

The Anglican Church of Canada

TERRITORY  
OF THE PEOPLE  
ANGLICAN CHURCH

## Treasurer's Handbook

The Most Reverend Lynne McNaughton

Archbishop

The Right Reverend Lincoln Mckoen

Bishop

Area: 65,000 sq. miles

Congregations: 34

Parishes: 17

Regions: 3

Revised: 15 May 2021

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With thanks to the Diocese of Kootenay who allowed us to adapt their Treasurer's Handbook for use within Territory of the People.

## CALENDAR

### Meeting dates & Annual due dates for parish information:

January

- 4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting
- 31 - Current Year Insurance premiums due

February 28 - Parish Annual Vestry Meeting should be held by this date

March 15 - Deadline for Parish AVM Report Forms due to the Territory Office

15 - Deadline for Ministry Fund Grant Applications

4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting

April 1 - Deadline for Anglican Foundation Grant Applications

April 15 - Deadline for Capital Fund Grant Applications

4<sup>th</sup> Thursday - Administration Committee – Video Conference Meeting

May - Coordinating Council Meeting

- Bi Annual Full Assembly - Weekend following Victoria Day weekend

June 1 - Prepare annual Registered Charity Information Return T3010-1 and forward to Revenue Canada by June 30.

4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting

July & August - no meetings scheduled

September 1 Deadline for Anglican Foundation Grant Applications

4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting

October 15 - Deadline for Application for the Territory Parish Support Grants

15 - Deadline for Ministry Fund Grant Applications

15 - Deadline for Rufus Gibbs Grant Applications

15 - Deadline for Bullock Webster Trust Grant Applications

November: 1<sup>st</sup> Saturday - Administration Committee Meeting Face to Face/budget

Nov 4<sup>th</sup> weekend - Coordinating Council Meeting

December - Administration Committee Meeting –

### Monthly due dates for parish information:

25<sup>th</sup> - Revisions for following month Pre-Authorized Giving (PAG)

12<sup>th</sup> & 21<sup>st</sup> (Approx) - Salary/Stipend remittances

21<sup>st</sup> - Remittance Form for Christian Sharing

## **PREAMBLE**

### **TO THE CHURCH TREASURER:**

**File #1.1**

The Church Treasurer is appointed by the Wardens and shall be a member of the Church Committee. The position carries definite responsibilities and it is helpful to have knowledge of the Polices of the Territory of the People.

This handbook is for general information and as a guide for the accounting practices of the congregation. The handbook may appear rather comprehensive for some parishes as the intent is to provide information in many areas; however, it is reasonable to expect only portions of this information will be actually used by some parishes. Sections of the handbook will be revised annually or as necessary and forwarded to the parish treasurers.

### **The Territory of the People (The Territory):**

**File #1.2**

The Territory of the People is comprised of the area of the Central Interior of British Columbia. It has an area of approximately 65,000 square miles and there are 17 Parishes, 4 Ecumenical Shared Ministries and one Community Church (33 Congregations).

The basic structural unit of the Anglican Church is the Diocese. The Diocese is apportioned into Parishes. A Parish may consist of one or more congregations. The Territory of the People covers the former Diocese of Cariboo (later known as the Anglican Parishes of the Central Interior) and functions similar to any other Diocese within the Anglican Church.

Parishes are grouped together as a Region, under the leadership of a Regional Dean, both for facility in administration and to enable them to work together in solving problems of mutual interest.

The governance of The Territory of the People was determined for the Anglican Parishes of the Central Interior by the Assembly in 2002 and is unique in its structure within the Canadian Church. The Assembly consists of the Bishop and Clergy, lay members elected by the parishes at their annual vestry meetings and ex-officio members. Fifteen First Nations delegates selected by the Bishop and the Territory Indigenous Council also are given voice and vote. The Bishop chairs the Assembly.

An Assembly is held every year to fulfil the conditions of our Constitution and Bylaws under the BC Societies Act. A full Assembly meets every two years for the purpose of considering the reports of committees charged with particular responsibilities, electing new committees, enacting or amending legislation, and taking what steps may be deemed advisable for strengthening the work of the Church in the Territory.

Coordinating Council is elected at Assembly and serves as the executive to help steer the mission of the Territory; members serve for two years on Coordinating Council which meets twice yearly between Assemblies.

The Administration Committee is elected from the Coordinating Council to develop budgets, monitor administrative and financial matters, recommend policy and provide liaison with the Fraser Basin Property Society.

In addition to the Assembly there are the Provincial and General Synods.

## PROVINCIAL AND GENERAL SYNODS:

File #1.3

The Provincial Synod of the Ecclesiastical Province of British Columbia and the Yukon consists of all the dioceses in this Province. The Chairperson is the Archbishop who is known as the Metropolitan. Membership consists of representatives from each diocese in the Ecclesiastical Province elected by the various Synods, together with the respective Bishops and Chancellors. Provincial Synod meets every three years at the call of the Metropolitan and considers matters of interest in the provincial sphere.

The General Synod is the governing body of the Canadian Church. It consists of all the Bishops together with clergy and laity elected by each diocese. The Chairperson is the Primate and meetings are held every three years. In the years that General Synod does not meet, meetings are held of a smaller body elected by General Synod known as the National Executive Council or Council of General Synod (CoGS)

## the Territory OFFICE STAFF & OFFICE HOURS

File #1.4

### STAFF

Metropolitan	The Most Reverend Lynne McNaughton
Bishop	The Rt. Rev Lincoln Mckoen
Financial Team: Financial Officer Insurance Officer Investment Officer Property Officer	Contacted through the Territory Office
Administrative Assistant	<i>Vacant</i>
Payroll Manager	Bonnie Bailey
Bookkeeper	Andrew Prodaniuk
Resource Centre	Gordon and Mary Dove
Archivist	Marché Riley

### OFFICE HOURS

9:30 a.m. to 4:00 p.m. Tuesday, Wednesday and Thursday – Office open  
Monday – Bookkeeper - in the early morning  
Friday – Resource Centre is open

### ADDRESS

The Territory of the People  
360 Nicola Street  
Kamloops BC V2C 2P5

TELEPHONE: 778-471-5573  
FAX: 778-471 5586  
E-Mail: [office@territory.anglican.ca](mailto:office@territory.anglican.ca)

Website: [www.territoryofthepeople.ca](http://www.territoryofthepeople.ca)

# DUTIES OF THE TREASURER

## DUTIES OF THE TREASURER - GENERAL

File #2.1

As previously mentioned, the Treasurer is appointed by the Church Wardens who are responsible to account for the congregation's funds to the Church Committee and in consultation with the Treasurer, to produce for the Annual General Meeting financial statements for the previous fiscal year (including a Statement of Receipts and Expenditures and a Balance Sheet) and an operating budget for the current year. Other duties may include the completion and return of the annual year-end financial returns required by the Territory office prior to the end of March each year.

In many parishes the Church Wardens delegate their bookkeeping and accounting responsibilities to the Treasurer. The Treasurer is a member of the Church Executive Committee and should not be a signing officer. As such, the Treasurer is perceived to be involved in all financial matters and, even though some matters are clearly the responsibility of others, it is recommended the Treasurer be at least acquainted with all financial activities in order to ensure nothing is overlooked. For general information purposes, this handbook is designed for the person responsible for the bookkeeping and accounting responsibilities and the title of "Treasurer" will be used throughout to designate that person.

The Treasurer should not hesitate to seek help in situations where the proper course of action is in doubt. Many persons both within and outside the congregation are qualified and willing to give advice and assistance and the Territory office is always accessible.

## DUTIES OF THE TREASURER - REVENUES

File #2.2

The Treasurer must keep a record of all moneys received for the support of the local church. Since the Treasurer is accountable for these receipts s/he is responsible to set up and keep proper bookkeeping records.

Contributions to any Pass Thru Funds (PWRDF, out of the cold, soup kitchen, etc.), or to any special purpose fund authorized by the Church Committee, are amounts received in trust.

Unreasonable delay in

- 1) forwarding applicable funds to the Territory office;
- 2) using the gifts for their intended purpose; or
- 3) using them for some other purpose,

is a breach of trust. An action of this kind is not only morally wrong, but may be a criminal offence.

It is important contributors are provided with official receipts for Income Tax purposes at the end of each year specifying the amount of their contribution for local purposes, to any Pass Thru Funds and to any special funds. Preferably tax receipts should be issued by someone other than the Treasurer i.e. an Envelope Secretary. The Treasurer, with the Envelope Secretary should be certain the proper government forms are completed annually (See [File #5.2](#)) so the churches charitable society status is not jeopardized and tax receipts invalidated.



## **DUTIES OF THE TREASURER - EXPENDITURES**

### **GENERAL**

**File #2.3**

The Treasurer shall disburse moneys received for local church purposes under the direction of the Church Committee and keep detailed records of all transactions. It is reasonable to authorize the Treasurer to prepare checks for payment of regular disbursements such as monthly remittances to the Territory office (Salaries, Christian Sharing, and Clergy Moving), local taxes as applicable, light, water, fuel, telephone and similar items. Cheques are prepared for authorized signatures. No unusual payments should be made by the Treasurer without approval in advance by the Church Committee. The Treasurer should report to the Church Committee all disbursements made in the period prior to the meeting, as well as any accounts to be approved for payment.

The Treasurer is expected to ensure all receipts and disbursements are recorded on a timely basis and shall present to the Church Committee, monthly (or quarterly) Statements of Account showing the current financial position of the church for the period.

### **AUTHORIZATION OF EXPENDITURE**

**File #2.4**

As in any organization, a lack of control over authorization of expenditures creates problems.

