

# ARCH SUPPORT

Issue 159

November 2023

## *From The Desk Of The Chancellor...*

Earlier this fall I was asked to address the elementary school principals on legal matters that impact some of the administrative procedures and decisions they face. These are most often related to employees and employment law but also include finances, property, and liabilities. I presented three key principles to guide them, and I am sharing this information here because I believe other administrators would benefit from reviewing these points.

- The Archdiocese of Louisville is one legal entity under civil law. Our civil legal name is the *Roman Catholic Bishop of Louisville, a Corporation Sole*. While created by the Holy See in 1808, the diocese was named a civil corporation in Kentucky in 1888. Our tax-exempt status derives from a group ruling by the Internal Revenue Service for official Catholic organizations in the United States.

All our Catholic parishes, parish schools, and many Catholic organizations are part of this one legal organization and gain recognition as a Catholic entity by an act of the Archbishop. There are other recognized Catholic organizations in the Archdiocese that have a separate legal standing, but these groups' Catholic identity also flows from being in communion with the Archbishop of Louisville.

- Parishes have an independent standing under canon law. While civil law recognizes our parishes as one organization, church law treats each parish as an individual entity with rights and responsibilities under the direction of its appointed pastor.
- Civil law and canon law may view church or school administrative matters differently. Unified policies and practices ensure the protection of our Catholic identity and preserve our legal status as one civil organization. However, the principle of subsidiarity suggests that the best place for many decisions is at the local level.

The implications of the principles above can guide administrative actions. Here are some examples:

**Personnel decisions:** Pastors can decide to create a staff position and can hire the appropriate person for that position. However, personnel law requires the consistent treatment of employees across the system since parishes are all a part of the same corporation (corporate sole). Therefore, once hired, all employees within the organization need to be treated in light of one set of policies. Independent actions at one location may set a precedent that policies do not need to be followed across the system.

**Termination of employes:** All parishes in the corporation are covered by the same liability insurance policy under Catholic Mutual. Catholic Mutual requires the Archdiocese and legal counsel to approve any terminations for cause, or the liability coverage is not guaranteed

Employee compensation: Parishes can determine staff salaries, and guidelines are prepared to assist them. However, fringe benefits, such as medical insurance and the 401k retirement plan, must be consistent across all locations. Inconsistency could cause legal problems or insurance conflicts.

In summary, administrative decisions must be made in light of the dual identity of parishes, which provides local authority in many areas but requires unified policies that must be followed consistently. As noted in scripture, “We are many parts but one body.” As always, staff from the Human Resources Office, Finance Office, Catholic Schools Office, and others, are available to guide you in these matters.

The end of year holiday season has arrived! I hope it provides you with opportunities to celebrate with family, friends, and colleagues. Happy Thanksgiving, Blessed Advent, Merry Christmas.

Let us continue to pray for one another.





## **2023 Catholic Services Appeal**

*Do this in memory of me. (Luke 22:19)*

In this season of thanks, we are thankful for the generosity of the people of the Archdiocese of Louisville!

The Catholic Services Appeal provides critical funding for more than 100 ministries and services across the Archdiocese.

### **Did you know...**

- ✓ CSA provides funding for every Archdiocesan ministry and service, including schools.
- ✓ Education costs for our growing number of seminarians are supported by donations to CSA.
- ✓ Support of our retired priests is funded by donations to CSA.
- ✓ Every parish in the Archdiocese directly benefits from donations to CSA.
- ✓ The 2022 CSA campaign was the most successful ever, raising more than \$4,169,163 with 11,545 households participating.
- ✓ CSA gifts may be made as a pledge, payable over several months.
- ✓ 100% of every dollar donated to CSA is used for ministries and services (general support costs are covered by Archdiocesan investment income).
- ✓ Every gift to CSA has an impact; *no gift is too small!*

The Catholic Services Appeal truly brings Christ to others in a tangible way throughout the 24 counties of the Archdiocese.

The goal for the 2023 Catholic Services Appeal is \$4,100,000. As employees of the Archdiocese, each of us, and all those we serve, are positively impacted by the thousands of donors who give so generously to the Appeal. Please consider supporting this year's Catholic Services Appeal. Your prayers and your donation, in any amount, are greatly appreciated and will mean so much to those in need. As Archbishop Shelton often says, "We are all in this TOGETHER."

For more information on the Catholic Services Appeal, visit [www.ArchLou.org/CSA](http://www.ArchLou.org/CSA) or contact Melissa Herberger at [mherberger2@archlou.org](mailto:mherberger2@archlou.org).

