consent. I hereby certify that to the best of my knowledge and belief, the information herein is correct and true.

Parent’s Name (<i>Print First and Last</i>)	Parent’s Signature	Date
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To be filled in and signed by employer

Business Name or Agency of Placement	Business Phone	Supervisor’s Name
Business Address	City	Zip Code
Employer’s Maximum Expected Work Hours: _____ hours per day _____ hours per week		
Describe nature of work to be performed: _____		

In compliance with California labor laws, this employee is covered by workers’ compensation insurance. This business does not discriminate unlawfully on the basis of race, ethnic background, religion, sex, sexual orientation, color, national origin, ancestry, age, physical handicap, or medical condition. I hereby certify that, to the best of my knowledge, the information herein is correct and true.

Employer’s Name (<i>Print First and Last</i>)	Employer’s Signature	Date
---	----------------------	------

For authorized work permit issuer use ONLY															
Maximum number of work hours when school is in session:								Maximum number of work hours when school is not in session:							
Mon	Tues	Wed	Thur	Fri	Sat	Sun	Total	Mon	Tues	Wed	Thur	Fri	Sat	Sun	Total
Proof of Minor’s Age (<i>Evidence Type</i>) _____ Verifying Authority’s Name and Title (<i>Print</i>) _____ Verifying Authority’s Signature _____								Check Permit Type: <input type="checkbox"/> Full-time <input type="checkbox"/> Restricted <input type="checkbox"/> General <input type="checkbox"/> Work Experience Education, Vocational Education, or Personal Attendant <input type="checkbox"/> Workability							

For more information about child labor laws, contact the U.S. Department of Labor at <http://www.dol.gov/>, and the State of California Department of Industrial Relations, Division of Labor Standards Enforcement at <http://www.dir.ca.gov/DLSE/dlse.html>.

Special rules or provisions, which may be important to you, may not be included in these summaries. Where doubt remains, you should consult the Division of Labor Standards Enforcement for details on California laws or the Wage and Hour Division of the U.S. Department of Labor for details on federal laws

SUMMARY CHART

	Ages 16 and 17 Must have completed 7th grade to work while school in session. (EC 49112)	Ages 14 and 15 Must have completed 7 th grade to work while school in session (EC49112)	Ages 12 and 13
SCHOOL IN SESSION*	4 hours per day on any schoolday** [EC 49112, 49116, LC 1391(a)(4)] 8 hours on any non-schoolday or on any day preceding a non-schoolday. [EC 49112, LC 1391(a)(3)] 48 hours per week [LC 1391(a)(3)] WEE students and personal attendants*** may work more than 4 hours on a schoolday, but never more than 8. [EC 49116, LC 1391(a)(4)(A)]	3 hours per schoolday outside of school hours [EC 49112, 49116; LC 1391(a)(2)] 8 hours on any non-schoolday [LC 1391(a)(1)] 18 hours per week [EC 49116, LC 1391(a)(2)] WEE students may work during school hours and up to 23 hours per week. [EC 49116, LC 1391(a)(2)]	May be employed only during school holidays and vacations (usually construed to include weekends). May never be employed on any schoolday, either before, during, or after school. [EC 49111] Daily and weekly work hour maximums while school is in session are not specified in statute, but may not exceed the maximum allowed when school is not in session or the maximum stated on permit. [LC 1391] Not eligible for WEE programs. [EC 49113]
SCHOOL NOT IN SESSION	8 hours per day [LC 1391(a)(3)] 48 hours per week [LC 1391(a)(3)]	8 hours per day [LC 1391(a)(1)] 40 hours per week [LC 1391(a)(1)]	8 hours per day [LC 1391(a)(1)] 40 hours per week [LC 1391(a)(1)]
SPREAD OF HOURS	5 a.m. – 10 p.m. However, until 12:30 a.m. on any evening preceding a nonschoolday [LC 1391(a)(3)] WEE students, with permission, until 12:30 a.m. on any day [LC 1391.1] Messengers: 6 a.m. – 9 p.m. [LC 1297]	7 a.m. – 7 p.m., except that from June 1 through Labor Day, until 9 p.m. [LC 1391(a)(1)]	7 a.m. – 7 p.m., except that from June 1 through Labor Day, until 9 p.m. [LC 1391(a)(1)]

STATUTE

PENALTY

EC 49111, 49112, 49116
LC 1297
LC 1391

Misdemeanor. Fine, imprisonment, or both. EC 49182]
Misdemeanor. Fine, imprisonment, or both [LC 1303]
Fine, imprisonment, or both. [LC 1391(c)]
Third and subsequent violations, Class A, violation, fine \$5,000 - \$10,000 [LC 1288] Misdemeanor [LC1303]
\$5,000 - \$10,000. [LC 1288] Misdemeanor.[1303]
Class A violation \$5,000 - \$10,000. [LC1288] (Minor must be a ward or apprentice.) Misdemeanor [LC 1392]

Permits shall be subject to cancellation by school officials or the Labor Commissioner if the conditions for the legal issuance of the permit or certificate of age do not exist or did not exist at the time the permit or certificate was issued. A permit to work shall be revoked by the issuing authority when he is satisfied that the employment of the minor is impairing the health or education of the minor, or that any provision or condition of the permit is being violated, or that the minor is performing work in violation of any provision of law. [LC 1300; EC 49164]

With few exceptions, all employees are entitled to one day’s rest in seven. [LC 551, 552] Days of rest may be accumulated, provided, that in each calendar month the employee receives the equivalent of one day’s rest in seven. [LC 554] A violation of Sections 551, 55 and/or 554 is a misdemeanor. [LC 553] School attendance is not considered work time.

*Statutes governing work hours for 14- and 15-year-olds use the phrase, "while school is in session", for the three-hour day, 18-hour week. California provides no precise definition of this phrase. However, the phrase is also used in federal regulations from which California's standard is derived. [29 CFR 570.35(a)] The U.S. Department of Labor considers the phrase " when school is in session" to mean the scheduled schooldays of the public school system in the county where the minor resides. A school week under federal standards is any week during which school is in session for at least one day. Thus, school is considered in session during any week that has at least one scheduled schoolday. Since the school session is derived from the schedule for the county's public schools, school may be considered in session for a minor who attends a private school that is closed during the summer if the public schools are in session at that same time.

**A "schoolday" is any day that the minor is required to attend school for 240 minutes or more. [LC 1391(b)]

***"Personal attendant" is defined in IWC Order 15-2001, Section 2(J). Also see "Household Occupations" in Chapter 7 of this booklet.

MINORS UNDER AGE 12

Applicable to All Minors: Wherever state and federal standards overlap or appear to contradict, the more protective standard always applies !!

<i>California Law</i>	<i>Federal Law</i>
School Attendance	
Must attend school full-time	State law applies.
Permit to Work and to Employ	
Not Permitted to Work except in the entertainment industry on permits issued by the Labor Commissioner.	Certificate of age required. (State permit suffices.)
Hours of Work	
Maximum Hours Daily: 8 hours. Weekly: 40 hours. Spread of Hours 7am - 7pm (- 9pm June 1 through Labor Day). See separate table for entertainment industry employment.	May not be employed in firms subject to the Fair Labor Standards Act, except certain agricultural firms.
Wages	
Must be paid at least wage rates required by the Industrial Welfare Commission. Exceptions: Parents and personal attendants (which includes babysitting and companionship services) are exempt from minimum wage and overtime requirements.	Must be paid at least the wage rates required by the FLSA. Exceptions: Casual babysitting (under 20 hours per week) and companionship services. Subminimum rates available only under a special federal certificate and must comply with state child labor standards.
Exemptions	
NO PERMITS REQUIRED FOR: Any self-employed minor; newscarrriers self-employed on a regular route to deliver newspapers to consumers (newscarrriers must be at least 12 years of age); casual work in private homes such as babysitting, lawnmowing, leaf raking, etc.; Employment by parent/guardian in domestic labor on or in connection with premises the parent/guardian owns, operates or controls. NOTE: Parent/guardians may not employ their minor children in manufacturing, mercantile or other enterprises without work permits. Except as noted, parent employers are subject to all occupational restrictions.	FLSA's child labor provisions do not apply to 1) child actors or performers in motion pictures, theatrical, radio or television productions; 2) newscarrriers; 3) children employed as homeworkers for production of holly and evergreen wreaths, including harvesting of forest products for such wreaths; and 4) most domestic service. NOTE: Parent/guardians may employ their minor children under 16 in any occupation except mining or manufacturing, or in occupations declared hazardous in federal regulation for minors under 18 (See chart for 16- and 17-year-olds.)
Agriculture	
May only work for parent/guardian on or in connection with premises the parent owns, operates, or controls. No permit is required and no occupational restrictions apply except that the minor may not work during schoolhours, even if under school age. May not be employed in or accompany parent/guardian or guardian into an "agricultural zone of danger," which includes water hazards, chemicals, moving equipment or any agricultural occupation prohibited to minors under 16 unless activities are on or in connection with premises the parent/guardian owns, operates, or controls.	May be employed on farms owned or operated by the parent or person standing in place of the parent. Must be employed outside the school district's regular school hours. May not be employed in occupations declared hazardous in federal regulation for minors under 16 in agriculture (See chart for 14- and 15-year-olds).

12 and 13-Year Olds

<i>California Law</i>	<i>Federal Law</i>
School Attendance	
Must attend school full-time unless a high school graduate or equivalent.	State law applies.
Permits to Work and to Employ	
Required unless a high school graduate or equivalent. Permits may be more restrictive than minimum statutory standards.	Certificate of age required. (State permit suffices.)
Hours of Work	
<p>May be employed only on nonschooldays.</p> <p>Maximum Hours Daily: 8 hours. Weekly: 40 hours. Maximum daily and weekly workhours during schoolyear are not expressed in statute. See text.</p> <p>Spread of Hours 7am - 7pm (- 9pm June 1 through Labor Day).</p> <p>High school graduates may work the same hours as adults.</p> <p>See separate table for entertainment industry employment.</p>	May not be employed in firms subject to the Fair Labor Standards Act, except certain agricultural firms.
Wages	
Must be paid at least wage rates required by the Industrial Welfare Commission. Exceptions: Parents and personal attendants (which includes baby-sitting and companionship services) are exempt from minimum wage and overtime requirements.	Must be paid at least the wage rates required by the FLSA. Exceptions: Casual babysitting (under 20 hours per week) and companionship services. Subminimum rates available only under a special federal certificate and must comply with state child labor standards.
Occupational Restrictions	
<p>MAY BE EMPLOYED:</p> <p>As personal attendants, in household occupations, or as newscarriers. In the entertainment industry on permits issued by the Labor Commissioner.</p> <p>MAY NOT BE EMPLOYED OR PERMITTED TO WORK:</p> <p>In occupations permitted only to minors who are at least 14 years old. (See chart for 14- and 15-year-olds.) In any hazardous occupation prohibited to minors under 16. (See chart for 14- and 15-year-olds.) In any hazardous occupation prohibited to 16- and 17-year-olds. (See chart for 16- and 17-year-olds.) Or enrolled in a Work Experience Education program.</p>	May not be employed in firms subject to the Fair Labor Standards Act, except certain agricultural firms.
Exemptions	
<p>NO PERMITS REQUIRED FOR:</p> <p>Any self-employed minor; newscarriers self-employed on a regular route to deliver newspapers to consumers (newscarriers must be at least 12 years of age); irregular odd jobs in private homes such as babysitting or yardwork; employment by parent/guardian in domestic labor on or in connection with premises the parent/guardian owns, operates or controls.</p> <p>NOTE: Parent/guardians may not employ their minor children in manufacturing, mercantile or other enterprises without work permits. Except as noted, parent employers are subject to all occupational restrictions.</p>	<p>FLSA's child labor provisions do not apply to 1) child actors or performers in motion pictures, theatrical, radio or television productions; 2) newscarriers; 3) children employed as homeworkers for production of holly and evergreen wreaths, including harvesting of forest products for such wreaths; and 4) most domestic service.</p> <p>NOTE: Parent/guardians may employ their minor children under 16 in any occupation except mining or manufacturing, or in occupations declared hazardous in federal regulation for minors under 18 (See chart for 16- and 17-year-olds.)</p>
Agriculture	
<p>May not be employed in any occupation declared hazardous in federal regulation to minors under 16 in agriculture or in any occupation determined by state law or regulation to be hazardous .</p> <p>Minors' work performed on premises the parent/guardian owns, operates, or controls, requires no permit and has no occupational or workhour limitations, except that work may not be performed during school hours.</p> <p>Must be paid the wage rates provided in the applicable IWC Order. Parents exempt from wage payment requirements.</p> <p>May not be employed in occupations declared hazardous in federal regulation for minors under 16 in agriculture (listed in the chart for 14 and 15-year-olds).</p>	<p>May be employed on farms owned or operated by the parent or person standing in place of the parent. Must be employed outside the school district's regular school hours.</p> <p>May be employed outside school hours with parent/guardian's written consent or on the same farm employing the parent/guardian.</p> <p>May not be employed in occupations declared hazardous in federal regulation for minors under 16 in agriculture (listed in the chart for 14- and 15-year-olds).</p>

14 and 15-Year Olds (Continued)

<p>Solely under state law, MAY NOT BE EMPLOYED OR PERMITTED TO WORK:</p> <p>In door-to-door sales of newspapers or magazine subscriptions, candy, cookies, flowers or other merchandise door-to-door unless:</p> <ul style="list-style-type: none"> • Minors work in pairs as a team; • One adult supervisor for 10 or fewer minors; • Within sight or sound of the supervisor once every 15 minutes; • Returned to home or rendezvous point daily; • Work performed within 50 miles of minor's residence; • Employer, transporter, supervisor registered with DLSE if work over 10 miles from minors' home. <p>In any occupation determined to be hazardous in state law or regulation, including for example:</p> <p>Any business, exhibition, or vocation injurious to the health or dangerous to the life or limb of the minor. [LC 1308(a)(1)]</p> <p>Construction work of any kind including work on any scaffolding.</p> <p>Delivering goods, packages, papers (except newspapers), etc. from motor vehicles.</p> <p>Gas station work except duties listed above. See federal list this chart opposite.</p> <p>Machine-related duties including any occupation in close proximity to moving machinery or hazardous or unguarded belts or gearing or in proximity to functioning parts of unguarded or dangerous moving equipment. Minors may not adjust or repair belts or oil, wipe, or clean machinery or assist in these activities.</p> <p>Machines-operation or assistance involving, for example, machines for laundry or washing; mixing or grinding; paper cutting, power punching or shearing, wire or iron straightening; corrugating rolls; calendar rolls in paper and rubber manufacture; paper cutting; leather burnishing; stamping leather, paper, and washer and nut manufacture; steamboilers, metal and woodworking; and drill presses or printing presses of any kind.</p> <p>Manufacturing of any kind, including industrial homework. SEE TEXT.</p> <p>Manufacture or use of dangerous dyes, gases, or use of dangerous acids, or manufacture or packing of paints, colors, tobacco, or lead.</p> <p>On any vessel or boat engaged in navigation or commerce within state's jurisdiction.</p> <p>In close proximity to vessels or aircraft or functioning blades or propellers.</p> <p>Any wandering, mendicant, or begging business.</p> <p>In any activity in or on that portion of an establishment primarily designed for on-site consumption of alcohol.</p> <p>To sell alcoholic beverages for off-site consumption unless constantly supervised by a person 21 or older.</p> <p>To sell lottery tickets unless constantly supervised by a person 21 or older.</p> <p>PARTIAL LIST. See text. Compliance with these standards does not justify noncompliance with any occupational prohibition for 16- and 17-year-olds.</p>	<p>Under federal regulation, MAY BE EMPLOYED:</p> <p>In any gas station to dispense gas and oil, perform courtesy service, or clean, wash, or polish cars. NOTE: Under state law, minors must be at least 16 to perform these activities.</p> <p>MAY NOT BE EMPLOYED:</p> <p>In any gas station in work that involves the use of pits, racks, or lifting apparatuses, or the inflation of any tire mounted on a rim equipped with a removable retainer ring. NOTE: Under state law, minors must be at least 18 to perform these activities. (Under both state and federal law, minors must be at least 16 to perform maintenance or repair on machines of any kind, such as automobiles, but does not include any work on with machines prohibited to 16- and 17-year-olds)</p>
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Exemptions

<p>NO PERMITS REQUIRED FOR:</p> <p>Any self-employed minor; newscarrriers self-employed on a regular route to deliver newspapers to consumers (newscarrriers must be at least 12 years of age); irregular odd jobs in private homes such as babysitting, lawnmowing, leaf raking, etc.; employment by parent/guardian in domestic labor on or in connection with premises the parent/guardian owns, operates or controls.</p> <p>NOTE: Parent/guardians may not employ their minor children in manufacturing, mercantile or any other enterprises without work permits. Except as noted, parent employers are subject to all occupational restrictions that affect other employers.</p> <p>LIMITED EXEMPTION: Training in some otherwise restricted occupations (but not in any occupation declared hazardous in federal regulation for minors under 18) permitted in bona fide Work Experience Education programs with a valid permit. Also see Hours of Work for these training programs.</p>	<p>FLSA's child labor provisions do not apply to 1) child actors or performers in motion pictures, theatrical, radio or television productions; 2) newscarrriers; 3) children employed as homeworkers for production of holly and evergreen wreaths, including harvesting of forest products for such wreaths; and 4) most domestic service.</p> <p>NOTE: Parent/guardians may employ their minor children under 16 in any occupation except mining or manufacturing, or in occupations declared hazardous in federal regulation for minors under 18 (See chart for 16- and 17-year-olds.)</p>
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14 and 15-Year Olds (Continued)

Agriculture

May be employed with a permit on non-school days and on school days during non-school hours. Under state law, work hours that apply to 14- and 15-year-olds generally also apply when they are employed in agriculture.

May be employed outside school hours only. Parent permission not required.

Must be paid at least the minimum wage rates provided in the applicable IWC Order. Parent/guardians exempt from wage payment requirements.

When work is performed on premises owned, operated, or controlled by the parents or guardian, no permit is required and there are no hour limitations during the time public schools are not in session. Minors may not work at such occupations while the public schools are in session.

May not be employed or permitted to work in the occupations declared hazardous for all other minors under 16.

MAY NOT BE EMPLOYED OR PERMITTED TO WORK IN AGRICULTURAL OCCUPATIONS DECLARED HAZARDOUS IN FEDERAL REGULATION FOR MINORS UNDER 16:

Operating a tractor of over 20 PTO horsepower, or connecting or disconnecting an implement or any of its parts to or from such a tractor.

Operating or assisting to operate (including starting, stopping, adjusting, feeding, or any other activity involving physical contact associated with the operations) any of the following machines:

- Corn picker, cotton picker, grain combine, hay mower, forage harvester, hay baler, potato digger, or mobile pea viner;
- Power post-hole digger, power post driver, or nonwalking type rotary tiller.

Operating or assisting to operate (including starting, stopping adjusting, feeding or any other activity involving physical contact associated with the operation) any of the following machines:

- Trencher or earthmoving equipment;
- Forklift;
- Potato combine; or
- Power-driven circular, band or chain saw.

Working on a farm in a yard, pen, or stall occupied by a:

- Bull, boar, or stud horse maintained for breeding purposes; or
- Sow with suckling pigs, or cow with newborn calf (with umbilical cord present).

Working from a ladder or scaffold (painting, repairing, or building structures, pruning trees, picking fruit, etc.) from a height of over 20 feet.

Driving a bus, truck or automobile when transporting passengers or riding on a tractor as a passenger or helper.

Working inside:

- A fruit, forage, or grain storage designed to retain an oxygen deficient or toxic atmosphere;
- An upright silo within 2 weeks after silage has been added or when a top unloading device is in operating position;
- A manure pit; or
- A horizontal silo while operating a tractor for packing purposes.

Handling or applying (including cleaning or decontaminating equipment, disposal or return of empty containers, or serving as a flagman for aircraft applying agricultural chemicals classified under Federal Insecticide, Fungicide, and Rodenticide Act (7 USC 135 et seq.) as Category I of toxicity, identified by the word, "poison," and the "skull and crossbones" on the label; or Category II of toxicity, identified by the word, "warning," on the label;

Handling or using a blasting agent including but not limited to dynamite black powder, sensitized ammonium nitrate, blasting caps, and primer cord; or

Transporting, transferring, or applying anhydrous ammonia.

LIMITED EXEMPTIONS: Training in some occupations permitted in bona fide training programs. See text.

Sports Attendants

May be employed in sports-attending services at professional baseball games until 10:00 p.m. on any night preceding a schoolday, or until 12:30 a.m. on any night preceding a non-schoolday.

May work up to 5 hours a day, up to 18 hours per week as a sports attendant when school is in session. May work up to 8 hours a day or a maximum of 40 hours per week when school is not in session

16 and 17-Year Olds

<i>California Law</i>	<i>Federal Law</i>
School Attendance	
<p>Not required if a high school graduate or has a certificate of proficiency. If regularly employed and not a high school graduate or does not have a certificate of proficiency, must attend continuation school at least 4 hours per week.</p> <p>When not regularly employed and not a high school graduate or does not have a certificate of proficiency, must attend continuation school 15 hours per week.</p>	<p>State law applies.</p>
Permits to Work and to Employ	
<p>Required unless a high school graduate or equivalent. Permits may be more restrictive than minimum statutory standards.</p>	<p>Certificate of age required. (State permit suffices.)</p>
Hours of Work	
<p>Maximum Work Hours Daily: 8 hours on nonschooldays; 4 hours on a schoolday. "Schoolday" means equal to or greater than 4 hours required attendance. 5 hours per day as sports attendant Weekly: 48 hours. NOTE: Part-time students may work during the regular school hours of the school district, but such work may not interfere with their part-time schooling requirements. No exceptions to minimum work hour standards may be granted for these minors.</p> <p>Spread of Hours 5 a.m. – 10 p.m. (- 12:30 a.m. on days preceding a nonschoolday). Exceptions: Work Experience Education enrollees may work until 12:30 a.m. on any day with approval. Messengers: 6 a.m. – 9 p.m. only. High school graduates may be employed for the same hours as an adult. See separate table for entertainment industry employment.</p>	
Wages	
<p>Must be paid at least the minimum wage established by the Industrial Welfare Commission. Must receive any applicable overtime pay. Exceptions: Parents and personal attendants (which includes babysitting and companionship services) are exempt from minimum wage and overtime requirements. Work Experience Education enrollees must be paid at least the adult minimum wage for any work performed between 10 p.m. and 12:30 a.m. High school graduates must be paid commensurate with adults.</p>	<p>Must be paid at least the federal minimum wage. Must be paid overtime after 40 hours in a week. Exceptions: Casual babysitting (under 20 hours per week) and companionship services. Subminimum rates available only under a special federal certificate and must comply with state child labor standards.</p>
Occupational Restrictions	
<p>MAY NOT BE EMPLOYED OR PERMITTED TO WORK IN ANY OCCUPATION DECLARED HAZARDOUS IN FEDERAL REGULATION FOR PERSONS UNDER 18:</p> <p>Manufacturing and storing explosives (including small arms ammunition); motor vehicle driving and outside helper; logging and sawmilling; power-driven woodworking machines; power-driven circular saws, band saws, and guillotine shears; power-driven hoisting apparatuses (including forklifts); roofing, excavation; wrecking, demolition, and shipbreaking operations; power-driven metal-forming, punching, and shearing machines; slaughtering, or meat-packing, processing or rendering; power-driven bakery machines; power-driven paper-products machines; manufacturing brick, tile, and kindred products; coal mining; mining other than coal mining; and exposure to radioactive substances.</p>	
<p>Solely under state law, MAY NOT BE EMPLOYED: In gas stations, in any work using pits, racks, lifting apparatuses, or inflating any tire mounted on a rim with a removable retaining ring. In or on that portion of an establishment primarily designed for on site consumption of alcohol. To sell alcoholic beverages for off-site consumption unless constantly supervised by a person 21 or older. To sell lottery tickets unless constantly supervised by a person 21 or older.</p>	

Exemptions

NO PERMITS REQUIRED FOR:
 Any self-employed minor; newscarrers; and irregular odd jobs in private homes such as baby-sitting, yardwork, etc.
 Employment by parent/guardian in domestic labor on or in connection with premises the parent/guardian owns, operates or controls. **NOTE:** Parent/guardians may not employ their minor children in manufacturing, mercantile or other enterprises without work permits. Parent employers subject to all occupational restrictions..

Persons under 18 who are high school graduates and who have completed a bona fide training program in a hazardous occupation may be employed in that occupation.
NOTE: Parent/guardians may not employ their children in occupations declared hazardous in federal regulation for minors under 18.

LIMITED EXEMPTIONS: Training in bona fide Work Experience Education and apprenticeship training programs. Student learners and apprentices (who must be at least 16 years of age) may be trained within specified limits in otherwise prohibited occupations involving: Power-driven woodworking machines; power-driven metal-forming, punching, and shearing machines; slaughtering or meat-packing and processing; power-driven paper-products machines; power-driven circular saws, band saws, and guillotine shears; roofing; and excavation. Training not available in any other occupations prohibited to minors under 18.

Agriculture

Work hours same as all other minors except that minors employed in an agricultural packing plant may work up to 10 hours on any nonschoolday during the peak harvest season under a special extension granted to the employer by the Labor Commissioner. Minors' work performed on premises the parent/guardian owns, operates, or controls, requires no permit and has no occupational or workhour limitations, except that work may not be performed during school hours.
 Must be paid the wage rates provided in the applicable IWC Order. Parents exempt from wage payment requirements.

No work hour or occupational limitations.

Sports Attendants

May be employed in "sports-attending services" at professional baseball games until 10:00 p.m. on any night preceding a schoolday, or until 12:30 a.m. on any night preceding a non-schoolday.

May work up to 5 hours a day, up to 18 hours per week as a sports attendant when school is in session. May work up to 8 hours a day or a maximum of 48 hours per week when school is not in session.

ENTERTAINMENT INDUSTRY—SUMMARY CHART

AGE	WORK TIME <u>SCHOOL IN</u> <u>SESSION</u>	WORK TIME <u>SCHOOL NOT</u> <u>IN SESSION</u>	CONCURRENT REQUIREMENTS
15 days to 6 months		20 minutes work activity 2 hrs. max at employment site	Permits to work and employ required. [8 CCR 11751] Parent or guardian must be present. [8 CCR 11757] 1 studio teacher and 1 nurse must be present for each 3 or fewer infants 15 days to 6 weeks old. [8 CCR 11760, 11755.2] 1 studio teacher and 1 nurse must be present for each 10 or fewer infants 6 weeks to 6 months old. [8 CCR 11760, 11755.2] May not be exposed to light exceeding 100 footcandles for more than 30 seconds. [8 CCR 11760]
6 months to 2 years		2 hours work activity 4 hours max at employment site Balance for rest and recreation	Permits to work and employ required unless the minor is a high school graduate or equivalent. [8 CCR 11751] High School graduates may be employed as adults. Parent or guardian must be present. [8 CCR 11757] Studio teacher must be present. [8 CCR 11751.1] 1 studio teacher required per 10 minors. [8 CCR 11755.1] 1 studio teacher per 20 minors on weekends, holidays, and school breaks and vacations. [8 CCR 11755.1] Studio teachers are responsible for the health, safety, and morals of the minor. [8CCR 11755.2] Minors in grades one through six must be tutored between the hours of 7 a.m. and 4 p.m. Minors in grades seven through twelve must be tutored between the hours of 7 a.m. and 7 p.m. [EC 48225.5] Permits to work and employ required unless a high school graduate or equivalent. High school graduates may be employed as adults. Studio teacher need only be present for minors' schooling if minor still required to attend school.
2 years to 6 years		3 hours work activity 6 hours max at employment site Balance for rest and recreation	
6 years to 9 years	4 hours work activity 3 hours school 1 hour rest and recreation 8 hrs. max at employment site	6 hours work activity 1 hour rest and recreation	
9 years to 16 years	5 hours work activity 3 hours school 1 hour rest and recreation 9 hrs. max at employment site	7 hours work activity 1 hour rest and recreation	
16 years to 18 years	6 hours work activity 3 hours school 1 hour rest and recreation 10 hrs. max at employment site	8 hours work activity 1 hour rest and recreation	
Regular School Attendance and Work Hours	Compute work hours for each age group by subtracting 6 hours from the max time at employment site for tutored minors when school in session. The difference is the maximum work hours for these minors. Thus, 9 to 16 year-olds who attend regular school may only work up to 3 hours on a schoolday. The 1-hour of rest and recreation is not required, but the workday may be extended one-half hour by a meal period. No work permitted during regular school hours. Exception: Minors 14 and over may work up to 8 hours during regular school hours for each of 2 consecutive days if excused with the school's written permission. [8 CCR 11760]		
Max Day/Week	No minor may be employed over 8 hours in a day. [LC 1308.7, 1392] or over 48 hours in a week. [LC 1308.7] No exceptions.		
Meal Periods	Meal periods are not work time. Workdays extended up to one-half hour for a meal period. [8 CCR 11761] Meals must be within 6 hours of call time and/or previous meal period. Teachers may require an earlier meal period.		
Travel Time	Travel between studio and location is work time. Up to 45 minutes travel from on-location, overnight lodging to work site is not generally considered work time. Travel between school or home and studio is not work time. [8 CCR 11759]		
Day's End	12 hours must elapse between dismissal and next day's call time. No exceptions. [8 CCR 11760]		
Make-up Off Set	Make-up in minor's home by persons employed on the same project is work time, and may not begin before 8:30 a.m. 12 hours must elapse between dismissal and the beginning of the next day's make-up/hairdressing. [8 CCR 11763]		
Out of State	California employers who employ resident minors outside of California under contractual arrangements made within California, must comply with all California child labor laws and regulations. [8 CCR 11756]		

Note: Daily work and school hour schedules for tutored minors of all age groups are provided in 8 CCR 11760.

PENALTIES FOR VIOLATING CHILD LABOR LAWS

Civil Penalties

The state of California provides two types of civil penalties for violations of child labor laws, Class A and Class B. [LC 1288]

Class A violations are the more severe, generally involving underage employment in hazardous occupations. Class A violations include violations of Labor Code Sections 1290 (manufacturing and underage employment); 1292, 1293, 1293.1, 1294, 1294.1, 1294.5, 1308 (hazardous occupations); 1308.1 (door-to-door sales); 1392 (eight-hour day); Title 8 California Code of Regulations Sections 11701, 11703, 11707 (hazardous activities); 11706 (door-to-door sales); and any other violations that the Director of Industrial Relations determines present an imminent danger to minors employed or a substantial probability that death or serious physical harm would result therefrom. [LC 1288; 8 CCR 11780] The violation of Labor Code Section 1391 (work hours) for the third or subsequent occasions also constitutes a Class A violation. [LC 1288]

Class A violations incur penalties of not less than five thousand dollars (\$5,000) and up to ten thousand dollars (\$10,000) per minor employed for each and every violation. [LC 1288; 8 CCR 11779 and 11779.1]

Class B violations include violations of Labor Code Sections 1299 (work permits), 1308.5 (entertainment industry), and such other violations that the Director of Industrial Relations determines have a direct or immediate relationship to the health, safety, or security of minor employees other than Class A violations. [LC 1288, 8 CCR 11782] The violation of Labor Code Section 1391 (work hours) is a \$500 Class B violation per minor employed upon the first violation and a \$1,000 Class B violation per minor employed on the second violation. [LC 1288]

Class B violations carry civil penalties of not less than five hundred dollars (\$500) and up to one thousand dollars (\$1,000) per minor employed for each and every violation. [LC 1288 (b), 8 CCR 11781 and 11781.1]

In addition, any employer may be liable for civil penalties for:

- Failure to pay the applicable minimum wage. [LC 1197.1]
- Failure to carry workers' compensation insurance. [LC 3722]
- Failure to provide a written deduction statement. [LC 226]

Criminal Penalties

Criminal violations of child labor laws are misdemeanors punishable by fines ranging up to \$10,000 or by confinement in the county jail for periods up to 6 months, or by both fine and imprisonment. [LC 1175, 1199, 1303, 1308, 1308.2, 1308.3, 1308.5, 1391, 1392, 1308.7, 1309 and 1309.5, EC 48454, 49182, and 49183]

In essence, almost all the child labor laws (as well as the compulsory education laws) have some misdemeanor penalty attached to them.

INDEPENDENT CONTRACTORS

INDEPENDENT CONTRACTORS

An independent contractor relationship can usually be determined by asking the following questions and applying them to the work. None of these factors alone can be used to determine the relationship. Each situation must be examined independently.