Suppose, for example, an interested member of one group or another, becomes aware of a condition requiring attention and, without prior consultation with the chairperson or other officers, proceeds to have work undertaken or purchases made on her/his own initiative. Too often the other officers and the group itself condones this because the member who commits the group is recognized as an ardent and interested person. A member can get into a habit of committing the group first and seeking their approval afterwards when it is too late for the group or its elected representative to easily dissent. This procedure may result in unnecessary costs, use funds which might have been better used for more urgent needs, and lead to hurt feelings within the group.

No one person should have the authority to incur expense for the church itself or any organization of the church other than for day-to-day fixed expenses previously approved by the group or committee. A situation is never so urgent that immediate action need be taken without prior consideration by other responsible elected representatives. Consult before you commit.

### **METHOD OF PAYMENT**

**File #2.5**

There is only one desirable method of paying accounts and that is by cheque bearing the signature of two signing officers who have examined a properly detailed invoice, statement, or other supporting voucher. The basis of the disbursements system is a manual cheque with stub which can be obtained from the bank, or computer form cheque with stub which can be ordered for most printers.

The signing officers should not, at any time, sign a cheque until they are fully aware of the transaction involved and understand completely its terms, and then only after the account has been presented to, and approved by, the group or committee to which the account applies. A Treasurer or other officer should never complete a cheque or cheques and seek out a second signing officer who goes through the formality of signing without any, or perhaps only, a cursory examination of the detail relative to the expenditure.

It is realized that many arguments and objections could be raised against strict adherence to the foregoing recommendations but the signature is a safeguard against careless methods. It may seem convenient to pay accounts by cash, but the practice should be avoided for all but minor transactions in the interest of orderly and controlled procedures and the maintenance of substantive records.

As a general rule, books, records and related vouchers should be retained for a period of six calendar years after the year in which the record was originated. This is a requirement of the Income Tax Act applicable to charitable organizations. However, Regulation 5800 makes an important exception to this rule. Duplicate donation receipts issued by a registered charity need be kept for only two years from the end of the calendar year in which the receipts are issued; however, receipts are to be retained for donations of property to be held for a period of not less than ten years.

No books or records should be destroyed prior to the expiration of the retention period without written permission of the Minister of National Revenue which is obtained from your local District Taxation Office. The same clearance should be obtained from the provincial taxation authority. The following information will be required:

- A clear identification of books, records or other documents to be destroyed.
- The taxation years for which the request applies.
- Details of any special circumstances which would justify destruction of the books and records at an earlier time than that normally permitted.
- Any other pertinent information.

Permission will not likely be granted to destroy "permanent records" such as minutes, by-laws and general ledgers.

We recommend that after the six year retention period, the permanent business records be forwarded to the Territory office for forwarding to the Provincial Archivist for storage; Church registers of births, confirmations, marriages and deaths should be forwarded to the Territory Archives every ten years or upon completion of the register (whichever comes first) so they can be recorded in the Provincial Archive files. If requested, incomplete registers will be returned to the Church after posting is completed.

As part of your year-end activities, you may want to archive your important paperwork. Clearly label all boxes and files and store them in a secure location.

A well-thought-out and executed filing system means your important paper documents are readily available to support your tax return, provide information for a bank loan, or return a faulty product with the original receipt and warranty information.

<b>Form</b>	<b>Keep for at least.....</b>	<b>Examples</b>
<u>Legal documents</u>	permanently	<ul style="list-style-type: none"> <li>• Incorporation papers</li> <li>• Partnership agreement</li> <li>• Church committee meeting minutes</li> <li>• Leasing agreements</li> </ul>
<u>Insurance records</u>	permanently	<ul style="list-style-type: none"> <li>• Policy contracts</li> <li>• Amendments letters</li> <li>• Claim information</li> <li>• Riders Correspondence</li> </ul>
<u>Banking records</u>	10 years	<ul style="list-style-type: none"> <li>• Cancelled cheques</li> <li>• Bank Statements</li> <li>• Loan agreements and payment receipts</li> </ul>
<u>Filed tax returns</u>	permanently	<ul style="list-style-type: none"> <li>• Income tax (Charity) returns</li> <li>• Forms and correspondence sent to Canada Customs and Revenue (formerly Revenue Canada)</li> </ul>
<u>Employment records</u>	permanently	<ul style="list-style-type: none"> <li>• ROE</li> <li>• T4</li> <li>• PD7A</li> <li>• Any related correspondence</li> </ul>
<u>Annual financial statements</u>	permanently	<ul style="list-style-type: none"> <li>• Year-end balance sheet</li> <li>• Year-end profit &amp; loss statement</li> </ul>
<u>Vendor bills for supplies and services</u>	7 years	<ul style="list-style-type: none"> <li>• Receipts from the vendor</li> <li>• Credit or collection correspondence</li> </ul>
<u>Vendor bills for fixed assets</u>	7 years after you sell or dispose of the asset	<ul style="list-style-type: none"> <li>• Receipts from the vendor</li> <li>• Credit or collection correspondence</li> </ul>
<u>Customer Invoices</u>	7 years	<ul style="list-style-type: none"> <li>• Customer invoices, statements, and credit memos</li> <li>• Credit or collection correspondence</li> </ul>
<u>Equipment</u>	While in possession	<ul style="list-style-type: none"> <li>• Model &amp; Serial numbers where applicable</li> <li>• Warranties for length of time warranty is valid</li> </ul>
<u>Church Offering Envelopes</u>	For a period of six years from the end of the tax year to which the envelope relates	<ul style="list-style-type: none"> <li>• This position is effective as of 2016 and includes envelopes for the 2015 tax year and onward</li> </ul>
<u>Duplicate Tax Receipts for Donations</u>	2 years from the end of the tax year in which the donation was received	<ul style="list-style-type: none"> <li>• Receipts issued for donations to clergy discretionary funds, and any pass thru funds e.g. PWRDF, special requests etc</li> </ul>
<u>Donations of property</u>	permanently	<ul style="list-style-type: none"> <li>•</li> </ul>

## INDEPENDENT FINANCIAL REVIEW

File #2.7

At the Parish Annual Vestry Meeting, the Wardens nominate a person capable of performing a financial audit or review for the Parish. The 'books' should be audited or reviewed annually. This need not be undertaken by a chartered accounting firm. It is important the person have financial competence and is not connected to the leadership circle of the Parish. The books of ACW, Men's groups, etc., should also be reviewed by a person outside the group and their financial statements included in the Annual Parish Report along with the financial statements for the Parish.

A retired bank manager, member of an accounting firm, or Canada Revenue Agency employee, might volunteer to review the books. A small honorarium can sometimes be very appreciated.

**The following is an example of a checklist of the recommended duties to be performed:**

To Whom It May Concern:

I have performed a review, to the best of my ability, of the following provided by the **Church/Parish Name** for the period January 1 to December 31, **Year**.

Duties Performed	Initial	Date	Exceptions Found
Review minutes to ensure financial motions have been acted on.			
Ensure each bank account has 12 month reconciliations which tie to the General Ledger			
Trace a sample of 10 cheques to their respective invoices			
Trace a sample of 10 receipts to the deposit slip, and bank statement			
Examine payroll (if performed at the church/parish level) and ensure CRA liabilities have been paid			
Ensure the T3010 was completed for the previous year			
Review bank reconciliations for stale dated deposits or cheques			

I have found the above to be correct and in good order.

**Name:** \_\_\_\_\_ **Signature:** \_\_\_\_\_

# GUIDELINES FOR AN ACCOUNTING SYSTEM

## GENERAL

File #3.1

In setting the guidelines for accounting, it is recognized that some parishes/churches in the Territory already have well-established systems which are providing their members with clear and precise information. It is also recognized there is the possibility that systems now being used in some churches may tend to present information which is confusing and even perhaps inaccurate.

The system used must provide up to date information for the preparation of the financial statements, as well as the cumulative information. Not having this information readily available and clearly separated can lead to unwarranted concern, frustration and even despair.

The purpose of the guideline is to:

- Develop a common terminology across the Territory.
- Obtain a uniformity in financial reporting.
- Make it easier for parishes to prepare reports to the Territory - and to make the reporting more accurate.

The proposed financial statement formats set out both income and expenditures under sub-headings and separates these as "Operating" and "Non-Operating".

The income and expense account headings should be the same for every parish as they are also used on the "Statement of Income and Expenditures" which is forwarded annually to the Territory Office. The sub-accounts may vary, however, in each parish situation.

The items under "Expenditures" set out the various missions/ ministries in which a parish is involved. Using this format in budget priority setting and long range planning is a viable tool to assist the parish family in identifying each of their missions/ministries, seeing how they tie together, and how they must be increased or decreased to fulfil their visions.

The "Cash Statement" (Balance Sheet) is used throughout the year to control cash flow and at the end of the year to present a total financial picture.

In order to have this information constantly updated, and available simply and clearly, an accounting system should include Cash Receipt, Cash Disbursement and General Journals and a General Ledger.

The Journals, when totalled at month end and transferred to the General Ledger, provide the figures to be used on the Statement of Income and Expenditures. Although this requires an additional posting at each month end in a manual accounting system, it is the easiest method of providing current data, and to preserve data for the future. In a computer accounting system, these transfers are automatic upon data entry.

At Year End, the income and expenditure accounts should be closed through a balancing account called "Parish Family Equity" or some such similar name.

It is not an easy task to set out a format for a set of Journals and a General Ledger to meet the need of every parish, and we realize some parishes already have this type of system in place whether it be manual or computer.

For those parishes not presently on this Journal-Ledger system, it is suggested the parish and the Territory office work on an individual need basis to set up a suitable system. This can be done through mail correspondence or perhaps through regional seminars.