## *Updates from the Finance Department*

### ParishSOFT Update

Most importantly thanks to everyone for their hard work, patience and understanding as we work through the implementation of the new system. We are currently focused on two fronts. On the accounting side we are reaching out to those who may need extra support and seeing how we can best assist to get them caught up. At the same time, we are working on pulling all the prior year GL account balances out of PDS in preparation of completing the prior GL account load for each parish. We are working with ParishSOFT to schedule virtual training sessions to cover fixed assets and reporting. Look for additional details to be communicated soon. At the end of November, we will begin new employee training on ParishSOFT Accounting to help anyone hired since we went live with the system. Others can join as a refresher as well, based on availability. Due to how well it was received, we have decided to reopen Wednesday and Thursdays at the Pastoral Center for one-on-one assistance for those still working through issues.

Regarding ParishSOFT church management, we are now about two months into the process. At this point we are in our 3<sup>rd</sup> group, which means we now currently have 30+ parishes working through various stages from questionnaire completion, data backup, data validation and then go live.

### IRS Mandate for 1099 Filing

You may have seen an email from Paycor in September with information about 1099 filings for 2023. The email stated that for tax year 2023 the IRS is requiring employers with 10 or more combined W2 and 1099 earnings to file the forms electronically. This will apply to your parish or school if you file 10 or more 1099s or W2Gs. All W2s for regular employees are filed under the tax ID of the Pastoral Center and do not count towards your total forms filed.

The email further stated that you will need to register for a FIRE Transmitter Control Code or TCC# from the IRS in order to file the forms electronically. Yes, you can register to use the IRS systems to file your returns but if you have not already applied for the TCC# you will not be able to use the IRS systems for 2023.

There are online options available to file your 1099s electronically that do not require you to apply for this number. Some options include, but are not limited to, tax1099.com, 1099online.com, and taxbandits.com. Each of these websites will allow you to enter your vendor information and the payment amounts. Pricing is based on the number of forms you file. For example, tax1099.com is \$2.90 each for the first 20 forms, 1099online.com is \$3.49 each for the first 10 and \$1.99 each for the next 90, and taxbandits.com is \$2.75 each for the first 10 and \$1.75 each for the next 90. All of these websites are Authorized IRS e-file Providers.

If you have not already applied for a TCC#, begin searching for an online option to use for tax year 2023. If you find that using an online option is too expensive for your school or parish, start your application for the TCC# after you have filed your 2023 forms.

## ***Updates from the Finance Department - continued***

1099s from PDS and ParishSOFT

Vendor totals from PDS were not loaded to ParishSOFT during the general ledger conversion, therefore, you must add the PDS balances to every vendor in ParishSOFT that needs a 1099. To get the vendor totals from PDS, simply run the 1099 process as you have in prior years. Then enter the PDS totals as an adjustment for 2023 on each vendor. Instructions can be found on page 10 of the ParishSOFT Ledger & Payables Training guide.

If you need assistance with this process, please contact Dennis Blum, (502) 471-2262, in the Finance Office.



### **Take Note...From Brad Harruff CATHOLIC MUTUAL CLAIMS/RISK MANAGER**

**To: Business Managers, Administrators, Pastors and Volunteers**

We made it! We are past thunderstorm season and now it's cold weather issues to deal with. Right now, there are several steps to take to winterize your campus.

1. Be sure all unheated outbuildings have drained water lines, and they are turned off. Attention to outdoor building faucets as well.
2. Be sure gutters and downspouts are clear. Clogged, frozen gutters will pull away from the building and can lead to interior damage.
3. Do not use portable heaters unless they have tip over cut off switches and do not use light duty extension cords with them.
4. Keep some ice melt near doorways, especially at the church to allow volunteers and employees quick access to address slick spots in parking lots and sidewalks. Have some sand available for back up.
5. Keep all valuable records off the floors in case a pipe bursts, use shelves.
6. Check your snow removal plan and get certificates of insurance on your snow removal contractors.
7. Be sure to have Carbon Monoxide detectors present in buildings of residence if they are heated by gas.
8. Consider adding extra mats if needed for slide areas in schools and church entranceways.
9. Keep in mind when submitting "special event forms" that the entire form is completed, and a copy of the check is included if emailed.

Have a Happy Holiday season and be safe out there!

