



THE
EPISCOPAL DIOCESE
OF LONG ISLAND

BROOKLYN • QUEENS • NASSAU • SUFFOLK

Finance Ministry Seminar

Cathedral of the Incarnation, Garden City

Saturday, March 25, 2023

10 AM - 3 PM



One Diocese. One Mission.



Our Bishops



The Right Rev. Lawrence C. Provenzano

Bishop of Long Island



The Rt. Rev. GERALYN WOLF

Assistant Bishop



The Rt. Rev. Daniel Allotey

Assisting Bishop



The Rt. Rev. R. William Franklin

Assisting Bishop

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[Complete contact info for staff is available on the diocesan website.](#)

Leadership Responsibilities, Diocesan Policies, Canons, & NY State Law

- [The Episcopal Diocese of Long Island Constitution, Canons, and Rules of Order](#)
- [Guidelines for the use of Alcoholic Beverages on Church Property](#)
- [Safe Church Guidelines and Training](#)
- [Religious Incorporation Laws as they apply to the Episcopal Diocese of Long Island](#)

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Email Addresses

audit@dioceseli.org

Learn more about the audit submission process here.

Direct questions about the audit to the email above.

investmentfund@dioceseli.org

Ongoing project to switch from checks to ACH on monthly Diocesan Investment Fund distributions.

jfrazier@dioceseli.org

Redemption request from Diocesan Investment Fund

Episcopal Church Resources

[Manual of Business Methods](#)

Chapter 3: Bookkeeping III-15 (p. 55, Sample of Balance Sheet)

Chapter 3: Bookkeeping III-17 (p. 57, Sample of Statement of Activities/Income)

Chapter 6: Audit Guidelines for Congregations VI-6 (p. 92-96, Audit Program Checklist)

Diocesan Resources

[Parochial Reports](#)

[Audit Filing Status](#)

[Audit Printouts](#)

[Diocesan Investment Fund Updates](#)

[Audit Committee Certificate](#)

NYS Sales Tax Exemption

Annual Due Dates

Parochial Reports *March 1*

Audit Reports *September 1*

Calculations

Investment Fund Distributions

The monthly distribution at the portfolio level is determined by taking the average fund value of the past 36 months * annual distribution rate (generally 4.5%) / 12. This amount is then distributed to individual account holders based on their ownership percentage of the fund as of the latest month-end valuation. For example, distributions sent on March 15 are based on values as of January 31.

Annual Tithing

The tithe is 10% of the average Normal Operating Income for the last 3 years. Normal Operating Income is shown on page 3 of the Parochial Report.

Sample Audit Certificate

Found on Diocesan website



To: The Rector, Wardens and Vestry of

_____ Church
 _____ Address (Line 1)
 _____ Address (Line 2)

AUDIT COMMITTEE CERTIFICATE

We have made an examination of the Financial Statements of

_____ (church name and location)

as of December 31, 20__ and the related Report of Treasurer's Funds for the year then ended. Our examination was made in accordance with the Audit Program as authorized by the Diocese of Long Island and accordingly includes the audit procedures as prescribed in said program. In our opinion, the accompanying Financial Statements and Report of Treasurer's Funds present fairly the financial position of said church and the results of its operations for the year then ended on a basis consistent with that of the preceding year.

NOTE: Diocesan requirement for Audit Committee is minimum of 3 persons.

_____	_____*
Print Name	Signature
_____	_____*
Print Name	Signature
_____	_____*
Print Name	Signature

Date Submitted: _____

FINANCIAL STATEMENTS ATTACHED
 (Balance Sheet and Income/Expense Statement)

Due within 30 days of completion but no later than September 1 following year under review, along with Auditors notes and comments plus a summary of action taken or to be taken to correct deficiencies or recommendations contained in any such memorandum. Send your completed audit with certificate and all supporting documents by clicking on the submission form available at www.dioceseli.org/audit. Please contact audit@dioceseli.org with any questions.

* This certificate must be signed by ALL THREE MEMBERS of the Committee, none of whom may be the rector, treasurer, bookkeeper, member of a finance committee or any individual keeping the financial books of the period being audited.

Sample of Balance Sheet

Manual of Business Methods page 55

Chapter III: Bookkeeping • III-15

**SAMPLE YEAR END FORMAT
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, [CURRENT YEAR AND PRIOR YEAR]**

		Prior Year
Assets:		
Cash and cash equivalents	\$ 7,500	\$ 4,600
Accounts and interest receivable	2,130	1,670
Prepaid expenses	610	1,000
Contributions receivable	30,250	27,000
Short-term investments	14,000	10,000
Assets held for restricted purposes	52,100	45,600
Land, buildings, and equipment	617,000	635,900
Long-term investments	218,070	203,500
Total Assets	\$ 941,660	\$ 929,270
Liabilities and net assets:		
Liabilities:		
Accounts payable	\$ 2,570	\$ 10,500
Refundable advance	0	650
Grants payable	875	1,300
Notes payable	1,685	2,840
Long-term debt	55,000	64,640
Total Liabilities	\$ 60,130	\$ 79,930
Net Assets:		
Net assets without donor restrictions	\$715,138	\$686,870
Net assets with donor restrictions	166,392	162,470
Total Net Assets	\$881,530	\$849,340
Total Liabilities and Net Assets	\$941,660	\$929,270



Sample of Statement of Activities/Income

Manual of Business Methods page 57

Chapter III: Bookkeeping • III-17

SAMPLE YEAR END FORMAT B
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, [CURRENT YEAR]