It is our desire that by the use of a consistent method of accounting throughout the Territory, our Treasurers will find it easier to present the necessary financial information to both their parishes/congregations and the Territory Office.

It is recommended each parish has its own computer or laptop for the parish accounting system, thereby ensuring all financial records are available to the Church Executive. In the past, situations have arisen where the Parish Treasurer has been incapacitated, retired, moved, or died, and the church financial records have been unavailable to the Wardens and interim/new Treasurer.

See form Year End Reporting of Income and Expense – **Appendix B**

## STATEMENT OF INCOME AND EXPENDITURES

### EXPLANATION OF TERMS

File #3.2

#### **INCOME - OPERATING: Part "A"**

Open Offerings - Money gifts received which are not identifiable, the giver is unknown.

Identifiable Offerings - Those moneys received through envelope giving, cheques, direct deposit, etc. which have a name & address attached so tax receipts can be issued.

Interest - Interest earned and received from Bank Accounts, G.I.C.'s, Term Deposits, or other investments.

Rental Income - Income received from renting Halls, Property, Equipment, etc.

Territory Grants – Income received from the Territory grant for stipend, pension and benefits for Clergy.

Other Income - Income received from other congregations, Parish groups, weddings, funerals, etc., and net fund raisers.

TOTAL OPERATING INCOME "A" – this figure is used to determine the starting figure in the Christian Sharing calculation.

#### **INCOME - NON-OPERATING: Part "C"**

Pass-Thru Funds - Monies received and tax receipted by your church/parish but NOT for your use and are passed on either directly or via the Territory Office to another charitable organization for which they were designated. Note: This explanation has been accepted by our auditor.

- INCLUDE: Monies received for Primates World Relief Development Fund, Anglican Appeal, Canadian Bible Society, or any other organization which has a Charitable Tax Number.
- EXCLUDE: Monies received for your parish programs (e.g. soup kitchen, refugee family).
- This amount at year end should be the same as the 'Pass Thru Funds' on the Expense side of the statement.

One Time Donations & Special Bequests - Large amounts of money not being used immediately but held for special purpose or designation. If any of these funds are used for operating purposes in the future, they must then be transferred to Operating Income.

Capital Funds – funds approved by the Territory Administration Committee and held by the parish for Capital Projects. Other capital funds held by the parish or funds which have received an exemption from Christian Sharing, on approval of the Territory Administration Committee.

**EXPENDITURES - OPERATING: Part "B"**

Christian Sharing - rate set by Administration Committee - The annual Christian Sharing is set at 21 – 26 % of total income. Generally it is encouraged the self-supporting parish will work at remitting 26% and assisted parishes at a minimum of 21%.

Other expenditures Beyond the Parish (Mission) - Moneys paid out of the Parish Budget to support the work of the church and church workers Beyond the Parish (e.g. soup kitchen, newsletter, Volunteers in Mission, etc.).

Clergy Cost - The total money paid for Clergy salary, travel, benefits, rectory taxes & utilities, clergy moving fund, etc.

Parish Staff - All other salaries and/or honorariums and benefits paid to organist, secretaries, janitors, administrators, etc.

Parish Programme - Moneys spent for choir, church school, servers, altar guilds, hospitality, etc. (e.g. altar supplies, music, etc.).

Administration (General Operation) - Moneys spent for utilities, hall taxes, stationery supplies, postage, general repairs, lease and maintenance of equipment. Fund raiser expenses should be netted in Other Income.

**EXPENDITURES - NON-OPERATING: Part "D"**

Pass Thru Funds - moneys given and passed through the congregation (not part of the parish budget) e.g. Primates World Relief Development Fund, etc. This amount at year end should be the same as the 'Pass Thru Funds' on the Income side of the statement. (See Income – Non Operating: Part "C")

**Note:** Parishes need to be careful about giving donations from the Church directly to Schools overseas, Doctors Without Borders, etc., as they may not qualify as a charity. Parishioners can give directly to these groups but not through the church books. PWRDF is the best way for the church to contribute to overseas work.

Capital and Other Non-Operating Expenses – Please refer to the Territory Policy Manual. Moneys spent to purchase new buildings or new equipment (e.g. organ). Also for large major repairs, roof replacement, furnace replacement, etc. In general, any expenses which are not every day operating expenses.

**PAYMENT SCHEDULE OF MONTHLY REMITTANCES TO THE TERRITORY OFFICE**

On an annual basis, generally just prior to year-end or early in January, forms are sent to each of the parish treasurers denoting the total monthly payable to the Territory of the People, to be completed as part of the Annual Reports.

***If you prefer to pay by cheque, please forward remittances early in the month, preferably payable no later than the 12<sup>th</sup> and the 21<sup>st</sup> of the month to ensure cash flow to meet twice monthly payroll.***



**CLERGY STIPEND AND BENEFITS PAYABLE****File #4.3**

This form is sent to each of the parish treasurers at the beginning of each year and thereafter whenever any changes are effective in stipends or benefits paid by the Territory on behalf of the parishes. (See Example: File #4.3a) The form itemizes the monthly and annual salary, employer share of benefits, and fixed auto allowance payable for each person included on the centralized payroll.

**EXAMPLE: Clergy Salary and Benefits Payable File #4.3a**

DATE EFFECTIVE:

NAME:

PARISH:

	<u>Monthly</u>	<u>Annual</u>
	\$	\$
A) SALARY	0.00	0.00
B) EMPLOYER SHARE OF:		
Canada Pension	0.00	
Unemployment Insurance	0.00	
Workers Compensation	0.00	
Car Purchase Fund	0.00	
General Synod Pension	0.00	
Medical Services Plan	0.00	
Continuing Education Fund	0.00	
Dental Plan	0.00	
Group Life Insurance	0.00	
	0.00	
SUB-TOTAL BENEFITS	0.00	0.00
C) AUTO ALLOWANCE (only if fixed)		0.00
D) Other Monthly Taxable Benefits:		
-		
	0.00	0.00
TOTAL PAYABLE TO THE TERRITORY	\$ 0.00	\$ 0.00
MONTHLY STIPEND PAYMENT DUE TO THE TERRITORY (Please use monthly remittance form)		\$ 0.00

*Please ensure remittances arrive at the Territory Office prior to the 21<sup>st</sup> day of the current month.*

**MONTHLY REMITTANCE FORM****File #4.4**

If requested, a supply of these forms can be sent to the parish annually for use as cheque enclosures when forwarding payments to the Territory of the People; the form is also available for download from the Territory website, [www.territoryofthepople.ca](http://www.territoryofthepople.ca) under the Resources section, Policy Manual, Section 5 Forms, Form 5.3. Use of these forms ensures payments are credited to the areas designated by the parish.

Monthly Remittance form is in **Appendix C**

**STATEMENT OF ACCOUNT****File #4.5**

Statements prepared with QuickBooks are sent monthly to each parish account with an outstanding balance at month end. The statements itemize any outstanding balances from previous months as well as current charges and payments.

Reconciliation to the account statement is helpful at month-end and is most important at year-end.

**CRA BUSINESS AND CHARITABLE NUMBERS****File # 5.0**

<b>Territory of the People Anglican Church</b>		<b>May 2019</b>	
<b>Charitable Number:</b>			<b>GST/HST Number:</b>
70025 9492 RR0001	Territory of the People Anglican Church		70025 9492 RT0001
RR0002	St. Alban	Ashcroft	RT0002
RR0003	St. Timothy	100 Mile House	RT0003
RR0004	Grace Church	Prince George	RT0004
RR0005	St. Michael	Merritt	RT0005
RR0006	St. John the Divine	Quesnel	RT0006
RR0007	St. Peter	Williams Lake	RT0007
RR0008	St. Luke	Alexis Creek	
RR0009	St. Paul's Cathedral	Kamloops	RT0008
RR0010	St. George	Kamloops	RT0009
RR0011	Scw'exmx Parishes	Merritt	
RR0012	St. Michael & All Angels	Prince George	RT0010
RR0013	St. Peter	Monte Creek	RT0011
RR0014	Lytton Anglican Parishes	Lytton	RT0012
<b>Payroll:</b>	Territory of the People Anglican Church		70025 9492 RP0001
	St. Paul's Cathedral Out of the Cold		RP0002

## RECEIPTS FOR INCOME TAX

**File #5.1**

In accordance with legislation enacted in 1966 by the Government of Canada, in order to issue income tax deductible receipts, all Churches must be registered with the Charities Division of Revenue Canada, Taxation. Registration certificates and Business Numbers are issued to each Church.

The Canadian Charitable Organization Registration number for the Anglican Churches within The Territory of the People is an extension (0002, 0003, 0004, etc.) of **70025 9492 RR0001**. For a complete list of all the Territory churches Charitable and Business Numbers, refer to [File #5.0](#)

The original tax receipt is to be sent to the donor and the duplicate kept on file for possible audit purposes. It is important the total amount for which receipts are issued agrees with the total recorded in the church books and financial statements.

The following information must appear on each receipt:

- ◆ a receipt number, preferably imprinted by numbering machine;
- ◆ the name (and address) of the Registered Charity (your Church);
- ◆ the Charity's BN/Registration number;
- ◆ a notation that it is an official receipt for Income Tax purposes; and
- ◆ **Canada Revenue Agency** website <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities.html>

The image shows a sample of an official donation receipt for income tax purposes. The form is titled "Official donation receipt for income tax purposes" and includes a "Receipt # XXXXX" field. It contains fields for "Charity or qualified donee name", "Address", "Charitable registration #: 000000000 RR 0000\*", "Location issued", "City, Prov.", "Donated by" (with a sub-field for "First and last name, and initial"), "Address", "Donation received" (with a sub-field for "Date or year\*\*"), "Amount of gift", "Eligible amount of gift", and "Authorized signature:". At the bottom, it says "Canada Revenue Agency - canada.ca/charities-giving".