- 1. Who controls the manner and means of how the desired work is completed?**
 - a. This is the most important (although not the only) factor to consider in determining the relationship. If the employer has the right to exercise complete control in regards to the manner and means of which the work is completed, the employment relationship will be one of employer-employee relationship will be formed.
- 2. Do the parties involved have the right to terminate the relationship at will?**
 - a. If so, this would indicate an employer-employee relationship.
- 3. Does the person involved perform similar work in a separately established business?**
 - a. Should a separately established business by the worker exist, this is evidence of an employer-independent contractor relationship.
- 4. Is the work done under the supervision of the employer, or by the worker without supervision by the employer?**
 - a. If the work begin performed is supervised by the employer, an employer-employee relationship is inferred.
- 5. How much skill is required in the particular occupation?**
 - a. Unskilled labor is usually supervised and would infer an employer-employee relationship.
- 6. Who provides the equipment with which the work is to be completed?**
 - a. Should the facilities and equipment (provided by the employer) play a large factor in the completion of the work, and employee-employer relationship is typically inferred.
- 7. Does the worker have the right to hire and terminate others?**
 - a. If the hired person is able to hire and terminate others to assist in the completion of the work for which he was hired, an employee-employer relationship is inferred.
- 8. For how long will the services be performed?**
 - a. If the length of time the services are to be performed is short, typically an employee-independent contractor relationship in inferred.
- 9. What is the method of payment?**
 - a. A greater inference is made for an employer-independent contractor relationship if the worker is paid by the job, rather than by the hour or piece.

INDEPENDENT CONTRACTORS - *Continued*

10. Are the services performed part of the regular business of the employer?

- a. If the services provided are part of the regular business of the employer, an employer-employee relationship is inferred.

11. Do the parties believe they are creating an employer-independent contractor relationship?

- a. This relationship could be evidenced by a contract. However, this contract would be looked at in the light of the circumstances under which it was formed and/or the conduct of the parties while the job is being performed.

INFORMATION ON INDEPENDENT CONTRACTORS

The law clearly favors a person being an employee as opposed to an independent contractor. The fines and penalties for misclassifying are high. It is highly recommended you get professional advice from the HR director or conference attorney if classifying a person as an independent contractor if the situation is unclear.

Here are some of the pertinent provisions of the IRS Regulations:

Reg. Section 31.3401(c)-1 Employee

- (a) The term “employee” includes every individual performing services if the relationship between him and the persons for whom he performs such services is the legal relationship of employer and employee.
- (b) Generally the relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but as to the details and means by which the result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are to be performed; it is sufficient that he has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is an employer. Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of tools and the furnishing of a place to work to the individual who performs the services. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods of accomplishing the result, he is not an employee.
- (e) If the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as a partner, co-adventurer, agent, independent contractor, or the like.
- (f) All classes or grades of employees are included within the relationship of employer and employee. Thus, superintendents, managers, and other supervisory personnel are employees. Generally, an officer of a corporation is an employee of the corporation. However an officer of a corporation who as such do not perform any services or performs only minor services and who neither receives nor is entitled to receive, directly or indirectly, any remuneration is not considered to be an employee of the corporation. A director of a corporation in his capacity as such is not an employee of the corporation.

Revenue Ruling 87-41

As an aid to determining whether an individual is an employee under the common law rules, twenty factors or elements have been identified as indicating whether sufficient control is present to establish an employer-employee relationship.

INFORMATION ON INDEPENDENT CONTRACTORS - *Continued*

1. **Instructions** - A worker who is required to comply with other persons' instructions about when, where, and how he or she is to work is ordinarily an employee.
2. **Training** - Training a worker indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner.
3. **Integration** - Integration of the worker's services into the business operations generally shows that the worker is subject to direction and control.
4. **Services Rendered Personally** - If the services must be rendered personally, presumably the persons or persons for whom the services are performed are interested in the methods used to accomplish the work as well as the results.
5. **Hiring, Supervising, and Paying Assistants** - If the person or persons for whom the services are performed hire, supervise, and pay assistants, that factor generally shows control over the workers on the job.
6. **Continuing Relationship** - A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists.
7. **Set Hours of Work** - The establishment of set hours of work by the person or persons for whom the services are performed is a factor indicating control.
8. **Full-time Required** - If the worker must devote substantially full-time to the business of the person or persons for whom the services are performed, such person or persons have control over the amount of time the worker spends working and impliedly restricts the worker from doing other gainful work.
9. **Doing Work on Employer's Premises** - If the work is performed on the premises of the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow that established routines and schedules of the person or persons for whom the services are performed.
10. **Order or Sequence Set** - If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow the established routines and schedules of the person or persons for whom the services are performed.
11. **Oral or Written Reports** - A requirement that the worker submit regular or written reports to the person or persons for whom the services are performed indicates a degree of control.
12. **Payment by Hour, Week, Month** - Payment by the hour, week, or month generally points to an employer-employee relationship. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor.

INFORMATION ON INDEPENDENT CONTRACTORS - *Continued*

13. **Payment of Business and/or Travel Expenses** - If the person or persons for whom the services are performed ordinarily pays the worker's business and/or travel expenses, the worker is ordinarily an employee.
14. **Furnishing of Tools and Materials** - The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship.
15. **Significant Investment** - If the worker invests in facilities that are used by the worker in performing services and are not typically maintained by employees, that factor tends to indicate that the worker is an independent contractor.
16. **Realization of Profit or Loss** - A worker who can realize a profit or suffer a loss as a result of the worker's services is generally an independent contractor.
17. **Working for More than One Firm at a Time** - If a worker performs more than de minimis services for a multiple of unrelated persons or firms at the same time, that factor generally indicates that the worker is an independent contractor.
18. **Making Services Available to General Public** - The fact that a worker makes his or her services available to the general public on a regular and consistent basis indicates an independent contractor relationship.
19. **Right to Discharge** - The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing that right is an employer. An independent contractor, on the other hand, cannot be fired as long as the independent contractor produces a result that meets the contract specifications.
20. **Right to Terminate** - If the worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship.

The above regulations and rulings have been interpreted and applied to varying circumstances by the IRS and the courts so that, to some degree, we can determine whether there is an employer-employee relationship in most of the situations involved in the operation of the church. The classifications outlined below are based on my analysis of the current rulings and cases involving the same or similar circumstances.

Clerical and Office Workers

Secretaries and office workers are generally classified as **employees** because they are subject to the close supervision and direct control of the person for whom the services are performed. In rare occasions, a church may obtain the services of an independent contractor for specific secretarial or clerical functions (like typing service, answering service, filing service, stenographic service, transcribing service, etc.). In such a situation the church is only interested in the results and no supervision is required and thus, there is no employer-employee relationship.

INFORMATION ON INDEPENDENT CONTRACTORS - *Continued*

Church Musicians

Choir directors, organists, and pianists who are paid for their services by the church may be classified **either as employees or independent contractors**. If the musician offers his or her services to other churches or to the general public on a fee-for-performance basis and there is no sufficient direction and control of their performance to create an employment relationship, the musician is an independent contractor. If, however, the musician does not offer this service to other churches and he or she was hired by the church or elected to the office of choir director, organist or pianist (making the musician subject to the control and direction of the church), then there is an employment relationship.

Church Treasurer

Church treasurers are **elected officers** of the church (as defined in the Church Manual). **Officers** of corporations or business organizations are generally classified as **employees** because they are subject to the control and direction of the organization [**IRS Reg. Section 31.3201(c)-1(f)**].

Church treasurers who are compensated for their services cannot be classified as independent contractors because of the nature of their office. The treasurer could not substitute another person to do his or her work as an independent contractor could. He or she must render the services personally since he or she was the one elected to that office. The treasurer may resign at any time or may be discharged at any time by the church. The independent contractor, on the other hand, may not terminate his or her services and he or she may not be discharged unless the service contract is materially breached.

The church treasurer, however, may (with church board approval) contract for **accounting services** to be provided by an accounting professional whose services are available to the general public. If the treasurer is a professional accountant who offers his or her services to the public, he may, upon full disclosure to the church board, offer his or her own accounting services (to be considered by the church board as one of several bids) and, when accepted by the church board, he or she may charge for the accounting services as an independent contractor.

Maintenance Workers

Custodians, janitors, and gardeners are generally **employees** of the person who controls and directs the details of their work and its results. If these workers are directly supervised by a church officer or representative, they are classified as employees of the church. Workers receiving rent-free living quarters in exchange for maintenance service are employees. The church may obtain the services of an independent contractor who offers maintenance services to the general public.

Some churches have signed an agreement with the maintenance worker and have labeled the worker as an "independent contractor." If the worker performs services for the church on a full-time basis and does not offer his services to the general public, it is likely that the person is an employee rather than an independent contractor, especially if the church provides all maintenance equipment supplies and supervises his work.

INFORMATION ON INDEPENDENT CONTRACTORS - *Continued*

Contract Pastors

Ministers who are paid by the local congregation should be employed with the advice and approval of the local conference administration. This way, the conference can help determine whether the individual is qualified to be treated (for income tax purposes) as **self-employed** or as a regular employee whose compensation is subject to withholding rules.

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VOLUNTEERS

VOLUNTEERS

What is a Volunteer:

According to the Division of Labor Standards Enforcement (DLSE), a volunteer is a person who performs work for public service, religious, or humanitarian reasons without promise, expectation, or receipt of compensation (of any type) for that service.

Who can Volunteer:

Non-Employees of Southeastern California Conference (SECC):

Non-employees or individuals who have never been an employee of SECC, who wish to provide volunteer service to a church, school, or subsidiary of SECC, may do so **provided there is no expectation of an employment relationship or compensation** of any type, including, but **not limited to**:

- Tuition Discounts
- Honorariums
- Housing/Lodging
- Gift Cards

Employees of SECC:

Employees working for a church, school, or SECC subsidiary who wish to perform or donate services for the employer during personal time may volunteer, provided the volunteer duties are different than their duties as an employee.

How to Sign Up to Volunteer or Donate Services:

To sign up for volunteer services, the volunteer must complete a volunteer services background check through Sterling Volunteers. Sterling is a web-based company that performs background checks through the web portal listed below. Volunteers themselves go to the website, complete the application for background check and take some limited training. Results from the backgrounds check, with limited information, will be made available to the local church administrator for clearance to begin the volunteer services.

Processing a background check is required to be eligible to volunteer for any church, school, or subsidiary of SECC.

To Complete a Volunteer Background Check:

To complete a background check, please visit: www.ncsrisk.org/adventist New applicants please click on the "First Time Registrant" box and set up your account. After account setup, applicants will be guided through the training and background check process.

If your local church needs to create an administrator or you need help with Sterling, please contact the Insurance and Risk Management department of the Conference. 951-509-2261

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INSURANCE / RISK MANAGEMENT

RISK MANAGEMENT

Contact Information

Director: Brian Schwab

Email Address: brian.schwab@seccsda.org

Phone: (951) 509-2232

Fax: (951) 509-2396

Secretary: Lori Lorbeer

Email Address: lori.lorbeer@seccsda.org

Phone: (951) 509-2261

Fax: (951) 509-2396

CHURCH INSURANCE

The Risk Management Department, a division of the Treasury Department, provides specified insurance services and claim assistance for the churches and schools of the Southeastern California Conference. Policies and coverage plans include the following:

CHURCHES AND SCHOOLS PROPERTY INSURANCE

Property Insurance policies are issued, on a replacement cost basis, to cover fire and theft losses as well as other perils usually provided on this type of policy. Surveys are made to determine the current replacement value of new structures and to review values on existing structures to ensure that coverage provided, is adequate for current needs. Renewal policies are carefully reviewed, to determine that they meet the requirements of the individual churches in the best manner possible. Please check your policies over carefully, as you are the final judge as to the items covered and the limits of coverage. Report any changes in physical properties to the Risk Management Department.

GENERAL LIABILITY INSURANCE

General Liability Insurance is provided for all churches, church schools and welfare centers. Liability insurance covers all the activities of the churches and schools on their premises, as well as away from the premises. In case of suits or court judgments, the cost of legal defense and the payment of awards are provided up to the limits of the policy. Charges for this insurance are distributed to the churches based on membership.

AUTO LIABILITY INSURANCE

Auto Liability Insurance is provided for all owned, hired, and non-owned vehicles. Notify the Risk Management Department when you acquire a new vehicle and when you sell. Buses older than the 1977 models are not considered safe, and it is strongly recommended that you **not** obtain them. Each designated drivers must complete a driver questionnaire. Charges for this insurance coverage are billed directly to the church, or school. Remember, do not purchase the 15 passenger van or rent the 15 passenger van.

MEXICO AUTO INSURANCE

Excess liability for Mexico is available for owned, leased, or individual's private vehicles being used in a church sponsored trip into Mexico. The Primary insurance **must** be purchased before crossing the border.

PREMISES AND ACTIVITIES ACCIDENTAL MEDICAL INSURANCE

Medical Insurance is provided for the payment of medical expense incurred in connection with injuries sustained on the church premises or on any church-sponsored activity up to the limits of the policy. Coverage includes activities such as: Vacation Bible Schools, church picnics, youth activities and Sabbath School outings. Cost for this coverage is included in the General Liability Policy.

Revised 10/2021

WORKERS' COMPENSATION INSURANCE

Workers' Compensation Insurance, as required by law, is provided for all employees. The churches are billed for the cost of this coverage for their auxiliary workers. Full medical expense coverage and statutory payments for lost wages is furnished for all work-related injuries. State law requires that work related injuries be reported within three days of the injury. Injuries resulting in hospitalization or death must be reported immediately. Please contact the Human Resource Department.

PATHFINDER INSURANCE

Is currently provided through the Conference Office and covers all the activities of the clubs. This is an accident policy whose cost is normally assessed to each Pathfinder by the club. Billings are made and payment is received by the Youth Department of the Conference.

VOLUNTEER LABOR COVERAGE

Coverage is provided for medical costs that arise as a result of an accident to a volunteer worker while performing voluntary labor and services for the church. This coverage is excess to any other insurance or Medicare. Coverage for construction projects outside of North America must be purchased specifically for each individual project.

EXECUTIVE RISK

All church and school treasurers, and their assistants are covered under a Fidelity (honest) Bond. The church or school for their specific function must appoint these individuals. This bond would reimburse the church or the conference for the loss of funds due to the dishonest acts of one appointed to this important position. Coverage is excluded when there is prior knowledge of any dishonest act. This bond is part of a master policy, which includes director's and officer's liability; to also include church, and school board members.

CLAIMS REPORTING SERVICES

Insurance contracts require "**timely reporting**" of claims. The late reporting of claims may void coverage in certain instances. **It is particularly important that personal injury accidents be reported immediately**, as this decreases the possibility of legal action on the part of the injured party.

WEBSITES

These are important websites to remember on your browsers.

www.adventistrisk.org
www.ncsrisk.org/adventist
www.secc.adventistfaith.org

Revised 10/2021

CLAIMS REPORTING PROCEDURES

CLAIM REPORTING

Please file all claims with the Risk Management Department of the Conference as soon after the loss event as possible.

PROPERTY LOSSES

1. Take steps to minimize the loss. For example, if a water pipe breaks, take immediate steps to remove the water and dampness. Do not begin repairs until the claim has been filed.
2. If the loss is the result of theft, vandalism, or any other crime, make an immediate report to the police department. If you discover additional items missing after the initial report, notify the police and have them provide an amended report. A police report is required for all crime related claims.
3. Report all losses to the Risk Management Department of the Conference Office immediately. The insurance company will assign an adjuster for most claims.
4. In order for the claim to be processed the following items are needed:
 - a. A "Property Loss Notice" indicating the date of the loss (or the date of discovery if the date of loss is unknown), a description of what happened, what was damaged or stolen, the name of the contact person, phone number, and the name of the entity. **This should be submitted as soon after the loss as possible.**
 - b. Vandalism and theft claims require a police report.
 - c. An inventory of items taken and / or damaged.
 - d. Receipts for repair, invoices for replacing items or written estimates from a vendor for repairs, or replacement. **The claim should be submitted before you have this information.** An adjuster will typically visit the location.

AUTOMOBILE CLAIMS

1. Report any accident involving a church owned vehicle or private vehicle on church sponsored activities immediately to the Risk Management Department, listing the driver, church owned vehicle involved, date of accident, and the name, address, telephone number, of the other party. Identify the make, model, and license number, and give a description of the damage incurred by the other vehicle. Private vehicle insurance is primary on a claim, even when operated for

Revised 10/2021

a church event.

2. Report to police, if needed.
3. An adjuster is typically assigned to the claim and will inspect the vehicle.
4. *****Make no statements as to fault – leave that for the insurance company*****

PERSONAL ACCIDENT CLAIMS

If someone is injured while participating in a church sponsored activity, notify the Risk Management Department at the Conference Office as soon after the injury as possible. A “Medical Payments Claim Form” must be completed and signed by a church official.

WORKERS’ COMPENSATION INSURANCE

Report any work-related injuries immediately to the Human Resources Department. Procedures for completion of the claim will be sent to the injured employee.

VOLUNTEER LABOR

Report any volunteer injury to the Risk Management Department as soon after the injury as possible. A “Medical Payments Claim Form” must be completed and signed by a church official.



What is a 15-Passenger Van?

Many churches are looking at alternatives to 15-passenger vans, but what is a 15-passenger van? Is it only a van that has 15 passengers in it? Does it have seats for only 15 passengers? Does it have room for seats for 15 passengers? Unfortunately, the term “15-passenger van” is just a descriptor, not a name, and creates confusion as we try to identify which vehicles we can or cannot use.

Vehicles identified by the North American Division of the Seventh-day Adventist® Church policy as suitable alternatives to 15-passenger vans include: “*minivans and SUVs, mini-school buses, 15-passenger buses with dual rear wheels.*” What many have discovered is that the passenger van models typically come in 8, 10, 12, and 15-passenger versions, leaving many to ask which of these configurations are safe for use?

Adventist Risk Management,® Inc. (ARM) has consistently presented that 15-passenger vans are not safe. A van that is designed by its length to be for 15 passengers meets the criteria of the ‘dangers’ of what are referred to as 15-passenger vans. ARM has often used the example of how taking the back row out of a 15-passenger van does not remove the risks associated and is not acceptable. Regardless of whether the owner or the manufacturer of a

15-passenger van takes out the last row, it is not shortening the overall length of the van and thus still has the dangerous attributes of what is known as a 15-passenger van.

A practical guide is that it should NOT be used if any of the following are present:

- it can be configured as a 15-passenger van
- it has a wheelbase over 135 inches
- it has an overall length over 225 inches

This is not to be considered an exhaustive list of all makes and models of vans as these vary by make, model, and year, however, these illustrations should serve to show how the configurations, wheelbase and overall length can be used as a general guide to determine if a van is a “15-passenger” van.



12-Passenger Vans

You could easily purchase a 12-passenger van that has the same wheelbase and all the same challenges as a 15-passenger model. These should not be used.

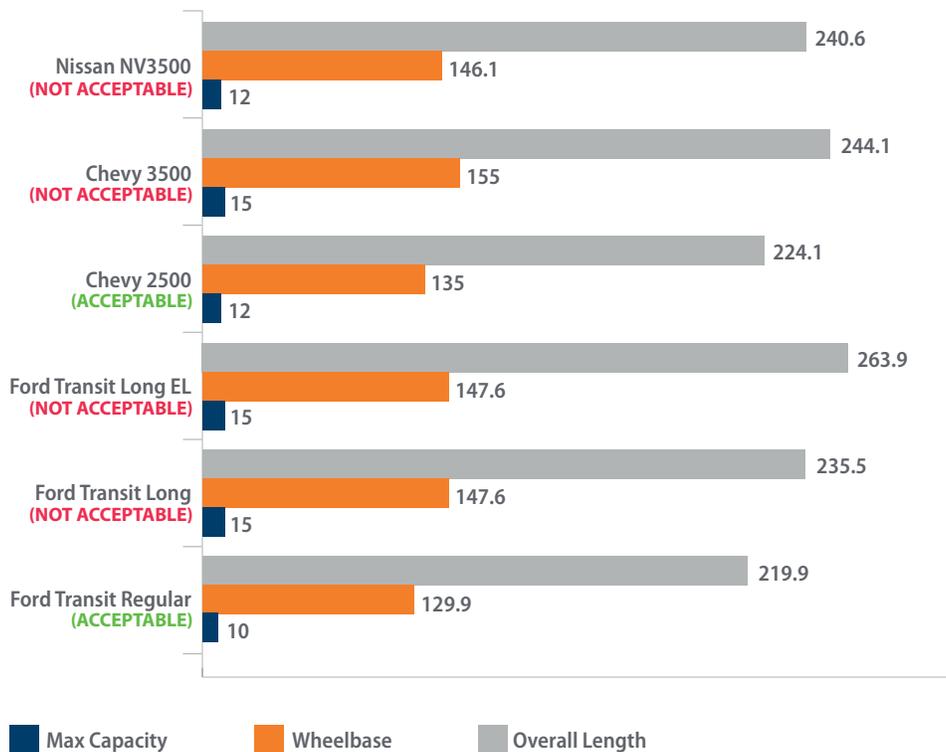
If you are considering a 12-passenger van please consider that even if it has a shorter wheelbase than the

15-passenger model, it is still only a small step removed and may be prone to many of the same challenges.

14-Passenger Vans

Some have asked about 14-passenger vans. These are 15-passenger vans. The number 15 refers to the total number of persons occupying the vehicle and does not distinguish between driver and passenger.

Examples of 2019 Passenger Vans*



*Specifications taken from the manufacturers' published documentation.

REPORT YOUR CLAIM RIGHT AWAY
1.888.951.4276 • CLAIMS@ADVENTISTRISK.ORG

STAY INFORMED
ADVENTISTRISK.ORG/SOLUTIONS



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BUILDING POLICY

BUILDING POLICY

Contact Information

Director: Brian Schwab

Email Address: brian.schwab@seccsda.org

Phone: (951) 509-2232

Fax: (951) 509-2396

Secretary: Lori Lorbeer

Email Address: lori.lorbeer@seccsda.org

Phone: (951) 509-2261

Fax: (951) 509-2396

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SUMMARY OF SECC BUILDING POLICY

Building something? You probably need SECC approval.

Helpful Hint: *You don't need to seek approval if you are only doing remodeling or maintenance unless you need a loan or you are adding square feet.*

There are four steps in the approval process so generally you need to present the project to the Property Services Board for approval for each step.

Helpful Hint: *Call Chin Kim at (951) 509-2232. He's your best friend in working through the process!*

THE STEPS

Step I. Concept Approval. Send a letter of intent to the treasurer with preliminary description and finances. This goes to Property Services Board for review and approval.

Step II. Preliminary Plan Approval. This is more involved and needs drawings, estimated costs and a funding plan. This goes to Property Services Board for review and approval.

Step III. Final Building and Financial Plans. You should have final working drawings and bids based on the drawings. Your funding plan should be in final form also. This goes to Property Services Board for review and approval.

Step IV. Project Approval. Have there been any modifications to the plans in the process of getting the building permit? Any last minute changes to bids? This goes to Property Services Board for review and approval. Once approved you are now free to sign construction contracts.

Helpful Hint: *Make sure they are reviewed by legal counsel or someone knowledgeable with construction contracts. The church/school board can authorize someone to sign the contracts.*

NEED A LOAN? This needs to be part of your approval process.

Want a subsidy? Request it in writing to the treasurer and/or superintendent.

Helpful Hint: *Current conference practice is to do up to 15% of the costs with a cap of \$150,000 for new construction that exceeds funds for the sale of property.*

Be sure to get a copy of the building policy and follow it.

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SOUTHEASTERN CALIFORNIA CONFERENCE

Church/School Building and Procedures Policy

- I. Conference Assistance**
- II. Policy**
- III. Application Procedures**
- IV. Other Information**

Revised

February 2018

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Section I

CONFERENCE ASSISTANCE

The Southeastern California Conference shall endeavor to assist each church/company/school in the conference to reach its growth potential within the established conference development plan, by providing:

A. Qualification for and provision of financing from:

1. The "Conference Development Fund" **as funds are available.**

Note: *Capital project funds, when available, form part of the annual conference budget and therefore are voted for funding in a given year. Thus, due to voted funding commitments, approval of new requests arising within the current budget year, will be considered for funding in (a) subsequent budget year(s).*

2. Loan financing from the Pacific Union Church & School Loan Fund, and/or Income Fund
3. Loans from any other designated SECC loan funds

B. The Property Services Board, an SECC Executive Committee appointed subcommittee, empowered to review and recommend proposed projects, review funding and review and recommend loan financing to the SECC Executive Committee and Pacific Union Conference.

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Section II

POLICY

A. Funds needed for project and construction approval:

1. Thirty-five to forty five percent (35-45%) of the total cost of the new project must be in cash in hand. *(This may include the conference appropriation, if available through the current year.)* The remaining 55-65% may be borrowed provided the church/company/school qualifies for debt financing *(see section E "Loans")* and the conference has contingent debt capacity. Borrowed funds may be covered by pledges in the amount of 120% of the loan amount. *(Conference approved prioritized appropriation for subsequent years may be considered as part of the pledges provided the conference has voted the specific year(s) for funding the project.)*
2. The land must be paid for before conference approval for construction may begin.

B. Prioritization of conference capital project funds

Due to fund limitations and prior building project commitments, the conference will allocate capital project grants, as funds are available, according to the following criteria:

1. Place a first priority on completing projects that were underway in 2010 and on new unforeseen emergencies.
2. Place a second priority on capital project commitments still unfulfilled.
3. A third priority, as funds are available, for new requests.

C. Conditions and limits for conference appropriated funds:

1. An appropriation will be considered for a capital project provided the following conditions are met:
 - a. The location must be recommended by the Property Services Board and approved by the Conference Executive Committee.
 - b. The type of building construction must be recommended by the Property Services Board and approved by the Conference Executive Committee.
 - c. An architect must be involved with the project from Step II (see Section III "Procedures", Step III)
 - d. A licensed contractor must be involved and on the job from the opening of construction to completion.
2. The conference appropriation, as funds are available, shall range from \$1.00 up to 15% of the project cost to a limit of \$150,000. Land purchases do not qualify for conference

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Section II – POLICY (Continued)

project grants. The appropriation to a project will range from \$30,000 to \$50,000 in a given year and a maximum of \$150,000 for a ten year period. If \$1.00 to 15% of the project cost exceeds this amount, it will be required to reapply for the balance of the appropriation at the end of the three year period **by sending a letter to the conference treasurer.**

3. If funds have been allocated in a given year by the conference for a project but not used, the proposed project will be reviewed during the fourth quarter of the calendar year to ascertain the project status. Unused funds may be transferred to another project. Organizations thus losing priority status will need to notify the Conference Property Services Board when they are ready to re-institute their project. The conference will notify the church/school when the appropriation will be available.

D. Capital Reversion and Large City Funds are available to qualifying church

E. Loans

1. In recommending or approving debt financing and contingent debt liability, the SECC shall not exceed a maximum debt ceiling of one half of the conference annual tithe. The debt ceiling is inclusive of all conference, and secured church/company/school/other institutional loans. SECC equity in its quasi-endowment fund, e.g. Stahlheber Estate, may also be used as debt capacity to a limit of 20% of net equity.
2. Conditions for loan approval
 - a. At the time of application, the prospective church/company/school, shall have maintained a consecutive minimum six month record of "on time" school subsidy payments to the local school constituency and maintained a current A/R balance with the conference and ABC, etc. demonstrating fiscal capability to service loan payments. Furthermore, release of loan funds during construction and development phases shall require continuous, current A/R and school subsidy status.
 - b. The debt carrying capacity of a church/company/school shall be assessed and established prior to building approval and recommendation to the SECC for loan funding.
3. When a church or school wishes to borrow funds for a capital project, Southeastern California Conference Executive committee and Pacific Union Conference approval shall first be obtained.
4. Projects costing more than \$500,000 require approval by Southeastern California Conference Executive Committee.
5. The 35% minimum requirement of local church investment prior to qualifying for loan funding shall be adhered to. Maximum loans issued shall be based on 300-400% of annual tithe. The 300% maximum is for the Church & School Loan Fund, and 400% maximum is for the Income Fund Loan.

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Section II – POLICY (*Continued*)

6. Prior to loan qualification, the conference building department shall have completed a supplementary thorough review of anticipated costs for the proposed project. The estimates shall include total cost per square foot from three of the most recent church structures of similar design, cost per square foot estimate based on construction by voluntary builders and cost per square foot if the entire project is completed by a commercial contractor. Furthermore, the budget shall include a minimum 15% contingency cost factor purely for unknown and unexpected costs after a thorough review has been completed. Construction on the project shall commence only upon approval of the Property Services Board.
7. The maximum amount a church may borrow is the lesser of 300-400% of its annual tithe (300% for a Church and School Loan Fund and 400% for an Income Fund Loan) or 35 to 45% of the cost of the project, but not to exceed \$2,000,000 for Church & School Fund and \$2,500,000 for the Income Fund from the Pacific Union Conference. Note: Land and site improvement costs are to be paid in full prior to requesting a construction loan.
8. (There is an initial six month interest-only period for Church & School Fund Loans and Income Fund Loans from the Pacific Union during construction.)
9. Other funding sources for debt-service which churches wish to propose will be considered by the conference on an individual basis.
10. Existing indebtedness must first be cleared or form a part of the plan of financing for any new projects.
11. Every endeavor shall have been made to provide realistic costing for a project. However, should a project experience a cost overrun that requires conference funding over and above the debt ceiling authorized by policy for the church, and beyond the church's capacity to service while maintaining current accounts payable obligations to the conference, church institutions, and the local school constituency, the church shall be evaluated for possible redistricting or consolidation including the sale of the property for repayment of the loan funds.

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Section III

APPLICATION PROCEDURES

Step I. Letter of Intent - For Concept Approval

- A. Send a letter of intent to the conference treasurer and a copy to the conference building department supervisor. Along with the letter, include a completed Preliminary Financial Worksheet (See page 10) and the Building Policy Acknowledgment form signed by the pastor, head elder, church/school treasurer, and building or project committee chairperson. The information requested in Step I for concept approval needs to be in the conference office one week prior to the date of the Property Services Board meeting in order to be included on the agenda.
1. Give a description of the project. If land or building purchase forms part of the plan, include engineer's information with the required letter of intent (*see item #3 below*). Also describe the level of church support for the project including a statement indicating that this project concept has the approval of the church in business session. The letter of intent must be dated and signed by the pastor, head elder, and treasurer. For a school, the statement should indicate approval of the constituency, and dated and signed by the principal and board chairperson. A plot plan that includes a preliminary dimensional plan of the building including room dimensions and the location of new and existing buildings (showing property line and adjacent streets will be helpful in presenting your building project to the committee).
 2. Land purchase for building project: contact Treasury personnel and the conference building department supervisor.
 3. At your expense, contact a civil engineer to establish preliminary city requirements for on and off site improvements, an estimated cost of such improvements, suitability for intended purpose, and review earthquake and hazard waste issues, etc. Escrow closing will be subject to approval, by the conference Property Services Board, of the engineer's report.
- B. **DO NOT** contract with an architect at this point to prepare final detailed building plans. Engage an architect or draftsman on a fee only basis.
- C. Please wait for concept approval from the Conference Property Services Board and Conference Executive Committee. (The conference approval or disapproval of the concept project will be conveyed in writing.) When approved, proceed to Step II. Concept approval for Step I does not commit the conference to funding the project.

Step II. Preliminary Plans for Building and Finance

- A. Project a current formal engineering report for the land and or property purchase. (The cost for the engineer is to be church expense.)

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Section III – APPLICATION PROCEDURES (Continued)

- B. Proceed to hire a draftsman or architect to do the following:
1. Prepare an accurate dimensional plot plan.
 2. A dimensional preliminary plan of building, showing approximate room outlines with line drawings of major exterior and interior structures. Give approximate room dimensions and list name of each room.
- C. Prepare an Estimated Expense Report with detail amounts listed. Use the form on page 11. (Revise the Preliminary Financial Worksheet as needed). Include, but not be limited to, the following items: (revise as necessary prior to full architectural drawings being presented to the city.)
1. Engineer's estimated detailed costs for on and off site preparation such as street, curb, and gutters, sewer include all city or county fees (note: removal or relocation of electric poles).
 2. Estimated cost of building(s) or modifications or improvements.
 3. Estimated cost of carpeting, pews, and furnishings (include pianos and organ).
 4. Estimated cost of on-site improvements (sidewalks, walls, etc.).
 5. Estimated cost of parking lot, landscaping and church identification sign.
 6. Estimated cost of public address system.
 7. Estimated cost of other services like audio-visual, security, Internet, landline, etc.
 8. Total estimated cost of project.
 9. Indication as to whether ASI/Mission Church Builders are to be involved.
 10. Church funds on hand for the project.
 11. Estimated grant request from SECC, if any.
 12. Estimated amount of funds to be borrowed, if any.
- D. Submit Step II information to the Conference Property Services Board and when approved in full, proceed to Step III. (Preliminary approval will be conveyed in writing.)
- E. Requests for conference funding are made in a separate letter to the conference treasurer. A Financial Plan (Preliminary or Detailed for the appropriate Step I or II) should be included with the letter.