	<u>Net Assets without Restrictions</u>	<u>Net Assets with Restrictions</u>	<u>Total</u>
<i>Revenues, gains, and other support:</i>			
Contributions	\$ 116,070	\$ 8,390	\$124,460
Rental income	5,400	-	5,400
Income on long-term investments	5,600	2,700	8,300
Other investment income	850	-	850
Net unrealized and realized gains on long-term investments	8,228	7,572	15,800
Other	150	-	150
<i>Net assets released from restrictions:</i>			
<i>Satisfaction of program restrictions</i>	13,490	(13,490)	0
<i>Expiration of time restrictions</i>	<u>1,250</u>	<u>(1,250)</u>	<u>0</u>
Total revenues, gains, and other support	<u>\$ 151,038</u>	<u>\$ 3,922</u>	<u>\$154,960</u>
<i>Expenses and losses:</i>			
Program A – Outreach	\$ 13,100	\$ -	\$13,100
Program B – Christian Education	8,540	-	8,540
Program C – Preschool	5,760	-	5,760
Management and general	92,420	-	92,420
Fund raising	<u>2,150</u>	<u>-</u>	<u>2,150</u>
Total expenses	\$ 121,970	\$ -	\$121,970
Fire loss	<u>800</u>	<u>-</u>	<u>800</u>
Total expenses and losses	\$ 122,770	\$ -	\$122,770
Change in net assets	28,268	3,922	32,190
Net assets at beginning of year	<u>686,870</u>	<u>162,470</u>	<u>849,340</u>
Net assets at end of year	<u>\$ 715,138</u>	<u>\$ 166,392</u>	<u>\$881,530</u>

Formula on Tithing Request

DIOCESE OF LONG ISLAND				Income	Tithe
SUPPORT FOR COMMON MINISTRY				3 Year	
Nassau				Avg.	2024
1 Sample Church	Diocese of LI	Garden City		100,000 \$	10,000
			3 Year Operating Income	Average	Tithing Request

From Parochial Report

Operating Revenues	3.	Plate offerings, pledge payments & regular support	(3)	_____
	4.	Money from investments used for operations in 2018	(4)	_____
	5.	Other operating income, including unrestricted gifts & restricted gifts used for operations & contributions from congregation's organizations	(5)	_____
	6.	Unrestricted bequests used for operations	(6)	_____
Subtotal Normal Operating Income (3+4+5+6) = A				<input type="text"/>



Office of Stewardship

The Office of Stewardship equips our parishes and diocesan organizations to raise mission support. Our ministry encourages the financial means necessary to carry out God's work in the world. We begin with a spirit of thanksgiving and trust in God's abundance. And we believe that giving is an act of worship.

What We Do

- Parish support: Annual Giving Clinic, ad hoc assistance
- Institutional support (e.g. Cathedral, EMLI, Camp DeWolfe)
- Resources and Trainings (Mercer, deaneries, special parish retreats and workshops)
- Special Appeals (e.g. disaster relief)
- Diocesan Capital Campaign
- Common Ministry: Parish Tithes

Frequently Addressed Topics & Support

- Annual Giving (i.e. "pledges")
- Theology, Scripture, Pastoral
- Planned Giving
- Capital Giving
- Methods of Giving (online, securities, etc.)
- Leadership Recruitment & Formation
- Etc.!

Frequently Asked Questions

1. What is the best stewardship scripture?

The best stewardship scripture to use in a congregational setting is lectionary-based and has community resonance. Try to select verses and passages that will naturally come up in worship in the short-term and/or that will have particular meaning and application for your community. Best not to select verses or themes that will not naturally present in the near future. This only makes preaching and teaching more difficult and disconnected.

Some General Favorites:

- | | |
|--|-----------------------------------|
| • Matthew 2:1-12 (Epiphany) | • Psalms 23, 145, 104, 150 |
| • Genesis 1 (Creation) | • The Magnificat |
| • Exodus 1 & 16 | • John 21:1-14 (Miraculous Catch) |
| • Joshua 24 (I & my house will serve the Lord) | • 2 Corinthians |
| • Numbers 18:26 (Tithe) | • Ephesians 3:20-21 |

Fall 2023 - Cycle A:

- Proper 27 (Nov. 12): Matthew 25:1-13 (Bridesmaids, Oil, & Lamps)
- Proper 28 (Nov. 19): Matthew 25:14-30 (Talents)

Consult Sunday lectionary and use Reverse lectionary.

Frequently Asked Questions (continued)

2. What is the tithe? How is it calculated?

The Biblical practice of “tithing” means to give back a tenth of our earnings to God. This is the standard for giving in The Episcopal Church and has been affirmed by our General Convention as well as the 156th Convention of the Episcopal Diocese of Long Island (2022).

For Individuals: 10% of total income.

For Parishes: In the Episcopal Diocese of Long Island, the required tithe for parishes is calculated at 10% of the average Normal Operating Income for the last three years, as demonstrated on the Parochial Report.

Scripture Origins:

- Numbers 18:26 - Tithe as the Lord’s offering
- Proverbs 3:9-10 - First fruits of crops
- 2 Chronicles 31:4-5 - Tithe of produce
- Deuteronomy 12:5-6 - Tithes, special gifts, freewill offerings
- Matthew 23:23 - Tenth of spices; justice, mercy, faithfulness

3. Should the priest know pledge information?

There are numerous reasons why all pledge and giving data **MUST** be shared with parish clergy:

- Our call and duty to give derive from our spiritual life and discipleship.
- Our giving necessitates pastoral awareness and creates the opportunity to share in both celebrations and struggles.
- Clergy must also be aware of parishioner giving to inform leadership recruitment and engage in authentic relationships and care.
- Clergy have particular (canonical) responsibility for stewardship and must have the information necessary to effectively carry out this role. (See Canon 9: Sec. 6b.)
- Stewardship has direct mission impact.
- Non-disclosure only hurts the stewardship effort and congregational life.
- Remember that priests have vowed to care alike for all people and to be a wholesome example to those they serve. (See BCP 531-532)

For these and many other reasons, the Canons of The Episcopal Church hold that all parish records, including stewardship and finance information, must be shared with the clergy. (See Canon 9: Sec. 6a.)