Thank you,  
Brad Harruff  
Catholic Mutual-Claims/ Risk Manager



## ASBESTOS MANAGEMENT

Micro-Analytics, Inc. is under contract with The Archdiocese of Louisville as our "**Designated Person**" with the Kentucky State Environmental Protection Agency (EPA) for Asbestos compliance. Specifically, Dan Cooper, with Micro-Analytics, Inc., has the responsibility of



keeping **ALL** of our facilities in the Archdiocese in compliance with the EPA regarding Asbestos Management, including its current status in your facilities, its proper removal, disposal, air quality testing and reporting to the State of Kentucky Office of the EPA. Micro-Analytics is a qualified Asbestos Abatement and Remediation Company as well. This includes facilities that once contained asbestos and have now been completely abated or were built after asbestos was made illegal and never included asbestos materials when constructed.

What does this mean to those of us who are responsible for an Archdiocesan Facility:

1. We **ARE** required to report to Micro-Analytics prior to beginning any Asbestos Abatement project in one of our facilities, **regardless of the size of the project**. Dan Cooper and Micro-Analytics are held legally responsible for any non-compliance issues with reporting to the Kentucky State EPA regarding all our facilities.
2. We **ARE NOT** required to use Micro-Analytics as our Asbestos Abatement Contractor. If we can find a properly qualified Asbestos Abatement Contractor who will perform this service for us at a lesser price, we are free to use them.
3. We **ARE** still responsible for all the fines and penalties levied against us by any legal entity for non-compliance. Dan is charged with seeing to it that we **DO NOT** have any of these types of fines and penalties.

Micro-Analytics also does testing and remediation for **ALL** EPA regulated substances; Lead Base Paint, Mold, Chemical Spills, Underground Storage Tanks, etc. If you have an issue with any substance of this nature, it is best to err on the side of caution and give them a call to be sure we are in compliance.

If you have any questions you can contact either:

Dan Cooper  
President

**Micro-Analytics, Inc.**

3310-C Gilmore Industrial Blvd.

Louisville, Kentucky 40213

Phone: (502)964-8737

Fax: (502)964-1123

or

Bill Zoeller

Director of Facilities

**Archdiocese of Louisville**

1200 South Shelby Street

Louisville, Kentucky 40203

Phone: (502)636-0296

Fax: (502)636-2379



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**Flyer Information**  
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### EMPOWER RETIREMENT

Please see the enclosed Empower Retirement flyer. One side is webinar information for saving with a retirement plan and overcoming financial hurdles. The other side is about how to help protect your account at Empower Retirement.



## YMCA OF GREATER LOUISVILLE

We are happy to remind everyone that all Archdiocese of Louisville employees are eligible to join the YMCA with waived joining fees. Please see the flyer included for all YMCA benefits and for a “Free Day at the Y”.

### 401K Contribution Limits for 2024

IRS announces 2024 401k contribution limits will increase from 2023. Catch-Up Contribution limits will remain the same.

Elective Salary Deferral limits are:

Maximum 401k Elective Salary Deferral \$23,000

Catch-Up Contribution (age 50 or over) \$7,500

Please make sure your employees are aware. Paycheck Contribution Election forms can be found on the Empower Plan Service Center under Participants and Employee forms.  
[plan.empower-retirement.com](http://plan.empower-retirement.com)



### RETIREMENT PLAN CONTRIBUTIONS FOR DECEMBER 29, 2023 PAYROLL



In order for your final 2023 payroll contributions to appear on 4th quarter statements, you will need to submit your payroll through the Plan Service Center on or before Friday, December 29<sup>th</sup>. Any contributions processed after market close on December 29<sup>th</sup> will have an effective date of January 2, 2024, or later, if indicated during the upload process.

**2023 FLEXIBLE SPENDING ACCOUNT REIMBURSEMENTS**

Please remind your employees that in order to be reimbursed from the 2023 Health Care and Dependent Care Accounts, expenses must be incurred by December 31, 2023 and requests must be received by AIM (attention: Michele Cull) by March 31, 2024. After December 31, remaining 2023 claims must be made by a paper claim form. You may fax your claim and receipts to (502) 426-6569. If you have a scanner and e-mail, you may send your claim and receipts to [claim@aimadministrator.com](mailto:claim@aimadministrator.com). Please refer to your 2023 Archdiocese of Louisville Summary Plan Description for more information.

**FLEXIBLE SPENDING ACCOUNTS****2024 Benefit Reminders**

- ✓ 2024 Benefit Elections must be completed in Bernie Portal no later than Wednesday, November 22. All additional information is due to the Pastoral Center Human Resources Office no later than Friday, December 1, 2023.
- ✓ January 2024 STD worksheet and payment due to R. H. Clarkson Financial Services no later than December 8, 2023.



-Bernie

**2024 Bernie Portal Open Enrollment Dates****November 1, 2023 – November 22, 2023****All 2024 benefits effective January 1, 2023**

Christian Brothers Services Bill Training will be held December 4 & 5. Business Managers and Bookkeepers will need to attend one of these trainings.