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Section II – POLICY (Continued)

Step III. Final Building and Financial Plans

- A. Once approval and comments are received from the conference for your preliminary building and financial plans, proceed with final working drawings utilizing the services of an architect. Submit to the conference for final approval two sets of completed architectural plans. Obtain bids from contractors.
- B. Obtain bids in order to verify actual costs. Prepare the final plans and a Financial Plan with Detailed Costs using a copy of the enclosed expense report form on page 12. Submit this information one week in advance of the Conference Property Services Board for recommendation and subsequent approval by the Executive Committee.
- C. After Step III has been approved by the conference, the loan application (if a loan is needed) will be submitted to the Pacific Union for funding.

Step IV. Project Approval

Upon full project approval of the SECC Executive Committee, approval for signing construction contracts will be conveyed in writing by the Conference Treasurer to the respective church/school pastor/principal and designated building project supervisor. Construction contracts must be reviewed and approved by SECC attorney before signing.

Section IV

OTHER INFORMATION

Pacific Union Conference Participation

1. A \$7.50/seat appropriation from the Union is available at the dedication of new churches, at the opening ceremony based on sanctuary, balcony, and choir seating.
2. Application for these funds must be made through the local conference treasurer by cover letter after the mortgage has been paid.

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Southeastern California Conference
BUILDING AND PROCEDURES POLICY

Acknowledgment Form for Step I Approval

**Submit to the Conference Property Services Board for
Step I Approval One Week Prior to Meeting Date**

The persons listed below hereby acknowledge and declare that they have read and agree to comply with the SECC Building and Procedures Policy and have shared it with all members of their board and building committee

Name of Church/School

Church Pastor/School Principal

Date: _____

Church/School Treasurer

Date: _____

Head Elder/School Board Chair

Date: _____

Project Chairperson

Date: _____

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Preliminary Financial Worksheet for Step I Approval

**Submit to the Conference Property Services Board for
Step I Approval One Week Prior to Meeting Date**

Name of Church/School _____ Date: _____

Name of Pastor/Principal _____ Telephone: _____

Description of Project _____

.....

Date and Name of the Meeting Authorizing Project _____

Estimated Cost of Project \$ _____
(Divide into Phases as necessary)

\$ _____

\$ _____

Cash on Hand \$ _____

Loan Amount Requested \$ _____

Select Type of Pacific Union Loan

_____ PUC Church & School Loan Fund (requires 45% cash) (As of 10/01/2013: 4% interest. 15 year amortization)

_____ PUC Income Fund Loans (requires 35% cash) (As of 10/01/2013: 4.75% interest, 20 year amortization).

_____ PUC Income Fund Load for Remodeling (requires 10% Cash) (As of 10/01/2013: 4.75% interest, 7 year amortization and up to \$250,000 max.)

PUC Appropriation Capital Reversion/Large City Funds (Contact Black/Hispanic Vice President).

Tithe for previous year (loan amount is up to 300-400% of previous year's tithe). \$ _____

Conference appropriation request (As funds are available; from \$1 to 15% with stipulation; \$150,000 maximum; see policy)

School Subsidy Current _____ Yes _____ No

ABC Account Current _____ Yes _____ No

Account with SECC Current _____ Yes _____ No

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Detailed Estimates For Step II Approval

**Submit to the Conference Property Services Board for
Step II Approval One Week Prior to Meeting Date**

Name of Church/School _____

1. Engineer's site preparation estimates

<u>Off-Site</u>	<u>On-Site</u>
Street \$ _____	Fire Hydrants \$ _____
Lights \$ _____	Sprinkler System \$ _____
Water \$ _____	Permits \$ _____
Curb \$ _____	Sidewalks \$ _____
Gutters/Drains \$ _____	Landscaping \$ _____
Electric Poles \$ _____	Parking Lots \$ _____
Other \$ _____	Audio Visual \$ _____
Total Off-Site \$ _____	Telephone/Internet \$ _____
	Security System \$ _____
	Total On-Site \$ _____
<u>Combined Total</u> _____	\$ _____

- 2. Estimated cost of Building, modifications (labor & materials, etc.) \$ _____
- 3. Estimated cost of carpeting, pews, furnishings, pianos, etc. \$ _____
- 4. Estimated cost of public address system \$ _____
- 5. Estimated cost of engineering, supervision, etc. \$ _____
- Total Project Cost** _____ **\$ _____**

- 6. Estimated cost of other services \$ _____
- 7. Owned church funds on hand \$ _____
- 8. Project grant request form SECC \$ _____
- 9. Amount of loan request \$ _____
- 10. Value of pledges to cover loan request \$ _____
- Total Funding Plan** _____ **\$ _____**

11. Prior calendar year annual tithe \$ _____

12. Has your church/school maintained a previous 6 month record of remaining current (within 30 days) with the conference, ABC, and school constituency? OYes or ONo

#

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Actual Costs For Step III Approval

(Costs are determined by actual bids from contractors)

**Submit to the Conference Property Services Board for
Step III Approval One Week Prior to Meeting Date**

Name of Church/School _____

2. Engineer's site preparation estimates

<u>Off-Site</u>		<u>On-Site</u>	
Street	\$ _____	Fire Hydrants	\$ _____
Lights	\$ _____	Sprinkler System	\$ _____
Water	\$ _____	Permits	\$ _____
Curb	\$ _____	Sidewalks	\$ _____
Gutters/Drains	\$ _____	Landscaping	\$ _____
Electric Poles	\$ _____	Parking Lots	\$ _____
Other	\$ _____	Audio Visual	\$ _____
Total Off-Site	\$ _____	Telephone/Internet	\$ _____
		Security System	\$ _____
		Total On-Site	\$ _____

Combined Total _____ **\$ _____**

2. Cost of Building, modifications (labor & materials, etc.) \$ _____

3. Cost of carpeting, pews, furnishings, pianos, etc. \$ _____

4. Cost of public address system \$ _____

5. Cost of engineering, supervision, etc. \$ _____

Total Project Cost _____ **\$ _____**

6. Estimated cost of other services \$ _____

7. Owned church funds on hand \$ _____

8. Project grant request form SECC \$ _____

9. Amount of loan request \$ _____

10. Value of pledges to cover loan request \$ _____

Total Funding Plan _____ **\$ _____**

11. Prior calendar year annual tithe \$ _____

12. Has your church/school maintained a previous 6 month record of remaining current (within 30 days) with the conference, ABC, and school constituency? OYes or ONo

#

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SECC POLICY FOR QUARTERLY REPORTS FOR CERTAIN PROPERTY SERVICES BOARD APPROVED CAPITAL PROJECTS

Current accounting practices require that the Conference maintain records of land improvements, buildings and building improvements for all of the churches and schools. This is due to the ownership of the land that each of the facilities sites belongs to the Conference. This data is needed in order to complete the annual audit of the Conference by both our external auditors and the General Conference Auditing Service. When projects are presented to the Property Services Board Committee, the entity will be informed of their responsibility for this reporting requirement.

In an attempt to help collect this data, Conference Administration decided that all church or school capital projects having budgeted costs totaling \$20,000 or more should provide a quarterly report to the Conference using the 2 developed forms (or similar reports from their accounting software) for: 1) a detail report of current quarter project costs paid; and 2) a report of project cost savings by cost savings category and showing how the reported amounts were determined. For the year end there is one further form that is necessary and that is one that will give a detail of project cost amount owed to vendors at the end of the year. If a contract exists for the project management, this should be sent to the conference with the first quarterly report.

The \$20,000 threshold for total budgeted costs is the Conference approved spending level for which an item should be capitalized as an asset. This has been adopted by many of you for your equipment which you purchase.

The due dates for the reports will be the 15th of the month following the end of each quarter. It would be helpful on the first quarterly report that the total project budget be identified along with all costs incurred to date if not previously reported.

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PACIFIC UNION CONFERENCE
LOAN APPLICATION PACKAGE

CONTENTS

Policy Summary

Loan Application

Loan Application Instructions

NAD Building Plans and Borrowing of
Funds Approval Request

Resolutions:

Church

School

Conference Executive Committee

PACIFIC UNION CONFERENCE LOAN POLICY SUMMARY

- A. Purpose - to provide funding for loans to approved capital projects, including major building improvement and repairs of churches and schools within the Pacific Union Territory.
- B. Loan Application Package - please complete all forms, any questions should be directed to the local conference treasurer.
- C. Approval - all loans must be approved by: 1) Pacific Union Conference Investment Committee, 2) Pacific Union Conference Executive Committee. For "Mega Projects" (where the building project exclusive of land exceeds 6,000,000.00) approval is also required by the North American Division Building Plans Committee. The maximum loan amounts are:
1. Lesser of 300% of year end tithe or \$2,000,000 for Church and School Loan Fund
 2. Lesser of 400% of year end tithe or \$2,500,000 for Income Fund
- D. Availability - loan applications are approved only as income projections indicate an adequate cash flow to guarantee funding of the approved loan. Depending upon the availability of funds, a maximum loan limit may be imposed when funds are limited in order to serve more projects.
- E. Terms/Rate - rates are variable as adjusted by Investment Committee of the Lender two times each year, effective January 1 and July 1. Any decrease or increase of the interest rate shall not be less than one fourth percent (.25) nor more than two and one-half percent (2.5) per year. The change in the interest rate shall be limited to a total decrease or increase of five percent (5%) for the term of this Note.

Loan Terms:

<u>Project</u>	<u>Maximum Term</u>	<u>Percent Financed</u>	<u>Maximum Loan</u>
Church and School Loan Fund			
1) New construction, purchase of existing structure or renovation	15	55	2,000,000
2) Land for building or expansion	10	55	2,000,000
Income Fund			
1) New construction, purchase of existing structure or major renovation	5*	65	2,500,000
2) Repairs and renovation up to \$250,000:			
a) Under \$50,000	7	90	50,000
b) Over \$50,000	15**	90	250,000
3) Modular units	5	65	250,000
4) Organs	5	65	250,000

*Amortized over 20 years, renewable at maturity at holders option, limited to three renewals.

**Amortized over 15 year, renewable at maturity at holders option, limited to two renewals.

For construction and renovation loans, interest-only payments may be made during the first six-month period with principal amortized over the remaining life of the loan. For a complete set of Loan Policies contact your local conference treasurer.

- F. Conditions - land for building sites is to be paid for in full prior to requesting the construction loan. Required "Cash on hand" is a minimum of 45% (Church and School Loan Fund) or 35% (Income Fund) of the total project. Cost of land is included as "Cash on hand" only for the first project.
- G. Limitations - multiple loans to any one borrowing entity may be authorized, provided the aggregate of loans from the fund does not exceed:
1. \$2,000,000.00 for the Church and School Loan Fund
 2. \$2,500,000.00 for the Income Fund.
- Total payments on all loans cannot exceed the equivalent of 50% of average monthly tithe income.

Special Loan Requests - (exceeding 500% of annual tithe considering the aggregate of loans from both Church and School Loan Fund and Income Fund) are considered in extreme circumstances and require special approval from the Pacific Union Executive Committee. The following must be submitted with this application in addition to items required for other loans:

1. Explanation of the unusual circumstances requiring the loans.
2. Statement indicating that all obligations of the requesting church are current and have been current for the preceding twelve months, including community obligations, loan payments, school subsidies, conference/ABC, etc.
3. Guaranteeing conference must have a minimum of 50% of the working capital requirement at end of prior year.

H. Security - loans over \$100,000 require Promissory Notes secured by Deeds of Trust against the property being purchased or improved. **A legal description in recordable format and the Assessor's Parcel Number (APN) for the securing property is necessary for all loans requiring a Deed of Trust.** Loans approved for constituency school projects are borrowed by the local constituent churches with their church property pledged as security unless the loan is to be repaid from the constituency school operating funds, in which case the constituency school property is pledged as security. When the borrower's property to be improved by the loan proceeds is situated on leased land, no recorded lien is required. Other security arrangements may be implemented by agreement with the sponsoring conference.

Loans are guaranteed in writing and supported by actions of the governing committee of the conference responsible for the borrowing entity. Such loans are recorded as contingent liabilities in the financial records and reports of the conference (not association or corporation).

I. Documentation - Loan documents are signed prior to advance of funds; loan documents for churches are signed by the pastor, treasurer, first elder, and clerk upon approval by the church board and include a copy of the approving resolution voted by the church members in business session. Loan documents for schools are signed by the board chairman, principal, treasurer and secretary upon approval by the school board and include a copy of the approving resolution voted by the school constituency.

J. Funding - Loan approval is valid for funding for one year from the date of Investment Committee approval. If funds are not drawn within one year after approval, loan approval expires, requiring the applicant to renew the loan request. Upon request before expiration, loan approval may be extended an additional six months.

Funds are requested by the borrowing entity through the local conference treasurer in advance to allow time for signatures to be secured and proper documents to be returned to the Pacific Union Conference.

Draws on approved loans are made only when needed for payment of actual project costs. For construction and renovation loans the authorized loan amount may be drawn over a six-month period.

K. Monthly payments are due as provided in the Promissory Note, and the account is considered delinquent after the tenth day following the payment due date.

Delinquent loan payments exceeding 150 days for an outstanding loan renders the conference ineligible for additional loans until the delinquency is paid in full. Partial payments or interest-only payments will not be considered as regular loan payments.

Accelerated principal payments, made at the borrower's option, do not eliminate the borrower's obligation to make the regularly scheduled payment each month.

If early payment is required, the loan shall become due and payable within 90 days through the securing of a loan by the borrowing entity from another source.

PACIFIC UNION CONFERENCE LOAN APPLICATION INSTRUCTIONS

LOCAL CHURCH/SCHOOL

1. Read the Pacific Union Conference Loan Policy Summary in its entirety before filling out the application to be sure your loan request meets all requirements.
2. Fill out sections one through six completely. Missing information will delay loan approval.
3. Present project to church business meeting/school constituency for approval. Complete resolution form and include with loan package.
4. For projects costing \$6,000,000.00 or more exclusive of land, submit building plans and complete North American Division Building Plans and Borrowing of Funds Approval Request.
5. Send application, resolution and building plans, when applicable, to your local conference treasurer for approval.
6. ADDRESS ALL QUESTIONS CONCERNING THIS LOAN TO YOUR CONFERENCE TREASURER.

LOCAL CONFERENCE

7. Review application, resolution and building plans to see that material is complete and meets the Pacific Union Conference Loan Policy.
8. Review project to make sure it meets the building and loan requirements set by the local conference.
9. Verify that the church's/school's other obligations are current. (School subsidy, conference, ABC, and association bills, etc.)
10. Present project to building committee/executive committee for approval and guarantee of loan. Complete executive committee resolution and include in loan application package.
11. Loans over \$100,000.00 are secured by a first deed of trust. Obtain legal description in **recordable format and APN (Assessor's Parcel Number)** of subject property from your local conference association and include in the loan application package.
12. Send completed loan package (including building plans if applicable) to the undertreasurer of the Pacific Union Conference for processing. (Loan application package must be received at least ONE WEEK prior to the Investment Committee meeting to assure adequate time for processing.)

PACIFIC UNION CONFERENCE INVESTMENT COMMITTEE

13. The Investment Committee, which normally meets bimonthly on the second Friday of the even numbered months, is responsible for approval of all loans.
14. Notification of loan approval or denial is sent to the local conference treasurer within approximately one week following the meeting. Loan approval is valid for one year.
15. Projects costing \$6,000,000.00 or more exclusive of land, require approval of the North American Division. When Loan Policies are met and the Investment Committee gives tentative approval, the union undertreasurer will forward to the North American Division Building Plans and Borrowing of Funds Request along with the building plans to the Division. Where Division approval is required, the conference treasurer will be notified when approval is received.

FUNDING THE LOAN

1. BEFORE FUNDS CAN BE RELEASED - advise your local conference treasurer that you are ready for funding. Your treasurer will notify the union undertreasurer to begin the document process. Be sure to allow adequate time to complete all paperwork before the first draw is needed. THE PROMISSORY NOTE AND DEED OF TRUST (when applicable) will be sent to your local conference treasurer. ALL DOCUMENTS MUST BE COMPLETED AND SIGNED BY BOTH THE BORROWING ENTITY AND THE GUARANTOR PRIOR TO FUNDING.
2. ALL REQUESTS FOR RELEASE OF FUNDS must come through the local conference treasurer. (Some projects require one large draw while other are set up for several smaller draws. **Funding must be completed within six months of the first draw**).
3. Funds will be sent to the local church or conference office as requested by conference treasurer.

PACIFIC UNION CONFERENCE

LOAN APPLICATION

This application is designed to be completed by the applicant with the local conference assistance. Questions concerning this application should be directed to the local conference treasurer.

I. BORROWER

Church/School Name _____ Membership/Enrollment _____
Street _____ Annual Tithe _____
City _____ State _____ Zip _____ Annual Operating Budget _____

II. PROPERTY INFORMATION

Project Name _____
Street _____
City _____ State _____

(Attach a copy of the legal description of subject property including APN#.)

III. LOAN - TYPE AND TERMS

TYPE OF LOAN

_____ Construction _____ Land for expansion/relocation
_____ Purchase _____ Refinance
_____ Renovation

Description of project: _____

Terms Requested:

Loan Amount _____
Loan Period _____
Interest only first six months _____ yes _____ no
(available only on new construction and renovation loans)

First draw date _____
Send draws to _____
Street _____
City _____ State _____ Zip _____
Phone _____

IV. PLAN OF FINANCE

ESTIMATED COST

Land already owned _____
Land to be purchased _____
Building _____
Equipment _____

TOTAL ESTIMATED COST _____

FUNDS SOURCE

Land already owned _____
Cash on hand for this project _____
Local conference appropriation _____
*Donated labor/materials _____
Loan requested _____

TOTAL FUNDS SOURCE _____

(Total estimated cost must equal total funds source)

*Donated labor or pledges may not be considered as cash on hand

V. OTHER LOANS

If the borrowing entity has other outstanding loan obligations, please show lender and current balance owed.

Lender: _____

Amount owed: _____

PACIFIC UNION CONFERENCE

LOAN APPLICATION

Continued

VI. APPROVAL

RESOLUTIONS

In applying for the above described loan approval, the business meeting/constituency or governing board has adopted an approval resolution authorizing its officers to sign the Application and Loan Documents, with the express understanding that the borrowing entity shall be responsible for the loan repayment according to the terms and conditions stated in the loan documents which conform to the Pacific Union Conference Loan Investment Policies and board or committee actions pertaining thereto.

(Copies of Church/School and Conference Resolutions must be attached)

Borrower _____ Business/Constituency Meeting Date _____

Pastor/Chairperson (Print) (Signature) (Date)

First Elder/Principal (Print) (Signature) (Date)

Clerk/Secretary (Print) (Signature) (Date)

Treasurer (Print) (Signature) (Date)

Local Conference Guarantee _____ Executive Committee Date _____

Officer (Print) (Signature) (Date)

Officer (Print) (Signature) (Date)

VII. FOR UNION CONFERENCE OFFICE USE ONLY

Meets Guidelines for: _____ INCOME FUND _____ CHURCH AND SCHOOL LOAN FUND

Investment Committee date _____

Treasurer/Undertreasurer

Executive Committee date (if needed) _____

Approved loan amount _____

Term _____

Investment Committee Secretary

Rate _____

PACIFIC UNION CONFERENCE

CHURCH RESOLUTION

WHEREAS, the _____ Seventh-day Adventist Church (Borrower) whose address is _____ has approved this project for _____ . (Describe as: new purchase, remodel, roof, addition, parking lot etc.)

TOTAL COST OF PROJECT: \$ _____

To be funded as follows:

Church Funds on Hand \$ _____
Loan Request from Union \$ _____

TOTAL FUNDING: (must equal cost of project) \$ _____

WHEREAS, it has been determined that the proposed loan meets the Investment Policy of the Pacific Union Conference (Lender) and the _____ Conference (Guarantor);

THEREFORE, BE IT RESOLVED, that a loan be obtained by this church from the Lender with the following conditions:

RESOLVED FURTHER, that the pastor, first elder and treasurer (or their replacements) be authorized and empowered to do everything that is necessary and proper to obtain this loan, including but not limited to the following:

1. Complete and sign the Loan Application Forms.
2. Provide the necessary information and documentation to your conference treasurer for obtaining an approval of this loan by the Conference Executive Committee.
3. Sign the Promissory Note, and other loan documents required by the Lender.

ALSO RESOLVED, that the terms and conditions of this Resolution shall be binding upon this church, to be respected and performed by its officers and members, now and in the future.

CERTIFICATE OF CHURCH CLERK

THE UNDERSIGNED,
the duly elected, qualified, and acting clerk of the _____ Seventh-day Adventist Church, hereby certifies that the above Church Resolution is a true and correct copy of the Resolution adopted on _____, 20____, by the members of the said church in a duly called and held business meeting. That said Resolution has not been amended, modified, rescinded, annulled or revoked, and is in full force and effect as of the date hereof.

EXECUTED ON _____, 20____

Signature of Church Clerk

Print or type name

PACIFIC UNION CONFERENCE

**CONFERENCE EXECUTIVE
COMMITTEE RESOLUTION**

WHEREAS, the _____ Seventh-day Adventist Church or School (Borrower) whose address is _____ has approved this project for _____ (Describe as: new purchase, remodel, roof, addition, parking lot etc.)

TOTAL COST OF PROJECT: \$ _____

To be funded as follows:

Funds on Hand \$ _____
Loan Request from Union \$ _____

TOTAL FUNDING: (must equal cost of project) \$ _____

WHEREAS, it has been determined that the proposed loan meets the Investment Policy of the Pacific Union Conference (Lender) and the _____ Conference (Guarantor);

THEREFORE, BE IT RESOLVED, that a loan be obtained by the Borrower from the Lender with the following conditions:

RESOLVED FURTHER, that the conference officers be authorized and empowered to do everything that is necessary and proper to obtain this loan, including but not limited to the following:

1. Complete and sign the Loan Application Forms.
2. Provide the necessary information and documentation to the Lender for obtaining an approval of this loan by the Conference Executive Committee.
3. Sign the Promissory Note, and other loan documents required by the Lender.

ALSO RESOLVED, that the terms and conditions of this Resolution shall be binding upon the Guarantor, to be respected and performed by its officers and members, now and in the future.

CERTIFICATE OF CONFERENCE SECRETARY

THE UNDERSIGNED, the duly elected, qualified, and acting secretary of the _____ Conference of Seventh-day Adventists, hereby certifies that the above Resolution is a true and correct copy of the Resolution adopted on _____, 20____, by the said Executive Committee in a duly called and held business meeting. That said Resolution has not been amended, modified, rescinded, annulled or revoked, and is in full force and effect as of the date hereof.

EXECUTED ON _____, 20____

Signature of Conference Secretary

Print or type name

PACIFIC UNION CONFERENCE

SCHOOL BOARD RESOLUTION

WHEREAS, the _____ Seventh-day Adventist School (Borrower) whose address is _____ has approved this project for _____ (Describe as: new purchase, remodel, roof, addition, parking lot etc.)

TOTAL COST OF PROJECT: \$ _____

To be funded as follows:

School Funds on Hand \$ _____
Loan Request from Union \$ _____

TOTAL FUNDING: (must equal cost of project) \$ _____

WHEREAS, it has been determined that the proposed loan meets the Investment Policy of the Pacific Union Conference (Lender) and the _____ Conference (Guarantor);

THEREFORE, BE IT RESOLVED, that a loan be obtained by the Borrower from the Lender with the following conditions:

RESOLVED FURTHER, that the school principal, business manager and school board chairperson be authorized and empowered to do everything that is necessary and proper to obtain this loan, including but not limited to the following:

1. Complete and sign the Loan Application forms.
2. Provide the necessary information and documentation to your conference treasurer for obtaining an approval of this loan by the Conference Executive Committee.
3. Sign the Promissory Note, and other loan documents required by the Lender.

ALSO RESOLVED, that the terms and conditions of this Resolution shall be binding upon this school, to be respected and performed by its officers and members, now and in the future.

CERTIFICATE OF THE SCHOOL BOARD CHAIRPERSON

THE UNDERSIGNED,

the duly elected, qualified, and acting school board chairperson of the _____ Seventh-day Adventist School, hereby certifies that the above School Resolution is a true and correct copy of the Resolution adopted on _____, 20____, by the members of the said school board in a duly called and held business meeting. That said Resolution has not been amended, modified, rescinded, annulled or revoked, and is in full force and effect as of the date hereof.

EXECUTED ON _____, 20____

Signature of School Board Chairperson

Print or type name

TO BE COMPLETED ONLY IF PROJECT IS IN EXCESS OF \$6,000,000.00 (NOT INCLUDING LAND)

North American Division of
Seventh-day Adventists

12501 Old Columbia Pike, Silver Spring, MD 20904
Telephone (301) 680-6000 FAX (301) 680-6090

**BUILDING PLANS AND
BORROWING OF FUNDS
APPROVAL REQUEST**

DATE OF REQUEST

BUILDING PROJECT INFORMATION

NAME OF PROJECT:		
DESCRIPTION: (CHURCH, SCHOOL OFFICE, AUDITORIUM, COLLEGE, HEALTH-CARE INSTITUTION, ETC.)		
LOCATION: (STREET, CITY, STATE, ZIP)		
AREA IN SQ. FT., ALL FLOORS INCL. BASEMENT:	ESTIMATED COST PER SQ. FT.:	NAME OF ARCHITECT FOR PROJECT:
IF CHURCH - PRESENT MEMBERSHIP:	PROJECTED MEMBERSHIP:	SEATING CAPACITY: (OF SANCTURY OR AUDITORIUM)
IF SCHOOL - ELEM. SEC. COLLEGE, ETC.:	PRESENT ENROLLMENT:	PROJECTED ENROLLMENT:
IF HOSPITAL - PRESENT BED CAPACITY:	ADDITIONS:	
ADDITIONAL INFORMATION:		

PLAN OF FINANCE

ESTIMATED COST		ULTIMATE SOURCE OF FUNDS	
Land already owned	\$	Land already owned	\$
Land to be purchased		Cash on hand for this project	
Building		From Union Conference	
Equipment		From Local Conference	
Interest Cost		From Bona Fide Pledges	
TOTAL ESTIMATED COST	\$	TOTAL SOURCE OF FUNDS	\$

PROPOSED BORROWING PROGRAM

APPROVAL OF BORROWING RECOMMENDED BY: PACIFIC UNION	APPROVAL OF BORROWING RECOMMENDED BY: (Conference or other organization)
ORGANIZATION RESPONSIBLE FOR REPAYMENT OF LOAN:	ORGANIZATION CO-SIGNING OR GUARANTEEING THE LOAN:

ON WHAT PROPERTY WILL MORTGAGE BE TAKEN?

WHICH OF THE ABOVE NAMED SOURCES WILL BE USED FOR THE REPAYMENT OF THE LOAN?

IF THE BORROWING ORGANIZATION HAS OTHER OUTSTANDING LOAN OBLIGATIONS PLEASE GIVE THE CURRENT BALANCE:	APPROVAL FOR BORROWING IS HEREBY REQUESTED IN THE AMOUNT OF	SIGNATURE OF UNION UNDERTREASURER
\$	\$	
	FOR A PERIOD OF	
	YEARS	



SEVENTH-DAY
ADVENTIST[®]
CHURCH

Southeastern California Conference

December 14, 2017

Treasury

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2200
Fax: (951) 509-2235
Web: seccadventist.org

Dear Church Treasurer and Church Business Administrator,

We are just two weeks away from completing another year. That means we need your help to update the records for land, buildings, building improvements, land improvements and funds borrowed for the calendar year 2017. This includes the name of the property or improvements, the actual costs and if it was completed by the end of 2017.

Examples of capital improvements you would consider include the following:

- Constructing a new building
- Adding space or rooms to an existing building
- Remodeling or renovating areas of an existing building
- Installing or major resurfacing the parking lot
- Installing or replacing a fence or wall
- Major landscaping replacements or improvements, including removal of trees
- "Preconstruction" services and costs such as architects, engineering or consultant services and fees paid to city/county

Please do not consider moveable furniture or equipment, such as pianos, chairs and computers as a capital improvement for this report.

The following are the requirements for reporting on the church's property acquisitions, disposals and improvements:

1. All projects to be reported on are to have a total value of \$20,000 or more. This includes total costs paid plus the value of donated materials or donated labor. Value donated skilled labor at market rate, unskilled labor at \$10 to \$15 per hour.
2. With the \$20,000 value threshold in mind, please complete the enclosed response card. Make sure to check the second box if your church has no property acquisitions, disposals or improvements to report on.
3. If your church has property acquisitions, disposals or improvements to report on, please report on them on the enclosed Summary Information on Projects Year 2017 form sheet (please make additional copies of the form sheet if needed), following the form's instructions and clarification sheet that is also enclosed.

Please complete and return this information to me by **Monday, January 8, 2018**. Please call me at (951) 509-2248 if you have any questions about this matter. If email is more convenient for you, my email address is steven.case@seccsda.org.

Sincerely,

Steven L. Case
Conference Assistant to the Associate Treasurer

cc: Church Pastor

CHURCH RESPONSE CARD

Please complete, by placing a check mark in the appropriate box and return this card to the attention of Steven Case, Conference Assistant to the Associate Treasurer at the Conference office by **Monday, January 8, 2018.**

- Attached is the list of our church's land, building, building improvement and land improvement additions/disposals for the calendar year 2017 (total value of \$20,000 or more).
- We have no improvements or purchases or sales of land and buildings to report for the calendar year 2017 (total value of \$20,000 or more).

Name of Respondent

Church Name

Position

Date

Southeastern California Conference of SDAs
Land and Building Improvements/Construction Projects
Summary Information on Projects Form Sheet – Instructions & Clarification Sheet

Section on Report Sheet

Project Description

- Please make sure it includes a descriptive name and location: i.e. Upgrade the stage lighting in the Sanctuary.
- For some generic terms like “remodel” or “renovation” please provide some specifics: i.e. Renovation of the men’s restroom in the Sabbath School building (**new tile flooring, paint, countertops, sinks and faucets, cabinets, etc.**).

Project Costs

- Please provide a list of payments which can be as simple as an adding machine tape or use certain accounting software that can provide more information that is useful (**date, check number, payee, check amount, description of what was paid**).
- For larger construction projects (**usually for when a new building is being constructed**) please use accounting software such as QuickBooks for tracking costs paid by construction/contractors cost category – this is needed for helping identify which costs are for which asset category: Land Development, Land Improvements, Building or Building Improvements, Furnishings and Equipment, Costs to be Allocated, and Other Costs.
- Please make sure the reported amount for each project agrees with the total amount from the list of payments.
- Remember that pre-construction costs from the planning stages of each project needs to be reported. Pre-construction costs can include architect and engineering fees, City, County, State or Federal government fees, blueprints and other reproduction costs, but not fund raising costs.
- If the list of payments has 25 or fewer payments, please provide a copy of the supporting documents (**vendor contracts and invoices, vendor register receipts, etc.**) for each payment on your list of payments.
- If the list of payments has more than 25 payments, please contact Steven L. Case, Conference Assistant to the Associate Treasurer at (951) 509-2248 or steven.case@seccsda.org.

Project Cost Savings

- Cost savings usually can be in the following categories:
 - Volunteer or donated labor
 - Donated materials
 - Discounted labor
 - Discounted materials
- Vendor provided discounts will usually be identified on their invoice or other vendor documents.
- Volunteer labor or non-vendor discounts or donations not identified through documents need to be estimated: i.e. Volunteer labor - # of hours times market rate per hour for skilled contractor labor, and # of hours times \$10 - \$15 per hour for non-skilled labor.
- If the cost savings being reported is of 2 or more categories, please prepare a report sheet that shows which categories make up the reported project cost savings amount and how the amount reported was determined.
- If the cost savings being reported is of a single category such as volunteer non-skilled labor: the calculation supporting the amount reported for the project can be written next to the amount on the report sheet.

Project Funding Financing Costs

- This usually represents the amount(s) or the projects share of the amount(s) you report at the bottom of the report sheet for loan interest for the year. Please provide for each reported project its share in amount of this year’s loan interest and loan origination fees.