4. What is your online giving recommendation?

The best online giving tools are those that are compatible with your database and website, and sync easily. Be sure to choose a tool that has a user-friendly mobile (phone) App. Two of the best all-around are Tithe.ly and Qgiv. Pay Pal is not recommended and has been shown to be a deterrent to giving. Free tools are typically not the best choices. It is best not to ask donors to cover cost – also a deterrent for giving. Bear in mind that online tools increase giving overall, and significantly grow fulfillment. Any additional administrative costs are more than covered by these increases. Do everything you can to make giving easy and automatic. (e.g. monthly giving, text messaging). Look ahead to a cashless and paperless environment. Remember stewardship is grounded in the belief in abundance.



Frequently Asked Questions (continued)

5. What is the TENS password?

EDLI maintains an annual subscription to The Episcopal Network for Stewardship (TENS), which provides many helpful samples, templates, and resources for the annual giving drive.

[The Episcopal Network for Stewardship](#)

(Password: Jeremiah17:8)

There are also many other helpful resources including:

[The Salt Project](#)

[Generis: Accelerate Generosity](#)

We encourage you to rely less on “plug and play” models and instead to tailor materials for your particular community’s needs and vision. Your parish context and compelling themes are most important. Canon Coles is available to provide ad hoc commentary and counsel for your annual giving materials and goals.

6. What is the Diocesan Capital Campaign all about? How can it help my parish?

In 2022, the Episcopal Diocese of Long Island began the implementation of our first-ever comprehensive Capital Campaign. Together, we are deepening and sustaining our shared mission for decades to come. Your thoughtful and prayerful input has led to the design of a robust Campaign comprised of five strong pillars:

- Strengthening Congregations
- Racial Reparations
- Episcopal Ministries
- The Mercer School
- The Cathedral & Pro-Cathedral

The current Capital Campaign goal is to raise just over \$10,000,000, with all Diocesan members and congregations participating over time, joined by local partners and community supporters. Perhaps most exciting is the opportunity to strengthen the local ministries of our parishes through the collaborative campaigns model. Through this unique framework, parishes are invited to conduct local campaigns such that a majority of the funds raised (70%) are retained by the parish to meet the community’s capital needs such as buildings, endowment, and program development or expansion. Participating parishes will be fully equipped with the professional resources, training, and support necessary to successfully raise these funds and be empowered for future efforts. The needs of our parishes and local communities are central to our common mission. And this visionary model promotes mission sustainability.

Nearly one dozen parishes are currently working to engage this model. Most seek to address buildings concerns and endowment needs. Examples of needs expressed include roofing, flooring, organ restoration, boilers and HVAC, windows and doors, security measures, human resources and operating endowment, and maintenance reserves. These parish needs are estimated to total more than \$10,000,000! Do not miss this opportunity!



Follow Up & Contact Information

- Contact Cn. Coles NOW if your parish would like to start a Collaborative Capital Campaign. Planning is already underway!
- Watch for the Annual Giving Clinic in June!

Camlyn Gravesande

Stewardship Assistant (Monday – Friday)

cgravesande@dioceseli.org

(516) 248-4800 ext. 116

The Rev. Canon Suzanne M. Coles

Canon for Stewardship (Tuesday – Thursday)

scoles@dioceseli.org

(917) 453-8591

*Also Priest-in-Charge, St. Philip's Church,
Dyker Heights (Friday & Sunday)*

*The eyes of all wait upon you, O Lord,
and you give them their meat in due season.
You open wide your hand and satisfy the
needs of every living creature.*

Psalm 145



Benefits & Other Employment Matters

Clergy Pension

Clergy Pension is billed monthly directly from Church Pension. Clergy's pension benefits will be frozen (temporarily lost) if the pension payments are more than six (6) months in arrears. Clergy Pension is calculated using a CPG formula and has several components. Clergy Compensation must be updated in the Church Pension system every time there is a change in any component of a clergy's compensation package.

Note: Supply Clergy serving the same cure for 5 or more months must be assessed for pension from the start date.

RSVP

RSVP is a resource that clergy can use to save additional money towards retirement. It is administered through Fidelity. All clergy equity allowances (paid by employer) and personal contributions through an employee payroll deduction must be processed by the Church/Employer. Each Church should have a designated Officer signed up to make these contribution online. Equity Allowances for clergy MUST be deposited in this account and are not to be additional income to clergy.

Note: Contributions should be processed either per payroll or per month. IRS rules state that a contribution of "employee" money must be invested within 45 days.

Lay Pension

Lay Pension – IRS states that IF an employee (could be clergy too) is contributing to a retirement fund, payments must be made within 45 days of the payroll in which the funds are deducted. Vehicle used to make this payment depends on how the church is set up. Could be PSW or the Simplified Contribution Platform. Contributions should be made electronically through the Fidelity portal. Lay Pension is calculated based on the Lay Pension plan adopted by each church. Each church MUST have a Lay Pension plan adoption on file with CPG even if you currently have no lay employees. Lay Pension has been mandated since January 1, 2013 by General Convention at a minimum employer contribution of 5% base and 4% match.

Note: Pension benefits begin on the 1st of the month following employment. Compensation spreadsheets are available thru the Human Resource Office at the diocesan offices to help in understanding the financial obligation surrounding clergy and lay employment. Contact Nancy Signore for assistance.

