

## Church Financial Hot Topic

### New Employee Check List

- Form W-4** - Each employee should have a completed Form W-4 on file with the church. The Form W-4 allows the church to withhold the correct amount of federal income taxes for each payroll period. (Note: Withholding of federal income taxes for a minister is voluntary, but completing a W-4 is required for ministers, too. If the minister does not desire to have federal income taxes withheld, he must indicate this desire on the Form W-4.) This form along with other Internal Revenue Service forms can be found at <http://www.irs.gov/formspubs/index.html>.
- Form G-4** - Each employee should have signed and completed a G-4. Form G-4 allows the church to withhold the correct amount for Georgia state income taxes. Likewise, ministers do not have to have state income tax withheld, but ministers do have to complete a G-4. If the minister does not desire to have state income taxes withheld, he must indicate this desire on the Form G-4. The state of Georgia forms can be found at <https://etax.dor.ga.gov/>.
- Form I-9** - This information will be used by churches as a record of their basis for determining the eligibility of an employee to work in the United States. The form should be kept by the church and made available for inspection by officials of the U.S. Immigration and Naturalization Service, the Department of Labor, and the Office of Special Counsel for Immigration Related Unfair Employment Practices. The Form I-9s should be kept in a separate file from other federal and state payroll required forms. All employees and ministers should fill out this form. This form can be found at [www.uscis.gov/files/form/i-9.pdf](http://www.uscis.gov/files/form/i-9.pdf).
- New Hire Reporting Form** - This is a federal requirement that all employees and ministers be documented by the state to reduce the number of parents not paying child support. This form must be filed with the state of Georgia. This form can be found at <http://newhirereporting.com/GA-Newhire/default.aspx>.

### New Self-Employed Worker Check List

- Form W-9** - Use Form W-9 to request the taxpayer identification number (TIN) or the Social Security number of a U.S. person (including a resident alien) that qualifies for certain certifications or claims for exemption from federal withholding payroll taxes. For federal purposes, a U.S. person includes but is not limited to: 1) An individual who is a citizen or resident of the United States, or 2) a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States. In other words, each selfemployed worker or business that provides services to the church must complete a W-9 for federal record-keeping requirements. The IRS forms may be accessed through the IRS' website at <http://www.irs.gov>.

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