2 “Yes” or “No” Questions to Answer for Each Reported Project

- The first question is for the report year’s purchases or services that are not paid yet.
- The second question helps the Conference office determine if there will be more amounts to be reported on the project for the following year.

Southeastern California Conference of SDAs
 Land and Building Improvements/Construction Projects
Summary Information on Projects
 Year 2017

Name of Church/School	Totals for Current Year 2017	Any Project Services or Purchases in 2017 Not Paid by Year End?	Was the Project Completed by Year End?
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please provide a listing of the items)	
Project Funding Financing Costs (loan interest and fees)	\$ _____		
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please provide a listing of the items)	
Project Funding Financing Costs (loan interest and fees)	\$ _____		
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please provide a listing of the items)	
Project Funding Financing Costs (loan interest and fees)	\$ _____		
Project Description _____			
Project Costs	\$ _____	Yes__ No__	Yes__ No__
Project Cost Savings	\$ _____	(If yes, please provide a listing of the items)	
Project Funding Financing Costs (loan interest and fees)	\$ _____		

Summary Information on Loans and Debts (Funds Borrowed)

Lender Name	Loan Number	Balance at 12/31/2017	2017 Interest Amount
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

SOUTHEASTERN CALIFORNIA CONFERENCE OF SDA (SECC) LEASE/RENTAL INFORMATION

With the requirement for SECC to become GAAP compliant, we are introducing a new form for all churches to use in order to provide us timely information to satisfy GAAP reporting and Audit Review.

We are requesting that this form be completed at the end of each quarter if the church has any lease or rental income during that period.

All churches must complete the form each January and, if there are no leases, please indicate that on the form, sign it, and submit the form. The church need not submit any further forms during that calendar year, UNLESS, a new lease is signed during that same calendar year.

Churches that have leases should complete this form and submit it along with the copies of the lease agreement and requested forms as described in the **Quarterly Church and School Lease Information** form as soon as possible in order to bring the property files up to date.

All continuing leases must be reported and amendments or renewals submitted each month.

All paperwork, including the form, may be emailed to edna.johnson@seccsda.org, faxed to 951-509-2394 or mailed to: PO Box 79990, Riverside, CA 92513-1990.

**Any churches that had new leases in 2013 should submit the signed agreements.

**SOUTHEASTERN CALIFORNIA CONFERENCE
PROPERTY AND TRUST SERVICES
Quarterly Church Lease Information**

Church Name: _____

For the quarter ending: _____

*Please return completed form
at the end of each quarter.*

Cell Tower	Vendor Name	Monthly Pmnt	Commencement Date	Begin Date	End Date
<i>For brand new leases, please send a copy of the first check payment. Send copies of Active Lease, Amendments, Letter of Commencement.</i>					
Auxiliary Facilities (Rental Prop. & Commerical Space)	Renter	Monthly Payment	Begin Date	End Date	End Date
<i>Send copies of Active Lease, Amendments, Address of residential property</i>					
Primary Facility (Church and Church Space)	Renter	Monthly Payment	Begin Date	End Date	End Date
<i>Send copies of Active Lease, Amendments, Certificate of Liability Insurance with additional insured endorsement, Lessee Contact Information</i>					

Name of Person Filling out the Form
Email and Daytime Phone

Copies of paperwork need only be sent at commencement and renewal.

Revised 09/25/2013

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TAXATION

TAXATION

Contact Information

Contact Person: David Anderson

Email Address: david.anderson@seccsda.org

Phone: (951) 509-2246

Fax: (951) 509-2235

TAXATION ISSUES INVOLVING CHURCH ENTITIES

1. Tax Exemption

Federal: All church entities (schools and churches) are exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, as specified in the group exemption letter obtained by the General Conference.

State: Churches and schools are exempt from taxation by the State under provisions of the State constitution, as specified in exemption ruling obtained by the local Conference Corporation (Association).

2. Property Tax

Section 214 of the California Revenue and Taxation Code exempts from taxation property used exclusively for religious, hospital, scientific, or charitable purposes. (Similar statutory schemes in other states).

Under this law, tax-exempt organizations are required to pay only that portion of the property tax which covers fire and police protection and other services directly applicable to the use of the property (sewage, etc.).

If the property is not used exclusively for tax-exempt purposes, the County Tax Assessor can withdraw the welfare or church exemption and assess the organization full or partial property tax based on the actual use of the property.

Care needs to be taken in the use of the church property and in allowing others to rent or use the premises. Courts have allowed tax-exempt organizations to rent their property to other tax-exempt organizations without the loss of the property tax exemption, provided the property's use is limited to tax-exempt purposes. The property tax can be substantial if the tax-exemption is withdrawn by the tax assessor.

Examples of Taxable Use:

- a. Nursery or Child Care — owned and operated by individual or for-profit entity.
- b. Store — owned and operated by individual or for-profit entity. Church-owned but items sold are substantially "Commercial" and unrelated to religious purposes.
- c. Gym Exercise Club — unless open to general public and related to religious purpose.
- d. Residential — rented to individuals who are not required to reside on the premises.
- e. Vacant Land or Building — subject to property tax if not used for long periods of time.

* Where there is use by another group or individual, there should be a lease or use agreement showing how the property being leased is to be used.

TAXATION ISSUES INVOLVING CHURCH ENTITIES - *Continued*

3. Sales Tax

Under California law, tax-exempt organizations are also subject to sales tax rules whenever they sell tangible personal property to their members or the public. There is a very narrow exemption from sales tax available to a tax-exempt organization whose activities are tax-exempt and the tangible personal property it sells is made, prepared, assembled, or manufactured by the organization itself and the sale is made to a purchaser (at a low price compared to comparable products sold at other establishments) as a matter of assistance to him. Sales made in order to gain profit are not within the exemption intended by the legislature.

There is definitely a responsibility which rests on the church to collect sales tax for items it sells. Arrangements should be made by the church to obtain a permit from the Board of Equalization for collecting sales tax.

4. **The Tax Reform Act of 1969** (Sections 511-513 of the Internal Revenue Code) and Sections 23731-23734 of the California Revenue and Taxation Code require that a tax-exempt organization pay income tax on profits from unrelated trade or business. Unrelated trade or business includes any trade or business which is not substantially related to (aside from the need for income or funds) the exercise or performance of the organization's exempt purpose.

Some of the factors considered in determining whether an activity is unrelated business are as follows:

- a. The primary purpose of the enterprise is to generate income.
- b. The enterprise is regularly carried on in a continuous manner rather than in an occasional manner.
- c. The enterprise holds itself out as doing business with the public (as opposed to being limited to its members.)
- d. The enterprise is operated in competition with comparable commercially-owned businesses.
- e. The enterprise is not substantially related to the exercise of the unique mission of the organization (charitable, educational, or religious).

Various types of income, such as dividends, interest, annuities, rents from real property, gains from the sale of real property, and income from research, are exempt from income tax even though they appear to be "unrelated."

Anytime a tax-exempt organization engages in and earns income from unrelated trade or business, it is required to file Form 990-T with the Internal Revenue Service and Form 109 with the California Franchise Tax Board, and pay any income taxes due.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

Examples:

- a. Thrift Shop — Sale of donated merchandise — income is exempt.
- b. Parking Lot — Church or school charges to customers of adjacent commercial unit is considered unrelated business income.
- c. Renting of Facilities for non-church activities, church charges for services (cleaning and set-up fee) would be considered unrelated business income if done on a regular basis. Rent for use of facilities is exempt income.
- d. Store — Income from sale of non-religious materials is unrelated business income unless all work is done by volunteers.
- e. Sale of Mailing Lists to outside concerns — proceeds are unrelated business income.
- f. Advertising Income — Income from the sale of ads in a regular publication is unrelated business income. Occasional sale of ads in special programs is exempt.
- g. Day Care — Income from services which are essentially “baby-sitting” (no religious training or education) is unrelated business income.
- h. Debt-Financed Rental Income -- Income from property where debt was incurred when the property was acquired is unrelated business income.

Exemptions:

- a. Eighty-five percent or more of the property is used for exempt purpose.
- b. Ten-year exemption for property acquired as a gift or bequest.
- c. “Neighborhood Land Rule” — property acquired for future exempt use — ten-year period of exemption of rental income. Property must be in vicinity of other being used for exempt purpose.

5. Employment Tax

Churches with one or more employees are subject to Federal and State withholding rules. Depending on the type of services performed, some individuals may work under contract not as an employee but as an independent contractor. Individuals who perform services under the direct control and supervision of the church, not only as to the result to be accomplished by the work but also as to the details and means by which the result is accomplished are classified as employees. Independent contractors are subject to the control or direction of a customer only as to the result to be accomplished by the work and not as to the means and methods of accomplishing the result.

The church is not required to withhold taxes from the compensation paid to independent contractors.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

Examples:

- a. Janitor — Independent contractor if engaged in providing janitorial services to other customers and may delegate task to other individuals.
- b. Gardener — Same as above.
- c. Secretary — employee
- d. Custodian — employee

* Employees required to reside on the premises:

Section 119 of the Internal Revenue Code provides that “There shall be excluded from the gross income of an employee the value of any meals or lodging furnished to him, his spouse, or any of his dependents by or in behalf of his employer for the convenience of the employer, but only if ... (2) in the case of lodging, the employee is required to accept such lodging on the business premises of his employer as a condition of his employment.

The Internal Revenue Regulations, Section 1.119-1(b), further explains the requirements as follows: “The value of lodging furnished to an employee by the employer shall be excluded from the employee’s gross income if three tests are met:

- a. The lodging is furnished on the business premises of the employer,
- b. The lodging is furnished for the convenience of the employer, and
- c. The employee is required to accept such lodging as a condition of his employment.”

Under these guidelines, it is possible to exclude from gross income the value of rent for living quarters provided by the church to a custodian or caretaker and his immediate family. In order to stay close to the regulations, the church must make certain that the following are adhered to:

- a. The living quarters are located on the church premises. Houses adjacent to the church facilities will be considered on the premises.
- b. There is an employer-employee relationship between the church and the custodian/caretaker. The custodian cannot be an independent contractor in this case. If there is additional consideration besides the lodging provided, such additional pay is subject to withholding rules. The custodian must also be covered by workers’ compensation insurance carried by the church.
- c. The duties of the custodian/caretaker must require that he live on the premises for the convenience of the church. It is recommended that the church board record the duties of the custodian/caretaker in its minutes. Generally, if the custodian/caretaker is not able to perform his duties unless he lives on the church premises, the requirement that he live on the premises is for the convenience of the employer.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

The following duties have been held by the courts to require the custodian/caretaker to live on the premises of the employer:

- a. Be available at all times to open, close, and secure buildings and grounds as needed for meetings and other activities of various church groups authorized to use church facilities, including provision for heat, ventilation, and lights.
- b. Provide security by his presence on the premises at all times in order to prevent vandalism and unauthorized use of the church facilities.
- c. Maintain and keep in good repair his living quarters provided by the church.
- d. Be available at all times to assist in setting up and putting away equipment and furniture for meetings and other activities of authorized groups.

6. **Noncash Charitable Contributions**

Whenever a noncash gift with a fair market value of \$500 or more is made, both the donor and the charity must execute information forms for filing with the Internal Revenue Service.

- a. Form 8283 — Filed by the donor with his tax return. This form must be acknowledged by the charity-donee and certified by a qualified appraiser, when property value exceeds \$5,000.
- b. Form 8282 — Filed by the charity-donee when any donated property is sold within three (3) years of receipt.

7. **Deductibility of Gift**

To be deductible, a charitable contribution must be a gift, a completed transfer of money or property, without consideration, not compelled by any moral or legal duty.

Gift is not deductible if:

- a. Personal attendance fees paid through the church for church-sponsored outings to Pine Springs Ranch.
- b. Specific student scholarship contributions initiated by donor.
- c. Non-board (church or school) solicited “gifts” or pay to pastor or church employee. *Only the church/school boards can solicit and direct recipient specific gifts or grants/scholarships.*
- d. Valid transfer to charity is not completed.
- e. Transfer is made because of moral or legal obligation (not voluntary).
- f. Donor receives or expects to receive financial or economic benefit (See examples below). Receipting responsibility of donee organization in “mixed” donation: The charity must indicate on receipt how much is for payment for goods and services and how much is the gift.

TAXATION ISSUES INVOLVING CHURCH ENTITIES – *Continued*

Examples:

- i. Benefit concerts (tickets vs. donation)
- ii. Dinners
- iii. Rummage or bake sales
- iv. “Tuition-type” payments
- v. Use of church (weddings, etc.)
- vi. Advertising (business expense)
- vii. Field trips or tours.

All transactions/donations of this type need to be recorded by the church or school treasurer or business administrator using a non-charitable contribution code.

Organizations That Qualify To Receive Deductible Contributions

You can deduct your contributions only if you make them to a qualified organization. Most organizations, other than churches and governments, must apply to the IRS to become a qualified organization.

How to check whether an organization can receive deductible charitable contributions. You can ask any organization whether it is a qualified organization, and most will be able to tell you. Or go to IRS.gov. Click on "Tools" and then on "Exempt Organizations Select Check" (www.irs.gov/charities). This online tool will enable you to search for qualified organizations. You can also call the IRS to find out if an organization is qualified. Call **1-877-829-5500**. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call **1-800-829-4059**. Deaf or hard of hearing individuals can also contact the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay.

Types of Qualified Organizations

Generally, only the following types of organizations can be qualified organizations.

1. A community chest, corporation, trust, fund, or foundation organized or created in or under the laws of the United States, any state, the District of Columbia, or any possession of the United States (including Puerto Rico). It must, however, be organized and operated only for charitable, religious, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Certain organizations that foster national or international amateur sports competition also qualify.
2. War veterans' organizations, including posts, auxiliaries, trusts, or foundations, organized in the United States or any of its possessions (including Puerto Rico).
3. Domestic fraternal societies, orders, and associations operating under the lodge system. (Your contribution to this type of organization is deductible only if it is to be used solely for charitable, religious, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.)
4. Certain nonprofit cemetery companies or corporations. (Your contribution to this type of organization is not deductible if it can be used for the care of a specific lot or mausoleum crypt.)
5. The United States or any state, the District of Columbia, a U.S. possession (including Puerto Rico), a political subdivision of a state or U.S. possession, or an Indian tribal government or any of its subdivisions that perform substantial government functions. (Your contribution to this type of organization is deductible only if it is to be

Table 1. Examples of Charitable Contributions—A Quick Check

Use the following lists for a quick check of whether you can deduct a contribution. See the rest of this publication for more information and additional rules and limits that may apply.

Deductible As Charitable Contributions	Not Deductible As Charitable Contributions
<p>Money or property you give to:</p> <ul style="list-style-type: none"> • Churches, synagogues, temples, mosques, and other religious organizations • Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt or maintain a public park) • Nonprofit schools and hospitals • The Salvation Army, American Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts of America, Girl Scouts of America, Boys and Girls Clubs of America, etc. • War veterans' groups <p>Expenses paid for a student living with you, sponsored by a qualified organization</p> <p>Out-of-pocket expenses when you serve a qualified organization as a volunteer</p>	<p>Money or property you give to:</p> <ul style="list-style-type: none"> • Civic leagues, social and sports clubs, labor unions, and chambers of commerce • Foreign organizations (except certain Canadian, Israeli, and Mexican charities) • Groups that are run for personal profit • Groups whose purpose is to lobby for law changes • Homeowners' associations • Individuals • Political groups or candidates for public office <p>Cost of raffle, bingo, or lottery tickets</p> <p>Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups</p> <p>Tuition</p> <p>Value of your time or services</p> <p>Value of blood given to a blood bank</p>

used solely for public purposes.)

Example 1. You contribute cash to your city's police department to be used as a reward for information about a crime. The city police department is a qualified organization, and your contribution is for a public purpose. You can deduct your contribution.

Example 2. You make a voluntary contribution to the social security trust fund, not earmarked for a specific account. Because the trust fund is part of the U.S. Government, you contributed to a qualified organization. You can deduct your contribution.

Examples. The following list gives some examples of qualified organizations.

- Churches, a convention or association of churches, temples, synagogues, mosques, and other religious organizations.
- Most nonprofit charitable organizations such as the American Red Cross and the United Way.
- Most nonprofit educational organizations, including the Boy (and Girl) Scouts of America, colleges, and museums. This also includes nonprofit daycare centers that provide childcare to the general public if substantially all the childcare is provided to enable parents and guardians to be gainfully employed. However, if your contribution is a substitute for tuition or other enrollment fee, it is not deductible as a charitable contribution, as explained later under [Contributions You Cannot Deduct](#).
- Nonprofit hospitals and medical research organizations.
- Utility company emergency energy programs, if the utility company is an agent for

a charitable organization that assists individuals with emergency energy needs.

- Nonprofit volunteer fire companies.
- Nonprofit organizations that develop and maintain public parks and recreation facilities.
- Civil defense organizations.

Canadian charities. You may be able to deduct contributions to certain Canadian charitable organizations covered under an income tax treaty with Canada. To deduct your contribution to a Canadian charity, you generally must have income from sources in Canada. See Publication 597, Information on the United States-Canada Income Tax Treaty, for information on how to figure your deduction.

Mexican charities. Under the U.S.-Mexico income tax treaty, a contribution to a Mexican charitable organization may be deductible, but only if and to the extent the contribution would have been treated as a charitable contribution to a public charity created or organized under U.S. law. To deduct your contribution to a Mexican charity, you must have income from sources in Mexico. The limits described in [Limits on Deductions](#), later, apply and are figured using your income from Mexican sources.

Israeli charities. Under the U.S.-Israel income tax treaty, a contribution to an Israeli charitable organization is deductible if and to the extent the contribution would have been treated as a charitable contribution if the organization had been created or organized under U.S. law. To deduct your contribution to an Israeli charity, you must have income from sources in Israel. The limits described in [Limits on Deductions](#), later, apply. The deduction is also limited to 25% of your adjusted gross income from Israeli sources.

Contributions You Can Deduct

Generally, you can deduct contributions of money or property you make to, or for the use of, a qualified organization. A contribution is “for the use of” a qualified organization when it is held in a legally enforceable trust for the qualified organization or in a similar legal arrangement.

The contributions must be made to a qualified organization and not set aside for use by a specific person.

If you give property to a qualified organization, you generally can deduct the fair market value of the property at the time of the contribution. See [Contributions of Property](#), later.

Your deduction for charitable contributions generally cannot be more than 50% of your adjusted gross income (AGI), but in some cases 20% and 30% limits may apply. See [Limits on Deductions](#), later.

Table 1 in this publication gives examples of contributions you can and cannot deduct.

Contributions From Which You Benefit

If you receive a benefit as a result of making a contribution to a qualified organization, you can deduct only the amount of your contribution that is more than the value of the benefit you receive. Also see [Contributions From Which You Benefit](#) under [Contributions You Cannot Deduct](#), later.

If you pay more than fair market value to a qualified organization for goods or services, the excess may be a charitable contribution. For the excess amount to qualify, you must pay it with the intent to make a charitable contribution.

Example 1. You pay \$65 for a ticket to a dinner-dance at a church. Your entire \$65 payment goes to the church. The ticket to the dinner-dance has a fair market value of \$25. When you buy your ticket, you know its value is less than your payment. To figure the amount of your charitable contribution, subtract the value of the benefit you receive (\$25) from your total payment (\$65). You can deduct \$40 as a charitable contribution to the church.

Example 2. At a fundraising auction conducted by a charity, you pay \$600 for a week’s stay at a beach house. The amount you pay is no more than the fair rental value. You have not made a deductible charitable contribution.

Athletic events. If you make a payment to, or for the benefit of, a college or university and, as a result, you receive the right to buy tickets to an athletic event in the athletic stadium of the college or university, you can deduct 80% of the payment as a charitable contribution.

If any part of your payment is for tickets (rather than the right to buy tickets), that part is not deductible. Subtract the price of the tickets from your payment. You can deduct 80% of the remaining amount as a charitable contribution.

Example 1. You pay \$300 a year for membership in an athletic scholarship program

one season ticket for a seat in a designated area of the stadium at the university’s home football games. You can deduct \$240 (80% of \$300) as a charitable contribution.

Example 2. The facts are the same as in [Example 1](#) except your \$300 payment includes the purchase of one season ticket for the stated ticket price of \$120. You must subtract the usual price of a ticket (\$120) from your \$300 payment. The result is \$180. Your deductible charitable contribution is \$144 (80% of \$180).

Charity benefit events. If you pay a qualified organization more than fair market value for the right to attend a charity ball, banquet, show, sporting event, or other benefit event, you can deduct only the amount that is more than the value of the privileges or other benefits you receive.

If there is an established charge for the event, that charge is the value of your benefit. If there is no established charge, the reasonable value of the right to attend the event is the value of your benefit. Whether you use the tickets or other privileges has no effect on the amount you can deduct. However, if you return the ticket to the qualified organization for resale, you can deduct the entire amount you paid for the ticket.



Even if the ticket or other evidence of payment indicates that the payment is a “contribution,” this does not mean you can deduct the entire amount. If the ticket shows the price of admission and the amount of the contribution, you can deduct the contribution amount.

Example. You pay \$40 to see a special showing of a movie for the benefit of a qualified organization. Printed on the ticket is “Contribution—\$40.” If the regular price for the movie is \$8, your contribution is \$32 (\$40 payment – \$8 regular price).

Membership fees or dues. You may be able to deduct membership fees or dues you pay to a qualified organization. However, you can deduct only the amount that is more than the value of the benefits you receive.

You cannot deduct dues, fees, or assessments paid to country clubs and other social organizations. They are not qualified organizations.

Certain membership benefits can be disregarded. Both you and the organization can disregard the following membership benefits if you get them in return for an annual payment of \$75 or less.

1. Any rights or privileges, other than those discussed under [Athletic events](#), earlier, that you can use frequently while you are a member, such as:
 - a. Free or discounted admission to the organization’s facilities or events,
 - b. Free or discounted parking,
 - c. Preferred access to goods or services, and
 - d. Discounts on the purchase of goods and services.
2. Admission, while you are a member, to events open only to members of the organization if the organization reasonably projects that the cost per person (exclud-

ing any allocated overhead) is not more than \$9.90.

Token items. You do not have to reduce your contribution by the value of any benefit you receive if both of the following are true.

1. You receive only a small item or other benefit of token value.
2. The qualified organization correctly determines that the value of the item or benefit you received is not substantial and informs you that you can deduct your payment in full.

The organization determines whether the value of an item or benefit is substantial by using Revenue Procedures 90-12 and 92-49 and the inflation adjustment in Revenue Procedure 2011-52.

Written statement. A qualified organization must give you a written statement if you make a payment of more than \$75 that is partly a contribution and partly for goods or services. The statement must say you can deduct only the amount of your payment that is more than the value of the goods or services you received. It must also give you a good faith estimate of the value of those goods or services.

The organization can give you the statement either when it solicits or when it receives the payment from you.

Exception. An organization will not have to give you this statement if one of the following is true.

1. The organization is:
 - a. A governmental organization described in (5) under [Types of Qualified Organizations](#), earlier, or
 - b. An organization formed only for religious purposes, and the only benefit you receive is an intangible religious benefit (such as admission to a religious ceremony) that generally is not sold in commercial transactions outside the donative context.
2. You receive only items whose value is not substantial as described under [Token items](#), earlier.
3. You receive only membership benefits that can be disregarded, as described under [Membership fees or dues](#), earlier.

TAX ISSUES

Organization structure

1. All churches are organized under IRS code section 501(c)(3)
2. SDA organizations have a group exemption under the General Conference from the IRS
3. If you are setting up bank accounts, you will need a copy of the exemption that can be obtained from the Treasurer's office, if you don't have it already.
4. A few items can jeopardize your tax-exempt status
 - a. Inurement to insiders – payment of dividends, unreasonable compensation, or transfer of property for less than fair market value
 - b. Excess benefit transactions – excess economic benefit to an insider
 - c. Substantial lobbying activity
 - d. Participating or intervening in any political campaign on behalf of any candidate for elective public office.

Year-end tax preparation

1. Start now
 - a. Have your own tax employer ID number
 - i. Once you have been given your ID number, please report it to the Treasurer's office so they can keep it on file.
 - b. Review all payments in the year for taxable payments
 - i. Report all taxable payments to Conference employees to SECC Payroll Dept.
 1. Use the honorarium form
 2. Report as soon as possible to allow SECC processing time
 - ii. Track all 1099 eligible payments for year-end reporting (discussed later)
 - iii. Make sure you have a valid W-9 for all 1099 eligible payees
2. Watch all year-end receipt of contributions
 - a. Valid contributions
 - i. Received in office on or before December 31
 - ii. Post marked on or before December 31
 - iii. Adventist giving – posted on or before December 31 11:59 pm LOCAL TIME
 - b. Make sure all receipts get turned into Southeastern California Conference as soon as possible so there is no large backlog at year end.

Types of taxes

1. Employment taxes
2. Income taxes
3. Sales taxes
4. Property taxes

TAX ISSUES - Continued

Employment taxes

1099 Reporting

1. Filling out the forms
 - a. Have a valid W-9 for every payee. Use this information to complete the forms
 - b. Identify what type of payment was made and where to report it on the form
 - c. Prepare 1099 forms and summary 1096 form
2. Reporting
 - a. Send 1099 forms to payees on or before January 31
 - b. Send 1096 and all 1099s to Internal Revenue Service on or before January 31 if in paper form. Other deadline exists if filing electronically
 - c. California reporting is not needed if forms are reported in paper form. According to California rules, IRS will report to them if filed in paper form. If filed electronically, you also need to report them to California.

What payments require 1099 reporting

1. If the following conditions are met, you must generally report a payment as nonemployee compensation
 - a. You made the payment to someone who is not your employee
 - b. You made the payment for services in the course of your trade or business
 - c. You made the payment to an individual, partnership, estate, or in some instances, a corporation
 - d. You made payments to the payee totaling at least \$600 during the year
2. Certain other payments also require 1099 reporting, such as rental payments totaling at least \$600 during the year
3. Some examples of payments most frequently made that may qualify for 1099 reporting
 - a. Landscaping
 - b. Repairs
 - c. Carpet cleaning services
 - d. Organists/musicians
 - e. Plumbers
 - f. Rentals from non-corporations
4. If you have made any withholding from any payment, reporting will be required

Employee or Independent Contractor (IC)

1. The key distinction between employees and Independent Contractors
 - a. Employers have the right to direct and control the way their employees do their jobs
 - b. IC's are self-employed and carry on independent trade or businesses; they also bear a genuine possibility of profit or loss
2. Volunteers present no employment tax issues, but be careful about the way you thank them. If you give volunteers cash items, such as gift certificates or any other taxable fringe benefit, you must include these amounts in the volunteers taxable wages.

TAX ISSUES - *Continued*

3. 501(c)(3)s do not withhold or pay Federal income taxes for ICs unless
 - a. They incorrectly classify an employee as an IC
 - b. Have to backup withhold on the IC
4. See Employment section for Independent Contractor vs. Employee test

Backup Withholding

1. Backup withholding can be caused by many issues. Normally it is the receipt of a letter from the IRS or CA Franchise Tax Board mandating the withholding.
2. Follow the IRS and FTB guidance on when, how, and how much to withhold
3. **IF YOU WITHHOLD** it must be remitted to the proper governing agency according to the withholding rules
4. If you receive a withholding notice and fail to withhold, there will be penalties and consequences imposed
5. FTB guidance says when you receive a Federal backup withholding notice, you must also withhold for the state.

Independent Contractor Reporting

1. California reporting of independent contractors has been required since January 2001
2. Any business that is required to file form 1099-MISC for services performed by an independent contractor (individual who is not an employee) must file a report
3. You must report to EDD within 20 days of either making payments totaling \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier
4. Use California EDD form DE 542 to report (Contractor name, address, SS#, start date, amount)

California Nonresident Withholding

1. There is a mandatory withholding rule for non-employee compensation payments to those who are considered non-residents of the State of California.
2. If you have a visiting singing group or an evangelist visiting from another state, etc. who does not live or registered to do business in CA, you may have withholding requirements for any payments made to them.

Income taxes

Unrelated Business Income & Unrelated Business Income Tax (UBI & UBIT)

1. UBI is income from a regularly carried on trade or business that is not substantially related to the organization's exempt purpose
 - a. Trade or business = selling goods or services to generate income
 - b. Regularly carried on = activity shows frequency and continuity
 - c. Not substantially related = activity is not important to furthering the exempt purpose

TAX ISSUES - *Continued*

2. Exceptions to UBI
 - a. Conducted by a volunteer workforce
 - b. Conducted for the convenience of organizational members
 - c. Involving the sale of donated merchandise
 - i. Example of this could be a garage sale
3. Exclusions to UBI
 - a. Interest and dividends
 - b. Royalties

Unrelated Business Income & Unrelated Business Income Tax – *Continued*

- c. Rents from real properties not debt financed
 - d. Some gains or losses
4. Organizations with gross income of \$1,000 or more must complete form 990-T annually

Sales/Use taxes

Sales Taxes

1. Tax exempt organizations are still subject to sales tax rules whenever they sell tangible personal property to their members or the public.
 - a. There are some small exemptions to the rule, but they are complex and need to be researched if you are selling anything
2. If you are purchasing anything, you must pay sales tax. The church is not exempt from the payment of sales tax.
3. If you purchase an item and sales tax has not been charged, you must pay use tax.
 - a. Tax is reported using CA form BOE-401-A2 or using California E-Registration at the California State Board of Equalization website.
 - b. Filed for the previous year by April 15. Other requirements exist if you hold a seller's permit or are required to have a use tax account.
4. Completion of a resale certificate in order to avoid paying sales tax is a criminal misdemeanor if you do not hold a seller's permit.

Property taxes

Property taxes

1. Churches receive a property tax exemption for the portion of property used for the church/church related.
2. The portion of the property used for taxable purposes is not eligible for the tax exemption.
3. The exemption begins with the annual completion of the welfare exemption certificate.
4. The welfare exemption is a simplified form that is sent to the church each January/February.

TAX ISSUES - *Continued*

Other items

Required Disclosures

1. A contribution made by a donor in exchange for goods or services is a quid pro quo contribution
 - a. If an exempt organization receives a donation greater than \$75, and the donor receives goods or services in return for the contribution, the exempt organization must disclose the value of those goods or services to the donor.
 - b. The disclosure statement must provide the donor with a good-faith estimate of the fair market value of the goods or services. It must also tell donors that they can only claim the contribution amount that exceeds the fair market value of the goods or services provided.
 - c. Donors can only claim a deduction for the amount they contributed that is above the value of the goods or services they received.

Required Disclosures - *Continued*

- d. Your organization could be penalized if a statement is not provided at the time of solicitation or when the contribution is received. The penalty is \$10 per contribution, up to \$5,000 per fundraising event or mailing.
- e. Exceptions
 - i. Tokens – insubstantial goods or services; tokens qualify if the donor gave at least \$43, the item bears the name of the organization or organization logo, and the item doesn't cost more than \$8.60.
 - ii. Membership benefits if the membership payment is \$75 or less
 - iii. Intangible religious benefits or benefits for religious purposes only and are not usually sold commercially.
2. Non-Quid Pro Quo Acknowledgments
 - a. When you do not give a donor something in return for his or her contribution, you do not have a disclosure requirement; however, the donor has a requirement to have a written acknowledgement for contributions of \$250 or more in order to deduct the amount.
 - b. Donors will have trouble meeting IRS requirements of deductible contributions without a written acknowledgement
 - c. Donor acknowledgement letters for contributions of \$250 or more must include
 - i. Name of the organization
 - ii. Amount of cash contribution
 - iii. Description (**but not value**) of non-cash contribution
 - iv. Statement that no goods or services were provided by the organization in return for the contribution, if that was the case
 - v. Description and good faith estimate of the value of goods or services, if any, that the organization provided in return for the contribution
 - vi. Statement that goods or services, if any, that your organization provided in return for the contribution were entirely intangible religious benefits, if that was the case
 - d. If a donor makes a single contribution of \$250 or more in the form of unreimbursed expenses, you must send the donor a written acknowledgment letter and the donor should keep good records of the expenses.