Medical, Dental, Group Life, Supplemental Life, & Disability

All employees are eligible for these benefits if they work at least 20 hours per week. Hiring a lay employee for less than 20 hours per week to avoid the cost of benefits is an unfaithful act of discrimination against lay employees. These benefits go into effect on the 1st of the month following employment. Benefits generally terminate at the end of the month employment terminates or if the premiums are more than 90 days in arrears. All questions or concerns regarding these benefits can be directed to Client Engagement at (855) 215-5990.

Note: Effective January 1, 2013, all churches must provide benefits through the Medical Trust as mandated at General Convention in July 2012. Contributions to plans outside those offered by the Medical Trust becomes taxable and pensionable income for the employee. Employers of eligible employees that are also Medicare eligible cannot contribute toward the cost of a supplement or Part B.

Benefits & Other Employment Matters (continued)

Medical, Dental, Group Life, Supplemental Life, & Disability (continued)

- Medical is billed monthly directly through the Medical Trust. Premium cost can be shared between employer (church) and employee, but the church must be consistent with their practice among all employees.
- Dental is also billed through the Medical Trust and follows the same guidelines outlined under Medical.
- Group Life must be provided to clergy at a cost of \$38 per month. This benefit is also billed monthly through the Medical Trust. It is at the church's discretion if they want to provide life insurance to lay employees. Again, if you provide to one eligible lay employee you must provide for all eligible lay employees.
- Supplemental Life Insurance is an employee paid benefit and must be enrolled in within the first 60 days of employment. Payment for this benefit can be handled through a payroll deduction or can be billed directly to the employee.
 - *Note: Supplemental Life premiums increase every 5 years. Pay close attention to your bills if you are requiring the employee to pay this through a payroll deduction.*
- Disability Insurance – claims can be filed simultaneously for Short-term and NYS Disability. PFL and Worker's Comp cannot coincide with other disability claims.
 - Short- & Long-Term Disability is available through the Medical Trust and administered through AFLAC. Premiums are generally paid by the employer. Short-term goes into effect on the 15th day of disability and payment goes to the employer, if compensation is continued, or directly to the employee, if compensation is stopped. Compensation can be up to \$1,500 per week. This is an optional benefit for lay employees and a Church Pension provided benefit for clergy.
 - *Note: You may contact AFLAC directly at 800-206-8826 for any questions or concerns regarding AFLAC benefits or claims.*
 - NYS Statutory Disability is generally billed through Standard Security and is a NYS mandate. Standard Security is a new administrator as of 2023 and will bill annually for this benefit in January. Benefits go into effect on the 8th day of disability and pay up to \$650 per week.
 - Paid Family Leave (PFL) is also a NYS-mandated benefit to all employees. It too is billed through Standard Security, as of 2023, in the same bill as NYS Statutory Disability on an annual basis.
 - *Note: you may contact Standard Security directly at 800-477-0087 for any questions or concerns regarding benefits or claims for NYS Disability or PFL.*
 - Worker's Compensation is billed through Church Insurance on the same bill as your property insurance. Claims are handled through Liberty Mutual, and you can refer any questions or concerns directly to Church Insurance at 800-223-5705.



Benefits & Other Employment Matters (continued)

The Guide to Clergy Compensation

The Guide to Clergy Compensation is a consolidated overview of clergy benefits and is available on the diocesan website. It is approved annually at the Diocese Convention. These guidelines should be strictly observed in all Clergy Ministry Covenants. Many of the components are listed above but it also includes:

- Cost of Living Adjustment (COLA), which is determined by the Diocese annually and is meant to be the basis for conversation regarding annual salary increases.
- Supply Priests compensation at a rate of \$250 per service plus travel (either miles or actual public transportation).
- Mileage Rate is payable by reimbursement, as recommended by the Business Manual in Church Affairs, at a rate of .625 per mile. Payment of a travel allowance to clergy is frowned upon since this allowance then becomes taxable income and pensionable. This rate is updated in December of each year by the IRS.

Diocesan Payroll Service

Diocesan Payroll Service is highly recommended by Bishop Provenzano to be used by all churches throughout the Diocese for anyone being paid for ongoing service either as a W2 or 1099 (Independent Contractor) employee. The cost of this service is the lowest we have found and amounts to approximately \$2 per employee per pay period. Our service works on a bi-weekly cycle of payrolls with a payday of Friday. As it stands right now, approximately 98 churches are utilizing our service. Please contact our Payroll Processor, Therese Lynaugh at tlynaugh@dioceseli.org for a quote if you are among the few churches processing payroll through another means. Added bonus for those churches that utilize this service are also eligible for:

- Flexible Spending Account, which reduces an individual's taxable income and allows you to use tax-free dollars to pay for eligible out-of-pocket, medical, dental, prescription drugs, mental health, or eye care needs.
- Transportation Fringe Benefit, which also reduces your taxable income and allows you to pay for railway or subway commutes to and from work with tax free dollars. It also allows you to pay for parking expenses associated with your commute to and from work.
- AFLAC, which is a supplemental insurance that puts dollars in your pocket when you are faced with a hospitalization, critical illness, accident, or dental needs.

Note: These three (3) payroll-benefits are at the employees' expense and are paid through a payroll deduction. Also note that any money in the form of compensation, moving expenses, car allowance, gifts, or tuition support, for the employee or a family member, must be reported as taxable income, No matter where it is sent or who the check is made payable to. For additional information on these benefits please contact our Human Resource Manager, Nancy Signore at nsignore@dioceseli.org or 516-316-4297.