**CHRISTIAN  
BROTHERS**  
SERVICES



## 2024 PAYROLL CALENDAR

**The 2024 payroll calendar is awaiting approval from Paycor.**  
**It will be distributed as soon as it is approved.**

For those groups that taxes are filed under The Roman Catholic Bishop of Louisville, you must follow this calendar. This is required to meet the IRS and DOL regulations on timekeeping, payroll and tax filings. Please distribute to your employees so they will know timesheet due dates.



### **Paycor Year-End Reminders...Getting Ready for W-2s**

This is the time to verify employee information in Paycor for year end. The items you want to check are:



- **YEAR-TO-DATE DEDUCTIONS:** Make sure each employee has had the correct amount deducted year-to-date for each of their deductions. Be sure to also verify the year-to-date Employer portion of medical (ER) that is reported on the W-2 & ACA forms. This is particularly important for school year employees who are not paid over the summer. If an adjustment is needed it can be made when you process your next payroll. If you need assistance, please contact Kristin Hellmueller in Human Resources.
- **EMPLOYEE NAME AND ADDRESS:** Ask your employees to verify the name and address on their pay stub. Make any name changes under Employee/Personal Information, address changes under Employee/Contact Information.
- **SOCIAL SECURITY NUMBER AND DATE OF BIRTH:** Verify that all dates of birth are correct. Make any corrections under Employee/Personal Information.
- **EMPLOYEE RETIREMENT PLAN ELIGIBILITY:** Verify that the Retirement Plan box under Company/Status/Ownership Information is checked for each employee who is eligible for 401k.
- **OPT-IN FOR PAPERLESS TAX FORMS:** The last day for employees to opt-in for paperless W-2 and 1095-C documents is Thursday, December 14, 2023.
- **REMEMBER – ALL CORRECTIONS MUST BE MADE BEFORE YOU TRANSMIT THE LAST PAYROLL FOR 2023!**

**The final payroll should be submitted by 3:00pm on Wednesday, December 27, 2023 – do not make any additional pay-runs after this as Paycor will be preparing the data for year-end close. Our payroll books are closed at this point, and they begin reconciling tax reports and pulling data for the W2s and ACA Reporting. If you have any questions, please feel free to contact Andrea Colpo in the Office of Human Resources.**

**Arch Support Meetings – Human Resources**

***December 2023***

***\*Please note this meeting is mandatory to discuss upcoming changes to the 401k plan under SECURE 2.0. At least one person from each parish/school business office must attend a December meeting. A BlueJeans webinar link for Thursday's meetings will be sent out for those unable to attend in person. \****

***Thursday, December 14, 2023 at 10:00am – Pastoral Center & BlueJeans Webinar***

***Thursday, December 14, 2023 at 1:00pm – Pastoral Center & BlueJeans Webinar***

***Friday, December 15, 2023 at 10:00am – St. Joseph Parish Office, Bardstown***



**YIKES...WEATHER/SNOW DAYS**

We want to remind you of the information regarding office and school closings due to poor weather conditions. When parish/school employees are sent home from work early due to weather conditions, they are paid for a normal day of work. However, if a parish/school employee makes a decision not to go to work due to weather conditions, the employee must declare a personal or vacation day in order to be paid for that day. In the same way, if employees are not sent home early due to weather, each employee can make his or her own decision about whether or not to stay or go. If employees choose to go home or are worried about driving later in the day, they must use a personal day or vacation day. If schools are called off due to road conditions, and will not be in session, employees will be paid when the day is made up. Extra days are built in the school calendar for snow days.



***WE ARE ROLLING OUT THE RED CARPET TO WELCOME.....***

Michal Horace – Director - Youth & Young Adult Ministries  
Marie Mucker – Secretary - Catholic Enrichment Center  
Brian Reese – Graphic Design & Project Manager - The Record  
Laura Zoeller – Consultant for Adult Formation - Faith Formation

**2023 Parish Mailing Dates**

December 8

**2024 Parish Mailing Dates**

January 12

January 26

February 9

February 23

March 8

March 22

April 12

April 26

May 10

May 24

June 14

June 28

July 12

July 26

August 9

August 23

September 13

September 27

October 11

October 25

November 8

November 22

December 6

**ARCH SUPPORT ON THE WEB**

To read this newsletter online or print additional copies: Go to the archdiocesan web site [www.archlou.org](http://www.archlou.org)

- Click on “About the Archdiocese.”
- Click on “Publications/Media”
- Click on “Arch Support”
- Choose Specific Issue