TAX ISSUES - *Continued*

Reimbursement activities

1. Reimbursements need to be fully supported or they are taxable benefits
2. Be sure all payments have proper support and appropriate amounts are used

Various issues

1. Collection of funds for an SDA organization within the General Conference IRS exemption
 - a. Receipt the funds through the normal receipting process
 - b. After being receipted, send a single amount to the other organization or pass it on through the conference.
 - c. If checks are made payable to another organization's name, those checks need to be passed on to that organization so they can receipt the funds and deposit the checks.
2. Collection of funds for a non-profit organization outside the General Conference IRS exemption
 - a. Do not receipt the funds. The IRS has issued guidance to make sure everyone knows it would be a crime to issue a tax deductible certificate for funds when we are not the beneficiary.
 - b. Pass the funds and information on to the other organization so they are able to issue the receipts. Make sure all checks were issued in the other organization's name, etc.
 - c. Unidentified loose cash collected can be brought into your records as a liability and reissue a check for the amount to the other organization.
 - d. Do not use your envelopes for collection purposes. Suggest having the other organization supply their own donation envelopes.
 - e. Make sure it is clear that this is a donation to the other organization and not the church.
3. Sending funds overseas
 - a. The IRS has said that the organization sending funds overseas must maintain control of the funds.
 - b. If you are sending funds to another church, mission, division overseas, the funds must be sent up to the General Conference so they can "maintain control" as a higher organization when the funds are sent overseas.
 - c. If the church is going on a mission trip and needs to send funds overseas so things can be purchased in advance or the site of a building prepped for construction, etc., it is believed this can be done and still follow the IRS requirements. This belief is because the mission team will be going overseas to the location of the funds, will be in charge of the building project or their portion of it, and will be bringing back receipts for the use of those funds that they ultimately had directed the use of.
4. Gifts benefitting individuals (from an article in *Compliance* by Marc Hoffman 10/27/2005)
 - a. To be deductible, a donation must be "to or for the use of" a charitable organization, not a designated individual -- no matter how deserving the individual may be. A taxpayer cannot avoid this result by earmarking a gift for a particular individual and flowing it through a charitable organization.

TAX ISSUES - *Continued*

- b. The IRS uses two tests to determine if a gift is earmarked and therefore non-deductible:
 - i. Does the donee organization have discretion and control over the contribution notwithstanding the donor's desire to benefit a specific individual? If the charity has the option to apply the donated funds to other purposes, this supports deductibility of the contribution.
 - ii. Does the donor intend to benefit the charitable organization or the designated individual? A written agreement between the donor and donee provides the clearest evidence of how each side understands its rights and responsibilities. In addition to a gift agreement or correspondence between the donor and the donee organization, the donee organization's fundraising literature and the donor's receipt for the gift will be considered by the IRS in determining whether an earmarked gift is made.
- c. There are a number of cases and rulings involving family members who desire to provide funds for a relative's living expenses while doing missionary work. If the gift is earmarked, the charitable deduction is denied. Facts that have supported a deductible gift include statements in the missionary organization's fundraising material that the organization retains full discretion over the donated funds and will assess all of its current needs before distributing any funds.
- d. To ensure deductibility, the IRS suggests the following language in the donor's receipt: "This contribution is made with the understanding that the donee organization has complete control and administration over the use of the donated funds." Donors should consider including such language in their gift transmittal letter and donee organizations' fundraising materials and gift receipts ought to contain similar language.
- e. In a particularly egregious case, Tim Mosley, a San Rafael, California insurance agent, created a donor-advised fund with a national charitable gift fund. Over a five-year period, Mosley sent contributions to his donor-advised fund, advised his tax preparer that these were charitable contributions, and claimed significant tax deductions on his income tax returns. Mosley recommended distributions from his fund to a religious organization and instructed the organization to use the funds to pay his children's tuition at the organization's school which they attended. Not only did the IRS deny Mosley's deduction for his "gifts" to the charitable gift fund, it also charged Mosely with five counts of tax evasion. Mosley was sentenced to five months in prison and forced to pay the Department of Treasury \$275,000, including \$165,000 of penalties and interest.
- f. It is unclear whether the IRS brought any action against the religious organization or its church school, although both must have knowingly participated in the scheme.

Other Areas to obtain more information

www.irs.gov
www.stayexempt.org
www.edd.ca.gov
www.ftb.ca.gov
www.boe.ca.gov

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AFFIDAVIT – LIST OF CHURCH’S BANK AND INVESTMENT ACCOUNTS

We, the Pastor and the Church Treasurer, hereby affirm that this report lists all the bank and investment accounts that held funds of the _____
Seventh-day Adventist Church during the audit period from _____, 20 _____
through _____, 20 _____.

<u>Name of Bank or Institution</u>	<u>Account Name</u>	<u>Account Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Pastor

Church Treasurer

Date

Date

⌘ ⌘ ⌘

Note: Attach invoice, disbursement voucher, or other evidence of authorization for payment to the upper portion of this form and fill in information called for on the blank lines below.

If no invoice is available (which will be the case for such items as rent and loan payments) fill in the requested information below and place this form in the disbursement voucher file in regular numerical order according to check number.

DO NOT ATTACH THE CANCELED CHECK TO THIS SHEET.

DATE _____ AMOUNT \$ _____

PAID TO _____

FOR _____

CHARGE TO _____

CHECK NO. _____

CHECK REQUEST

Date: _____

Requested by: _____
(Print Name)

Pay to: _____
(Print Name)

Amount: \$ _____

Purpose: _____

Charge to: _____

Approved by: _____

Print Name: _____ Title: _____

CHECK REQUEST

Date: _____

Requested by: _____
(Print Name)

Pay to: _____
(Print Name)

Amount: \$ _____

Purpose: _____

Charge to: _____

Approved by: _____

Print Name: _____ Title: _____

CHECK REQUEST

Date: _____

Requested by: _____
(Print Name)

Pay to: _____
(Print Name)

Amount: \$ _____

Purpose: _____

Charge to: _____

Approved by: _____

Print Name: _____ **Title:** _____

DATE: _____ AMOUNT: _____

PAID TO: _____

FOR _____

CHARGE TO _____

CHECK NO. _____

SUPPLY ORDER FORM

NAME OF CHURCH _____

Please send the following order of supplies to:

Name _____

Address _____

City _____ Zip _____

NUMBER	DESCRIPTION
	Tithe Envelope — <i>English</i>
	Tithe Envelope — Spanish
	Envelope Front Pad — <i>English</i>
	Envelope Front Pad — Spanish
	Weekly Mailing Envelopes — Small (4 ½ x 10 ½)
	Weekly Mailing Envelopes — Large (7 x 10)

Date Received _____ Date Sent _____



Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

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- [Deducting Expenses](#)
- [Businesses with Employees](#)
- [Filing/Paying Taxes](#)
- [Post-Filing Issues](#)
- [Closing Your Business](#)

How to Apply for an EIN

[Español](#)

Applying for an EIN is a free service offered by the Internal Revenue Service. Beware of websites on the Internet that charge for this free service.

If you are a home-care service recipient who has a previously assigned EIN either as a sole proprietor or as a household employer, do not apply for a new EIN. Use the EIN previously provided. If you can not locate your EIN for any reason, follow the instructions on the [Lost or Misplaced Your EIN?](#) Web page.

Apply Online

The [Internet EIN](#) application is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately. The online application process is available for all entities whose principal business, office or agency, or legal residence (in the case of an individual), is located in the United States or U.S. Territories. The principal officer, general partner, grantor, owner, trustor etc. must have a valid Taxpayer Identification Number (Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number) in order to use the online application.

Apply by Fax

Taxpayers can fax the completed [Form SS-4](#) (PDF) application to their state fax number (see [Where to File Your Taxes \(for Form SS-4\)](#)), after ensuring that the Form SS-4 contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type. If the taxpayer's fax number is provided, a fax will be sent back with the EIN within four (4) business days.

Apply by Mail

The processing timeframe for an EIN application received by mail is four weeks. Ensure that the [Form SS-4](#) (PDF) contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type and mailed to the taxpayer. Find out where to mail Form SS-4 on the [Where to File Your Taxes \(for Form SS-4\)](#) page.

Apply by Telephone – International Applicants

International applicants may call 267-941-1099 (not a toll-free number) 6:00 a.m. to 11:00 p.m. (Eastern Time) Monday through Friday to obtain their EIN. The person making the call must be authorized to receive the EIN and answer questions concerning the [Form SS-4](#) (PDF), *Application for Employer Identification Number*. Complete the Third Party Designee section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

Other Important Information

Daily Limitation of an Employer Identification Number

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by fax or mail. We apologize for any inconvenience this may cause.

Responsible Party

In order to identify the correct individuals and entities applying for EINs, language changes have been made to the EIN process. Refer to [Responsible Parties and Nominees](#) to learn about these important changes before applying for an EIN.

Third Party Authorization

The Third Party Designee section must be completed at the bottom of the Form SS-4. The Form SS-4 must also be signed by the taxpayer for the third party designee authorization to be valid. The Form SS-4 must be mailed or faxed to the appropriate service center. The third party designee's authority terminates at the time the EIN is assigned and released to the designee.

[Rate the Small Business and Self-Employed Website](#)

Page Last Reviewed or Updated: 13-Jan-2015

Application for Employer Identification Number
 (For use by employers, corporations, partnerships, trusts, estates, churches,
 government agencies, Indian tribal entities, certain individuals, and others.)
 ▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
 ▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN _____

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Don't enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located		
	7a Name of responsible party	7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶	
8c If 8a is "Yes," was the LLC organized in the United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.	<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
	<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country	
10 Reason for applying (check only one box)	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
	Agricultural	Household	Other
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶			
16 Check one box that best describes the principal activity of your business.	<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) ▶ _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," write previous EIN here ▶ _____			

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name		Designee's telephone number (include area code)
	Address and ZIP code		Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶			Applicant's fax number (include area code)
Signature ▶			Date ▶

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

² However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Application for Employer Identification Number
(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested ABC SEVENTH-DAY ADVENTIST CHURCH		
2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
4a Mailing address (room, apt., suite no. and street, or P.O. box) 12345 STREET	5a Street address (if different) (Do not enter a P.O. box.) 12345 STREET	
4b City, state, and ZIP code (if foreign, see instructions) RIVERSIDE, CA 91234	5b City, state, and ZIP code (if foreign, see instructions) RIVERSIDE, CA 91234	
6 County and state where principal business is located RIVERSIDE COUNTY, CA		
7a Name of responsible party TREASURER'S NAME	7b SSN, ITIN, or EIN TREAS SSN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input checked="" type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
<input type="checkbox"/> Estate (SSN of decedent) : _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____		
<input checked="" type="checkbox"/> Banking purpose (specify purpose) ▶ OPEN A BANK ACCOUNT <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions. BEST GUESS, CHECK WITH SECRETARY OF CONF.		12 Closing month of accounting year DECEMBER USUALLY
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural 0	Household 0	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) ▶ RELIGIOUS ACTIVITIES		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. RELIGIOUS SERVICES PROVIDED		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," write previous EIN here ▶		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶ TREASURER		TREASURER
Signature ▶		Applicant's fax number (include area code)
Date ▶		TREASURER

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**Southeastern California Conference
Revised: New Employee Checklist**

Employee Name: _____ Date: _____

The Human Resources Department has provided this checklist as a resource to expedite processing a newly hired employee. This is for your records only, it no longer needs to be included in the new hire paperwork. Please follow the directions stated for each document and **submit all forms to the Human Resources Department**. Keep a copy of all forms for your records until the employee is processed through payroll. **All documents must be completed two weeks prior to the employee's first day of work.**

PERSONNEL ACTION REQUEST

Who: To be completed by church pastor, business administrator or authorized representative.

Processing: Completed and signed by the authorized representative. Must include the legal name of the employee, status, rate, hours of work per week, starting date, job location, and signature of authorized representative.

APPLICATION FOR EMPLOYMENT

Who: New Employee

Processing: Completed by the employee and signed at the bottom of the second page.

W-4 FORM

Who: New Employee

Processing: Be sure items 1, 2, 3, and 4 are complete. Then, either item 5 **OR** 7 should be completed but **NOT BOTH**. This document must also be signed and dated by the employee.

DE-4 FORM

Who: New Employee

Processing: Identification information must be completed. Line 1 **OR** 2 **OR** 3 must be completed. This document must be signed and dated by the employee.

EMPLOYMENT ELIGIBILITY (I-9 FORM)

Who: New Employee

Processing: Employee completes and signs Section 1. Please make sure the employee checks whether they've used a translator/preparer. Section 2 is completed by an employer representative that witnesses the employee's actual identification documents, chosen from the back of the I-9 form (one item from list A, **OR** one item from list B **AND** one from list C), and signs the certification. **Please note that this must be done on-site as the actual identification must be witnessed and certified. Please send the original I-9 form to the Human Resources Department.**

COPY OF THE DOCUMENTS USED FOR THE I-9

Who: New Employee

Processing: The employer representative must have received the **original documents** and a copy of the documents used to complete section 2 of the I-9 form is **REQUIRED**.

EMPLOYEE INFORMATION FORM

Who: New Employee

Processing: Please note that this new form is replacing the New Employee Data Collection Form, Service Record Form, and Membership Check Form. Please make sure this document is completed in its entirety and signed and dated by employee.

BACKGROUND CHECK AUTHORIZATION

Who: New Employee

Processing: Completed and signed by the employee.

CONFLICT OF INTEREST FORM

Who: New Employee

Processing: Completed and signed by the employee.

If you have any questions or need information or assistance in completing any of these forms, please contact the Human Resources Department at 951.509.2354 or email Barbara Camarena at Barbara.Camarena@seccsda.org



PERSONNEL ACTION REQUEST

**Southeastern California Conference
of Seventh-day Adventists**

(office use)

Emp.#: _____

Base Accrual Date: _____

**EMPLOYEE
INFO**

Employee Name: _____

New position (include job description)

Supervisory position: YES NO

NEW

REHIRE

ADDITIONAL
ASSIGNMENT

Full-Time Regular On-Call

Biweekly Salary: _____

Part-Time Temporary (3 Month Maximum)

Hourly Rate: _____

Job Title: _____ Name of Supervisor: _____

Place of Work: _____ Date Voted by Local Board: _____

Hours/Week or FTE: _____ Starting Date: _____ Ending Date: _____

Part-time/on-call employee expected to work 30 days or more this year

In addition to the wages, there are other employment expenses. HR assumes no responsibility for budget calculations.

Comments: _____

CHANGE

LTD

Current Work Location: _____ Effective Date: _____

New Work Location: _____

Hours/Week or FTE: _____

Job Title: _____

Bi-Weekly Salary/Hourly Rate: _____

Status Change: Full-Time Part-Time Regular Temporary On-Call LTD (DI 42022)

Comments: _____

TERMINATION

SETTLEMENT

Effective Date: _____ Work Location: _____

Resignation (attach letter) Layoff/Reduction-In Force Dismissal Retirement

Other: _____ Leave of Absence Begin: _____ End: _____

Vacation/Paid Leave Due: _____

Comments: _____

Initiating Supervisor _____ Date _____
(signature) (print)

Department Head _____ Date _____
(signature) (print)

TO BE COMPLETED BY HUMAN RESOURCES:

Approved Not Approved Date: _____

Qualifies for: LTD (DI 42022) Cell Phone _____

Medical Auto Retirement Paid Leave/Vacation Parsonage

Remuneration _____ Cost Area _____

FTE _____ Travel _____

EEOC Number _____ Worker's Comp Title/Code _____ Credential _____

Charge to _____

Comments: _____

Audited by: _____ Date: _____

FTE Audit by: _____ Date: _____

Human Resources Director (sign) _____ Date

06/2015

- Human Resources

- Payroll

- Insurance

- Supervisor

- Employee

- Service Records



Southeastern California Conference of
Seventh-day Adventists

EMPLOYMENT APPLICATION

11330 Pierce Street
Riverside, CA 92515

Phone: (951) 509-2352 • Fax: (951) 509-2395
Equal Employment Opportunity Employer

Southeastern California Conference is a religiously-qualified Equal Opportunity Employer, with the right to prefer Seventh-day Adventists in hiring. It is the policy of Southeastern California Conference to recruit and promote for all job classifications on the basis of merit, qualification, competence, attitude and spiritual commitment. No aspect of employment shall be influenced by race, color, national origin, sex, age or handicap.

TYPE or PRINT — Complete all sections, even if a resume is submitted.

Position applied for: _____ Location: _____ Date _____

PERSONAL DATA: **New Hire** _____ **Rehire** _____ **Original hire date** _____

Name _____

Address _____ Telephone (_____) _____

City _____ State _____ Zip _____ Email Address _____

Birth date (if under 18) _____

Are you a member of the Seventh-day Adventist Church? Yes _____, No _____. Number of years, if member _____

Location/Name of Church _____ Pastor _____

If hired, can you provide satisfactory proof of identity and legal authority to work in the U.S. as required by the U.S. Department of Homeland Security. (I-9 Form)? Yes _____ No _____

EDUCATION: Complete the following for each school attended. (High school and above)

School (City & State)	Curriculum or Major	Degree or Hours Completed

Trade, Technical or Business School	Course of Study	Certificate and Year

LICENSES OR CREDENTIALS:

- Ministerial License
 Missionary Credential
 Other _____

OTHER SKILLS:

If applicable to position — which of the following do you have knowledge of?

- Adobe Suite
- Microsoft Office Suite
- Typing — wpm _____
- Other _____

Do you speak, read or write any languages other than English? _____

APPLICATION MUST BE SIGNED, DATED AND COMPLETED ON BOTH SIDES

EMPLOYMENT RECORD: List most recent first.				
DATES FROM TO		EMPLOYER NAME, ADDRESS, AND PHONE	INDICATE YOUR JOB AND MAJOR DUTIES:	REASON FOR LEAVING
			TITLE:	
			DUTIES:	
				IMMEDIATE SUPERV:
			TITLE:	
			DUTIES:	
				IMMEDIATE SUPERV:
			TITLE:	
			DUTIES:	
				IMMEDIATE SUPERV:

ADDITIONAL INFORMATION: List any other experience or skill that you believe contributes to your qualifications for this position:

REFERENCES: List below three persons other than relatives who can provide both character and employment references:

Name	Title	Email Address	Phone Number

VERIFICATION OF APPLICATION INFORMATION

I hereby certify that all of the information on this employment application and any resume or exhibit is true, correct and complete. I have not withheld any information requested on this application. I understand that false, misleading, incomplete or omitted information on this application or my resume will result in disqualification for employment or, if I am hired, dismissal from employment. I hereby authorize the Southeastern California Conference of Seventh-day Adventists ("SECC") to thoroughly investigate my references, work record, education and other matters related to my suitability for employment and, further, authorize the references I have listed to disclose to the SECC any and all letters, reports and other information related to my work records, without giving me prior notice of such disclosure. I agree to furnish additional information if requested. I release all parties and persons from any claims, liabilities and damages that may result from requesting or furnishing information about me to the employing organization, as well as from using such information in considering my employment application. I am a member in good and regular standing of the Seventh-day Adventist church, and abide by its teachings. I understand that if I receive a conditional employment offer, I may be asked to take a job-related medical examination with a physician selected by the employing organization. The results of this examination will be communicated to the employing organization and considered in evaluating my application. If I refuse to take such a medical examination, I understand that I will be disqualified from employment. I understand that if employed I must complete an I-9 form and provide satisfactory proof of my identity and legal authority to work in the United States. If employed, I agree to conform to the policies and standards of the employing organization. I understand that no one other than the conference administrator or designee is authorized to enter into any employment agreement for any specific time period, or to make any agreement contrary to the foregoing.

Print Name _____

Signature of Applicant _____

Date _____

Employee's Withholding Certificate

OMB No. 1545-0074

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
 ▶ **Give Form W-4 to your employer.**
 ▶ **Your withholding is subject to review by the IRS.**

2021

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶

TIP: To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____ Multiply the number of other dependents by \$500 ▶ \$ _____ Add the amounts above and enter the total here 3 \$ _____		
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	_____ Employee's signature (This form is not valid unless you sign it.)	_____ Date	

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)
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General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 and you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b)—Multiple Jobs Worksheet *(Keep for your records.)*



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____

- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____

- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____

- 4** **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b)—Deductions Worksheet *(Keep for your records.)*



- 1** Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income **1** \$ _____

- 2** Enter: $\left\{ \begin{array}{l} \bullet \$25,100 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,800 \text{ if you're head of household} \\ \bullet \$12,550 \text{ if you're single or married filing separately} \end{array} \right\}$ **2** \$ _____

- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____

- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____

- 5** **Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
\$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
\$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
\$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
\$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
\$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
\$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
\$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350



EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Complete this form so that your employer can withhold the correct California state income tax from your paycheck.

Enter Personal Information	
First, Middle, Last Name	Social Security Number
Address	Filing Status
City, State, and ZIP Code	<input type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD

1. Total Number of Allowances you're claiming (Use Worksheet A for regular withholding allowances. Use other worksheets on the following pages as applicable, Worksheet A+B). _____
2. Additional amount, if any, you want withheld each pay period (if employer agrees), **(Worksheet B and C)** _____
 OR

Exemption from Withholding

3. I claim exemption from withholding for 2020, and I certify I meet both of the conditions for exemption.
 OR Write "Exempt" here
4. I certify under penalty of perjury that I am **not subject** to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018. (Check box here)

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Employee's Signature _____ Date _____

Employer's Section: Employer's Name and Address	California Employer Payroll Tax Account Number

PURPOSE: This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

Beginning January 1, 2020, *Employee's Withholding Allowance Certificate* (Form W-4) from the Internal Revenue Service (IRS) will be used for federal income tax withholding **only**. You must file the state form *Employee's Withholding Allowance Certificate* (DE 4) to determine the appropriate California Personal Income Tax (PIT) withholding.

If you do not provide your employer with a withholding certificate, the employer must use Single with Zero withholding allowance.

CHECK YOUR WITHHOLDING: After your DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

EXEMPTION FROM WITHHOLDING: If you wish to claim exempt, complete the federal Form W-4 and the state DE 4. You may claim exempt from withholding California income tax if you meet both of the following conditions for exemption:

1. You did not owe any federal/state income tax last year, and
2. You do not expect to owe any federal/state income tax this year. The exemption is good for one year.

If you continue to qualify for the exempt filing status, a new DE 4 designating EXEMPT must be submitted by February 15 each year to continue your exemption. If you are not having federal/state income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new DE 4 by December 1.

Member Service Civil Relief Act: Under this act, as provided by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018, you may be exempt from California income tax on your wages if

- (i) your spouse is a member of the armed forces present in California in compliance with military orders;
- (ii) you are present in California solely to be with your spouse; and
- (iii) you maintain your domicile in another state.

If you claim exemption under **this** act, **check the box on Line 4**. You may be required to provide proof of exemption upon request.

The [California Employer's Guide \(DE 44\) \(PDF, 2.4 MB\)](#) (edd.ca.gov/pdf_pub_ctr/de44.pdf) provides the income tax withholding tables. This publication may be found by visiting [Forms and Publications](#) (edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm). To assist you in calculating your tax liability, please visit the [Franchise Tax Board \(FTB\)](#) (ftb.ca.gov).

If you need information on your last California Resident Income Tax Return (FTB Form 540), visit the [Franchise Tax Board \(FTB\)](#) (ftb.ca.gov).

NOTIFICATION: The burden of proof rests with the employee to show the correct California income tax withholding. Pursuant to section 4340-1(e) of [Title 22, California Code of Regulations \(CCR\)](#), the FTB or the EDD may, by special direction in writing, require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs.

PENALTY: You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided by section 13101 of the [California Unemployment Insurance Code](#) and section 19176 of the [Revenue and Taxation Code](#).

WORKSHEETS

INSTRUCTIONS — 1 — ALLOWANCES*

When determining your withholding allowances, you must consider your personal situation:

- Do you claim allowances for dependents or blindness?
- Will you itemize your deductions?
- Do you have more than one income coming into the household?

TWO-EARNERS/MULTIPLE INCOMES: When earnings are derived from more than one source, under-withholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with **one** employer.

Do **not** claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 filed for the highest paying job and zero allowances are claimed for the others.

MARRIED BUT NOT LIVING WITH YOUR SPOUSE: You may check the "Head of Household" marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you at **any time** during the year;
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; **and**
- (3) You will file a separate return for the year.

HEAD OF HOUSEHOLD: To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the **entire** year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

WORKSHEET A

REGULAR WITHHOLDING ALLOWANCES

(A) Allowance for yourself — enter 1	(A) _____
(B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1	(B) _____
(C) Allowance for blindness — yourself — enter 1	(C) _____
(D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1	(D) _____
(E) Allowance(s) for dependent(s) — do not include yourself or your spouse	(E) _____
(F) Total — add lines (A) through (E) above and enter on line 1 of the DE 4	(F) _____

INSTRUCTIONS — 2 — (OPTIONAL) ADDITIONAL WITHHOLDING ALLOWANCES

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim **one or more additional** withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments, or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

WORKSHEET B

ESTIMATED DEDUCTIONS

Use this worksheet **only** if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540	1.	_____
2. Enter \$9,074 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$4,537 if single or married filing separately, dual income married, or married with multiple employers	- 2.	_____
3. Subtract line 2 from line 1, enter difference	= 3.	_____
4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits)	+ 4.	_____
5. Add line 4 to line 3, enter sum	= 5.	_____
6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts)	- 6.	_____
7. If line 5 is greater than line 6 (if less, see below [go to line 9]); Subtract line 6 from line 5, enter difference	= 7.	_____
8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number Add this number to Line F of Worksheet A and enter it on line 1 of the DE 4. Complete Worksheet C, if needed, otherwise stop here .	8.	_____
9. If line 6 is greater than line 5; Enter amount from line 6 (nonwage income)	9.	_____
10. Enter amount from line 5 (deductions)	10.	_____
11. Subtract line 10 from line 9, enter difference	11.	_____

Complete Worksheet C

*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California PIT withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-745-3886.

WORKSHEET C

ADDITIONAL TAX WITHHOLDING AND ESTIMATED TAX

1. Enter estimate of total wages for tax year 2020. 1. _____
2. Enter estimate of nonwage income (line 6 of Worksheet B). 2. _____
3. Add line 1 and line 2. Enter sum. 3. _____
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest). 4. _____
5. Enter adjustments to income (line 4 of Worksheet B). 5. _____
6. Add line 4 and line 5. Enter sum. 6. _____
7. Subtract line 6 from line 3. Enter difference. 7. _____
8. Figure your tax liability for the amount on line 7 by using the 2020 tax rate schedules below. 8. _____
9. Enter personal exemptions (line F of Worksheet A x \$134.20). 9. _____
10. Subtract line 9 from line 8. Enter difference. 10. _____
11. Enter any tax credits. (See FTB Form 540). 11. _____
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability. 12. _____
13. Calculate the tax withheld and estimated to be withheld during 2020. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2020. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2020. 13. _____
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld. 14. _____
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4. 15. _____

NOTE: Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2020 ONLY

**SINGLE PERSONS, DUAL INCOME
MARRIED WITH MULTIPLE EMPLOYERS**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$8,809	1.100%	\$0	\$0.00
\$8,809	\$20,883	2.200%	\$8,809	\$96.90
\$20,883	\$32,960	4.400%	\$20,883	\$362.53
\$32,960	\$45,753	6.600%	\$32,960	\$893.92
\$45,753	\$57,824	8.800%	\$45,753	\$1,738.26
\$57,824	\$295,373	10.230%	\$57,824	\$2,800.51
\$295,373	\$354,445	11.330%	\$295,373	\$27,101.77
\$354,445	\$590,742	12.430%	\$354,445	\$33,794.63
\$590,742	\$1,000,000	13.530%	\$590,742	\$63,166.35
\$1,000,000	and over	14.630%	\$1,000,000	\$118,538.96

MARRIED PERSONS

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$17,618	1.100%	\$0	\$0.00
\$17,618	\$41,766	2.200%	\$17,618	\$193.80
\$41,766	\$65,920	4.400%	\$41,766	\$725.06
\$65,920	\$91,506	6.600%	\$65,920	\$1,787.84
\$91,506	\$115,648	8.800%	\$91,506	\$3,476.52
\$115,648	\$590,746	10.230%	\$115,648	\$5,601.02
\$590,746	\$708,890	11.330%	\$590,746	\$54,203.55
\$708,890	\$1,000,000	12.430%	\$708,890	\$67,589.27
\$1,000,000	\$1,181,484	13.530%	\$1,000,000	\$103,774.24
\$1,181,484	and over	14.630%	\$1,181,484	\$128,329.03

UNMARRIED HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$17,629	1.100%	\$0	\$0.00
\$17,629	\$41,768	2.200%	\$17,629	\$193.92
\$41,768	\$53,843	4.400%	\$41,768	\$724.98
\$53,843	\$66,636	6.600%	\$53,843	\$1,256.28
\$66,636	\$78,710	8.800%	\$66,636	\$2,100.62
\$78,710	\$401,705	10.230%	\$78,710	\$3,163.13
\$401,705	\$482,047	11.330%	\$401,705	\$36,205.52
\$482,047	\$803,410	12.430%	\$482,047	\$45,308.27
\$803,410	\$1,000,000	13.530%	\$803,410	\$85,253.69
\$1,000,000	and over	14.630%	\$1,000,000	\$111,852.32

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [Franchise Tax Board \(FTB\)](http://franchise.taxboard.ca.gov) (ftb.ca.gov).

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, CCR, section 4340-1, and the California Revenue and Taxation Code, including section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California resident income tax return.



Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 08/31/2019

► **START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number □□□□ - □□ - □□□□		Employee's E-mail Address		Employee's Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____</p>	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> QR Code - Section 1 Do Not Write In This Space </div>	

Signature of Employee	Today's Date (mm/dd/yyyy)
-----------------------	---------------------------

Preparer and/or Translator Certification (check one):

I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Today's Date (mm/dd/yyyy)	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State ZIP Code



Employer Completes Next Page





Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 08/31/2019

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy)
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any)(mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any)(mm/dd/yyyy)				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): _____ (See instructions for exemptions)

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative		
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name		
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable)			B. Date of Rehire (if applicable)	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
----------------	-----------------	---------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

Employee Information Form

Full Legal Name: _____
 Home Address: _____
 Mailing Address: _____
 Cell Phone: _____ Home Phone: _____
 E-mail: _____ SS Number: _____
 Country of Birth: _____ Citizenship: _____
 Date of Birth: _____ Gender: Male Female
 Marital Status: Single Married Date of Marriage: _____
 Name of Spouse: _____ Spouse Date of Birth: _____

Names of Children:	Date of Birth:	Gender:
_____	_____	_____
_____	_____	_____
_____	_____	_____

Employee Ethnicity:

American Indian/Alaskan Native
 Black or African American
 Asian
 White
 Native Hawaiian or Pacific Islander
 Hispanic or Latino
 Two or More Races

Have you previously worked for SECC? Yes No Location(s): _____ Date(s): _____
 Are you currently working for SECC in another capacity? Yes No Location: _____
 Are you an ordained Pastor? Yes No Date of Ordination: _____
 Are you currently receiving retirement from the North American Division? Yes No
 Do you have Military Service? Yes No
 Country _____ Branch: _____ Start Date: _____ End Date: _____

Emergency Contact Information:

Person to contact in case of an emergency: _____
 Relationship to you: _____ Phone: _____

Employee's Signature

Date

FOR OFFICE USE ONLY:

Church Membership audited by: _____ Date: _____

Revised 2019

STATEMENT OF ETHICAL FOUNDATIONS FOR THE NORTH AMERICAN DIVISION AND ITS EMPLOYEES

Our Mission

The Seventh-day Adventist Church mission is to proclaim to all peoples the everlasting gospel, in the context of the three angels' messages of Revelation 14:6-12, leading them to accept Jesus as their personal Savior, and encouraging them to unite with His church and prepare for His soon return. Within the scope of this mission, the North American Division office exists to lead the Church in being a worldwide witness for God's kingdom and in making disciples of Jesus Christ.

Our Responsibilities

North American Division employees believe:

We are responsible first to God, our Creator. Individual and collective action must reflect His character and exhibit His love.

We are responsible to the communities in which we work and live and also to the world community. We accept the challenge to be exemplary individuals and corporate citizens. We support good works and charities. We encourage civic improvements, a better quality of life, security, health, and education for all.

We are responsible to our fellow church members. We accept accountability for sound leadership decisions and appropriate stewardship.

We are responsible to each other within the office complex. Every individual deserves to be treated with dignity and respect; to have his or her role and contribution valued and affirmed; to function in a safe working environment; to experience an atmosphere of challenge, open communication, and contentment.

Our Values

We value the *Bible* as the primary reference for life's direction and qualities.

We value *excellence* in all that we do.

We value *ethical and moral conduct* at all times and in all relationships.

We value *creativity and innovation* in the completion of our mission.

We value *honesty, integrity, and courage* as the foundation of all our actions.

We value the *trust* placed in us by colleagues and by the world Church membership.

We value *people* as children of God and therefore brothers and sisters of one family.