Benefits & Other Employment Matters (continued)

Diocesan Payroll Service

Clergy Housing Resolution should be on file in the Vestry Meeting's minutes for every clergy whether they are provided with housing or not. A copy of these minutes should be provided to the clergy for tax purposes. The resolution only needs to be resubmitted if the clergy wishes to change the amount of their housing allotment. Reminders to update this resolution are sent out annually and all information, sample resolutions and worksheets are available on our website under Human Resources. Any questions on this process can be directed to Human Resources. The Church Pension Group provides clergy tax specialists to assist clergy with any tax questions. You can reach out to Nancy Fritschner at 877-305-1414 for assistance. It is strongly recommended that all clergy consult with a tax advisor concerning their Housing Resolution.

Employment Notes

- All new employees should be presented with an Offer Letter when hired. A sample offer letters is available in the following pages.
 - Areas to cover in an offer letter should be: title, start date, hours, salary, and paydays, required payroll documents, benefits, vacation, holidays, safe church training, background checks, conflict of interest, employment at will. NEVER USE THE TERM "CONTRACT"!
- All employees should be provided with a position description to ensure transparency regarding requirements and expectations.
- Annual Mutual Ministry reviews should be conducted with all employees to give both the supervisor and employee the opportunity to discuss what is working and what might need some improvement.
- A background check should be run on all employees and volunteers (anyone that has a key to the buildings). The cost is approximately \$25 per person. Results should be kept in the employee's employment folder. Call Human Resources for assistance with getting a background check done.
- Mandated training for safe church practices must be completed annually by all employees. These are for Sexual Harassment, Child abuse prevention and Racism. All Safe Church info is available on the diocesan website (see back cover for QR code).

A little hidden benefit for active clergy...

Corporation for Relief on Widows and Orphans (only advertised through word of mouth) - Membership eligibility is to be under 65 years old, canonically resident in NYS, live in NYS and work at least part time in the church. The annual cost is \$18 to be paid for a maximum of 25 years. It will offer additional support to your spouse and dependent children when you die. The fund pays based on the surplus in the corporation at the end of each year and is paid to your loved ones for life. Annuity for life for widow or widower guaranteed at \$300 per year plus a \$3,000 one-time immediate death benefit. For the last 3 years dividends paid out have been over \$6,000 a year.

For more info email widowscorporation@gmail.com or call 646-893-6660.

Contact Information

Nancy Signore

Diocesan Human Resource Manager

nsignore@dioceseli.org

ext. 111

Therese Lynaugh

Payroll

tlynaugh@dioceseli.org



Sample Offer Letter

NANCY SIGNORE
 HUMAN RESOURCE MANAGER
 THE EPISCOPAL DIOCESE OF LONG ISLAND
 TELEPHONE: (516) 248-4800, EXTENSION 111
 CELL: (516) 316-4297
 FAX: (516) 248-4853
 e-mail: nsignore@dioceseli.org

Ms. Happy Camper
 123 Church Street
 Roosevelt, NY 11575

November 8, 2019

Dear Happy,

The Episcopal Diocese of Long Island is pleased to offer you the position of *Administrative Assistant*. We feel that it is important for us to help you transition to your new position as smoothly as possible. We encourage you to visit our website (www.dioceselongisland.org) to learn more about the Diocese. If you have any questions prior to your first day of work, please feel free to call me anytime at 516-248-4800 x111.

Please review the following information confirming your new position with the Diocese:

- Orientation Date, Time, Location** Due to our current working conditions we will work through all employment logistics remotely. Please do not hesitate to forward any questions or concerns to me, as needed.
- Position Title** *Administrative Assistant*
- Date of Hire** January 4, 2021
- Scheduled Hours** Normal office hours are 9 a.m. to 5 p.m. Monday thru Friday; occasional evenings and weekends may be required.
- Supervisor’s Name** Ms. Supervisor
- Annual Rate of Pay** \$65,000; paydays are bi-weekly on Friday
- FLSA Status** Exempt – exempt from payment of overtime.
- Payroll documentation required** Completed forms to be provided to HR:
 - **I-9** – with appropriate documentation (list enclosed).
 - **W4** concerning payroll deductions.
 - **Paychex direct deposit** with a blank check with “VOID” written on the face to set up your electronic deposits.
- Benefits Eligibility** On the 1st of the month following employment you will become eligible for full adequate medical and dental insurance coverage through The Medical Trust for you and your family. You will be



Sample Offer Letter (continued)

provided with either the Anthem BCBS Blue Card PPO 90, Cigna PPO 90 or the Anthem BCBS CDHP 20 with fully funded HSA for medical and the Aetna DMO/PPO for dental at no cost to you. If you select a higher plan the difference in cost will become a payroll deduction. Benefits do not have a pecuniary value if declined. A list of all plans available to you can be found on the Diocese website under Human Resources.

Additional Benefits

You will be provided with a \$50,000 Group Term Life Insurance policy and participation in a Defined Contribution Pension Plan (enrollment form enclosed). A Flexible Spending Account, Transportation Fringe Benefit and AFLAC Supplemental Insurance are available at your own expense (material enclosed).

Vacation and Holidays

(If starting after June 1st) You will not be entitled to any vacation time for the remainder of this year. Starting January 1, 2022, you will be entitled to two (2) weeks' vacation. During the calendar years of 2023 and 2024 you will be entitled to three (3) weeks' vacation each year. And finally, during the calendar year of 2025 and beyond you will be entitled to Four (4) weeks' vacation time each year. Vacation time does not accrue from year to year. You will also be entitled to take your birthday off and a day to obtain your annual physical. In compliance with the NYS Sick & Safety Leave Act (SSL) you will also be entitled to 6 days per year. Details concerning eligible reasons to use these days is addressed in the Employee Handbook. A copy of the Diocesan Holiday Schedule through 2024 is enclosed.