As not all churches can afford to have special receipts printed, serially numbered receipt forms can be purchased in duplicate (e.g. Blueline DC74). The Blueline book receipts are already numbered but in order to eliminate the possibility of duplicate numbers and to keep the numbers in chronological order; it is suggested writing your own receipt numbers using a two-

part numbering system. The first part would be the calendar year (e.g. 19 for 2019) and the second part would be the chronological order of the receipts written in that calendar year (e.g. 001 for the first receipt of the calendar year). The receipts would therefore be numbered 19-001, 19-002 and so forth. This numbering system will accommodate up to 999 receipts in the calendar year.

It is acceptable to use a rubber stamp bearing:

The Name and address of the Charity  
Official Receipt for Income Tax Purposes  
Registration Number # # # # # # # # RR 00 # #

CRA website <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities.html>

→ Each receipt must be dated and show the amount of the donation, the name and address of the donor (including the first name or initials), and be signed by an authorized signing officer.

A donation/gift which qualifies for a tax receipt involves a voluntary transfer of **property** for which the donor receives or expects nothing in return. Qualifying gifts include cash, cheques, money orders, and other negotiable instruments.

Where the donation/gift is of property other than cash it is sometimes called a **donation/gift in kind** and covers tangible items such as artwork, equipment, and land. **We do not accept gifts in kind.** If a person wants to donate an item, a fair market value needs to be established and the Parish purchase the item and then the donor can donate the money and receive a receipt. The receipt must also contain a brief description of the property and the name and address of the appraiser of the property if an appraisal has been made (an invoice). The amount shown on a receipt for a gift of property must be the fair market value of the property as of the date the gift is made and must be of benefit to the Charity.

A contribution of services (i.e. time skills and effort) does not qualify as a gift, since services are not property.

A charity must not issue tax receipts for **services rendered**. Instead, the person providing the service must bill the congregation for her/his work and receive payment in the usual fashion. If the person who has provided the service cares to donate an equivalent amount to the charity, s/he should do so and receive a receipt in return. Otherwise, the charity could find itself in the position of being a party to a fraud whereby the person who provides the service evades tax by not reporting the consideration received (in the form of a tax receipt) as income.

Prepare receipts legibly so they cannot easily be altered. If a receipt is illegible or incorrect, cancel it by marking "cancelled" across the face and retain the original copy with the duplicate copy. Mark the replacement receipt "Replaces receipt # ....".

Revenue Canada, Taxation will not allow improperly completed receipts to be used as deductions from income.

Give particular attention to the dating of receipts. Subsection (1) of Income Tax Regulation 3501 reads, in part: "Every official receipt ... shall show clearly . . .

- (e) the day on which, or the year during which, the donation was received:
- (f) the day on which the receipt was issued where that day differs from the day referred to in Paragraph (e) or (e.1);... "[e.1] refers to gifts or property"

Further, a receipt on which the day or year of receipt is incorrectly or illegibly entered "shall be regarded as spoiled" (Sec. 6, Regulation 3501). The effect of these regulations makes it illegal to issue a receipt in one year and receive the cash in another without bringing it to the attention of Revenue Canada.

The penalty for failure to comply is severe and may result in the charity's registration being revoked. A charity whose registration is revoked no longer enjoys income tax exempt status and cannot issue tax-deductible receipts.

**Note:** CRA provides good information at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html> and videos and webinars on operating charities and issuing receipts for Income Tax purposes may be viewed at: <https://www.canada.ca/en/revenue-agency/services/charities-giving/operating-a-registered-charity/video-series-gifting-receipting.html>

## ANNUAL INFORMATION RETURNS

### GENERAL

File #5.2

#### Requirements

Under the *Income Tax Act* (the Act), every registered charity has to file a T3010 each year. The T3010 is a reporting tool used to hold a charity accountable to the public and to the CRA for how it has spent its money.

Registered charities are required to file a Registered Charity Information Return and Public Information Return - Form T3010.

**The T3010 must be filed no later than six months after the end of the registered charity's fiscal period.** A charity which fails to file can have their registration revoked and will be liable for a \$500 penalty if they apply for re-registration.

A completed information return includes:

- Registered Charity Information Return containing all the required information. Previous year's versions are also available at this site.
- Registered Charity Basic Information sheet, Form TF725;
- The list of directors/trustees or like officials, Form T1235, containing all the required information (including date of birth);
- The list of qualified donees (if applicable), Form T1236, containing all the required information;
- A copy of the registered charity's own financial statements (at minimum, a statement of assets and liabilities and a statement of revenue and expenditures for the fiscal period)

Each year, following the Annual Meeting of the Church a copy of the approved annual financial statement, along with a completed applicable form T3010, must be forwarded:

- By mail to:  
Charities Directorate  
Canada Revenue Agency  
Ottawa, ON K1A 0L5                      or
- By fax to: 1-613-957-8925

## IMPORTANT

Failure to file the annual Registered Charity Information Return T3010 is the most common cause of revocation of registered status. Once it has lost its registration, a charity can no longer issue tax receipts to acknowledge donations. A Treasurer will therefore save a good deal of time, anxiety, and trouble by filing the return when due. There are a number of resources to help you complete them including Charities Directorate of the Canada Revenue Agency and the Territory Office.

### Charities Annual Information Returns

File #5.2a

- **Charities Annual Information Returns for years ending prior to January 1, 2009 must use Registered Charity Information Return and Public Information Return - Form T3010A**  
This form is no longer available on the CRA website
- **Charities Annual Information Returns for years ending between January 1, 2009 and March 3, 2010 must use Registered Charity Information Return and Public Information Return - Form T3010B**
- **Charities Annual Information Returns for years ending between March 4, 2010 and December 31, 2012 must use Registered Charity Information Return and Public Information Return - Form T3010-1**
- **Charities Annual Information Returns for years ending after December 31, 2012 must use Registered Charity Information Return and Public Information Return - Form T3010-13e**

**NOTE: Incorrect forms will not be accepted by CRA**

### Completing the Charity's Annual Information Return

The CRA T3010 – Registered Charity Information Return site has been produced to assist charities in completing the information return and supporting schedules. The T3010-1 and T3010-13e forms are available in both PDF in a fillable/saveable formats and contain links to the attachments and related documents including the T4033 Guide for completing the Registered Charity Information Return. The Guide is easy to follow.

Note: A sample of a completed T3010 is in the **Appendix E**

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### Application for Designation as Associated Charities - Form T3011

File #5.2b

Charities that gift more than half their income to other charities are designated as foundations. A charitable organization that makes substantial gifts to another charity can avoid being re-designated as a foundation if it is "associated" with the other charity.

This application is for use by two or more registered charities, which have substantially the same charitable aim or activity, and want to be designated "associated" under subsection 149.1(7) of the Income Tax Act. See Information Circular 77-6 Registered Charities: Designation as Associated Charities for more information.

## Territory of the People

File #6.1

### Summary of Clergy Benefit Package - for Employees working a minimum of .5 FTE

**SAMPLE ONLY:** For a complete list of Clergy Benefit Package for the current year, contact the Territory Office.

Effective Date: January 1, 20...

		MONTHLY PREMIUMS		
Active Employees		<u>SINGLE</u>	<u>MARRIED</u>	<u>FAMILY</u>
<b>MEDICAL:</b>	Medical Services of BC (MSP)	0	0	0
	<ul style="list-style-type: none"> <li>Basic Medical coverage</li> </ul>			
<b>PENSION:</b>	Anglican Church of Canada			
	Prerequisite for LTD, Life Insurance, EHB, Vision & Dental coverage.			
	<ul style="list-style-type: none"> <li>Clergy &amp; Lay Premiums based on total regular earnings</li> <li>Contributions:                             <ul style="list-style-type: none"> <li>GSPP Premiums: 5.0% (Employee) and 12.5% (Employer).</li> <li>Pension Office Corp Admin Fund: 0.5% (Employer)</li> </ul> </li> </ul>			
<b>LONG TERM DISABILITY:</b>	Standard Life			
	<ul style="list-style-type: none"> <li>Coverage: 60% of Earnings</li> <li>Benefit is Taxable</li> <li>Premiums are based on Pensionable Earnings</li> <li>Premiums: 0.0% (Employee) and 2.2% (Employer).</li> <li>Available to age 65</li> </ul>			
<b>LIFE INS:</b>	Manulife Financial			
	<ul style="list-style-type: none"> <li>Group Coverage:                             <ul style="list-style-type: none"> <li>Basic Life                                     <ul style="list-style-type: none"> <li>Life \$90,000 (65+ \$50,000) \$0.25 per '000</li> <li>Self-Insured \$10,000 (65+ \$10,000) \$1.08 per '000</li> </ul> </li> <li>Dependants: \$6.15                                     <ul style="list-style-type: none"> <li>Spouse \$25,000</li> <li>Dependent Child \$12,500</li> </ul> </li> <li>Employee paid 50%</li> <li>Prerequisite for Dental Coverage</li> </ul> </li> <li>A.D.&amp; D. \$100,000 (65+ \$50,000) \$0.02 per '000                             <ul style="list-style-type: none"> <li>Employer paid 100%</li> </ul> </li> <li>Individual Optional Life Ins: based on age &amp; other factors                             <ul style="list-style-type: none"> <li>Employee \$10,000 to \$100,000</li> <li>Spouse \$10,000</li> <li>Employee paid 100%</li> </ul> </li> </ul>			
<b>* E.H.B.:</b>	Manulife Financial	76.87	202.34	
	* Extended Health Benefits not covered by Basic Medical.			
	* Employer paid 100%			

**Summary of Clergy Benefit Package - Continued**

Effective Date: **JANUARY 1, 2019**

		<b>MONTHLY PREMIUMS</b>		
		<u>SINGLE</u>	<u>MARRIED</u>	<u>FAMILY</u>
<b>VISION:</b>	Manulife Financial • Employer paid 100%	1.70	6.12	
<b>SHORT TERM DISABILITY:</b>	• Employer paid 100% • Available to age 65		\$.34 per \$10.00 of benefit Maximum Weekly Benefit \$5252.00	
<b>DENTAL:</b>	Manulife Financial • Coverage: • Basic 80% • Major 50% • Endodontic & Periodontal 80% • Orthodontia 50% • Employer paid: 100%	38.04	66.29	140.94
<b>* CONTINUING EDUCATION FUND:</b>	Anglican Church of Canada • Maximum Annual Premium \$600.00 • 100% Employer paid • Claims will be paid at 75%. • Note: ○ 2020 Annual Premium will be \$750 (62.50/Mth) ○ 2021 Annual Premium will be \$900 (75.00/Mth)		\$50.00	
<b>* WORKER'S COMPENSATION:</b>	• Employer paid 100%		<b>14¢ per \$100</b>	
<b>CLERGY CAR LOAN:</b>	MSCC (Anglican Church of Canada) • Maximum \$16000.00 over 48 months			

Note: **ALL PREMIUMS ARE SUBJECT TO CHANGE**

**\* Clergy Stipend as determined by Council of the North**

2021 Annual Basic Stipend	\$36,019.23
Length of Service (Maximum \$6965.75)	\$290.24/semi monthly



## **PAYROLL**

### **GENERAL:**

**File #7.1**

The Territory Office provides a centralized payroll for all stipendiary clergy employed by the Territory of the People. It is possible for other (Lay) church/parish personnel to be paid through this central payroll as well with approval from the Territory Bishop/Financial Officer.

Whether the payroll is being processed at the Territory Office or church/parish level, it is well advised for the Treasurer to have knowledge of the earnings and deductions which make up a payroll as the church/parish is responsible for payment of clergy and lay staff stipends and parish (employer) portion of benefits.

### **Are you an employer?**

**File #7.1a**

CRA will generally consider you to be an employer if:

1. you pay salaries, wages (including advances), bonuses, vacation pay, or tips to your employees; or
2. you provide certain taxable benefits, such as an automobile or allowances to your employees.

An individual is an employee if the employment arrangement between the worker and the payer is an employer-employee relationship. This relationship is referred to in this guide as employment under a contract of service. Although a written contract might indicate an individual is self-employed (working under a contract for services), we may not consider the individual as such if there is evidence of an employer-employee relationship. For more information on employment status, see [Guide RC4110, Employee or Self-Employed?](#)

### **PAYROLL EARNINGS RECORDS:**

**File #7.2**

If a payroll is being processed at the church/parish level, it will be necessary for the Treasurer to keep individual earnings records for each employee in order to accumulate the needed information for monthly statutory deduction remittances and annual government returns. The record also serves as a control for issuing pay cheques. Books for this purpose are available at most stationery stores.

*For a complete list of current Statutory Deductions, contact the Territory Office*

**Statutory Deductions**

Canada Pension Plan (2019)

Year's Maximum Pensionable Earnings	\$57,400.00
Year's Basic Exemption (Monthly = \$291.67)	\$ 3,500.00
Maximum Contributory Earnings	\$53,900.00
Government Fixed Rate	5.10%
Maximum Employee/Employer Contribution	\$ 2,748.90

Employment Insurance (2018)

Maximum Annual Insurable Earnings	\$53,100.00
Minimum Weekly Insurable Earnings	1 Hour of Pay
Employee Premium Rate	1.62%
Employer Premium Rate (Employee rate x 1.4)	2.27%
Maximum Annual Employee Premium	\$ 860.22
Maximum Annual Employer Premium	\$ 1,204.31

Workers Compensation Board of BC (Employer Paid)

2006 Annual Assessment	\$0.34 per \$100.00 Gross Earnings
2007 Annual Assessment	\$0.29 per \$100.00 Gross Earnings
2008 Annual Assessment	\$0.29 per \$100.00 Gross Earnings
2009 Annual Assessment	\$0.29 per \$100.00 Gross Earnings
2010 Annual Assessment	\$0.29 per \$100.00 Gross Earnings
2011 Annual Assessment	\$0.30 per \$100.00 Gross Earnings
2012 Annual Assessment	\$0.30 per \$100.00 Gross Earnings
2013 Annual Assessment	\$0.26 per \$100.00 Gross Earnings
2014 Annual Assessment	\$0.26 per \$100.00 Gross Earnings
2015 Annual Assessment	\$0.21 per \$100.00 Gross Earnings
2016 Annual Assessment	\$0.23 per \$100.00 Gross Earnings
2017 Annual Assessment	\$0.21 per \$100.00 Gross Earnings
2018 Annual Assessment	\$0.18 per \$100.00 Gross Earnings
2019 Annual Assessment	\$0.14 per \$100.00 Gross Earnings

**GENERAL**

Canada Revenue Agency issues a guides entitled "T4001 -Employers' Guide - Payroll Deductions and Remittances" to enable determination of the amount of Employment Insurance to be withheld from the pay of an employee.

Portions of this guide are devoted to instructions to employers, and the treasurer should refer to these portions for any questions concerning Employment Insurance (EI).

**COVERAGE****Amounts and benefits subject to EI premiums**

You generally deduct EI premiums from the following amounts and benefits:

- salary, wages, bonuses, commissions, or other remuneration (including advances on account of future earnings), and wages in lieu of termination notice;
- most cash taxable benefits and allowances, rent-free and low-rent housing if paid as cash or a subsidy, the value of board and lodging if cash earnings are also paid in the pay period (other than an exempt allowance paid to an employee at a special work site or remote work location), employer contributions to an employee's registered retirement savings plan (RRSP) except where employees cannot withdraw amounts from a group RRSP until they retire or cease to be employed, and gifts, prizes, and awards paid in cash;
- honorariums from employment or office, a share of profit an employer paid, incentive payments, directors' fees, and other fees if paid in the course of insurable employment such as management fees and fees paid to board or committee members;
- certain tips and gratuities received for services performed;
- remuneration received while on vacation, furlough, sabbatical, or sick leave, or for vacation pay, payments received under a supplementary unemployment benefit plan (SUBP) if the payment is for other types of benefits paid under a SUBP, such as benefits for a temporary stoppage of work;
- wage-loss benefits an employee receives from a wage-loss replacement plan (these benefits may or may not be subject to EI premiums-for more information, see Wage-loss replacement plans); and
- the salary you continue to pay to an employee before or after a workers' compensation board claim is decided, as well as:
  - any advance or loan you make which is more than the workers' compensation award;
  - any advance or loan not repaid to you.

**Exemptions:**

Some persons on the payroll of a local church/parish may not be required to pay Employment Insurance premiums. The following types of employment are exempted by legislation and are not insurable. Do not deduct premiums.

- Employment of a person to whom no cash remuneration is paid.
- Taxable benefits (employer portion of MSP, Health and Group Life Insurance).

Since a travel reimbursement paid to ministry personnel is a reimbursement of expenses incurred, it should not be included in insurable earnings.

**DETERMINING THE AMOUNT TO BE DEDUCTED**

The amount to be deducted depends on the amount of insurable earnings. However, please note that gross salary for a pay period can include retroactive pay increases and/or vacation pay; the total is considered to be gross salary for the pay period for Employment Insurance purposes. After gross salary is determined, the amount to be deducted in respect of Employment Insurance is determined from the Payroll Deductions Tables.

**EMPLOYER'S PREMIUM**

Both the employee and employer have to pay EI premiums on the employee's earnings from insurable employment. The amount paid by the employer is equivalent to 1.4 times the amount of premium paid by the employee unless the employer qualifies for premium rate reduction. The Territory of the People does not qualify for the premium rate reduction.

**REMITTANCES TO REVENUE CANADA**

To determine the total amount to be remitted by the Treasurer, it is simply a matter of totalling the amounts of EI which have been deducted during a month and adding 1.4 times the total figure.

Remittances are made for each month by the tenth day of the following month using form PD7A (See Example) which is sent monthly to employers. This form is also used to remit income tax deductions and Canada Pension Plan contributions.

**INTERRUPTION OF EARNINGS**

Within five days of an employee leaving a position with an employer, it is the responsibility of the employer to issue a Record of Employment (See Example). This applies to all staff, including Clergy. If the employee is not being paid through the Territory Centralized Payroll, please obtain and refer to The Record of Employment Guide from your local Employment Insurance Office for details on how to complete this form.

**GENERAL**

Canada Pension Plan (CPP) contributions are similar to EI premiums - they are deducted from remuneration paid to an employee and the amount to be deducted is determined from the same source "Employers' Guide to Payroll Deductions and (Province) Payroll Deductions Tables".

The Treasurer will have to be aware of the instructions contained in these booklets and alert to some possible pitfalls covered in the paragraphs which follow.

**COVERAGE**

You must deduct the required Canada Pension Plan contributions from the remuneration of every employee who meets all three of the following criteria:

- 1) the employee is 18 years old and has not reached 70 years of age;
- 2) the employee is employed in pensionable employment during the year; and
- 3) the employee is not receiving a Canada or a Quebec Pension Plan retirement or disability pension.

**EARNINGS TO BE INCLUDED IN CPP PENSIONABLE EARNINGS**

CPP Pensionable earnings (to the annual maximum earnings - refer to "Statutory Deductions") include the gross salary, together with taxable benefits.

**DETERMINING THE AMOUNT TO BE DEDUCTED**

After gross salary is determined, the employee's Canada Pension Plan contribution is calculated by referring to the booklet, "(Province) Payroll Deductions Tables". Please note the annual maximum deduction (refer to "Statutory Deductions").

**EMPLOYER'S PREMIUM**

The amount paid by an employer is equal to the employees' contributions.

**REMITTANCES TO REVENUE CANADA**

To determine the total amount to be remitted by the Treasurer, it is simply a matter of totalling the amounts which have been deducted during a month and adding an equivalent figure.

Remittances are made for each month by the fifteenth day of the following month using form PD7A. This form is also used to remit income tax deductions and Employment Insurance premiums.

## **INCOME TAX**

**File #7.6**

All persons receiving a salary should complete Forms TD1 and TD1-BC, Federal & Provincial Personal Tax Credit Return, particularly if they have dependents for whom they are requesting exemption. From this form, the total claim for exemptions for Income Tax purposes is determined.

To calculate taxable income, subtract the employee contribution to The Anglican Church Pension Fund from the amount of salary. Next, add applicable allowances and benefits to salary to develop the base figure on which deductions are determined. However, note the three exceptions which apply to Clergy:

- 1) Travel (car) allowance
- 2) Clergy residence tax reduction (as approved by CRA)
- 3) Taxable benefit represented by the provision of a rectory.

Having calculated the taxable income, the amount of income tax to be deducted can then be obtained from the booklet, "(Province) Payroll Deductions Tables".

The amount of tax deducted for the month is remitted monthly to Revenue Canada by the fifteenth day of the following month together with the Employment Insurance premiums and Canada Pension Plan contributions using form PD7A. (See *File #7.4a*)

## **ANNUAL GOVERNMENT RETURNS**

**File #7.7**

If a payroll is being processed at the church/parish, the Treasurer is responsible for the preparation and distribution of the T4 Statement of Remuneration Paid, T4 Summary of Remuneration, T4A Statement of Pension, Retirement, Annuity and Other Income, and T4A Summary of Remuneration Paid (See examples) in respect of the previous year. Usually these forms will be provided automatically each year by Revenue Canada; otherwise they may be obtained from the nearest District Taxation Office. These reports must be completed on or before February 28th of the following year.

The forms are accompanied by instructions which must be followed.

## ALLOWANCES

### CLERGY RESIDENCE INCOME TAX REDUCTION

File #8.1

**Clergy within the Territory receive a stipend according to the rates set by the Council of the North agreement. Housing allowances are set by the Administration Committee by regions within the Territory and are reviewed every three years. Wardens and Treasurers are to review housing cost in their area annually to ensure we do not drop too far behind the average rental rates. Please see the Territory Policy Manual for more information.**

Clergy may apply for a reduction of Income Tax under Section 8(1)(c) of the Income Tax Act:

- ◆ the value of the residence or other living accommodation occupied by them in the course of employment relating to ministering to a congregation;
- ◆ the rent paid by them for a residence or other living accommodation; or
- ◆ the fair rental value of a residence or other living accommodation owned and occupied by them.

It is clear clergy cannot deduct mortgage interest or other costs relating to the ownership of their home. They may deduct only rent or a "fair rental value" which is typically the amount which could be obtained for their home if it was rented to another person.

The deduction is limited to the amount of the clergy person's income from employment including any housing allowance. Where a clergy person is entitled to a deduction in respect of rent, it is the amount actually paid as rent which is deductible without regard to the services or utilities which may be included. A clergy person who owns and occupies her/his own home is limited to the fair rental value of the unfurnished premises, excluding utilities. However, if the rental value of similar premises normally includes the cost of some utilities, s/he would be entitled to claim those items that do not result in a charge above the basic rent.

To determine the value of the benefit arising from occupation of a rectory, it is suggested a local Realtor be consulted as to values of similar houses (unfurnished and unserviced) in the area.

In the case of the living accommodation provisions (rectory), it should be noted - the value of any living accommodation must be included on the Clergy's T4 slip in Boxes (14) and (30). The clergy person must then deduct on her/his income tax return, as a separate item, the related expense permitted to her/him pursuant to the provisions of the Income Tax Act. It is not sufficient to simply take the position that there is no benefit because an equivalent deduction is allowed. Revenue Canada wants the opportunity of assessing whether or not the deduction is reasonable and accordingly forces the taxpayer to include the value of any benefit in her/his income and claim the equivalent deduction. It is also important to include this information for the purpose of determining maximum annual RRSP investment.

In a nutshell:

- ◆ All housing and utilities, whether included in salary, paid on behalf of, or supplied (rectory) to a clergyperson are considered taxable and must be included on a T4.
- ◆ The fair rental value of parish provided housing (rectories) is insurable for EI purposes.
- ◆ A member of the clergy may request an income tax reduction in respect of their residence by forwarding annually, a **T1213 Request to Reduce Tax Deductions at Source** and a **T1223 E(11)** for the reduction year in accordance with Section 8(1) © of the Income Tax Act. These forms are distributed by the Payroll Manager to each salaried clergyperson in September of each year for the following year.
- ◆ Where free accommodation is provided (rectory), the reduction claim will probably be limited to the value included in income as a benefit.

Travel allowances and most particularly automobile allowances come under scrutiny by Revenue Canada from time-to-time.

A clergy person and other church employees may be reimbursed for the use of their automobiles on Church business and the reimbursement may not be taxable to the clergy person or employee. There are three important factors which must exist in order for such payments to be non-taxable:

- 1) The payment must be a pre-established per kilometre rate which is not more than a reasonable amount.
- 2) The payment must be based on actual distance driven (e.g. Expense claims). The clergy person or employee involved must keep a log book detailing distances driven on Church business (to substantiate the distances claimed); and
- 3) The driving must be done in the course of carrying out the required duties of ministering to a church. It is important to keep in mind that travel from residence to the business office (e.g. church office) is considered personal and not business travel

We encourage the above method ONLY to be used; however, Revenue Canada has agreed that employees may receive accountable, non-taxable, advances (allowances) for automobile expenses providing all the following conditions are met:

- 1) There is a pre-established per kilometre rate which is not more than a reasonable amount
- 2) The rate and the advances are reasonable under the circumstances.
- 3) This method is documented in the employee's record.
- 4) No other provision of the Income Tax requires advances to be included in the employee's income.

It is important to monitor the actual kilometres occasionally to ensure the allowance paid is reasonable for the distance travelled.

Reasonable travel allowances and travel expense reimbursements are not included on the employee's T4.

Revenue Canada has stated that payment of an allowance to cover certain basic expenses, such as insurance and depreciation, in addition to payments for actual mileage driven are unreasonable and therefore all such payments are taxable benefits to the recipient and will be included as taxable benefits on the employee's T4.

The Territory Administration Committee sets out the basis for reimbursement for automobile expenses and the travel rates for both clergy and the Territory employees in the Policy Manual and reviews this rate annually.

**Note: Travel reimbursement, either by \$/km or actual receipt contains a GST component. 50% of this GST component can be claimed on the GST rebate form.**

**To determine the total GST component on \$/km reimbursement multiply the total \$/km reimbursement by 5 and divide by 105.**



## GST & HST

### INTRODUCTION

File #9.1



## **GST** January 1, 1991 to June 30, 2010

The GST (Goods and Services Tax) came into effect January 1, 1991, and is a federal tax on the consumption of goods and services in Canada. The current rate is 5.0% and since July 1, 2011, this individual tax applies to very few items – gasoline and travel claims by the km are two. It was designed so the full tax is borne by the final consumer. There is a system of input tax credits and rebates so that as goods go through various stages of manufacturing and distribution, the GST paid is recovered. It is necessary to receive a GST account/rebate number in order to participate in the recovery of 100% of the GST taxes paid.

If a charity engages in commercial activities, it is required to collect taxes and register for GST unless any or all of the activities qualifies under three broad exemptions See [RC4082](#) GST/HST Information for Charities:

- 1) if the charity qualifies for the small trader exemption (gross commercial sales of GST taxable goods and services amount to less than \$50,000 annually)
- 2) if the prices charged are nominal
- 3) if the activity is the provision of food, drink or accommodation to relieve pain, suffering or distress.

In general, donations, grants and subsidies received by charities are free from GST; therefore, if these are the main sources of income, the charity does not need to register for the purpose of remitting GST as none has been collected.

On the other hand, **charitable organizations may receive a rebate of 50%** of all GST paid out in the course of their charitable endeavours.

For GST purposes, a charity is defined as registered charity under the Income Tax Act. It must have a registration number and that number must not have been revoked.

Each church that currently is a registered charity for income tax purposes with a valid registration number, is automatically a charity for GST purposes.

Use [Form GST66, Application for GST/HST Public Service Bodies' Rebate and GST Self-government Refund](#) to claim the rebate.



## **HST** July 1, 2010 to March 31, 2013

The HST (Harmonized Sales Tax) came into effect in British Columbia on July 1, 2010. The 12% HST replaced the previous 7% PST + 5% GST and was applicable to almost all items that were previously taxed for GST and PST. Refer to the [RC4034\(E\)](#) GST/HST Public Service Bodies' Rebate Guide.



## **GST** April 1, 2013

Effective April 1, 2013, the tax structure returned to the previous 7% PST + 5% GST and you will use [Form GST66, Application for GST/HST Public Service Bodies' Rebate and GST Self-government Refund](#) to claim the rebate. Refer to [RC4082](#) GST/HST Information for Charities Guide for details.

## REGISTRATION

File #9.2

### WHO SHOULD REGISTER?

In a nutshell, if your church's gross income is less than \$250,000 over each of the previous 2 years, or taxable sales is less than \$50,000, it is not necessary to register.

If the church has no commercial activities and only receives donations, gifts, grants and subsidies, there is *no reason* to register. You need only claim your rebates.

For detailed information, refer to [RC4082 GST/HST Information for Charities](#).

### HOW TO CLAIM A REBATE

File #9.3

Charities may claim a rebate of 50% of GST (Jan/1991-present) and 57% of HST (Jul/2010-Mar/2013) paid on purchases for exempt charitable activities. It is not necessary to be registered with the GST to do this, but the church's charitable registration with Revenue Canada must be valid.

Purchases eligible for the rebate include:

- General operating expenses such as travel, rent, utilities, office equipment and supplies.
- Reimbursement of employees' expenses which include GST (these can be subject to certain limitations).
- Purchases made for the goods and services the congregation offers (commercial activity) for which it is not required to collect GST because it is a small supplier (under \$250,000 rules).

Congregations can file for their rebate semi-annually or annually. Refer to [RC4034](#) for the Guide and Forms to claim a GST Public Service Bodies' Rebate. Note: the time limit for claiming the GST rebate is four years.

Semi Annual Rebates must be based on the calendar year, i.e: January 1 – June 30 and July 1 to December 31.

### CALCULATION OF REBATE

There are two ways in which to calculate the rebate:

1. total the GST paid on individual purchases used in exempt activities and apply the 50% rebate factor; or
2. use the [Simplified Method](#) in which you do not have to track the GST paid on each invoice (Pg 25 of RC4034):

Note that miscellaneous expenditures under \$30.00 (i.e. meals, taxi-fares) normally have GST included in the total. The GST component is calculated at 5/105 times the total payment. The rebate would then be calculated at 50% of this GST component. Reimbursement of travel expenses also contains a GST component which may be calculated at 5/105 times the total payment.

**REGISTRANTS FILING OF FORMS** (Does not apply for Public Service Bodies' Rebate applications)

Congregations registered for the GST can claim an Input Tax Credit (ITC) on their commercial activities. The ITC is a credit applied against the tax collected on sales. It allows the recovery of *100% of the GST paid on purchases and expenses* (for all the taxable goods and services bought, leased or rented) *relating to the taxable activities* of the congregation.

An ITC may also be claimed for the GST paid on other expenses (in full or in part) used in taxable activities, including:

- utilities
- office rental
- purchase of office supplies

However, only the portion used in taxable activities may be claimed as an ITC. The method used to determine the amount relating to taxable activities must be *reasonable* and *applied consistently*.

The ITC is claimed when the GST return is filed. Input tax credits may only be claimed once and cannot be claimed for the GST paid on purchases related to exempt goods and services.

Input tax credits are limited strictly to purchases and expenses used in taxable activities. The balance of GST paid for expenses relating to non-taxable activities is eligible for the 50% rebate available to charitable organizations.

All registrants are required to file a GST return for each reporting period, even if there is no money to be remitted or refunded. Filing frequency can be monthly, quarterly, or annually. Congregations filing monthly or quarterly, will remit the net tax owing or claim a refund at the same time as they file their GST returns. Those filing annually are required to make quarterly instalment payments unless the instalment base is less than \$1,000.00. If the filing schedule is monthly or quarterly, the GST return must be filed within one month of the end of the reporting period. If the filing schedule is annually, the GST return must be filed within three months of the end of the reporting period. Cash flow considerations, particularly as they relate to refunds of input tax credits and rebates may be the most significant factor in deciding which reporting option to choose.

**BOOKS AND RECORDS**

Under the GST, it is recommended the accounting records and systems be structured to allow for the recording of GST collected, paid, and Input Tax Credit or rebate claims (whichever is applicable). At the end of each filing period, the books should provide enough information to determine how much GST has been charged and paid as well as the amount recoverable through ITC's and/or rebates.

Invoices need to show GST and be kept on file. Please note that VISA, Master Card or other credit card receipts are not accepted by CRA.

**PURCHASE INVOICES**

Sales records and invoices must be kept in order to support claims for the input tax credit or the rebate. Suppliers registered for the GST will provide invoices containing their GST registration number and other required information. These records must be kept for six years and made available to Revenue Canada Excise auditors on request.

**REMITTANCES**

**If you are registered**, cheques for GST should be made payable to the Receiver General and your GST account number must be noted on your cheque. Remember it is not necessary to remit all GST collected. Only the net amount of tax - the difference between tax collected and the amounts of input tax credit and rebate - need be remitted.

**ADMINISTRATION PROVISIONS**

The administration provisions of the GST dealing with records retention, audits, penalties, assessments, collections, objections and appeals, parallel those in the Income Tax Act and the Excise Tax Act. The GST legislation contains a general anti-avoidance provision and penalties for evasion, failing to file a return as and when required, and wilful failure to pay, collect or remit tax.

**REVENUES AND COMMERCIAL ACTIVITIES**

Most of the sources of income for churches are not taxable for GST purposes. These include:

- 1) Personal and corporate donations
- 2) Government grants and subsidies
- 3) Fees for research, counselling, rehabilitation, education and social services.
- 4) Admission to fundraising events such as dinners, balls, and galas, as long as a portion of the admission charge represents a donation for which a receipt is issued. Only a 50% rebate is available for any GST paid on costs related.

In addition, charities will be granted three broad exemptions which are not subject to GST:

- (1) A charity that qualifies as a *small supplier* (annual sales of GST taxable goods and services under \$125,000) will not have to collect GST on its sales. If a charity has distinct branches or divisions, each branch or division may apply to be treated as a separate entity for this purpose.

The gross revenue test threshold (total income from all sources) has been increased for charities and public institutions to \$250,000 over the previous two years. This means if your church/parish received less than \$250,000 from all sources, the two previous years in a row, they are not required to register for GST.

- (2) GST will not apply to goods or services provided for a *nominal charge* if it is reasonable to expect the nominal charge will not cover the direct costs (excluding labour, capital and overhead costs) incurred for those goods or services.
- (3) GST will not apply to food, drink or accommodation provided to relieve poverty, suffering or distress.

If any of those three exemption conditions is met with respect to particular foods or services, GST will not apply. At all times, however, the exemption rules do not apply to real estate transactions.

**Rental of Facilities**

Long-term rentals (over 30 days) of church facilities are exempt where the tenant has full, continuous and exclusive use of the space.

This appears to classify the following traditional church arrangements as short-term:

- (1) rental of a hall, gymnasium or a meeting room for one evening a week by groups such as the Scouts, an adult athletic association, a group of retirees, etc.
- (2) rental of space for 5 days each week during business hours by a school or day care.
- (3) rental of the sanctuary for a portion of each Sunday by another church.

As short-term rentals, these arrangements would be considered GST taxable if you are registered for GST. The only exception to this would be short-term residential accommodation supplied for less than \$20 per day or \$140 per week. One-time rentals of space for a wedding reception, a meeting or other non-repetitive functions would be considered short-term and therefore taxable.

**Rental of Parking Spaces**

The supply of parking spaces, whether short or long term, will be taxable.

**Services Rendered by a Priest and/or Church Employees**

Fees to be directed to employees of the church for services rendered (weddings, funerals, etc.) are considered honoraria and are not subject to GST. However, if an employee (e.g., Church organist) is a registrant under the GST, that employee must charge GST on the value of the services rendered.

**Seminar and Conference Fees**

Fees charged for seminars, conferences, meetings and conventions are exempt from GST.

# WORKSAFE BC (WSBC)

## INTRODUCTION

File #10.0

Effective, January 1, 1994, the Provincial Government of BC deemed it is compulsory for church employees to be covered by the Workers Compensation Act.

WorkSafeBC administers the *Workers Compensation Act* for the British Columbia Ministry of Labour. WorkSafeBC has the legal authority to set and enforce occupational health and safety standards, assist injured or disabled workers, and assess employers and collect funds to operate WorkSafeBC.

The following information is intended as a guide only. If you require further details at your church, please contact the Territory office or WorkSafeBC

## WHO MUST REGISTER?

Every employer who hires workers, whether these workers are full-time, part-time or casual, must register with WSBC.

All church locations within the Territory of the People have been registered under the **“The Territory of the People” Account No. 673469**. All employees included on *the Territory Centralized Payroll* are covered by this registration number.

If your church has its own payroll, you may register separately under the official name of your church. You will then have direct correspondence with WSBC for assessments and claim reports. If you are uncertain about your need to register, contact the Territory Office or WSBC (website: <http://www.worksafebc.com> ) for information. *Remember, an employer who is not registered at the time of a work injury to one of his workers is normally charged with the total compensation costs of that injury and regular assessments which may be past due.*

## WHO IS A WORKER?

Any individual employed - regardless of whether the employment is full-time, part-time or casual or whether payment is made on a wage, salary, honoraria, per-job, or piece-work basis. This includes administration, management and clerical staff as well as labourers.

Unregistered labour contractors are also classed as workers.

All contractors should be checked to determine if they have Liability Insurance and WSBC insurance before hiring.

## EMPLOYERS' RESPONSIBILITIES

File #10.1

- Register your business with the WSBC before workers are hired or work is contracted out. (Registration is not deemed in effect until a registration request is received by the WSBC either in writing or by telephone).
- Submit payroll returns and regular assessment payments when due - avoid penalties.
- If a work injury or industrial illness occurs, or is alleged to have occurred, and an Employer's Report is required:
  1. submit the report on a Form 7 (Employer's Report) within three (3) days, and attach a Form 7A if a First Aid Attendant has given treatment.
  2. report immediately to the WSBC by telephone if the injury is critical or fatal.
- Comply with the WSBC Industrial Health and Safety Regulations and the Occupational Environment Regulations and investigate all injuries.
- Comply with WSBC First Aid Regulations

## HOW TO REGISTER

Employers may register over the telephone by calling WSBC Assessment Department toll free 1-800-661-2112, or by completing an Employer's Registration Form.

Once registration is completed, you will be assigned a firm number, classification and assessment rate.

## WHAT IS "ASSESSABLE PAYROLL"?

- Gross wages, salaries, commissions or any other remuneration paid to work *including* taxable benefits are subject to assessment.
- Amounts paid to unregistered labour contractors.

## PAYMENT OF ASSESSMENTS

File #10.2

Each year, WSBC is required to collect from employers an amount sufficient to meet the current and future costs of all claims in that particular year, along with the associated costs of administration, amortizing unfunded liabilities, etc.

To this end, each employer pays an assessment based on their assessable payroll multiplied by the assessment rate for the industry group. The assessment rate is established, and re-evaluated annually, by reviewing the total cost for the industry group and the total assessable payroll for the group. The resulting ratio is the assessment rate.

There is an annual minimum assessment for each registered employer. Presently, it is \$25.00.

Because we were exempt previous to 1994 and do not have a WSBC history to determine an assessment rate, we were assessed a low rate for the first two years. Thereafter, we have been assessed annually based on industry claims.

Please refer to [File #7.3, PAYROLL Statutory Deductions](#) for more information and contact the Territory office for the current year assessment rate.

*The assessment is paid solely by the employer. It is illegal to deduct, directly or indirectly, any amount from a worker for the employer's assessment or to require or permit a worker to contribute in any manner toward indemnifying the employer against a liability which he has incurred or may incur under the Act.*



## REMITTANCE OF PAYMENTS

File #10.3

**Temporary** - Employers whose operations are of a short and definite period will be assessed on their estimated payroll given at the time of registration. On completion of their project they must submit a Form 1810 - "Employer's Payroll and Contract Labour Report" - at which time their assessment will be adjusted.

**Annual** - Most firms with a projected annual assessment of less than \$1500.00 will report their payroll and pay their assessment only once a year. *A Form 1810 will be mailed to them in the first week of January following a year of operation. **The due date is February 20.***

**Quarterly** - All firms with a projected annual assessment of \$1500.00 or more are required to remit on a quarterly basis. *A Form 1820 - "Employer's Remittance Form" - will be mailed to these employers following each quarterly payroll period except at year-end when a Form 1810 will be required. **Remittances are due at WSBC on April 20, July 20, October 20 and January 20.***

In the first week of January, every quarterly remitting firm will be mailed a Form 1810 - Employer's Payroll & Contract Labour Report. **The due date is February 20.**

If an employer fails to receive the remittance forms within a reasonable time after the mailing date, he or she should contact the WSBC.

If there is no activity in a payroll period, you are still required to file the remittance stub, marking "nil" in the amount due box.

For those churches that do not have a payroll but do have casual employees (snow removal, etc.), a remittance form will be sent annually to complete (employee names and earnings) and return to the Territory Office before January 31st. These employees will then be included with the Territory Fourth Quarter Remittance to WSBC.

WSBC does not mail reminders to firms after the due date of the quarterly or year-end payroll reports.

## PENALTIES

If an employer fails to meet the due dates required on Form 1810 or Form 1820, a penalty of 5% of the previous year's assessment (minimum \$50.00) is applied. This is a penalty for non-compliance - not an overdue interest charge.

## PROCEDURE FOR SUBMITTING A CLAIM

File #10.4

**INJURY REPORTS** – See [WorkSafeBC.com](http://WorkSafeBC.com) - Online Services

- Worker reports injury to employer and completes a Form 6A - Worker's Injury and Incident Report
- Employer completes a Form 7 - Employer's Injury and Incident Report

Even if the worker at the church is paid through the Territory Centralized Payroll, the Form 7 - Employer's Report of Injury - will still be completed at the church.

- Employer (church) forwards original of both forms to nearest WSBC office within 3 days of Workers report of injury.
- **If the claim is being submitted under the Territory of the People Firm number, please forward a copy of the claim to the Territory Office.**

Please telephone 1-888-922-2768 to locate your nearest WSBC (WorksafeBC) Office within British Columbia.

## MISCELLANEOUS

### CAR LOANS

**File #11.1**

MSCC car loans are available to all Council of the North members to provide interest free loans to Territory of the People stipendiary Clergy for the purchase of a replacement automobile.

A maximum of \$16,000 is available upon approval of the Administration Committee and is repayable through payroll deductions over 48 months. The full balance is due and payable upon leaving the employment of the Territory.

As interest is not physically charged on the loan, the percentage that would have been applicable by Revenue Canada Standards (See [File #7.3](#)) must be included on the employees' T4 as a taxable benefit and therefore have CPP, EI and Income Tax paid. The parish is also responsible for payment of the corresponding employer portions of the CPP and EI on this taxable benefit.

### HONORARIUM AND TRAVEL FOR RELIEF MINISTERS

**File #11.3**

#### **CHECK OUR POLICY FOR THIS INFORMATION**

Clergy and licensed lay workers conducting services of worship in the absence of the incumbent shall receive a minimum remuneration at prescribed rates. See the Territory Policy Manual (Policy 2.5) for this information.

# INSURANCE

## GENERAL

**File #12.1**

All the Territory owned church buildings, halls, rectories held in Trust by Fraser Basin Property Society, and their contents, are insured under a Territory Blanket Insurance Policy which is renewed annually each December 31st.

Each church is responsible for their portion of the total policy cost based on their total insurable values.

Our insurance broker is AON Reed Stenhouse in Kamloops (since December 31, 2012). Ecclesiastical is the insurance provider out of Toronto.

## Appraisals

Appraisals of all church properties was last completed in 2013/14 (except St Luke's Alexis Creek)  
Please read your Summary of Coverage carefully and call if you have any questions.

## SUMMARY OF PROPERTY COVERAGE

**File #12.2**

See Summary of Property Insurance **Appendix F**

## NOTE:

### Information revision

Report insurance claims to the Territory Office: [office@territory.anglican.ca](mailto:office@territory.anglican.ca)  
And you may contact the Finance Officer at [finance@territory.anglican.ca](mailto:finance@territory.anglican.ca)  
Please continue to forward building and content value revisions to the Territory Office.

**Volunteer Accident Insurance – Separate Policy**

**File 12.3**

**Insurer:** SSQ Insurance Co.                      **Broker:** AON Reed Stenhouse Inc., Kamloops, BC

**Effective:** July – July

**Reference:** #3290000012097

**Coverage for persons under age 80**

**Summary**

ACCIDENTAL DEATH & DISMEMBERMENT Principal Sum:	\$100,000
WEEKLY INDEMNITY – if gainfully employed full time: 52 week indemnity period	\$ 350.00
HOMEMAKER WEEKLY Indemnity – if not gainfully employed	\$ 100.00
ACCIDENT REIMBURSEMENT EXPENSES	\$ 5000.00
CHECK POLICY FOR SPECIFIC LOSS ACCIDENT INDEMNITY	

# Appendix A

## CALENDAR

File #4.1

### Meeting dates & Annual due dates for parish information:

January

- 4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting
- 31 - 2019 Insurance premiums due

February 28 - Parish Annual Vestry Meeting should be held by this date

March 15 - Deadline for Parish AVM Report Forms due to the Territory Office  
15 - Deadline for Ministry Fund Grant Applications

4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting

April 1 - Deadline for Anglican Foundation Grant Applications

April 15 - Deadline for Capital Fund Grant Applications

4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting

May 1<sup>st</sup> weekend - Coordinating Council

Weekend following Victoria Day - Bi Annual Full Assembly

June 1 - Prepare annual Registered Charity Information Return T3010-1 and forward to Revenue Canada by June 30.

4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting

July & August - no meetings scheduled

September 1 - Deadline for Anglican Foundation Grant Applications

4<sup>th</sup> Thursday - Administration Committee Video Conference Meeting

October 15 - Deadline for Application for the Territory Parish Support Grants

15 - Deadline for Ministry Fund Grant Applications

15 - Deadline for Rufus Gibbs Grant Applications

15 - Deadline for Bullock Webster Trust Grant Applications

November: 1<sup>st</sup> Saturday - Administration Committee Meeting Face to Face/budget

November: 4<sup>th</sup> weekend - Coordinating Council

### Monthly due dates for parish information:

25<sup>th</sup> - Revisions for following month Pre-Authorized Giving (PAG)

12<sup>th</sup> & 21<sup>th</sup> (Approx) - Salary/Stipend remittances

21<sup>st</sup> - Remittance Form for Christian Sharing



**Remittance to: Territory of the People**  
**360 Nicola Street Kamloops BC V2C 2P5**  
**778-471-5573 – office@territory.anglican.ca**

<b>Form 5.3 - Christian Sharing Apportionment</b>						Forward to <u>IOTP</u>
For the Month of _____, 20____						\$
Total Parish Income						\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
- Less Pass-thru Outreach:						\$
- PWRDF						
- VST						
- Sorrento Centre						
- Bishop's Discretionary Fund						
- Clergy Discretionary Fund						
-						
-						
-						
-						
-						
- Approved Capital Expenditures						
Total Deductions						\$
Net Christian Sharing Base/Percentage/Amount						Max 26% \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> 21 + ____%
Payroll Information (Parish Payable):						
Employee #	1	2	3	4	5	
Employee Name						
- Stipend						
- Housing/Utilities						
- Benefits						
- Travel Allow						
Total Payroll						
Grant Request						(      )
Other Contributions:						
- Anglican Appeal						
- Clergy Conference						
- Other						
- Other						
- Other						
<b>Total Payment to Territory</b>						<b>\$</b>
Credit to						Cheque #