Ethical Responsibilities as Employer and Corporate Citizen

In pursuit of its mission, and while maintaining its responsibilities and adhering to its values, the General Conference operates under the following ethical guidelines:

Equal opportunity employment. Within the purview of laws permitting church membership as a condition of employment, and subject to denominational policies on positions requiring ministerial ordination, the North American Division will follow procedures to ensure equal opportunity of employment, remuneration, and advancement on the basis of job qualifications and performance.

Equity, fairness and non-discrimination. The North American Division will treat all individuals and groups with loving justice. It will not practice or condone discrimination with regard to race, national origin, gender, age, marital status, veteran status, or disability that does not prohibit performance of essential job functions.

*Document voted by the General Conference 1999 Annual Council
and at the 1999 North American Division Year-end Meeting.*

Compliance with laws of the land. The North American Division will carry on its activities in compliance with the laws of the land provided these are not in contradiction to God's expressed will.

Loyalty and fulfillment of contractual obligations. The North American Division will fulfill the commitments it has entered into through authorized channels. Where misunderstandings arise regarding such commitments, the North American Division shall participate, with the parties concerned, in conflict resolution procedures within the organization before seeking the help of the wider community.

Atmosphere of safety and happiness. The North American Division is committed to providing a work environment that offers physical safety and security. It also strives to encourage and promote genuine happiness through the realization that every employee is valuable and every task, no matter how routine or unnoticed, is a service to God. The North American Division will continue to integrate worship, work, and celebration in a manner that acknowledges wholeness in life and relationships.

Respect for human dignity and individuality. The North American Division affirms and respects the uniqueness of every employee. It recognizes that a person's value surpasses the worth of his or her contribution to the organization. It believes that communal harmony and corporate objectives are enhanced rather than compromised by the broad mosaic of personalities, talents, skills, and viewpoints dedicated to the honor of Jesus Christ. The North American Division shall strive for communication that is timely, truthful, open, candid, and kind.

Ethical Responsibilities as Employees

We recognize that employment in the Seventh-day Adventist Church implies commitment to the organization's mission and concurrence with its responsibilities and values. We affirm that the employer-employee relationship grows within a reciprocity of mutual regard. Our reasonable service as employees includes the following ethical responsibilities:

Life consistent with church message and mission. While in the employ of the North American Division we will live in a manner consistent with the beliefs and values of the Church. We will uphold, in word and conduct, the teachings and principles held and advanced by the Seventh-day Adventist Church.

Respect for Church-owned assets. We will respect the property of our organization, including any intellectual property that is developed in the course of our employment. We will use the property, facilities, and resources solely for the benefit of our organization, unless otherwise permitted or when financial compensation for such use has been arranged.

Respect for colleagues. We will respect and uplift our fellow employees. We will refrain from intentionally placing another in a position of embarrassment, disrespect, or harassment. We will avoid all behavior that may be construed as sexually inappropriate. We will honor the privacy and guard the safety of others.

Efficiency and attention on the job. The hours of our employment shall be devoted to the work assignments entrusted to us. We will not use the employer's time for personal business or the advancement of personal interests unrelated to the work assigned by our supervisors. We will not deprive our employer by entering into other employment or activities which impair our performance for the North American Division while on the job. We will aspire to greater efficiency and the reduction of waste in time, effort, and resources.

Personal integrity in financial matters. We will not engage in theft or embezzlement of any kind including the misuse of expense accounts, falsification of time reports, or the misapplication of resources for which we are responsible.

Avoiding inappropriate influence. We acknowledge that the giving or receiving of business gifts can easily inject ulterior considerations in our work and employment relationships. Therefore the use of gifts, payments, or honoraria as incentives or rewards for a particular course of action is unacceptable. We will not offer gifts, favors, payments, or other forms of reward directly or indirectly in exchange for a specific gain or action.

Maintaining an ethical environment in the workplace. We accept the obligation of maintaining ethical standards in personal life and in the workplace. We believe it is our personal responsibility to report, through established confidential channels, any behavior that is inappropriate or which undermines the ethical environment in the office complex. We are prepared to be held accountable by our supervisors and peers for professional conduct representing the moral and ethical values of the Seventh-day Adventist Church.

*Document voted by the General Conference 1999 Annual Council
and at the 1999 North American Division Year-end Meeting.*

**CONFERENCE EMPLOYEES
SOUTHEASTERN CALIFORNIA CONFERENCE
NORTH AMERICAN DIVISION
E 85/40 STATEMENT OF ACCEPTANCE**

THIS DECLARATION applies, to the best of my knowledge, to all members of my immediate family (spouse, children, parents) and its provisions shall protect any organization affiliated with or subsidiary to the Southeastern California Conference hereafter known as SECC. In the event facts change in the future that may create a potential conflict of interest, I agree to notify SECC in writing.

1. I have read the Statement of Ethical Foundations and the policy on Conflict of Interest and/or Commitment.
2. I am in compliance with the SECC policy on conflict of interest and/or commitment as printed above.
3. Except as disclosed below:
 - a. Neither I, nor my family, have a financial interest or business relationship which competes with or conflicts with the interests of SECC.
 - b. Neither I, nor my family, have a financial interest in or have been an employee, officer, director, or trustee of, nor receive/have financial benefits either directly or indirectly from any enterprise (excluding less than five percent (5%) ownership in any entity with publicly traded securities) which is or has been doing business with or is a competitor of SECC.
 - c. Neither I, nor my family, receive/have received any payments or gifts (other than of token value) from other denominational entities, suppliers, or agencies doing business with SECC.
 - d. Neither I, nor my family, serve/have served as an officer, director, trustee, or agent of any organization affiliated with or subsidiary to SECC in any decision making process involving financial or legal interests adverse to SECC.

Disclosures:

- 1.
- 2.
- 3.

Signature

Print Name

Date

Job Title

Location

EMPLOYEE SERVICE RECORD

First Name: _____	Social Security Number: _____
Middle Name: _____	Date of Birth: _____
Last Name: _____	Birthplace: _____
Maiden Name: _____	Citizenship: _____
Suffix: _____	Date of Ordination: _____
Address: _____	NAD Retirement Date: _____
City: _____	Date of Marriage: _____
State: _____	Spouse's Name: _____
Postal Code: _____	Spouse's Birthdate: _____
Phone Number: _____	Date Entered Denominational Service: _____
E-Mail Address: _____	
Military Service: _____	Country: _____ Branch: _____ Begin: _____ End: _____

Educational Record

Level of Education	Degree/Diploma Held	Institution	Year Received
College:	_____	_____	_____
Graduate:	_____	_____	_____
Doctoral:	_____	_____	_____
Other:	_____	_____	_____

Denominational Employment

(list the last place of denomination employment only)

Position/Type of Work: _____	Beginning Date: _____
Employing Organization: _____	Ending Date: _____
Conference Affiliation: _____	

A record shall be maintained for all full-time employees, salaried employees working 50% or more, and hourly employees working 50% or more per year. Upon completion of this form, please return to the address listed below:

Southeastern California Conference
Human Resources Department
11330 Pierce Street / P. O. Box 8050
Riverside, CA 92515

Revision Date: 09 April 2008

Background Check Authorization for Employment

Print Name: _____
(First) (Middle) (Last)

Former Name(s) and Dates Used: _____

Current Address Since: _____
(Mo/Yr) (Street) (City) (State/Zip)

Telephone Number: _____

Previous Address From: _____
(Mo/Yr) (Street) (City) (State/Zip)

Social Security Number: _____

Date Of Birth: _____

Drivers License Number/State: _____

Place of Employment: _____

The information contained in this application is correct to the best of my knowledge. I authorize Southeastern California Conference and its designated agents and representatives to conduct a comprehensive review of my background causing a consumer report and/or an investigative consumer report to be generated for employment and/or volunteer purposes. I understand that the scope of the consumer report/ investigative consumer report may include, but is not limited to the following areas: verification of social security number; current and previous residences; employment history, education background, character references; drug testing, civil and criminal history records from any criminal justice agency in any or all federal, state, county jurisdictions; driving records, birth records, and any other public records.

I further authorize any individual, company, firm, corporation, or public agency (including the Social Security Administration and law enforcement agencies) to divulge any and all information, verbal or written, pertaining to me, to Southeastern California Conference or its agents. I further authorize the complete release of any records or data pertaining to me which the individual, company, firm, corporation, or public agency may have, to include information or data received from other sources.

NAD Working Policy states for Driver Record/Qualifications that "All drivers shall be properly licensed and comply with all Federal, state and/or provincial laws for the class of vehicle being operated. The recommended minimum age for drivers shall be twenty-one (21) years. A minimum allowable age of nineteen (19) years old may be granted with the approval of the conference officers. The driving record (Motor Vehicle Record) of each driver shall be obtained from state/provincial records and reviewed on a regular basis. Drivers shall have an acceptable driving record during the previous three years with not more than two traffic citations and no at-fault accidents while driving any vehicle. When a driver does not meet the above driving standard, he/she shall not be assigned to or retained for a driving position."

***Southeastern California Conference and its designated agents and representatives shall maintain all information received from this authorization in a confidential manner in order to protect the applicants personal information, including, but not limited to, addresses, social security numbers, and dates of birth.

Notice:

If you wish to receive a copy of your Background Check Report, please initial here: _____

Signature: _____ Date: _____

Southeastern California Conference
Human Resources Department

Church Membership Verification Form

Name:	
Previous/Maiden Name:	
Address:	
Date of Birth:	
Church Where Membership is Held: <small>*If church is not within SECC, which conference?</small>	
Membership by:	<input type="checkbox"/> Baptism <input type="checkbox"/> Profession of Faith
Pastor's Name:	
Previous Church Membership:	
Form Completed by:	
Date Form Completed:	

*If your membership is not within SECC please have your church provide a letter of verification stating that you are currently a baptized member in good standing.

Office Use Only:

Membership Verified by:	
Date Membership Verified:	

Return this form to:
SECC Human Resources Dept. Attention: Brooke Hess
P.O. Box 79990 Riverside, CA 92513-1990
Brooke.hess@seccsda.org 951-509-2353 (Phone) 951-509-2395 (fax)

JOB HAZARD ASSESSMENT SURVEY

Description of Duties

In order to assign appropriate training for the employees at the church or in the department, please complete this form for each position. This form must be completed as part of the New Employee Packet.

Supervising Site Location _____

Position _____

Employee Serving in this Position _____

Essential Duties and Responsibilities

Please provide a list of essential duties and responsibilities for this position. Attach additional sheet as necessary or attach existing job description if available.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Please select and check next to each item listed below that pertains to this position:

- This position requires, frequent or infrequent use of a ladder.
- The position requires lifting or moving objects, even if infrequently.
- This position works with chemicals, such as cleaning products, copy machine toner, paint, paint thinner, etc.
- This position works with power tools (i.e. lawn mowers, saws, drills, grinders).
- This position works with installing and/or repairing electrical wiring, or comes into contact with electrical wiring, boxes, etc.
- This position may come in contact with blood borne pathogens, such as cleaning the restrooms or working with food.
- This position requires repetitive movement or prolonged positions (i.e. sitting, working primarily with a computer).



Workers' Compensation Claim Form (DWC 1) & Notice of Potential Eligibility *Formulario de Reclamo de Compensación de Trabajadores (DWC 1) y Notificación de Posible Elegibilidad*

If you are injured or become ill, either physically or mentally, because of your job, including injuries resulting from a workplace crime, you may be entitled to workers' compensation benefits. Use the attached form to file a workers' compensation claim with your employer. **You should read all of the information below.** Keep this sheet and all other papers for your records. You may be eligible for some or all of the benefits listed depending on the nature of your claim. If you file a claim, the claims administrator, who is responsible for handling your claim, must notify you within 14 days whether your claim is accepted or whether additional investigation is needed.

To file a claim, complete the "Employee" section of the form, keep one copy and give the rest to your employer. Do this right away to avoid problems with your claim. In some cases, benefits will not start until you inform your employer about your injury by filing a claim form. Describe your injury completely. Include every part of your body affected by the injury. If you mail the form to your employer, use first-class or certified mail. If you buy a return receipt, you will be able to prove that the claim form was mailed and when it was delivered. Within one working day after you file the claim form, your employer must complete the "Employer" section, give you a dated copy, keep one copy, and send one to the claims administrator.

Medical Care: Your claims administrator will pay for all reasonable and necessary medical care for your work injury or illness. Medical benefits are subject to approval and may include treatment by a doctor, hospital services, physical therapy, lab tests, x-rays, medicines, equipment and travel costs. Your claims administrator will pay the costs of approved medical services directly so you should never see a bill. There are limits on chiropractic, physical therapy, and other occupational therapy visits.

The Primary Treating Physician (PTP) is the doctor with the overall responsibility for treatment of your injury or illness.

- If you previously designated your personal physician or a medical group, you may see your personal physician or the medical group after you are injured.
- If your employer is using a medical provider network (MPN) or Health Care Organization (HCO), in most cases, you will be treated in the MPN or HCO unless you predesignated your personal physician or a medical group. An MPN is a group of health care providers who provide treatment to workers injured on the job. You should receive information from your employer if you are covered by an HCO or a MPN. Contact your employer for more information.
- If your employer is not using an MPN or HCO, in most cases, the claims administrator can choose the doctor who first treats you unless you predesignated your personal physician or a medical group.
- If your employer has not put up a poster describing your rights to workers' compensation, you may be able to be treated by your personal physician right after you are injured.

Within one working day after you file a claim form, your employer or the claims administrator must authorize up to \$10,000 in treatment for your injury, consistent with the applicable treating guidelines until the claim is accepted or rejected. If the employer or claims administrator does not authorize treatment right away, talk to your supervisor, someone else in management, or the claims administrator. Ask for treatment to be authorized right now, while waiting for a decision on your claim. If the employer or claims administrator will not authorize treatment, use your own health insurance to get medical care. Your health insurer will seek reimbursement from the claims administrator. If you do not have health insurance, there are doctors, clinics or hospitals that will treat you without immediate payment. They will seek reimbursement from the claims administrator.

Switching to a Different Doctor as Your PTP:

- If you are being treated in a Medical Provider Network (MPN), you may switch to other doctors within the MPN after the first visit.
- If you are being treated in a Health Care Organization (HCO), you may switch to a doctor outside the HCO 90 or 180 days after your injury is reported to your employer (depending on whether you are covered by employer-provided health insurance).
- If you are not being treated in an MPN or HCO and did not predesignate, you may switch to a new doctor one time during the first 30 days after your injury is reported to your employer. Contact the claims administrator to switch doctors. After 30 days, you may switch to a doctor of your choice if

Si Ud. se lesiona o se enferma, ya sea físicamente o mentalmente, debido a su trabajo, incluyendo lesiones que resulten de un crimen en el lugar de trabajo, es posible que Ud. tenga derecho a beneficios de compensación de trabajadores. Utilice el formulario adjunto para presentar un reclamo de compensación de trabajadores con su empleador. **Ud. debe leer toda la información a continuación.** Guarde esta hoja y todos los demás documentos para sus archivos. Es posible que usted reúna los requisitos para todos los beneficios, o parte de éstos, que se enumeran dependiendo de la índole de su reclamo. Si usted presenta un reclamo, el administrador de reclamos, quien es responsable por el manejo de su reclamo, debe notificarle dentro de 14 días si se acepta su reclamo o si se necesita investigación adicional.

Para presentar un reclamo, llene la sección del formulario designada para el "Empleado," guarde una copia, y déle el resto a su empleador. Haga esto de inmediato para evitar problemas con su reclamo. En algunos casos, los beneficios no se iniciarán hasta que usted le informe a su empleador acerca de su lesión mediante la presentación de un formulario de reclamo. Describa su lesión por completo. Incluya cada parte de su cuerpo afectada por la lesión. Si usted le envía por correo el formulario a su empleador, utilice primera clase o correo certificado. Si usted compra un acuse de recibo, usted podrá demostrar que el formulario de reclamo fue enviado por correo y cuando fue entregado. Dentro de un día laboral después de presentar el formulario de reclamo, su empleador debe completar la sección designada para el "Empleador," le dará a Ud. una copia fechada, guardará una copia, y enviará una al administrador de reclamos.

Atención Médica: Su administrador de reclamos pagará por toda la atención médica razonable y necesaria para su lesión o enfermedad relacionada con el trabajo. Los beneficios médicos están sujetos a la aprobación y pueden incluir tratamiento por parte de un médico, los servicios de hospital, la terapia física, los análisis de laboratorio, las medicinas, equipos y gastos de viaje. Su administrador de reclamos pagará directamente los costos de los servicios médicos aprobados de manera que usted nunca verá una factura. Hay límites en terapia quiropráctica, física y otras visitas de terapia ocupacional.

El Médico Primario que le Atiende (Primary Treating Physician- PTP) es el médico con la responsabilidad total para tratar su lesión o enfermedad.

- Si usted designó previamente a su médico personal o a un grupo médico, usted podrá ver a su médico personal o grupo médico después de lesionarse.
- Si su empleador está utilizando una red de proveedores médicos (*Medical Provider Network- MPN*) o una Organización de Cuidado Médico (*Health Care Organization- HCO*), en la mayoría de los casos, usted será tratado en la *MPN* o *HCO* a menos que usted hizo una designación previa de su médico personal o grupo médico. Una *MPN* es un grupo de proveedores de asistencia médica quien da tratamiento a los trabajadores lesionados en el trabajo. Usted debe recibir información de su empleador si su tratamiento es cubierto por una *HCO* o una *MPN*. Hable con su empleador para más información.
- Si su empleador no está utilizando una *MPN* o *HCO*, en la mayoría de los casos, el administrador de reclamos puede elegir el médico que lo atiende primero a menos de que usted hizo una designación previa de su médico personal o grupo médico.
- Si su empleador no ha colocado un cartel describiendo sus derechos para la compensación de trabajadores, Ud. puede ser tratado por su médico personal inmediatamente después de lesionarse.

Dentro de un día laboral después de que Ud. Presente un formulario de reclamo, su empleador o el administrador de reclamos debe autorizar hasta \$10000 en tratamiento para su lesión, de acuerdo con las pautas de tratamiento aplicables, hasta que el reclamo sea aceptado o rechazado. Si el empleador o administrador de reclamos no autoriza el tratamiento de inmediato, hable con su supervisor, alguien más en la gerencia, o con el administrador de reclamos. Pida que el tratamiento sea autorizado ya mismo, mientras espera una decisión sobre su reclamo. Si el empleador o administrador de reclamos no autoriza el tratamiento, utilice su propio seguro médico para recibir atención médica. Su compañía de seguro médico buscará reembolso del administrador de reclamos. Si usted no tiene seguro médico, hay médicos, clínicas u hospitales que lo tratarán sin pago inmediato. Ellos buscarán reembolso del administrador de reclamos.

Cambiando a otro Médico Primario o PTP:

- Si usted está recibiendo tratamiento en una Red de Proveedores Médicos

your employer or the claims administrator has not created or selected an MPN.

Disclosure of Medical Records: After you make a claim for workers' compensation benefits, your medical records will not have the same level of privacy that you usually expect. If you don't agree to voluntarily release medical records, a workers' compensation judge may decide what records will be released. If you request privacy, the judge may "seal" (keep private) certain medical records.

Problems with Medical Care and Medical Reports: At some point during your claim, you might disagree with your PTP about what treatment is necessary. If this happens, you can switch to other doctors as described above. If you cannot reach agreement with another doctor, the steps to take depend on whether you are receiving care in an MPN, HCO, or neither. For more information, see "Learn More About Workers' Compensation," below.

If the claims administrator denies treatment recommended by your PTP, you may request independent medical review (IMR) using the request form included with the claims administrator's written decision to deny treatment. The IMR process is similar to the group health IMR process, and takes approximately 40 (or fewer) days to arrive at a determination so that appropriate treatment can be given. Your attorney or your physician may assist you in the IMR process. IMR is not available to resolve disputes over matters other than the medical necessity of a particular treatment requested by your physician.

If you disagree with your PTP on matters other than treatment, such as the cause of your injury or how severe the injury is, you can switch to other doctors as described above. If you cannot reach agreement with another doctor, notify the claims administrator in writing as soon as possible. In some cases, you risk losing the right to challenge your PTP's opinion unless you do this promptly. If you do not have an attorney, the claims administrator must send you instructions on how to be seen by a doctor called a qualified medical evaluator (QME) to help resolve the dispute. If you have an attorney, the claims administrator may try to reach agreement with your attorney on a doctor called an agreed medical evaluator (AME). If the claims administrator disagrees with your PTP on matters other than treatment, the claims administrator can require you to be seen by a QME or AME.

Payment for Temporary Disability (Lost Wages): If you can't work while you are recovering from a job injury or illness, you may receive temporary disability payments for a limited period. These payments may change or stop when your doctor says you are able to return to work. These benefits are tax-free. Temporary disability payments are two-thirds of your average weekly pay, within minimums and maximums set by state law. Payments are not made for the first three days you are off the job unless you are hospitalized overnight or cannot work for more than 14 days.

Stay at Work or Return to Work: Being injured does not mean you must stop working. If you can continue working, you should. If not, it is important to go back to work with your current employer as soon as you are medically able. Studies show that the longer you are off work, the harder it is to get back to your original job and wages. While you are recovering, your PTP, your employer (supervisors or others in management), the claims administrator, and your attorney (if you have one) will work with you to decide how you will stay at work or return to work and what work you will do. Actively communicate with your PTP, your employer, and the claims administrator about the work you did before you were injured, your medical condition and the kinds of work you can do now, and the kinds of work that your employer could make available to you.

Payment for Permanent Disability: If a doctor says you have not recovered completely from your injury and you will always be limited in the work you can do, you may receive additional payments. The amount will depend on the type of injury, extent of impairment, your age, occupation, date of injury, and your wages before you were injured.

Supplemental Job Displacement Benefit (SJDB): If you were injured on or after 1/1/04, and your injury results in a permanent disability and your employer does not offer regular, modified, or alternative work, you may qualify for a nontransferable voucher payable for retraining and/or skill enhancement. If you qualify, the claims administrator will pay the costs up to the maximum set by state law.

Death Benefits: If the injury or illness causes death, payments may be made to a

(Medical Provider Network- MPN), usted puede cambiar a otros médicos dentro de la MPN después de la primera visita.

- Si usted está recibiendo tratamiento en un Organización de Cuidado Médico (Healthcare Organization- HCO), es posible cambiar al menos una vez a otro médico dentro de la HCO. Usted puede cambiar a un médico fuera de la HCO 90 o 180 días después de que su lesión es reportada a su empleador (dependiendo de si usted está cubierto por un seguro médico proporcionado por su empleador).
- Si usted no está recibiendo tratamiento en una MPN o HCO y no hizo una designación previa, usted puede cambiar a un nuevo médico una vez durante los primeros 30 días después de que su lesión es reportada a su empleador. Póngase en contacto con el administrador de reclamos para cambiar de médico. Después de 30 días, puede cambiar a un médico de su elección si su empleador o el administrador de reclamos no ha creado o seleccionado una MPN.

Divulgación de Expedientes Médicos: Después de que Ud. presente un reclamo para beneficios de compensación de trabajadores, sus expedientes médicos no tendrán el mismo nivel de privacidad que usted normalmente espera. Si Ud. no está de acuerdo en divulgar voluntariamente los expedientes médicos, un juez de compensación de trabajadores posiblemente decida qué expedientes serán revelados. Si usted solicita privacidad, es posible que el juez "selle" (mantenga privados) ciertos expedientes médicos.

Problemas con la Atención Médica y los Informes Médicos: En algún momento durante su reclamo, podría estar en desacuerdo con su PTP sobre qué tratamiento es necesario. Si esto sucede, usted puede cambiar a otros médicos como se describe anteriormente. Si no puede llegar a un acuerdo con otro médico, los pasos a seguir dependen de si usted está recibiendo atención en una MPN, HCO o ninguna de las dos. Para más información, consulte la sección "Aprenda Más Sobre la Compensación de Trabajadores," a continuación.

Si el administrador de reclamos niega el tratamiento recomendado por su PTP, puede solicitar una revisión médica independiente (*Independent Medical Review-IMR*), utilizando el formulario de solicitud que se incluye con la decisión por escrito del administrador de reclamos negando el tratamiento. El proceso de la *IMR* es parecido al proceso de la *IMR* de un seguro médico colectivo, y tarda aproximadamente 40 (o menos) días para llegar a una determinación de manera que se pueda dar un tratamiento apropiado. Su abogado o su médico le pueden ayudar en el proceso de la *IMR*. La *IMR* no está disponible para resolver disputas sobre cuestiones aparte de la necesidad médica de un tratamiento particular solicitado por su médico.

Si no está de acuerdo con su PTP en cuestiones aparte del tratamiento, como la causa de su lesión o la gravedad de la lesión, usted puede cambiar a otros médicos como se describe anteriormente. Si no puede llegar a un acuerdo con otro médico, notifique al administrador de reclamos por escrito tan pronto como sea posible. En algunos casos, usted arriesga perder el derecho a objetar a la opinión de su PTP a menos que hace esto de inmediato. Si usted no tiene un abogado, el administrador de reclamos debe enviarle instrucciones para ser evaluado por un médico llamado un evaluador médico calificado (*Qualified Medical Evaluator-QME*) para ayudar a resolver la disputa. Si usted tiene un abogado, el administrador de reclamos puede tratar de llegar a un acuerdo con su abogado sobre un médico llamado un evaluador médico acordado (*Agreed Medical Evaluator- AME*). Si el administrador de reclamos no está de acuerdo con su PTP sobre asuntos aparte del tratamiento, el administrador de reclamos puede exigirle que sea atendido por un *QME* o *AME*.

Pago por Incapacidad Temporal (Sueldos Perdidos): Si Ud. no puede trabajar, mientras se está recuperando de una lesión o enfermedad relacionada con el trabajo, Ud. puede recibir pagos por incapacidad temporal por un periodo limitado. Estos pagos pueden cambiar o parar cuando su médico diga que Ud. está en condiciones de regresar a trabajar. Estos beneficios son libres de impuestos. Los pagos por incapacidad temporal son dos tercios de su pago semanal promedio, con cantidades mínimas y máximas establecidas por las leyes estatales. Los pagos no se hacen durante los primeros tres días en que Ud. no trabaje, a menos que Ud. sea hospitalizado una noche o no puede trabajar durante más de 14 días.

Permanezca en el Trabajo o Regreso al Trabajo: Estar lesionado no significa que usted debe dejar de trabajar. Si usted puede seguir trabajando, usted debe hacerlo. Si no es así, es importante regresar a trabajar con su empleador actual tan

spouse and other relatives or household members who were financially dependent on the deceased worker.

It is illegal for your employer to punish or fire you for having a job injury or illness, for filing a claim, or testifying in another person's workers' compensation case (Labor Code 132a). If proven, you may receive lost wages, job reinstatement, increased benefits, and costs and expenses up to limits set by the state.

Resolving Problems or Disputes: You have the right to disagree with decisions affecting your claim. If you have a disagreement, contact your employer or claims administrator first to see if you can resolve it. If you are not receiving benefits, you may be able to get State Disability Insurance (SDI) or unemployment insurance (UI) benefits. Call the state Employment Development Department at (800) 480-3287 or (866) 333-4606, or go to their website at www.edd.ca.gov.

You Can Contact an Information & Assistance (I&A) Officer: State I&A officers answer questions, help injured workers, provide forms, and help resolve problems. Some I&A officers hold workshops for injured workers. To obtain important information about the workers' compensation claims process and your rights and obligations, go to www.dwc.ca.gov or contact an I&A officer of the state Division of Workers' Compensation. You can also hear recorded information and a list of local I&A offices by calling (800) 736-7401.

You can consult with an attorney. Most attorneys offer one free consultation. If you decide to hire an attorney, his or her fee will be taken out of some of your benefits. For names of workers' compensation attorneys, call the State Bar of California at (415) 538-2120 or go to their website at www.californiaspecialist.org.

Learn More About Workers' Compensation: For more information about the workers' compensation claims process, go to www.dwc.ca.gov. At the website, you can access a useful booklet, "Workers' Compensation in California: A Guidebook for Injured Workers." You can also contact an Information & Assistance Officer (above), or hear recorded information by calling 1-800-736-7401.

pronto como usted pueda medicamente hacerlo. Los estudios demuestran que entre más tiempo esté fuera del trabajo, más difícil es regresar a su trabajo original y a sus salarios. Mientras se está recuperando, su *PTP*, su empleador (supervisores u otras personas en la gerencia), el administrador de reclamos, y su abogado (si tiene uno) trabajarán con usted para decidir cómo va a permanecer en el trabajo o regresar al trabajo y qué trabajo hará. Comuníquese de manera activa con su *PTP*, su empleador y el administrador de reclamos sobre el trabajo que hizo antes de lesionarse, su condición médica y los tipos de trabajo que usted puede hacer ahora y los tipos de trabajo que su empleador podría poner a su disposición.

Pago por Incapacidad Permanente: Si un médico dice que no se ha recuperado completamente de su lesión y siempre será limitado en el trabajo que puede hacer, es posible que Ud. reciba pagos adicionales. La cantidad dependerá de la clase de lesión, grado de deterioro, su edad, ocupación, fecha de la lesión y sus salarios antes de lesionarse.

Beneficio Suplementario por Desplazamiento de Trabajo (Supplemental Job Displacement Benefit- SJDB): Si Ud. se lesionó en o después del 1/1/04, y su lesión resulta en una incapacidad permanente y su empleador no ofrece un trabajo regular, modificado, o alternativo, usted podría cumplir los requisitos para recibir un vale no-transferible pagadero a una escuela para recibir un nuevo un curso de reentrenamiento y/o mejorar su habilidad. Si Ud. cumple los requisitos, el administrador de reclamos pagará los gastos hasta un máximo establecido por las leyes estatales.

Beneficios por Muerte: Si la lesión o enfermedad causa la muerte, es posible que los pagos se hagan a un cónyuge y otros parientes o a las personas que viven en el hogar que dependían económicamente del trabajador difunto.

Es ilegal que su empleador le castigue o despida por sufrir una lesión o enfermedad laboral, por presentar un reclamo o por testificar en el caso de compensación de trabajadores de otra persona. (Código Laboral, sección 132a.) De ser probado, usted puede recibir pagos por pérdida de sueldos, reposición del trabajo, aumento de beneficios y gastos hasta los límites establecidos por el estado.

Resolviendo problemas o disputas: Ud. tiene derecho a no estar de acuerdo con las decisiones que afecten su reclamo. Si Ud. tiene un desacuerdo, primero comuníquese con su empleador o administrador de reclamos para ver si usted puede resolverlo. Si usted no está recibiendo beneficios, es posible que Ud. pueda obtener beneficios del Seguro Estatal de Incapacidad (*State Disability Insurance- SDI*) o beneficios del desempleo (*Unemployment Insurance- UI*). Llame al Departamento del Desarrollo del Empleo estatal al (800) 480-3287 o (866) 333-4606, o visite su página Web en www.edd.ca.gov.

Puede Contactar a un Oficial de Información y Asistencia (Information & Assistance- I&A): Los Oficiales de Información y Asistencia (*I&A*) estatal contestan preguntas, ayudan a los trabajadores lesionados, proporcionan formularios y ayudan a resolver problemas. Algunos oficiales de *I&A* tienen talleres para trabajadores lesionados. Para obtener información importante sobre el proceso de la compensación de trabajadores y sus derechos y obligaciones, vaya a www.dwc.ca.gov o comuníquese con un oficial de información y asistencia de la División Estatal de Compensación de Trabajadores. También puede escuchar información grabada y una lista de las oficinas de *I&A* locales llamando al (800) 736-7401.

Ud. puede consultar con un abogado. La mayoría de los abogados ofrecen una consulta gratis. Si Ud. decide contratar a un abogado, los honorarios serán tomados de algunos de sus beneficios. Para obtener nombres de abogados de compensación de trabajadores, llame a la Asociación Estatal de Abogados de California (*State Bar*) al (415) 538-2120, o consulte su página Web en www.californiaspecialist.org.

Aprenda Más Sobre la Compensación de Trabajadores: Para obtener más información sobre el proceso de reclamos del programa de compensación de trabajadores, vaya a www.dwc.ca.gov. En la página Web, podrá acceder a un folleto útil, "Compensación del Trabajador de California: Una Guía para Trabajadores Lesionados." También puede contactar a un oficial de Información y Asistencia (arriba), o escuchar información grabada llamando al 1-800-736-7401.



WORKERS' COMPENSATION CLAIM FORM (DWC 1)

PETITION DEL EMPLEADO PARA DE COMPENSACIÓN DEL TRABAJADOR (DWC 1)

Employee: Complete the "Employee" section and give the form to your employer. Keep a copy and mark it "Employee's Temporary Receipt" until you receive the signed and dated copy from your employer. You may call the Division of Workers' Compensation and hear recorded information at (800) 736-7401. An explanation of workers' compensation benefits is included in the Notice of Potential Eligibility, which is the cover sheet of this form. Detach and save this notice for future reference.