Safe Church Certification

Diocesan Canons mandate that all employees complete training in Sexual Harassment, Child Abuse Prevention and Racism. Training workshops are normally offered on a regular basis through the Mercer School but are currently being updated. You will be notified as soon as these workshops become available again. In addition, the diocesan insurance carrier requires background checks to be conducted on all new employees. You will be contacted via email to initiate this process by Sterling Talent Solutions.

Employment At Will

Please note that your acceptance of this appointment does not create a contract of employment and does not commit you to remain in the position beyond the time you believe it represents your most constructive contribution. You may terminate your employment at any time for any reason, preferably by giving reasonable advance notice to the Human Resource Manager. Similarly, the diocese is not committing to employment for any specific duration and retains the right to terminate your employment at any time, with or without notice or prior procedure, and with or without cause, so long as there is no violation of applicable federal or state law.



Sample Clergy Compensation (without housing)

Diocese of Long Island			
The Rev. Happy Always			
Clergy ID#			
Title: Priest-in-Charge			
Start Date:			
WITHOUT HOUSING			2023
			Single
Compensation and Benefits:			
Cash Salary			57,986
Cash Housing Allowance <i>(50% of cash salary; includes utilities)</i>			28,993
SS Contribution (7.65%)			6,654
Miscellaneous (Pensionable)			
Total Income Reported to Pension			93,633
Pension Assessment calculated using CPF formula below:			16,854
	Cash Salary	57,986	
	Cashi Housing Allowance	28,993	
	Social Security	6,654	
	Subtotal:	93,633	
	Miscellaneous (not pensionable - maybe reimbursable)		
	Dependent Tuition Expense		
	Base Compensation (for purposes of calculating pension):	93,633	
	Total Assessment (18%):	16,854	
	Health Insurance Premium <i>(adequate coverage - Single)</i>		13,764
	Dental Insurance Premium <i>(adequate coverage - Single)</i>		240
	Life Insurance Premium		456
	Total Compensation and Benefits:		124,947
Travel and Related Expenses:			
Automobile/Travel - Reimbursable Basis			
Continuing Education (provided by employer)			2,000
Continuing Education (provided by GMST)			
Total Travel and Related Expenses:			2,000
Total Compensation, Benefits and Expenses:			126,947

Sample Clergy Compensation (with housing)

Diocese of Long Island				
Name: The Rev. Forever Grateful				
Title: Rector				
Start Date:				
2023				
WITH HOUSING	Single	E+1	Family	
Compensation and Benefits:				
Cash Salary	57,986	57,986	57,986	
SS Contribution (7.65%)	4,436	4,436	4,436	
Miscellaneous (pensionable additional income)	0	0	0	
Total Income reported to Pension	62,422	62,422	62,422	
Utilities (estimate - should use actuals when possible)	4,000	4,000	4,000	
Clergy Equity Fund (for clergy living in church owned housing)	2,590	2,590	2,590	
	69,012	69,012	69,012	
Pension Assessment calculated using CPF formula below:	16,149	16,149	16,149	
Cash Salary	57,986	57,986	57,986	
Social Security	4,436	4,436	4,436	
Utilities	4,000	4,000	4,000	
Clergy Equity Fund	2,590	2,590	2,590	
Subtotal:	69,012	69,012	69,012	
Dependent Tuition Reimbursement				
Dependent Tuition Expense				
Miscellaneous (not pensionable - maybe reimbursable)				
Housing (Greater of "Actual or 30%" of Subtotal Above)	20,704	20,704	20,704	
Base Compensation (for purposes of calculating pension):	89,716	89,716	89,716	
Total Assessment (18%):	16,149	16,149	16,149	
Health Insurance Premium (adequate coverage - Family)	13,764	24,780	39,544	
Dental Insurance Premium (adequate coverage- Family)	240	516	828	
Life Insurance Premium	456	456	456	
Total Compensation and Benefits:	99,621	110,913	125,989	
Travel and Related Expenses:				
Automobile/Travel - Reimbursable Basis				
Continuing Education (provided by employer)	2,000	2,000	2,000	
Continuing Education (provided by GMST)				
Total Travel and Related Expenses:	2,000	2,000	2,000	
Total Compensation, Benefits and Expenses:	101,621	112,913	127,989	



Proposed Resolution Concerning Clergy Compensation Guidelines

BE IT RESOLVED that the Base Diocesan Minimum Compensation for 2023 be increased by a 8% Cost-of-Living Adjustment (COLA) in accordance with the following table:

