



Church Training Center
Cultivating Effective Leadership

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Securing Resources for Ministry

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Course Syllabus

Employees, Independent Contractors, and Payroll: Navigating Church Employment Issues

Course Duration: 9 weeks (9 one-hour sessions)

Course Description:

This training program is designed to provide church leaders with a comprehensive understanding of employees, independent contractors, and payroll-related issues specific to the church context. Participants will learn the distinctions between employees and independent contractors, exempt and non-exempt employee categories, the ministerial exception, payroll taxes, housing allowance, state and federal application of unemployment and disability taxes, and workers' compensation, including completing a workers' compensation audit.

Each session is designed to be dialogical in nature. Some will begin with a PowerPoint presentation followed by group discussion. Others will be group discussions facilitated by the course facilitator.

Facilitator: Keith Clark-Hoyos

Session 1: Employees vs Independent Contractors

- Defining the differences between employees and independent contractors
- Legal and tax implications for classification
- Compliance with IRS guidelines

Session 2: Exempt vs Non-Exempt

- Understanding the distinction between exempt and non-exempt employees
- FLSA regulations and overtime considerations
- Compliance with wage and hour laws

Session 3: Ministerial Exception

- Overview of the ministerial exception in employment law
- How the ministerial exception applies to pastors and church leaders
- Legal and practical considerations for compliance

Session 4: Payroll Taxes

- An overview of payroll taxes and tax obligations for churches
- Withholding, reporting, and remitting payroll taxes
- Tax reporting and compliance requirements

Session 5: Payroll Companies and Church Specific Issues

- Exploring the use of payroll companies and their role in payroll management
- Addressing payroll-specific issues that churches may encounter
- Best practices for payroll administration

Session 6: Housing Allowance

- Understanding housing allowance benefits for pastors
- Legal requirements and limitations of housing allowances
- How church leadership can ensure the availability of housing allowances

Session 7: State Disability and Unemployment Insurance

- State and federal application of unemployment and disability insurance to churches
- Compliance with state and federal requirements
- Legal and financial considerations

Session 8: Understanding Workers' Compensation

- Overview of workers' compensation and its importance
- How workers' compensation applies to church employees
- Legal requirements and best practices for managing workers' compensation

Session 9: Completing Your Workers' Compensation Audit

- The process of conducting a workers' compensation audit
- Ensuring compliance and accurate reporting
- Tips for managing workers' compensation effectively

Course Materials:

Each session will be dialogical in nature. Some PowerPoint presentations will be made and the slides will be distributed after the discussion.

Assessment and Grading:

This cohort is a voluntary participation training available to those who choose to increase their knowledge and skills in serving the church. No written exam is required.