You should also have received a pamphlet from your employer describing workers' compensation benefits and the procedures to obtain them. You may receive written notices from your employer or its claims administrator about your claim. If your claims administrator offers to send you notices electronically, and you agree to receive these notices only by email, please provide your email address below and check the appropriate box. If you later decide you want to receive the notices by mail, you must inform your employer in writing.

Any person who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying workers' compensation benefits or payments is guilty of a felony.

Empleado: Complete la sección "Empleado" y entregue la forma a su empleador. Quédese con la copia designada "Recibo Temporal del Empleado" hasta que Ud. reciba la copia firmada y fechada de su empleador. Ud. puede llamar a la División de Compensación al Trabajador al (800) 736-7401 para oír información grabada. Una explicación de los beneficios de compensación de trabajadores está incluido en la Notificación de Posible Elegibilidad, que es la hoja de portada de esta forma. Separe y guarde esta notificación como referencia para el futuro.

Ud. también debería haber recibido de su empleador un folleto describiendo los beneficios de compensación al trabajador lesionado y los procedimientos para obtenerlos. Es posible que reciba notificaciones escritas de su empleador o de su administrador de reclamos sobre su reclamo. Si su administrador de reclamos ofrece enviarle notificaciones electrónicamente, y usted acepta recibir estas notificaciones solo por correo electrónico, por favor proporcione su dirección de correo electrónico abajo y marque la caja apropiada. Si usted decide después que quiere recibir las notificaciones por correo, usted debe de informar a su empleador por escrito.

Toda aquella persona que a propósito haga o cause que se produzca cualquier declaración o representación material falsa o fraudulenta con el fin de obtener o negar beneficios o pagos de compensación a trabajadores lesionados es culpable de un crimen mayor "felonia".

Employee—complete this section and see note above

Empleado—complete esta sección y note la notación arriba.

1. Name. *Nombre.* _____ Today's Date. *Fecha de Hoy.* _____
2. Home Address. *Dirección Residencial.* _____
3. City. *Ciudad.* _____ State. *Estado.* _____ Zip. *Código Postal.* _____
4. Date of Injury. *Fecha de la lesión (accidente).* _____ Time of Injury. *Hora en que ocurrió.* _____ a.m. _____ p.m.
5. Address and description of where injury happened. *Dirección/lugar dónde ocurrió el accidente.* _____
6. Describe injury and part of body affected. *Describe la lesión y parte del cuerpo afectada.* _____
7. Social Security Number. *Número de Seguro Social del Empleado.* _____
8. Check if you agree to receive notices about your claim by email only. *Marque si usted acepta recibir notificaciones sobre su reclamo solo por correo electrónico.* Employee's e-mail. _____ *Correo electrónico del empleado.* _____
 You will receive benefit notices by regular mail if you do not choose, or your claims administrator does not offer, an electronic service option. *Usted recibirá notificaciones de beneficios por correo ordinario si usted no escoge, o su administrador de reclamos no le ofrece, una opción de servicio electrónico.*
9. Signature of employee. *Firma del empleado.* _____

Employer—complete this section and see note below. Empleador—complete esta sección y note la notación abajo.

10. Name of employer. *Nombre del empleador.* _____
11. Address. *Dirección.* _____
12. Date employer first knew of injury. *Fecha en que el empleador supo por primera vez de la lesión o accidente.* _____
13. Date claim form was provided to employee. *Fecha en que se le entregó al empleado la petición.* _____
14. Date employer received claim form. *Fecha en que el empleado devolvió la petición al empleador.* _____
15. Name and address of insurance carrier or adjusting agency. *Nombre y dirección de la compañía de seguros o agencia administradora de seguros.* _____
16. Insurance Policy Number. *El número de la póliza de Seguro.* _____
17. Signature of employer representative. *Firma del representante del empleador.* _____
18. Title. *Título.* _____ 19. Telephone. *Teléfono.* _____

Employer: You are required to date this form and provide copies to your insurer or claims administrator and to the employee, dependent or representative who filed the claim within **one working day** of receipt of the form from the employee.

Empleador: Se requiere que Ud. feche esta forma y que provéa copias a su compañía de seguros, administrador de reclamos, o dependiente/representante de reclamos y al empleado que hayan presentado esta petición dentro del plazo de **un día hábil** desde el momento de haber sido recibida la forma del empleado.

SIGNING THIS FORM IS NOT AN ADMISSION OF LIABILITY

EL FIRMAR ESTA FORMA NO SIGNIFICA ADMISION DE RESPONSABILIDAD

- Employer copy/Copia del Empleador Employee copy/Copia del Empleado Claims Administrator/Administrador de Reclamos Temporary Receipt/Recibo del Empleado

State of California EMPLOYER'S REPORT OF OCCUPATIONAL INJURY OR ILLNESS		Please complete in triplicate (type if possible) Mail two copies to:		OSHA CASE NO.	
				FATALITY <input type="checkbox"/>	
Any person who makes or causes to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining or denying workers compensation benefits or payments is guilty of a felony.		California law requires employers to report within five days of knowledge every occupational injury or illness which results in lost time beyond the date of the incident OR requires medical treatment beyond first aid. If an employee subsequently dies as a result of a previously reported injury or illness, the employer must file within five days of knowledge an amended report indicating death. In addition, every serious injury, illness, or death must be reported immediately by telephone or telegraph to the nearest office of the California Division of Occupational Safety and Health.			
E M P L O Y E R	1. FIRM NAME		1a. Policy Number		Please do not use this column
	2. MAILING ADDRESS: (Number, Street, City, Zip)		2a. Phone Number		CASE NUMBER
	3. LOCATION if different from Mailing Address (Number, Street, City and Zip)		3a. Location Code		OWNERSHIP
	4. NATURE OF BUSINESS; e.g., Painting contractor, wholesale grocer, sawmill, hotel, etc.		5. State unemployment insurance acct.no		
6. TYPE OF EMPLOYER:		Private State County City School District <input type="checkbox"/> Other Gov't, Specify: _____		INDUSTRY	
I N J U R Y	7. DATE OF INJURY / ONSET OF ILLNESS (mm/dd/yy)	8. TIME INJURY/ILLNESS OCCURRED _____ AM _____ PM		9. TIME EMPLOYEE BEGAN WORK _____ AM _____ PM	10. IF EMPLOYEE DIED, DATE OF DEATH (mm/dd/yy)
	11. UNABLE TO WORK FOR AT LEAST ONE FULL DAY AFTER DATE OF INJURY? Yes No	12. DATE LAST WORKED (mm/dd/yy)		13. DATE RETURNED TO WORK (mm/dd/yy)	
	14. IF STILL OFF WORK, CHECK THIS BOX:	15. PAID FULL DAYS WAGES FOR DATE OF INJURY OR LAST DAY WORKED? Yes No		16. SALARY BEING CONTINUED? Yes No	
	17. DATE OF EMPLOYER'S KNOWLEDGE /NOTICE OF INJURY/ILLNESS (mm/dd/yy)		18. DATE EMPLOYEE WAS PROVIDED CLAIM FORM FORM (mm/dd/yy)		SEX
O R	19. SPECIFIC INJURY/ILLNESS AND PART OF BODY AFFECTED, MEDICAL DIAGNOSIS if available, e.g., Second degree burns on right arm, tendonitis on left elbow, lead poisoning				AGE
	20. LOCATION WHERE EVENT OR EXPOSURE OCCURRED (Number, Street, City, Zip)		20a. COUNTY		21. ON EMPLOYER'S PREMISES? Yes No
	22. DEPARTMENT WHERE EVENT OR EXPOSURE OCCURRED, e.g., Shipping department, machine shop.		23. Other Workers injured or ill in this event? Yes No		DAILY HOURS
	24. EQUIPMENT, MATERIALS AND CHEMICALS THE EMPLOYEE WAS USING WHEN EVENT OR EXPOSURE OCCURRED, e.g., Acetylene, welding torch, farm tractor, scaffold				DAYS PER WEEK
I L L N E S S	25. SPECIFIC ACTIVITY THE EMPLOYEE WAS PERFORMING WHEN EVENT OR EXPOSURE OCCURRED, e.g., Welding seams of metal forms, loading boxes onto truck.				WEEKLY HOURS
	26. HOW INJURY/ILLNESS OCCURRED. DESCRIBE SEQUENCE OF EVENTS. SPECIFY OBJECT OR EXPOSURE WHICH DIRECTLY PRODUCED THE INJURY/ILLNESS, e.g., Worker stepped back to inspect work and slipped on scrap material. As he fell, he brushed against fresh weld, and burned right hand. USE SEPARATE SHEET IF NECESSARY				WEEKLY WAGE
					COUNTY
					NATURE OF INJURY
				PART OF BODY	
ATTENTION This form contains information relating to employee health and must be used in a manner that protects the confidentiality of employees to the extent possible while the information is being used for occupational safety and health purposes. See CCR Title 8 14300.29 (b)(6)-(10) & 14300.35(b)(2)(E)2. Note: Shaded boxes indicate confidential employee information as listed in CCR Title 8 14300.35(b)(2)(E)2*.					SOURCE
E M P L O Y E E					EVENT
					SECONDARY SOURCE
	35. OCCUPATION (Regular job title, NO initials, abbreviations or numbers)				
	37. EMPLOYEE USUALLY WORKS _____ hours per day, _____ days per week, _____ total weekly hours		37a. EMPLOYMENT STATUS regular, full-time part-time temporary seasonal		37b. UNDER WHAT CLASS CODE OF YOUR POLICY WHERE WAGES ASSIGNED
38. GROSS WAGES/SALARY \$ _____ per _____		39. OTHER PAYMENTS NOT REPORTED AS WAGES/SALARY (e.g. tips, meals, overtime, bonuses, etc.?) Yes No		EXTENT OF INJURY	
Completed By (type or print)		Signature & Title		Date (mm/dd/yy)	

* Confidential information may be disclosed only to the employee, former employee, or their personal representative (CCR Title 8 14300.35), to others for the purpose of processing a workers' compensation or other insurance claim; and under certain circumstances to a public health or law enforcement agency or to a consultant hired by the employer (CCR Title 8 14300.30). CCR Title 8 14300.40 requires provision upon request to certain state and federal workplace safety agencies.

VOLUNTEER

RELEASE, WAIVER AND INDEMNITY AGREEMENT

I request to volunteer my services to the Southeastern California Conference of Seventh-day Adventists (“Conference”) as part of their Volunteer Program (“Program”). I hereby acknowledge, understand and agree that by participating in the Program, including entering premises and facilities, I may be exposed to risks of damage to my person or property, including but not limited to, illness, injury to my person or personal property, accident or death. I understand, acknowledge and agree that such damage may be caused, either directly or indirectly, in whole or in part, by my participation in the Program.

I HEREBY AGREE that I am fully aware of the risks and hazards inherent in participating in the Program, and I agree to accept and assume full responsibility for any and all risks of damage, injury, illness or death resulting to me or my property while participating in the Program. _____ (Initial)

I HEREBY AGREE, in consideration for Conference allowing me to participate in the Program, that I, my personal representative, heirs, next-of-kin and assigns (collectively the “Releasors”) hereby release, waive, discharge and covenant not to sue Conference and their officials, officers, employees, volunteers and agents from and for any and all liability for any loss or damage to me or the other Releasors, and from and for any claim or demands therefore on account of injury to the person or property of me or the other Releasors, including illness and death, whether caused by the negligence of me or the other Releasors or otherwise while I participate in the Program, whether the risks are known or unknown to me. _____ (Initial)

I HEREBY AGREE to defend, indemnify, save and hold free and harmless the Conference and their officials, officers, employees, volunteers and agents from any and all liability from loss, damage, cost or injury, including wrongful death, to any property or persons, including third parties, in any manner arising out of or incident to any acts, omissions or willful misconduct of me while I participate in the Program, including without limitation the payment of attorney’s fees. Further, I shall defend at my own expense, including attorney’s fees, the Conference and their officials, officers, employees, volunteers and agents in any action or proceeding, legal, administrative or otherwise, based upon such acts, omissions or willful misconduct. _____ (Initial)

I HEREBY AGREE that I shall not be considered an employee of the Conference for any purpose, including, but not limited to, wages, workers’ compensation, retirement benefits, health benefits, seniority, sick leave and vacation leave. _____ (Initial)

I HEREBY AGREE that this release, waiver and indemnity agreement is intended to be as broad and inclusive as is permitted by the laws of the State of California, and that if any portion

thereof is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect. _____ (Initial)

I HEREBY AGREE that I have read and voluntarily sign this release, waiver and indemnity agreement, and further agree that no oral representations, statements or inducements apart from the foregoing written agreement have been made. _____ (Initial)

I HEREBY AGREE that this release, waiver and indemnity agreement shall be binding on me and my personal representatives, heirs, assigns and next-of-kin. _____ (Initial)

I HEREBY AGREE and acknowledge that I will abide by all safety requirements and instructions given to me by any and all Conference personnel during my participation in the Program. _____ (Initial)

I HAVE CAREFULLY READ, UNDERSTAND, ACKNOWLEDGE AND AGREE TO THIS RELEASE, WAIVER AND INDEMNITY AGREEMENT. I UNDERSTAND THAT I AM GIVING UP VALUABLE LEGAL RIGHTS BY SIGNING THIS RELEASE, WAIVER AND INDEMNITY AGREEMENT, AND THAT THIS AGREEMENT REPRESENTS A CONTRACT BETWEEN MYSELF AND THE CONFERENCE. I HAVE AGREED TO SIGN THIS AGREEMENT OF MY OWN FREE WILL.

I UNDERSTAND THAT I MAY SEEK THE ADVICE OF AN ATTORNEY IN ANY MANNER CONNECTED WITH THIS RELEASE, WAIVER AND INDEMNITY AGREEMENT BEFORE I SIGN THIS AGREEMENT. I UNDERSTAND THAT I MAY CALL AN ATTORNEY REFERRAL SERVICE OR LEGAL AID OFFICE IN ORDER TO OBTAIN AN ATTORNEY OR LEGAL ADVICE.

I understand that volunteers are urged to carry insurance (life, disability) and the appropriate hospitalization insurance before entering into the Program.

Dated: _____

Applicant's Signature

Dated: _____

Signature of Legal Guardian
(If applicant is a minor)

**STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR WORK PERMIT-
CERTIFICATE OF AGE**

CDE B1-1 (Rev. 07-10)

A "STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR WORK PERMIT-CERTIFICATE OF AGE" form (CDE B1-1) shall be completed in accordance with California *Education Code* 49162 and 49163 as notification of intent to employ a minor. This form is also a Certificate of Age pursuant to California *Education Code* 49114.

(Print Information)

Minor's Information

_____		_____	
Minor's Name (<i>First and Last</i>)		Home Phone	
_____	_____	_____	_____
Birth Date	Social Security Number	Grade	Age
_____		_____	_____
Home Address		City	Zip Code

School Information

_____		_____	
School Name		School Phone	
_____	_____	_____	_____
School Address	City	Zip Code	

To be filled in and signed by employer. (Please review the General Summary of Minors' Work Regulations on reverse.)

_____		_____	_____
Business Name or Agency of Placement		Business Phone	Supervisor's Name
_____		_____	_____
Business Address		City	Zip Code

Describe nature of work to be performed: _____

In compliance with California labor laws, this employee is covered by worker's compensation insurance. This business does not discriminate unlawfully on the basis of race, ethnic background, religion, sex, sexual orientation, color, national origin, ancestry, age, physical handicap, or medical condition. I hereby certify that, to the best of my knowledge, the information herein is correct and true.

_____		_____	_____
Employer's Name (<i>Print First and Last</i>)		Employer's Signature	Date

To be filled in and signed by parent or legal guardian

This minor is being employed at the place of work described with my full knowledge and consent. I hereby certify that to the best of my knowledge and belief, the information herein is correct and true. I request that a work permit be issued.

_____		_____	_____
Parent or Legal Guardian's Name (<i>Print First and Last</i>)		Parent or Legal Guardian's Signature	Date

For authorized work permit issuer use ONLY

Maximum number of hours of employment when school is in session:

Mon	Tue	Wed	Thu	Fri	Sat	Sun	Total
_____				Check Permit Type: <input type="checkbox"/> * Full-time <input type="checkbox"/> ** Workability <input type="checkbox"/> Restricted <input type="checkbox"/> General <input type="checkbox"/> *** Work Experience Education, Vocational Education, or Personal Attendant			
Proof of Minor's Age (<i>Evidence Type</i>)							
Verifying Authority's Name and Title (<i>Print</i>)							

Verifying Authority's Signature							

* EC 49130 | ** Permit Type defined by local school | *** Special Education Grant

**STATEMENT OF INTENT TO EMPLOY A MINOR AND REQUEST FOR WORK PERMIT—
CERTIFICATE OF AGE**

CDE B1-1 (Rev. 07-10)

General Summary of Minors' Work Regulations

FLSA-Federal Labor Standards Act, CDE-California Department of Education, *EC-California Education Code*, *LC-California Labor Code*, *CFR-California Federal Regulations*

- **If federal laws, state laws, and school district policies conflict, the more restrictive law (the one most protective of the minor) prevails. (FLSA)**
 - Employers of minors required to attend school must complete a "Statement of Intent to Employ a Minor and Request for Work Permit" (CDE B1-1) for the school attendance for each such minor. (*EC 49162*)
 - Employers must retain a "Permit to Employ and Work" (CDE B1-4) for each such minor. (*EC 49161*)
 - Work permits (CDE B1-4) must be retained for three years and be available for inspection by sanctioned authorities at all times. (*EC 49164*)
 - A work permit (CDE B1-4) must be revoked whenever the issuing authority determines the employment is illegal or is impairing the health or education of the minor. (*EC 49164*)
 - A day of rest from work is required in every seven days, and shall not exceed six days in seven. (*LC 551, 552*)
- Minors under the age of 18 may not work in environments declared hazardous or dangerous for young workers, examples listed below: (*LC 1294.1 and 1294.5, 29 CFR 570 Subpart E*)
1. Explosive exposure
 2. Motor vehicle driving/outside helper
 3. Roofing
 4. Logging and sawmilling
 5. Power-driven woodworking machines
 6. Radiation exposure
 7. Power-driven hoists/forklifts
 8. Power-driven metal forming, punching, and shearing machines
 9. Power saws and shears
 10. Power-driving meat slicing/processing machines

HOURS OF WORK

16 & 17 Year Olds	14 & 15 Year Olds	12 & 13 Year Olds
Must have completed 7 th grade to work while school is in session. (<i>EC 49112</i>)	Must have completed 7 th grade to work while school is in session (<i>EC 49112</i>)	Labor laws generally prohibit non-farm employment of children younger than 14. Special rules apply to agricultural work, domestic work, and the entertainment industry. (<i>LC 1285–1312</i>)

School In Session

4 hours per day on any schoolday (<i>EC 49112; 49116; LC 1391</i>) 8 hours on any non-schoolday or on any day preceding a non-schoolday. (<i>EC 49112; LC 1391</i>) 48 hours per week (<i>LC 1391</i>) WEE students & personal attendants may work more than 4 hours on a schoolday, but never more than 8. (<i>EC 49116; LC 1391, 1392</i>)	3 hours per schoolday outside of school hours (<i>EC 49112, 49116; LC 1391</i>) 8 hours on any non-schoolday No more than 18 hours per week (<i>EC 49116; LC 1391</i>) WEE students may work during school hours & up to 23 hours per week. (<i>EC 49116; LC 1391</i>)	2 hours per schoolday and a maximum of 4 hours per week. (<i>EC 49112</i>)
---	---	--

School Not In Session

8 hours per day (<i>LC 1391, 1392</i>) 48 hours per week (<i>LC 1391</i>)	8 hours per day (<i>LC 1391, 1392</i>) 40 hours per week (<i>LC 1391</i>)	8 hours per day (<i>LC 1391, 1392</i>) 40 hours per week (<i>LC 1391</i>)
--	--	--

Spread of Hours

5 a.m.–10 p.m. However, until 12:30 a.m. on any evening preceding a non-schoolday (<i>LC 1391</i>) WEE students, with permission, until 12:30 a.m. on any day (<i>LC 1391.1</i>) Messengers: 6 a.m.–9 p.m.	7 a.m.–7 p.m., except that from June 1 through Labor Day, until 9 p.m. (<i>LC 1391</i>)	7 a.m.–7 p.m., except that from June 1 through Labor Day, until 9 p.m. (<i>LC 1391</i>)
--	---	---

For more information about child labor laws, contact the U.S. Department of Labor at <http://www.dol.gov/>, and the State of California Department of Industrial Relations, Division of Labor Standards Enforcement at <http://www.dir.ca.gov/DLSE/dlse.html>.

Form 1096		Annual Summary and Transmittal of U.S. Information Returns						OMB No. 1545-0108								
Department of the Treasury Internal Revenue Service		2019														
FILER'S name SAMPLE – Seventh-day Adventist Church																
Street address (including room or suite number) 12345 Hope Street Anytown, CA 92641																
City or town, state or province, country, and ZIP or foreign postal code																
Name of person to contact Joe Treasurer					Telephone number (951) 509-2345											
Email address					Fax number											
1 Employer identification number 91-2165741			2 Social security number		3 Total number of forms 2		4 Federal income tax withheld \$ 0		5 Total amount reported with this Form 1096 \$ 2,100.00							
6 Enter an "X" in only one box below to indicate the type of form being filed.																
7 Form 1099-MISC with NEC in box 7, check <input type="checkbox"/>																
W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10	1099-LS 16
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	5498-SA 27	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ **Title** ▶ **Date** ▶

Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/Form1096.

Reminder. The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE System. See Pub. 1220.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2019 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

Who must file. Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (TIN) in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2020.

Caution: We recommend you file Form 1099-MISC, as a **stand-alone** shipment, by January 31, 2020, if you are reporting **nonemployee compensation (NEC)** in box 7. Also, check box 7 above.

- With Forms 5498, file by June 1, 2020.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

<p>If your principal business, office or agency, or legal residence in the case of an individual, is located in</p> <p style="text-align:center;">▼</p> <p>Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia</p>	<p>Use the following address</p> <p style="text-align:center;">▼</p> <p>Department of the Treasury Internal Revenue Service Center Austin, TX 73301</p>
--	--

Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Department of the Treasury
Internal Revenue Service Center
P.O. Box 219256
Kansas City, MO 64121-9256

California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsylvania, Rhode Island, West Virginia

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

If your legal residence or principal place of business is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

Transmitting to the IRS. Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096. We recommend you file Forms 1099-MISC reporting NEC separately from 1099-MISC forms not reporting NEC.

Box 1 or 2. Enter your TIN in either box 1 or 2, not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2. Sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

Box 3. Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098-E with a Form 1096 and you have correctly completed two Forms 1098-E on that page, enter "2" in box 3 of Form 1096.

Box 4. Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

Box 5. No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms in the listing that follows, enter the total of the amounts from the specific boxes identified for each form.

Form W-2G	Box 1
Form 1097-BTC	Box 1
Form 1098	Boxes 1 and 6
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-F	Box 1
Form 1098-Q	Box 4
Form 1099-B	Boxes 1d and 13
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 9, 10, and 11
Form 1099-INT	Boxes 1, 3, 8, 10, 11, and 13
Form 1099-K	Box 1a
Form 1099-LS	Box 1
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14
Form 1099-OID	Boxes 1, 2, 5, 6, and 8
Form 1099-PATR	Boxes 1, 2, 3, and 6
Form 1099-Q	Box 1
Form 1099-QA	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 1099-SB	Boxes 1 and 2
Form 3921	Boxes 3 and 4
Form 3922	Boxes 3, 4, and 5
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a
Form 5498-ESA	Boxes 1 and 2
Form 5498-QA	Boxes 1 and 2
Form 5498-SA	Box 1

Corrected returns. For information about filing corrections, see the 2019 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.

9595

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SAMPLE – Seventh-day Adventist Church 12345 Hope Street Anytown, CA 92641				1 Rents	OMB No. 1545-0115	2019 Form 1099-MISC	Miscellaneous Income
				\$	2 Royalties		
PAYER'S TIN		RECIPIENT'S TIN		3 Other income	4 Federal income tax withheld	Copy A For Internal Revenue Service Center	
91-2165741		123-45-6789		\$	\$		
RECIPIENT'S name				5 Fishing boat proceeds	6 Medical and health care payments	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.	
Joseph Smith				\$	\$		
Street address (including apt. no.)				7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
13356 Third Street				\$ 1,500.00	\$		
City or town, state or province, country, and ZIP or foreign postal code				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
Loma Linda, CA 92354				\$	\$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	11	12		
				13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
				\$	\$		
15a Section 409A deferrals	15b Section 409A income			16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$			\$		\$	
				\$		\$	

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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7171

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

**SAMPLE – Seventh-day Adventist Church
12345 Hope Street
Anytown, CA 92641**

OMB No. 1545-0116

2020

Form **1099-NEC**

Nonemployee Compensation

1 Nonemployee compensation
\$ **1,500.00**

PAYER'S TIN

91-2165741

RECIPIENT'S TIN

123-45-6789

2

RECIPIENT'S name

Joseph Smith

3

Street address (including apt. no.)

13356 Third Street

4 Federal income tax withheld

\$

City or town, state or province, country, and ZIP or foreign postal code

Loma Linda, CA 92354

FATCA filing requirement

Account number (see instructions)

2nd TIN not.

5 State tax withheld

\$

6 State/Payer's state no.

7 State income

\$

**Copy A
For
Internal Revenue
Service Center**

File with Form 1096.

**For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2020 General
Instructions for
Certain
Information
Returns.**

Form **1099-NEC**

Cat. No. 72590N

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

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State of California
Employment Development Department

[Contact EDD](#) | [Office Locator](#) | [Forms & Publications](#) | [Online Services](#)

Search [This Site](#) [California](#)

[Home](#) | [Unemployment](#) | [Disability](#) | [Jobs & Training](#) | [Payroll Taxes](#) | [Labor Market Info](#)

[Home](#) | [payroll taxes](#) | **Independent Contractor Reporting Requirements**

Independent Contractor Reporting Requirements

Background

California State Senate Bill 542 was passed during the 1999-2000 legislative session and signed into law. This law requires businesses and government entities to report specified information to the Employment Development Department (EDD) on independent contractors.

Who Must Report

Any business or government entity (defined as a "service-recipient") that is required to file a federal Form 1099-MISC for services performed by an independent contractor (defined as a "service-provider") must report. A service-recipient means any individual, person, corporation, association, or partnership, or agent thereof, doing business in this State, deriving trade or business income from sources within this State, or in any manner in the course of trade or business subject to the laws of this State.

An independent contractor is defined as an individual who is not an employee of the business or government entity for California purposes and who receives compensation or executes a contract for services performed for that business or government entity either in or outside of California.

Benefits of the Program

The information you provide to EDD will increase child support collection by helping to locate parents who are delinquent in their child support obligations.

Effective Date

January 1, 2001.

When the Information Must Be Reported

You must report to EDD within twenty (20) days of EITHER making payments totaling \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier.

What Information Must Be Reported

You are required to provide the following information that applies.

Business or government entity's (service-recipient):

- Federal employer identification number
- California employer account number
- Social security number
- Business name, address, and telephone number

Independent contractor's (service-provider):

- First name, middle initial and last name
- Social security number
- Address
- Start date of contract (if no contract, date payments equal \$600 or more)
- Amount of contract, including cents (if applicable)
- Contract expiration date (if applicable)
- Ongoing contract (check box if applicable)

General Information

Report independent contractor information on the *Report of Independent Contractor(s)* (DE 542) form or online with EDD's expanded e-Services for Business. To obtain forms and/or information, call our hotline number (916) 657-0529. You may also call our toll-free number (888) 745-3886, visit your local Employment Tax Office listed in your local telephone directory in the State Government section under "Employment Development Department," or [online](#).

Where to Send Reports

Employment Development Department
P.O. Box 997350, Document Management Group, MIC 96
Sacramento, CA 95899-7350

Información en Español

★ Self-Service Options

- [e-Services for Business](#)
- [Register as an Employer](#)
- [File and Pay Taxes](#)
- [Rates and Withholding](#)
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↔ FAQs

- [Payroll Taxes FAQs](#)

→ Contact Us

- [About Payroll Taxes](#)

INSTRUCTIONS FOR COMPLETING THE REPORT OF INDEPENDENT CONTRACTOR(S)

WHO MUST REPORT:

Any business or government entity (defined as a "Service-Recipient") that is required to file a federal Form 1099-MISC for service performed by an independent contractor (defined as a "Service-Provider") must report. You must report to the Employment Development Department (EDD) within twenty (20) days of EITHER making payments of \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier. This information is used to assist state and county agencies in locating parents who are delinquent in their child support obligations.

An independent contractor is further defined as an individual who is not an employee of the business or government entity for California purposes and who receives compensation or executes a contract for services performed for that business or government entity either in or outside of California. For further clarification, request *Information Sheet: Employment Work Status Determination* (DE 231ES). See below for information on how to obtain additional forms.

YOU ARE REQUIRED TO PROVIDE THE FOLLOWING INFORMATION THAT APPLIES:

Service-Recipient (Business or Government Entity)

- Federal Employer Identification Number
- California employer account number
- Social Security Number
- Service-recipient name/business name, address, and phone number

Service-Provider (Independent Contractor)

- First name, middle initial, and last name
- Social Security Number
- Address
- Start date of contract (if no contract, date payments equal \$600 or more)
- Amount of contract including cents (if applicable)
- Contract expiration date (if applicable)
- Ongoing contract (check box if applicable)

HOW TO COMPLETE THIS FORM:

If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown. Do not use commas or periods.

FIRST NAME I M O G E N E	MI A	LAST NAME S A M P L E
SOCIAL SECURITY NUMBER X X X X X X X X	STREET NUMBER 1 2 3 4 5	STREET NAME M A I N S T R E E T
		UNIT / APT. 3 0 1

If you **handwrite** this form, print each letter or number in a separate box as shown. Do not use commas or periods.

FIRST NAME I M O G E N E	MI A	LAST NAME S A M P L E
SOCIAL SECURITY NUMBER X X X X X X X X	STREET NUMBER 1 2 3 4 5	STREET NAME M A I N S T R E E T
		UNIT / APT. 3 0 1

ADDITIONAL INFORMATION:

If you have questions concerning the independent contractor reporting requirement, you may visit the EDD's website at www.edd.ca.gov/Payroll_Taxes/Independent_Contractor_Reporting.htm, call the New Employee Registry and Independent Contractor Reporting phone line at 916-657-0529, call the Taxpayer Assistance Center at 888-745-3886, or visit your local Employment Tax Office listed in the *California Employer's Guide* (DE 44).

To obtain additional DE 542 forms:

- Visit the website at www.edd.ca.gov/Forms/default.asp
- For 25 or more forms, call 916-322-2835
- For less than 25 forms, call 916-657-0529 or call 888-745-3886

HOW TO REPORT:



For a faster, easier, and more convenient method of reporting your DE 542 information, you are encouraged to report online using the EDD's e-Services for Business. Visit the website at <https://eddservices.edd.ca.gov> to choose the option that is best for you.

To file a DE 542 form, complete the information in the boxes provided on the form and fax to 916-319-4410 or mail to the following address:

EMPLOYMENT DEVELOPMENT DEPARTMENT
P.O. Box 997350, MIC 96
Sacramento, CA 95899-7350

**HONORARIUM AND OTHER PAYMENTS TO
NON-SECC-EMPLOYEE SERVICE PROVIDERS**

INFORMATION FORM

For Year 20_____

(Please read reverse side for complete instructions)

For non-SECC employees:

- a. Obtain required information in items #2-7 from person receiving payment
- b. Churches and schools: Please use this form or a Form W-9 for your records and file a Form 1099 Misc. directly with the IRS.

(1) Payment Made By: _____
Name of Church/School/Dept. etc. *Name of person filling out form*

(2) Unincorporated service provider: _____
Name of person or business receiving payment

(3) DBA(Doing Business As), if applicable: _____

(4) Type of Entity (Check One):
 Individual/Sole Proprietor Corporation
 Partnership Other (please describe) _____

(5) Address: _____
P.O. Box/Street *City* *State* *Zip*

(6) Phone Number: _____

(7) Taxpayer Identification Number:
Social Security # _____ - _____ - _____ **or** Employer Identification # _____

(8) Payment Amount \$ _____ (9) Payment Date: _____ (10) Check # _____

(11) If cash is paid, signature of person receiving cash: _____
Signature of person receiving cash

(12) Brief description of service: _____

(13) I certify that my tax payer identification number as listed above is correct and that I am not subject to
backup withholding _____ Date: _____
Signature of person receiving payment

HONORARIUM AND OTHER PAYMENTS TO NON-EMPLOYEE SERVICE PROVIDERS

INSTRUCTIONS

(For persons and entities who receive payments for services (e.g. honorariums, fees, etc.). Payments to SECC employees **must** be processed through conference payroll.