CATEGORY	RECTORS, INTERIMS, PRIESTS-IN-CHARGE, VICAR	CURATES
BASE MINIMUM FULL TIME	\$57,986	\$49,287
CASH SALARY	All Full-time clergy MUST be paid at least minimum salary	
CASH HOUSING ALLOWANCE	50% of Minimum Cash Salary Only where NO church housing is provided (includes utilities)	
SECA OFFSET	\$4,436	\$3,770
	7.65% of Salary & Cash Housing Allowance (where applicable)	
REIMBURSABLE AUTOMOBILE and TRAVEL RELATED EXPENSES	Reimbursement of automobile and business-related expenses is to be made under accountable expense reimbursement plans to be adopted by vestries in accordance with IRS criteria and the <i>Manual of Business Methods in Church Affairs</i> which has been the canonical standard in the Diocese of Long Island since 1997. Appropriate amounts are to be included in parish budgets.	
UTILITIES	Congregations are to cover the cost of utilities in church provided housing. Where no church housing is provided, the 50% Cash Housing Allowance above includes utilities. Utilities = gas, heat, electric, water, Internet and telephone	
PENSION ASSESSMENT	18% of Total Base Compensation as defined by the Church Pension Fund	
LIFE INSURANCE (\$50,000 Group Term)	\$456.00 (In addition to the \$150,000 coverage provided at no cost by CPF to active clergy)	
NYS Sick & Safe Leave	Eff. 1/1/2021, mandates all employees are provided one (1) hour paid time off for every thirty (30) hours worked for a maximum of forty (40) hours per year. Diocese employees are provided with six (6) days/yr for Full-time and three (3) days/yr for Part-time. Visit www.dol.ny.gov	
MEDICAL & DENTAL INSURANCE PREMIUMS (6.2% increase in 2023)	100% of the premium costs for adequate medical and dental coverage for clergy and his or her dependents. Anthem BCBS BlueCard PPO 90 or CIGNA PPO 90 (medical) and Aetna DMO (dental) plans are considered adequate coverage. Congregations are not required to contribute more than these rates. Clergy receiving medical benefits from an outside source (e.g. spouse, secular employment) will be enrolled in the Employee Assistance Program* through the Episcopal Church Medical Trust (cost to the congregation is \$48/annum).	
HOUSING EQUITY ACCOUNT - (RSVP)	A <i>Housing Equity Account</i> is to be established for clergy living in church-provided housing using the RSVP product of the Church Pension Fund in accordance with a Standing Resolution of the Diocesan Convention. The annual amount to be contributed is 3% of the sum of the clergy's cash salary, social security offset, utilities and 30% calculated housing, which should include all taxable cash compensation and is determined by the Church Pension Fund.	
PARENTAL LEAVE OF ABSENCE	Birth of a Child - Primary childcare parent to receive 8 weeks' paid leave. Non-primary childcare parent to receive 2 weeks' paid leave. Employee giving birth should submit a claim for short term disability, which will reimburse the employer for 66.67% of the cleric's total compensation figure (up to \$1,000/week) for up to 8 weeks from the date of the baby's birth. Adoptive parents will receive the same time off with pay as a birth parent but will not be entitled to file a disability claim. NYS Paid Family Leave (PFL) can then be taken for an additional 12 weeks , and the primary care parent will receive a portion of their compensation through the venter. Total minimum time available is 8 weeks disability + 12 weeks PFL = 20 weeks	
VACATION	One month (to include 5 Sundays) and the weekdays following Christmas and Easter	
SABBATICAL LEAVE	3 months full base package following 6 years of continual service in a parish or institution of the diocese for the purpose of study, rest and renewal. Upon completion of a sabbatical a clergyperson must remain in his or her current position for minimally one year.	
SPIRITUAL RETREAT, DIRECTION AND REFLECTION TIME	8 days (including 1 Sunday) for an annual spiritual retreat; and one day per month for spiritual direction	
CONTINUING EDUCATION EXPENSE and LEAVE	\$2,000 and 6 days per year (in addition to vacation); George Mercer School will provide additional programs to clergy of parishes in which this cost presents a financial burden.	
SUPPLY CLERGY:	\$250.00 per service, plus reimbursement at the standard mileage rate established by the IRS for business mileage (currently 62.5 cents - update July 2022 OR Actual Cost if public transportation is used).	

The COLA shall be the basis for annual compensation conversations with all continuing clergy having already completed at least one full year of service at their present cure.

* Employee Assistance Program addresses the emotional, physical, family and legal needs of the clergy and their dependents in the form of immediate help, referrals and resources.



Proposed Resolution Concerning Lay Compensation Guidelines

BE IT RESOLVED that this 156th Convention of the Episcopal Diocese of Long Island recommends that Lay Employee's Compensation for 2023 be increased by a 8% Cost-of-Living Adjustment (COLA) and all benefit eligibility be reviewed in accordance with the following table:

CATEGORY	
MINIMUM CASH SALARY	Can not be paid less than fifteen dollars and fifteen cents (\$15.15) per hour and consideration should be made for experience and length of service. Salaried (overtime exempt) employees must earn at least \$64,480 in 2023 to remain exempt. All Sexton's and Organists do not meet the requirements for Independent Contractors (1099) and should be W2 employees.
SECA	7.65% of Salary (per IRS requirements)
REIMBURSABLE EXPENSES	Non-taxable reimbursement of travel and out-of-pocket business-related expenses are to be made in a timely manner and in accordance with IRS guidelines. Current standard mileage rate, determined by the IRS annually, is \$.625 . Last updated July 2022.
DISABILITY	MANDATED: NYS Disability AND Paid Family Leave (usually provided thru Guardian) AND Worker's Compensation (billed thru Church Insurance). OPTIONAL: Short and Long-Term disability provided thru the Medical Trust. All disability premiums should be Employer Paid.
LAY PENSION	Mandated by General Convention effective 1/1/2013. All lay employees hired to work 20 or more hours per week must be provided with Lay Pension at a minimum 9% employer contribution. This can be divided between employer contribution and employer match but base contribution must not be less than 5%.
LIFE INSURANCE	Available through Church Life Insurance. Can be employer or employee paid benefit. Value of life insurance is double the annual salary to a maximum of \$50,000
NYS Sick & Safe Leave	Eff. 1/1/2021, NYS mandates all employees are provided one (1) hour paid time off for every thirty (30) hours worked for a maximum of forty (40) hours per year. Diocese employees are provided with six (6) days/yr for Full-time and three (3) days/yr for Part-time. Visit www.dol.ny.gov
MEDICAL & DENTAL INSURANCE PREMIUMS (6.2% increase in 2023)	Mandated at General Convention 2012, all employees must be provided with medical and dental benefits through the Medical Trust. Employees hired to work 20 hours per week or more are entitled to benefits. Who pays for the premiums (employer or employee or a combination) is left to the discretion of each church, based on finances, but must be provided to all equally. Plan information and cost are available at www.dioceseli.org . *ALL ELIGIBLE EMPLOYEES SHOULD BE ENROLLED IN THE Employee Assistance Program.
PARENTAL LEAVE OF ABSENCE	Birth of a Child - Primary childcare parent to receive 8 weeks' paid leave. Non-primary childcare parent to receive 2 weeks' paid leave. Employee giving birth should submit a claim for short term disability, which will reimburse the employee for 66.67% of the cleric's total compensation figure (up to \$1,000/week) for up to 8 weeks from the date of the baby's birth. Adoptive parents will receive the same time off with pay as a birth parent but will not be entitled to file a disability claim. NYS Paid Family Leave (PFL) can then be taken for an additional 12 weeks , and the primary care parent will receive a portion of their compensation through the venter. Total minimum time available is 8 weeks disability + 12 weeks PFL = 20 weeks
VACATION	Generally vacation time is allotted based on years of employment. 2 weeks in year one (if start date is prior to June 1st), 3 weeks in year two & three; finally, 4 weeks in year four and beyond. Part-time employees get 2 weeks without any increase over time.
SABBATICAL LEAVE	Currently there is no set sabbatical leave for lay employees, but it is being looked into.

The COLA shall be the basis for compensation conversations with all continuing lay employees having already completed at least one full year of service. Diocese practices are to address salary increases on an every other year basis. This resolution is a guideline and not a mandated salary increase.

*** Employee Assistance Program** addresses the emotional, physical, family and legal needs of employees and their dependents in the form of immediate help, referrals and resources.

Diocesan Payroll Service

Currently 85% of our church employees are paid through the Payroll Service. Primary benefits are receiving the lowest rates available and applicable regulatory requirements are covered. Additional employee benefits are Flexible Spending Account, Transportation Fringe Benefit, Aflac Supplemental Insurance, Plum Entertainment Discounts. Additional benefit info available at www.dioceseli.org.



Episcopal Ministries of Long Island

What We Do

Episcopal Ministries of Long Island brings the teachings of Jesus Christ from the pew to the public square by nurturing, resourcing, and amplifying ministries across Brooklyn, Queens, Nassau, and Suffolk. We administer grants, conduct workshops, and amplify and connect ministries to support parishes as they work to meet the needs of all people in their communities.

If your parish has aspirations for starting a new ministry, or strengthening an existing one, you are encouraged to connect with us in order to discern the best grant program for your needs.

- Grants are accepted and reviewed quarterly on December 15, March 15, June 15, and September 15.
- You can learn more about applying for a grant on our website: episcopalministries.org/grants-apply



Parish Mission Grants

Parish Mission Grants are designed to fund the launch of new ministries and further resource existing ones. They address the specific needs of local communities such as providing for basic needs such as food and clothing, nurturing our young people through after-school or camp programs, assisting seniors, advocating for the vulnerable, or responding to other emerging needs.



Congregational Development Grants

Created to support the vitality of the parishes that make up the Diocese of Long Island, Congregational Development Grants are administered by EMLI on behalf of the Bishop. Congregational Grants are focused on funding: stewardship and Christian formation, evangelism, children’s and family ministries, technological improvements, leadership training, and other projects that improve the well-being and spiritual formation of parish clergy and laity.



Grant Review Process

Members of the EMLI Board of Directors, clergy, and lay leaders from within the Diocese serve on the Grant Review Committees that make the final determination on all grant applications submitted. The committee(s) may request supplemental materials in order to consider the grant. The Grant Committee encourages parishes to consult with EMLI and discuss their intention and aspirations for the ministry prior to submitting a grant application.

How to Get Involved

<p>For members of the Clergy</p>	<ul style="list-style-type: none">• Learn more about EMLI and how your parish can benefit from our support by contacting our Director of Programs, Sandra Senior, at ssenior@dioceseli.org.• Send us updates on your parish ministry to share on our website, on social media, and in our newsletters by emailing our Communications Manager, Mary Grace Puszka, at mgpuszka@dioceseli.org.• Update your parish and ministry information on the Episcopal Asset Map (visit episcopalministries.org for details)• Do you have professional experience that could be beneficial to a growing, community-oriented nonprofit? Consider joining our Board of Directors. Email our Executive Director, Mary Beth Welsh, at mbwelsh@dioceseli.org to learn more.
<p>For those interested in starting or expanding a parish-based ministry</p>	<ul style="list-style-type: none">• If you are interested in starting or expanding a parish-based ministry, contact our Director of Programs, Sandra Senior, at ssenior@dioceseli.org to discern if applying for funding and support from EMLI is the right next step for you.• EMLI accepts new grant applications on March 15, June 15, September 15, and December 15. Even if you've never filled out a grant before, our application is simple and we can walk you through it step-by-step. Email Sandra for an application form.• If you're already running a ministry and would like to connect with similar ministries and subject-matter experts, consider joining a virtual Affinity Group meeting. Contact Sandra for further details.
<p>For members of the diocese & other neighbors</p>	<ul style="list-style-type: none">• Interested in volunteering locally? Visit our website and learn more about all our ministry partners in your area: episcopalministries.org/partners-ministry• Investing in EMLI is one of the most profound ways you can make a difference for the ministries in our diocese. Consider giving monthly, which is easy for you, affordable, and strengthens EMLI's capacity to invest in even more ministries.• Find a ministry near you using the Episcopal Asset Map featured on our website.

Follow us for ministry news!



Key Resources

[Episcopal Diocese of Long Island Website](#)

[Parish Administration](#)

[Audit Reports](#)

[Diocesan Contacts](#)

[Safe Church Ministry](#)

[Church Governance](#)

[Episcopal Ministries of Long Island](#)