Law Under Internal Revenue Code Section [6041A(a)], all payments aggregating \$600 or more during a calendar year, paid to a non-employee, unincorporated service provider in the course of a trade or business (except doctors and lawyers), must be reported to the IRS on a Form 1099 Misc. All payments to doctors and lawyers must be reported on a Form 1099 Misc. Payments for merchandise, telephone, freight, storage, etc., are excluded. The church's status as a non-profit organization does not exempt it from these requirements.

Definition of a Service Provider

A service provider is a person or business who receives honorariums, fees, commissions, or other forms of compensation for services rendered. Examples of service providers are:

<i>Attorneys</i>	<i>Repair persons</i>	<i>Commercially contracted Janitor/Custodian</i>
<i>Architects</i>	<i>Guest lecturers and speakers</i>	<i>Clergy (SDA or not, given as Honorariums)</i>
<i>Accountants</i>	<i>Musicians and entertainers</i>	<i>Sub-contractor (painter, carpenter etc.)</i>

Note: Most Janitors/Custodians, etc. in SECC churches/schools are considered employees with wages being paid through conference payroll. If you want to know if your custodian, etc. can be paid as an independent contractor, contact Human Resources. Also, you do not have to report payments to any corporations (except corporations providing medical care and incorporated law firms).

Note to Church/School Treasurers: Please ask your non-SECC-employee service provider to complete items 2-7 (over) or complete IRS Form W-9. Issue checks only when the required information is **complete**.

Conference Policy

Each church and school is required to obtain an Employer Identification Number (EIN). Using the EIN, churches and schools are required to issue 1099-Misc. Forms at the end of each calendar year to each non-employee service provider for payments totaling \$600 or more in one calendar year. Churches and schools who fail to report may be responsible for IRS penalties.

IRS Penalties

Penalties will be assessed for failure to file correct information. There are additional penalties for failure to file by the due date (January 31 of the year following the payments), for failure to include all the required information, or for including incorrect TIN, payee surname, or payment amount. Penalties are \$15 to \$50 per reporting form, with maximum penalties \$25,000 to \$250,000 per year.

HONORARIUM FOR SECC EMPLOYEES
REQUEST FORM

PAY TO: _____

AMOUNT: \$ _____

- Add to payroll Add to wages for tax reporting purposes only. Already paid.

DESCRIPTION: _____

REQUESTING ORGANIZATION: _____

ADDRESS: _____

PHONE #: _____

E-MAIL: _____

AFFIRMATION: We understand that by submitting this request, the above honorarium will be added to the SECC employee's bi-weekly payroll, and will be subject to all tax and other reporting requirements, and our organization will be billed for the resulting charges.

REQUESTED BY: _____ **DATE:** _____

AUTHORIZED BY: _____ **DATE:** _____
(Business Manager, Treasurer or Pastor)

Email to payroll@seccsda.org or FAX to 951-509-2393



CLAIM REPORTING

24/7 Hotline: (888) 951-4276 (press 2)

CLAIMS@ADVENTISTRISK.ORG

Claim FORMS are available at www.adventistrisk.org > Forms > Claims

DO NOT WAIT TO FILE YOUR CLAIM – Provide as much information as you can but do not delay filing your claim because you are waiting on additional information.

DUTY TO PROTECT – You have a duty to protect your property. If you have a situation where the damage from a loss may cause additional risk or damage it is important to mitigate the loss. For example, this may mean turning off the water if you have broken pipes and calling a clean-up company. Do not hesitate to take care of your property. It will need to be done whether you have insurance coverage or not. Waiting will only make the problem worse.

HOW THE CLAIMS PROCESS WORKS

Your claims examiner will help you understand the process in greater detail; however, the process follows this model:

- 1 FILE CLAIM** - A claim is filed with ARM, you have provided as much information as possible and the claim examiner helps you know what additional information is necessary. You work to provide all required information as quickly as possible. **VERIFY THAT THE CONTACT INFORMATION YOU PROVIDE IS CURRENT.**
- 2 INVESTIGATION** - The claims examiner, often with the help of an on-site adjuster, conducts the investigation.
- 3 RESULT** - When the investigation is complete the claims examiner will relate the result to you (if you are the designated contact person). The result may be that the claim is accepted, partially paid or denied. This is determined by the terms of the insurance policy, the deductible or perhaps a sublimit that applies to that type of loss.
- 4 PAYMENT** - Adventist Risk Management will issue a payment for the loss.
 - For property losses the payment goes to the insured (Conference).
 - For automobile losses the payment will go to the body shop or claimant.
 - For personal injury losses the payment will go either to the claimant or to the provider, according to the policy.

DEDUCTIBLES

Claims are paid based on the insurance policy. Most insurance policies include a deductible, which is the amount you are responsible for before your coverage begins. Various types of losses may have different deductible amounts.

GLOSSARY:

- ADJUSTER** - An independent representative of the insurer who seeks to determine the extent of the insurer's liability for loss when a claim is submitted.
- DAMAGE** – Harm or injury resulting in loss of value or usefulness.
- DEDUCTIBLE** - Amount of loss that the insured incurs before the insurance can pay.
- EXAMINER** - The representative of an insurance company assigned to review claims made against insurance companies.
- MITIGATE** - To make less severe or serious, often with professional help.
- POLICY** - The written insurance contract including all clauses, riders, endorsements, and attached papers.
- SUBLIMIT** - The limit of how much can be paid on a specific type of loss.
- WEAR & TEAR** - The normal, expected deterioration of an insured object (wear and tear is excluded from insurance policy coverage because it is inevitable).

FOR MORE INFORMATION, **SUBSCRIBE TO OUR SOLUTIONS NEWSLETTER AT:**
www.adventistrisk.org



NORTH AMERICAN DIVISION GENERAL LIABILITY STATEMENT OF LOSS

12501 Old Columbia Pike - Silver Spring, MD 20904
OFFICE: (301) 680-6870 | **FAX:** (301) 680-6878
EMAIL: claims@adventistrisk.org

CONFERENCE:

▷ **ABOUT THE INSURED:**

CHURCH / SCHOOL / OTHER NAME:

CONTACT PERSON NAME:

TELEPHONE | BUSINESS:

RESIDENTIAL:

EMAIL ADDRESS:

CHURCH / SCHOOL / OTHER ADDRESS:

CITY:

STATE:

ZIP CODE:

▷ **ABOUT THE LOSS:** *DATE & TIME OF LOSS*

MONTH	DAY	YEAR	TIME
			AM PM

DESCRIPTION OF ACCIDENT:

▷ **ABOUT THE LOCATION OF INCIDENT:**

NAME OF OWNER OF PREMISES:

ADDRESS:

CITY:

STATE:

ZIP CODE:

TELEPHONE | BUSINESS:

RESIDENTIAL:

RELATIONSHIP TO INSURED:

▷ **ABOUT THE INJURED PERSON OR DAMAGED PROPERTY:**

NAME:

DATE OF BIRTH:

SOCIAL SECURITY #:

MALE

FEMALE

ADDRESS:

CITY:

STATE:

ZIP CODE:

TELEPHONE | BUSINESS:

RESIDENTIAL:

EMAIL ADDRESS:

DESCRIPTION INJURY OR DAMAGE: *(EXAMPLE: FRACTURED ARM, SPRAINED BACK, BROKEN WINDOW, ETC.)*

DESCRIBE PROPERTY: *(TYPE, MODEL, ETC.)*

ESTIMATED AMOUNT OF REPAIR:

EMPLOYER'S NAME:

RELATIONSHIP TO INSURED / ENTITY:

ADDRESS:

CITY:

STATE:

ZIP CODE:

TELEPHONE | BUSINESS:

RESIDENTIAL:

▷ **WITNESS:**

FIRST NAME:

M.I.

LAST NAME:

TELEPHONE | BUSINESS:

RESIDENTIAL:

ADDRESS:

CITY:

STATE:

ZIP CODE:

▷ **COMMENTS:**

▷ REPORTED BY:

TITLE:

PHONE#

REPORTED TO:

TITLE:

DATE (MM/DD/YYYY):

▷ SIGNATURE OF INSURED:

DATE (MM/DD/YYYY):



GENERAL LIABILITY

CLAIM INFORMATION

IMMEDIATE AND TIMELY REPORTING IS CRITICAL

DOCUMENTATION NEEDED: (TO ACCOMPANY COMPLETED CLAIM FORM)

- If an attorney is involved, provide name and address.
- Have papers been served? If so, when? Attach a copy.
- Copies of medical bills, if any.

ADDITIONAL DOCUMENTATION NEEDED FOR MEDICAL PROFESSIONAL LIABILITY SITUATIONS:

- Medical Records
- Incident Report
- Any statements by medical personnel.

PROCEDURE:

Please send above information to Adventist Risk Management, Inc. ARM may assign an adjuster in complex situations, it is important for you to cooperate with them. If there are any problems, let us know immediately.

ANY ADDITIONAL INFORMATION MUST BE FORWARDED UPON RECEIPT

Adventist Risk Management, Inc.

12501 Old Columbia Pike

Silver Spring, MD 20904

OFFICE: (301) 680-6870 - FAX: (301) 680-6878

EMAIL: claims@adventistrisk.org

Robert H. Burrow | JD

Managing Claims Counsel

OFFICE: (301) 680-6875 | CELL: (301) 346-9642

EMAIL: rburrow@adventistrisk.org

Donna L. Diaz | JD

Claims Counsel

OFFICE: (951) 353-6803 | CELL: (951) 754-3574

EMAIL: ddiaz@adventistrisk.org

Joseph Doukmetzian | ESQ

Claims Counsel

OFFICE: (301) 680-6927 | CELL: (443) 995-4512

EMAIL: jdoukmetzian@adventistrisk.org

J. Victor Elliott | AIC

Claims Counsel

OFFICE: (301) 680-6808 | CELL: (301) 332-2017

EMAIL: jvelliott@adventistrisk.org

Geoffrey Hayton | JD

Claims Counsel

OFFICE: (951) 353-6822 | CELL: (909) 894-8235

EMAIL: ghayton@adventistrisk.org



NORTH AMERICAN DIVISION PROPERTY STATEMENT OF LOSS

12501 Old Columbia Pike - Silver Spring, MD 20904
OFFICE: 1 (888) 951-4ARM (4276) | **FAX:** (301) 680-6878
EMAIL: claims@adventistrisk.org

FOR YOUR PROTECTION SOME STATE LAWS REQUIRE THAT THE FOLLOWING STATEMENT APPEAR ON THIS FORM:

"IT IS UNLAWFUL TO: (A) PRESENT OR CAUSE TO BE PRESENTED ANY FALSE OR FRAUDULENT CLAIM FOR THE PAYMENT OF A LOSS UNDER A CONTRACT OF INSURANCE AND/OR (B) PREPARE, MAKE, OR SUBSCRIBE ANY WRITING WITH INTENT TO PRESENT OR USE THE SAME, OR TO ALLOW IT TO BE PRESENTED OR USED IN SUPPORT OF ANY SUCH CLAIM. EVERY PERSON WHO VIOLATES ANY PROVISION OF THIS SECTION IS PUNISHABLE BY IMPRISONMENT IN THE STATE PRISON NOT EXCEEDING THREE YEARS, OR BY FINE NOT EXCEEDING ONE THOUSAND DOLLARS, OR BY BOTH."

▷ POLICY:

CONFERENCE: _____

NAME OF ENTITY: _____

DAMAGED PROPERTY - ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____

POINT OF CONTACT - FIRST NAME: _____ M.I. _____ LAST NAME: _____

TELEPHONE | BUSINESS: _____ RESIDENTIAL: _____ EMAIL ADDRESS: _____

▷ DESCRIPTION OF WHEN AND HOW LOSS OCCURRED: *IF EXACT DATE IS NOT KNOWN, GIVE DATE OF DISCOVERY*

MONTH	DAY	YEAR	TIME
			AM PM

DESCRIPTION OF ACCIDENT/NATURE OF ACTIVITY *(USE ADDITIONAL SHEET IF NECESSARY)*

▷ DESCRIPTION OF PROPERTY DAMAGED OR STOLEN: *(SUPPORT WITH WRITTEN VENDOR ESTIMATES AND PHOTOS. USE ADDITIONAL SHEETS IF NECESSARY)*

MAKE, MODEL, SERIAL NUMBER	APPROXIMATE AGE	REPLACEMENT COST
----------------------------	-----------------	------------------

▷ ESTIMATE OF LOSS:

BUILDING: \$	STOLEN GOODS: \$	TOTAL ESTIMATES: \$
CONTENTS: \$	STOLEN MONEY: \$	LESS DEDUCTIBLE: \$
TEMPORARY REPAIRS: \$	GLASS: \$	NET ESTIMATE: \$

▷ ALL CRIME LOSSES MUST BE REPORTED TO POLICE:

DATE REPORTED TO POLICE (MM/DD/YYYY): _____ POLICE REPORT NUMBER: _____

INVESTIGATING ORGANIZATION: _____ PHONE NUMBER: _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____

▷ SIGNATURE OF AUTHORIZED ENTITY REPRESENTATIVE: _____ TITLE: _____ DATE OF SIGNING (MM/DD/YYYY): _____

▷ SIGNATURE OF AUTHORIZED INSURED REPRESENTATIVE: _____ TITLE: _____ DATE OF SIGNING (MM/DD/YYYY): _____



DENOMINATIONAL PROPERTIES

IF REPORTING A CATASTROPHIC LOSS, (HURRICANE, FIRE, FLOODS, EARTHQUAKE, VOLCANO, ETC.)
PLEASE REPORT IMMEDIATELY TO THE ADVENTIST RISK MANAGEMENT CLAIMS DEPARTMENT
FOR FURTHER INSTRUCTIONS BEFORE COMPLETING THE FOLLOWING STEPS.

Adventist Risk Management, Inc.
12501 Old Columbia Pike
Silver Spring, MD 20904
OFFICE: 1 (888) 951-4ARM (4276) - FAX: (301) 680-6878
EMAIL: claims@adventistrisk.org

CLAIMS INFORMATION

SEND LOSS NOTICE IMMEDIATELY - THE FOLLOWING DOCUMENTATION IS NEEDED TO COMPLETE THE CLAIM PROCESS AS SOON AS IT IS AVAILABLE.

BUILDING: (ITEMIZED REPLACEMENT COST)

- Itemized written estimates or invoices for material and labor by a contractor.
- If labor is done by members, number of man-hours times the amount that would be paid per hour.

CONTENTS: (REPLACEMENT COST)

- Must have written replacement estimates or bills for items of like kind and quality, or repair estimates if items are repairable.

MONEY & SECURITIES:

- Furnish accounting records to substantiate loss. If unavailable, give explanation of how amount was determined.

INLAND MARINE: (SCHEDULED DECLARED VALUE)

- Give name of entity under which the item is scheduled and the serial number as listed on your statement of values.

BURGLARY & THEFT:

- Police report. If you cannot get report, give name of Police Station reported to and the report number.

STORM & FIRE LOSSES:

- Pictures and newspaper clippings.
- Fire Marshall's Report of Fire.

CHECK LIST

- ✓ **DATE OF LOSS**
- ✓ **EXACT LOCATION AND COMPLETE STREET ADDRESS**
- ✓ **EXACTLY WHAT IS BEING CLAIMED (MATERIAL, LABOR, CASH, CONTENTS, ETC.)**
- ✓ **SIGNATURE OF AUTHORIZED REPRESENTATIVE OF ENTITY**



AUTOMOBILE LOSS NOTICE

12501 Old Columbia Pike - Silver Spring, MD 20904
OFFICE: 1 (888) 951-4ARM (4276) | **FAX:** (301) 680-6878
EMAIL: claims@adventistrisk.org

▷ **INSURED:**

CHURCH, SCHOOL OR OTHER:	CONTACT NAME:	CONTACT - HOME PHONE:
CONFERENCE/MISSION:	CONTACT EMAIL:	CONTACT - WORK PHONE:

▷ **LOSS INFORMATION:**

MONTH	DAY	YEAR	TIME	AM	PM
LOCATION OF ACCIDENT - ADDRESS:			CITY:	STATE:	ZIP CODE:
DATE REPORTED TO POLICE (MM/DD/YYYY):		POLICE REPORT NUMBER:	VIOLATIONS / CITATIONS:		
DESCRIPTION OF ACCIDENT/NATURE OF ACTIVITY (USE ADDITIONAL SHEET IF NECESSARY)					

▷ **INSURED VEHICLE:**

YEAR, MAKE, MODEL:			V.I.N. (LAST 5 DIGITS OF ID#):		
OWNER - FIRST NAME:	M.I.	LAST NAME:	EMAIL ADDRESS:	CITY:	STATE: ZIP CODE:
ADDRESS:					
DRIVER - FIRST NAME:	M.I.	LAST NAME:	EMAIL ADDRESS:	CITY:	STATE: ZIP CODE:
ADDRESS:					
RELATIONSHIP TO INSURED:	DATE OF BIRTH:	PURPOSE OF VEHICLE USE:	WAS DRIVER INJURED?	YES	NO
DESCRIBE DAMAGE:			USED WITH PERMISSION?	YES	NO
ESTIMATE AMOUNT:	WHERE CAN VEHICLE BE SEEN? - ADDRESS:	CITY:	STATE:	ZIP CODE:	

▷ **DAMAGED PROPERTY:** FOR VEHICLE INFORMATION OTHER THAN ABOVE

DESCRIBE PROPERTY (IF AUTO: YEAR, MAKE, MODEL, PLATE NO):					
INSURANCE COMPANY OR AGENCY NAME & POLICY # (IF ANY):					
OWNER - FIRST NAME:	M.I.	LAST NAME:	HOME PHONE:	WORK PHONE:	
ADDRESS:			CITY:	STATE:	ZIP CODE:
DRIVER - FIRST NAME:	M.I.	LAST NAME:	HOME PHONE:	WORK PHONE:	
ADDRESS:			CITY:	STATE:	ZIP CODE:
DESCRIBE DAMAGE:			ESTIMATE AMOUNT:	WAS DRIVER INJURED?	YES NO
WHERE CAN VEHICLE BE SEEN? - ADDRESS:	CITY:	STATE:	ZIP CODE:		

▷ **PASSENGERS:** USE ADDITIONAL SHEETS IF NECESSARY

NAME:	M.I.	LAST NAME:	PHONE NUMBER:	INJURED?	YES	NO
ADDRESS:			CITY:	STATE:	ZIP CODE:	
NAME:	M.I.	LAST NAME:	PHONE NUMBER:	INJURED?	YES	NO
ADDRESS:			CITY:	STATE:	ZIP CODE:	
NAME:	M.I.	LAST NAME:	PHONE NUMBER:	INJURED?	YES	NO
ADDRESS:			CITY:	STATE:	ZIP CODE:	

▷ **WITNESSES:** USE ADDITIONAL SHEETS IF NECESSARY

NAME:	M.I.	LAST NAME:	PHONE NUMBER:		
ADDRESS:			CITY:	STATE:	ZIP CODE:
NAME:	M.I.	LAST NAME:	PHONE NUMBER:		
ADDRESS:			CITY:	STATE:	ZIP CODE:

▷ INCIDENT REPORTED BY:	DATE (MM/DD/YYYY):
▷ LOSS NOTICE COMPLETED BY:	DATE (MM/DD/YYYY):
▷ SIGNATURE OF INSURED'S AUTHORIZED REPRESENTATIVE:	DATE OF SIGNING (MM/DD/YYYY):



NORTH AMERICAN DIVISION MEDICAL PAYMENTS STATEMENT OF LOSS

12501 Old Columbia Pike - Silver Spring, MD 20904
OFFICE: (301) 680-6870 | **FAX:** (301) 680-6878
EMAIL: claims@adventistrisk.org

TO BE COMPLETED BY CHURCH ORGANIZATION

CONFERENCE: _____
 CHURCH NAME: _____
 CHURCH ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____
 CHURCH CONTACT PERSON: _____
 TELEPHONE | BUSINESS: _____ RESIDENTIAL: _____ EMAIL ADDRESS: _____

▷ ABOUT THE INJURED PERSON:

FIRST NAME: _____ M.I. _____ LAST NAME: _____ DATE OF BIRTH: _____ SOCIAL SECURITY #: _____ MALE _____ FEMALE _____
(MM/DD/YYYY)
 ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____
 TELEPHONE | BUSINESS: _____ RESIDENTIAL: _____ EMAIL ADDRESS: _____
 NAME OF PARENT / GUARDIAN*: _____ DATE OF ACCIDENT: _____ TIME OF ACCIDENT: _____ AM _____ PM
(MM/DD/YYYY)
 DESCRIBE THE INJURY: _____

HOW DID ACCIDENT HAPPEN?:

LOCATION OF ACCIDENT - ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____
 DATE ACCIDENT REPORTED: _____ TYPE OF ACTIVITY: _____ TIME OF ACTIVITY - COMMENCED: _____ DISMISSED _____
(MM/DD/YYYY)
 DOES THE INJURED PERSON HAVE OTHER INSURANCE? YES NO
 OTHER INSURANCE NAME: _____
 OTHER INSURANCE - ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____

▷ DID THE ACCIDENT OCCUR DURING:

ACTIVITY - LEADER:		DURING SPOSED ACTIVITY:	YES	NO
TITLE:		DURING PROGRAMMED HOURS:	YES	NO
CHURCH FUNTION:	YES NO	CAMP:	YES NO	YES NO
VACATION BIBLE SCHOOL:	YES NO	OTHER:	YES NO	YES NO
PATHFINDER:	NO	WHILE SUPERVISED:	YES NO	YES NO

▷ WITNESSES:

FIRST NAME: _____ TELEPHONE | BUSINESS: _____ RESIDENTIAL: _____
 ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____

 FIRST NAME: _____ TELEPHONE | BUSINESS: _____ RESIDENTIAL: _____
 ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____

 FIRST NAME: _____ TELEPHONE | BUSINESS: _____ RESIDENTIAL: _____
 ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____

I hereby certify that the statements made above are correct to the best of my knowledge and believe that the above claimant was covered hereunder at the time of the accident/sickness.

▷ SIGNATURE OF SUPERVISORY OFFICIAL: _____ DATE (MM/DD/YYYY): _____

ATTACH PHYSICIAN'S STATEMENT AND/OR ITEMIZED BILLING TO THIS FORM



VOLUNTEER LABOR

GBG ACCIDENT MEDICAL EXPENSE

Adventist Risk Management, Inc.
12501 Old Columbia Pike - Silver Spring, MD 20904
PHONE : 1-888-951-4ARM (4276) | **FAX :** (301) 680-6878
E-MAIL: claims@adventistrisk.org

HOW TO FILE A CLAIM

1. Complete all items on the attached claim form.
2. Attach the following documents:
 - Letter from church pastor, head elder or conference employee verifying accident occurred while volunteer was participating in a scheduled, sponsored and supervised volunteer activity, or traveling to or from such activity.
 - Copies of fully itemized medical bills. Itemized bills must show the patient's name, date of service, the type of service rendered, the diagnosis or nature of condition being treated and the provider's name and address.
 - Copies of the Explanation of Benefits from your primary insurance carrier
3. Send the completed and signed claim form and all required documents to:

Adventist Risk Management, Inc.
12501 Old Columbia Pike Silver Spring, MD 20904
Email: claims@adventistrisk.org
Phone: 1 (888) 951-4ARM (4276)
Fax: (301) 680-6878

4. Retain a copy for your records.

This insurance plan is excess insurance and is designed to provide maximum benefits at minimum cost and is secondary to all other insurance you may have. Please submit all expenses to your primary insurance first. Once that claim has been processed, please include their Explanation of Benefits when submitting your claim for benefits under this policy. Attention Medicare and Medicaid Enrollees: This insurance is primary to your Medicare or Medicaid coverage. If you wish payment to be made to you, you must provide proof of payment from the provider.

YOU WILL BE CONTACTED BY A CLAIM ADJUSTER IF ADDITIONAL INFORMATION OR DOCUMENTATION IS REQUIRED.

Accident Medical Expense

Insured's Statement

(Please print – Attach separate sheet if additional space required)

INSURED INFORMATION

Insured's Name _____ Social Security # _____

Insured's Address _____ Phone No. (H) _____

_____ Phone No. (W) _____

Email address: _____ Phone No. (C) _____

Policy Number (Required) _____ Insured's Date of Birth ____/____/____

Are you eligible for or enrolled in Medicare? _____ Are you enrolled in Medicaid? _____

CLAIM INFORMATION

Date of accident ____/____/____ Time and place accident occurred _____

Please describe in detail the circumstances of accident (attach separate sheet if needed): _____

Was the accident related to the Insured's occupation? _____ If so, how? _____

Please describe the nature of Insured's injuries: _____

Did police or other authorities investigate the accident? ____ If yes, please provide name, address and telephone number of all investigating officers and agencies: _____

Please list the names and addresses of all treating/consulting physicians or other healthcare providers:

<u>Name</u>	<u>Street Address</u>	<u>City</u>	<u>State</u>	<u>Zip</u>	<u>Phone</u>
_____	_____	_____	_____	_____	_____

If hospitalized, please provide name and address of hospital(s) where treatment was received: _____

Do you have any other insurance that may provide coverage for this accident or loss? ____ If yes, please identify name, address, and policy number of all other insurance: _____

AUTHORIZATION AND ASSIGNMENT OF BENEFITS

I hereby authorize any hospital, physician, employer, or other person who has attended or examined the Insured to disclose when requested to do so, any information to NAHGA Claim Services with respect to any injury, policy coverage, medical history, consultations, prescriptions or treatment as well as providing copies of all hospital and medical records and itemized bills. I know I have a right to receive a copy of this authorization upon request and agree that a photographic or facsimile copy of this authorization is as valid as the original. I swear that the above information is true and correct to the best of my knowledge and understand that any person who knowingly and with intent to defraud or deceive any insurance company files a claim containing any materially false, incomplete or misleading information or who willfully conceals material information may be subject to prosecution for insurance fraud.

Signed (Insured or authorized person) _____ Date ____/____/____

I authorize payment of medical benefits directly to the provider(s) for services rendered in connection with this claim.

Signed (Insured or authorized person) _____ Date ____/____/____

AUTHORIZATION TO RELEASE INFORMATION

I authorize Chubb & Son, a division of Federal Insurance Company ("Chubb") and NAHGA to release certain information regarding my claim, including my name, address and medical information to Adventist Risk Management ("ARM"), Global Benefits Group ("GBG") and its agents to facilitate the administration of the claim and of the policy. I understand that any information I provide to ARM, GBG or its agents is governed by the privacy policy and procedures of the respective organizations and that these organization are not Chubb service providers and Chubb is not responsible for their actions. This authorization shall be valid for 24 months and may be revoked at any time subject to the rights of the individual who acted in reliance on the authorization prior to the notice of the revocation. To revoke this authorization, contact your client representative.

Signed (Insured or authorized person) _____ Date ____/____/____

IMPORTANT NOTICE

Notice to Alaska Claimants: A person who knowingly and with intent to injure, defraud, or deceive an insurance company files a claim containing false, incomplete, or misleading information may be prosecuted under state law.

Notice to Arizona Claimants: For your protection, Arizona law requires the following statement to appear on this form: Any person who knowingly presents a false or fraudulent claim for payment of a loss is subject to criminal and civil penalties.

Notice to Arkansas Claimants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

Notice to California Claimants: For your protection, California law requires the following to appear on this form: Any person who knowingly presents a false or fraudulent claim for the payment of a loss is guilty of a crime and may be subject to fines and confinement in state prison.

Notice to Colorado Claimants: It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

Notice to Delaware Claimants: Any person who knowingly, and with intent to injure, defraud or deceive any insurer, files a statement or claim containing any false, incomplete, or misleading information is guilty of a felony.

Notice to District of Columbia Claimants:
WARNING: It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person. Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.

Notice to Florida Claimants: Any person who knowingly and with intent to injure, defraud or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information, is guilty of a felony of the third degree.

Notice to Idaho Claimants: Any person who knowingly, and with intent to defraud or deceive any insurance company, files a statement containing any false, incomplete, or misleading information, is guilty of a felony.

Notice to Indiana Claimants: A person who knowingly and with intent to defraud an insurer files a statement of claim containing any false, incomplete, or misleading information commits a felony.

Notice to Kentucky Claimants: Any person who knowingly and with intent to defraud any insurance company or other person files a statement of claim containing any materially false information or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime.

Notice to Maine Claimants: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties may include imprisonment, fines or a denial of insurance benefits.

Notice to Maryland Claimants: Any person who knowingly and willfully presents a false or fraudulent claim for payment of a loss or benefit or who knowingly and willfully presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

IMPORTANT NOTICE

Notice to Minnesota Claimants: A person who submits an application or files a claim with intent to defraud or helps commits a fraud against an insurer is guilty of a crime.

Notice to New Hampshire Claimants: Any person who, with a purpose to injure, defraud or deceive any insurance company, files a statement of claim containing any false, incomplete or misleading information is subject to prosecution and punishment for insurance fraud, as provided in RSA 638:20.

Notice to New Jersey Claimants: Any person who knowingly files a statement of claim containing any false or misleading information is subject to criminal and civil penalties.

Notice to New Mexico Claimants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to civil fines and criminal penalties.

Notice to New York Claimants: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and shall also be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each such violation.

Notice to Ohio Claimants: Any person who, with the intent to defraud or knowing that he is facilitating a fraud against an insurer, submits an application or files a claim containing a false or deceptive statement is guilty of insurance fraud.

Notice to Oklahoma Claimants: WARNING: Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony.

Notice to Oregon Claimants: Any person who, knowingly and with intent to defraud an insurance company or other person, submits an application or files a claim for insurance that contains any materially false information relating to an insurance company's acceptance of risk, or conceals for the purpose of misleading, information concerning any fact material to an insurance company's acceptance of risk, may be guilty of a fraudulent act, which is a crime.

Notice to Pennsylvania Claimants: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

Notice to Virginia Claimants: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines and denial of insurance benefits.

Notice to Claimants in all other states: Any person who knowingly and with intent to defraud or deceive any insurance company files a claim containing any materially false, incomplete or misleading information may be subject to prosecution for insurance fraud.



CERTIFICATE OF INSURANCE REQUEST

12501 Old Columbia Pike - Silver Spring, MD 20904

OFFICE: 1(888) 951-4276 - FAX: 1(866) 460-8767

RUSH YES NO

▷ ORGANIZATION INSURED:

POLICY #:

LIMIT:

▷ TYPE OF INSURANCE:

SELECT YOUR OPTION(S)

GENERAL LIABILITY

PROPERTY

HOSPITAL PROPERTY

AUTOMOBILE

EXCESS LIABILITY

WORKERS COMPENSATION

▷ CERTIFICATE HOLDER:

ORGANIZATION:

ADDRESS:

CONTACT NAME:

CITY:

STATE:

ZIP CODE:

PHONE NUMBER:

▷ EVENT LOCATION: (IF DIFFERENT FROM CERTIFICATE HOLDER)

ADDRESS:

CITY:

STATE:

ZIP CODE:

▷ ACTIVITY REQUIRING CERTIFICATE:

BEGINNING DATE (MM/DD/YYYY):

ENDING DATE (MM/DD/YYYY):

ADDITIONAL INSURED: YES NO

SPECIFIC WORDING REQUIRED:

SPONSORED BY:

▷ NEEDED FOR PROPERTY / EQUIPMENT

VALUE:

SERIAL#:

MODEL#:

LOAN #:

PLEASE EMAIL CERTIFICATE OF INSURANCE TO: USE A SEMICOLON TO SEPARATE E-MAIL ADDRESSES IN CASE YOU NEED TO SEND A COPY OF THE CERTIFICATE OF INSURANCE TO MULTIPLE RECIPIENTES

PLEASE NOTE: CERTIFICATES WILL NO LONGER BE ISSUED BY FAX OR MAIL. PLEASE PROVIDE E-MAIL ADDRESSES OF ANYONE NEEDING TO RECEIVE A COPY OF THE CERTIFICATE.

COMMENTS:

▷ REQUESTED BY:

DATE (MM/DD/YYYY):

ENTER THE NAME OF YOUR CUSTOMER SERVICE REPRESENTATIVE: