ADMINISTRATION & FINANCE HANDBOOK

2026

THE EPISCOPAL CHURCH IN COLORADO

Administration & Finance Handbook

The Office of the Bishop staff is pleased to release the 2026 Administration and Finance Handbook. The goal of this handbook is to provide one document with clear and concise explanations and resources. Some of the items included are clergy compensation information, a guide to clergy and lay benefits, lay professional compensation information, human resource information, church management and oversight resources, tax and other IRS information, and many other resources that would be helpful for treasurers, bookkeepers, parish administrators, and almost any parish leader. The Handbook may be updated as needed throughout the year, and the most current version will be posted on the Administration & Finance Resources page on the Episcopal Church in Colorado's website. Please take the time to review this handbook and pass it along to other staff and leaders in your parish. This handbook will always be a living document. If you have any suggestions for the handbook, please contact the Canon for Mission & Operations, the Rev. Canon Sarah Bjornebo at Sarah@EpiscopalColorado.org.

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Human Resources for Clergy and Lay Employees

It is strongly recommended that all Parishes and Missions adhere to basic human resource practices for all employees. An employee handbook for all Parishes and Missions is encouraged. Each employee personnel file should contain the job description for the position, job application and/or resume, offer of employment, IRS Form W-4 (the Employee's Withholding Allowance Certificate), USCIS Form I-9 (Employment Eligibility Verification), documentation of completed background check, receipt or signed acknowledgment of employee handbook, performance evaluations, any forms relating to employee benefits, forms providing next of kin and emergency contacts, complaints from customers and/or coworkers, records of completion of training programs including Safe Church, warnings and/or other disciplinary actions.

New Employee Forms

Employment Eligibility Verification – Use the U.S. Citizenship and Immigration Services Form I-9 to verify the identity and employment authorization of individuals hired for employment in the United States within three business days of hiring an employee.

- Form I-9
- Instructions for Completing Form I-9

Employee's Withholding Certificate – Use the Internal Revenue Service Form W-4 to withhold the correct federal income tax from the employee's pay.

- Form W-4
- About Form W-4

Colorado State Directory of New Hires – Federal Law requires public and private employers to report all newly hired or rehired employees, including self-employed or contract employees, who are working in Colorado to the State of Colorado within 20 days of the first day of work.

- New Hire Reporting Form
- State of Colorado New Hire Reporting Center

The Episcopal Church Medical Trust – Use the Employee Group Medical and Dental Employee Enrollment Form to enroll clergy and lay employees. Lay employees are eligible if their position requires 30 hours a week or more. New hires must enroll within 30 days of hire or eligibility date for Group Medical/Dental insurance.

- Employee Group Medical and Dental Enrollment Form

Church Pension Fund

For clergy and lay employees, fill out the Church Pension Fund Employment Change Form to report compensation changes, new assignments, new hires, changes in employment status, employment termination, or retirement.

- Employment Change Form – New Assignment Notice & Change in Compensation

The Church Pension Fund Lay Defined Contribution Plan (Lay DC Plan) Employee Enrollment Form is for all lay employees who work 1,000 hours or more per year.

- Employee Enrollment Form
- The Lay DC Plan Employee Guide

FAMILY AND MEDICAL LEAVE INSURANCE PROGRAM (FAMLI) – Colorado Law for Employers

As of January 1, 2023, all churches must be registered with and put money quarterly into the Colorado FAMLI portal. Beginning January 1, 2024, individuals can apply for FAMLI funds. Most Colorado businesses must deduct FAMLI premiums from all employees on their payroll, including full-time, part-time, and seasonal employees. Beginning January 1, 2026, FAMLI will be reduced to 0.88% for employers with 10 or more employees (0.44% from employees and 0.44% from employers) and to 0.44% for employers with I-9 employees. Contact Janey Salazar (janey@episcopalcolorado.org) or Pam Greenfield (pam@episcopalcolorado.org) with questions. For general information, to apply for benefits, or to access employer-related information, visit the FAMLI website at https://famli.colorado.gov/.

Health & Dental Insurance for Lay and Clergy Employees

The same level of coverage must be offered to all mandated employees, lay and ordained. Mandated employees are those who work 1,500 hours or more per year (30 hours per week). This is known as parity and is required by the General Convention of The Episcopal Church.

The Episcopal Church in Colorado offers three-tiered Health Insurance coverage levels based on family size:

- Single Coverage
- Single plus One Dependent Coverage (Spouse or One Child or Partner)
- Family Coverage

Parishes and Missions must pay 100% of the Single Coverage health insurance premium from the Episcopal Medical Trust (The Church Pension Group) plans offered during the calendar year for all mandated employees.

If spouses, partners, or dependents require medical coverage, Parishes and Missions shall pay 100% of the premium for Single Coverage for all mandated employees plus 85% of the premium differential for the Single plus One Dependent Coverage.

If medical coverage is provided for the family, Parishes and Missions shall pay 100% of the premium for Single Coverage for all mandated employees plus 75% of the premium differential for the Family Coverage.

If the Episcopal Church in Colorado offers a High Deductible Health Plan and that plan is chosen by an employee, a Health Savings Account (HSA) must be opened by and for the employee. If a High Deductible Health Plan is chosen, Parishes and Missions must contribute 100% of the deductible amount to the employee's HSA in the first year and 1/3 of the deductible amount in all subsequent years. Ideally, this employer contribution should be made at the beginning of the plan year so that the full deductible (in the first year) or 1/3 (in all subsequent years) is available at the beginning of the plan year. Alternatively, Employer contributions may also be made on a quarterly or monthly basis.

Note: The Diocesan health insurance requirements listed above are the minimum required. Parishes and Missions may choose to be more generous.

HEALTH AND DENTAL INSURANCE ANNUAL ENROLLMENT– The Online Enrollment Period is from mid-October through mid-November each year. The exact dates will be released in the fall.

- Active Lay and Clergy health and dental enrollment form
- Medicare Secondary Plan Enrollment for clergy and lay employees 65 and older, please contact Janey Salazar (janey@episcopalcolorado.org).

HEALTH AND DENTAL PLANS
COVERAGE EFFECTIVE JANUARY 1 THROUGH DECEMBER 31, 2026

Health Plan Name	2026 Monthly Premium		
	Single	**Plus 1 Dependent**	**Family**
Anthem BCBS BlueCard PPO **90**	$1367	$2461	$3828
Anthem BCBS BlueCard PPO **80**	$1160	$2088	$3248
Anthem BCBS BlueCard PPO **70**	$1050	$1890	$2940
Anthem BCBS CDHP-20 Consumer Directed Health Plan with Health Savings Account (HSA) **Annual Deductible: $3300 single, $6600 family**	$1018	$1832	$2850
Cigna Employee Assistance Program (EAP)	$4.00		
Kaiser **EPO 80** Plan	$1173	$2111	$3284
Kaiser CDHP-20 Consumer Directed Health Plan with Health Savings Account (HSA) **Annual Deductible: $3300 single, $6600 family**	$980	$1764	$2744
Anthem Medicare Secondary (MSP) Plan	**Single**	**Plus 1 Dependent**	**Family**
Anthem BCBS BlueCard **MSP** PPO **90**	$1093	$1967	$3060
Anthem BCBS BlueCard **MSP** PPO **80**	$929	$1672	$2601
Anthem BCBS BlueCard **MSP** PPO **70**	$838	$1508	$2346
Dental	**Single**	**Plus 1 Dependent**	**Family**
Delta Dental Comprehensive	$65	$117	$182
Delta Dental Premium	$85	$153	$238

Anthem Health Insurance Plans for 2026

- Anthem BlueCard PPO 90 Summary 2026
- Anthem BlueCard PPO 80 Summary 2026
- Anthem BlueCard PPO 70 Summary 2026
- Anthem CDHP-20 with Health Savings Account 2026
- Quantum Care
- For Joint Care, use Hinge Health
- Pharmacy Coverage is with Express Scripts

Kaiser Permanente Health Insurance Plans for 2026

- Kaiser EPO 80 Summary 2026
- Kaiser CDHP-2 with Health Savings Account 2026
- Pharmacy Coverage is with Kaiser

Delta Dental Plans 2026

- Delta Dental Comprehensive Plan 2026
- Delta Dental Premium Plan 2026

Health Savings Plan Information

Vision Plan for all is Eye Med

- www.eyemed.com

Oakes Trust Application Resources

- Oakes Home Trust Application for assistance with out-of-pocket health and dental expenses

Employee Assistance Program (EAP)

All lay and clergy employees enrolled in health insurance through The Church Pension Group Medical Trust automatically have the Cigna Employee Assistance Program (EAP). If a Lay Employee is scheduled to work 20 hours a week or more and does not have health insurance through the CPG Medical Trust, you can enroll them in the Cigna EAP Program for a $4.00 a month premium. This will allow the employee to receive free Mental Health services and other benefits. Contact Janey Salazar to complete the enrollment at janey@episcopalcolorado.org.

Lay Employees EAP brochure

Clergy Employees EAP brochure

Compensation Changes for Clergy and Lay Employees

Employment Change Form – Complete this form anytime compensation changes for a clergy or lay employee. Send the completed document to Janey Salazar at janey@episcopalcolorado.org. The change will go into the CPG system immediately.

COLA (Cost-of-Living Adjustment) for Clergy and Lay Employees

The hope and the expectation is that all clergy and lay employees will get a COLA increase every year. The most widely used COLA is calculated annually for those receiving Social Security. That recommended COLA increase for 2026 is 2.8%, and the increases in the tables below reflect this COLA increase. It is important to note that COLA increases are not raises but are intended to adjust compensation to keep pace with inflation so that those receiving COLA adjustments can maintain the same standard of living each year. It is also important to note that when COLA increases are not made each year, the employed person's standard of living can be significantly impacted over time.

Retirement Planning

For information about clergy pensions and lay retirement plans, visit the Church Pension Group's website at www.cpg.org.

Short- and Long-Term Disability Benefits

The Church Pension Group has provisions in the clergy pension plan for both short- and long-term disability benefits. A long-term benefit requires that a priest must resign his/her/their job before receiving benefits that are calculated on a modification of their retirement benefits. The short-term disability benefit plan provides up to one year of benefits at 70% of the current compensation package. This benefit allows the priest to stay employed at the parish without undue fiscal impact on either the cleric or the parish. Details are available through the Church Pension Group. Short- and long-term disability insurance policies for lay employees are also available through the Church Pension Group. You can contact them at 1-800-223-6602 or read an overview of CPG's disability coverage.

Clergy Compensation Information

COMPENSATION STANDARDS FOR FULL-TIME PRIESTS IN PARISH MINISTRY – 2026

2026 Rector Salary Range with 2.8% COLA This includes Rectors, Priests-in-Charge, Vicars and Interim Rectors				
	(Operating Expenses)	Low	Mid	High
Family	<$300,000	$ 80,741	$ 92,852	$ 106,779
Pastoral	$300,000 to $450,000	$ 89,085	$ 102,447	$ 117,814
Transition	$450,000 to $600,000	$ 110,764	$ 127,378	$ 146,487
Program	$600,000 to $1,000,000	$ 133,491	$ 153,515	$ 176,543
Resource	>$1,000,000	$ 158,401	$ 182,162	$ 209,487

2026 Assisting Priest Salary Range with 2.8% COLA				
	(Operating Expenses)	Low	Mid	High
Transition	$450,000 to $600,000	$ 80,741	$ 96,855	$ 114,941
Program	$600,000 to $1,000,000	$ 86,912	$ 114,912	$ 142,914
Resource	>$1,000,000	$ 108,063	$ 140,149	$ 172,236

Note on the above table: The above table is provided as guidance for clergy salary ranges, providing a minimum, a maximum, and a midpoint. These figures reflect the desire of The Episcopal Church to attract and retain excellent congregational leadership. All compensation should be reviewed annually by Vestries/Bishop's Committees for cost of living and merit increases. Congregations should also budget appropriate amounts to reimburse clergy business expenses, mileage, and continuing education.

COLA (Cost-of-Living Adjustment): The hope and the expectation is that all clergy (and lay employees) will get a COLA increase each year. The most widely used COLA is calculated annually for those receiving Social Security. That recommended COLA increase for 2026 is 2.8%, and the increases in the tables above reflect this COLA increase. It is important to note that COLA increases are not raises but are intended to adjust compensation to keep pace with inflation so that those receiving COLA adjustments can maintain a level standard of living. It is also important to note that when COLA increases are not made each year, the employed person's standard of living can be significantly impacted over time.

Unpacking Clergy Compensation: Church Pension Group uses the term "Total Assessable Compensation (TAC)," which is the basis for determining the amount employers pay in assessments for the defined benefit pension plans. Below is a breakdown of what is assessed:

- **Base salary:** Scheduled cash payments consisting of regular taxable income, including the amount designated as a housing allowance in accordance with the U.S. tax code or a similar law of a local jurisdiction.
- **SECA:** One-half of the clergy's SECA payment obligation, or 7.65% of SECA.
- **Rectory or Housing Utility Expenses:** Amounts paid by the employer to cover the costs of utility bills, including but not limited to fuel, gas, and electricity.
- **Employer-provided housing:** Indicate whether physical housing, either owned or rented directly by the employer, is provided to the employee.
    - Employer-provided housing is considered compensation even if no cash compensation is paid.
    - A home owned or rented by the employee is not employer-provided housing.

- **Employer contributions to a qualified or non-qualified plan:** Includes employer contributions to a qualified defined contribution plan, such as a 403(b), and/or to a non-qualified deferred compensation plan or arrangement (whether funded or not). Does **not** include assessments paid to CPF. (May have been previously known as a Housing Equity Allowance.)
- **One-time payments:** Includes one-time cash payments, such as bonuses or overtime, that are taxable. Also includes one-time cash payments that are excludible from a priest's gross income for income tax purposes under the U.S. tax code or a similar law of a local jurisdiction (e.g., the portion of a bonus designated as a housing allowance.)

Other Resources:

A Guide to Clergy Benefits

Sample Resolution and Letter for Housing Allowance

Church Pension Group Tax Resources

2026 Clergy Tax Return Preparation Guide for 2025 Tax Returns

Churches should plan for the future. Without small, manageable, incremental increases in compensation levels, churches run the risk of being unable to attract or retain priests if they no longer offer compensation consistent with that offered in other dioceses by similar-sized churches.

COMPENSATION STANDARDS FOR PART-TIME PRIESTS IN PARISH MINISTRY – 2026

Compensation Standards for part-time priests in parish ministry are the same in 2026 as in 2025, as set forth below.

Employment	Minimum Salary	Medical, Dental & Life Insurance	Pension*	Vacation	Sabbatical	Continuing Education
3/4 time	75% of full-time	Same as full-time	Same formula as full-time	26 workdays including 4 Sundays	Same as full-time	$1500
1/2 time	50% of full-time	Same as full-time	Same formula as full-time	13 workdays including 4 Sundays	Negotiable	$1500
1/4 time	25% of full-time	Negotiable	Same formula as full-time	7 workdays including 2 Sundays	N/A	$750

*Pension may not be applicable if clergy is retired. Please check with Janey Salazar at the Office of the Bishop or contact Church Pension Group directly.

A detailed job description for part-time priests is strongly recommended to ensure priests and parishes clearly understand the duties and expectations. If a priest moves from full-time to part-time at the same parish, it is recommended that a consultant from the Office of the Bishop assist the Vestry, Congregation, and Clergy with establishing a new detailed job description.

Compensation Revisions

If, in the event of significant budget deficits, the Vestry/Bishop's Committee may vote to reduce the salary of the Rector/Priest in Charge/Vicar, any such reduction shall not become effective for at least six months after the Vestry vote has been taken and after the Rector/Priest in Charge/Vicar, has been notified of the vote. Any such reduction shall be accompanied by an appropriate reduction in the percentage of time to be worked by the Rector/Priest in Charge/Vicar and by such other amendments and additions to the agreement as shall be negotiated between the parties at the time.

Working While Pensioned (WWP)

The Working While Pensioned compensation figure for 2026 is $47,350. For updated numbers and further information about working after retirement, visit the Church Pension Group website.

Congregational Guide to Clergy Benefits

Expanded Benefits Guide for Congregational Planning

This guide, along with the diocesan Clergy Compensation Standards and Supporting Glossary, is intended to inform priests and assist congregations as they join together in ministry. In addition to direct stipendiary compensation, clergy are also offered non-stipendiary benefits under the provisions in the standard Letter of Agreement (LOA) of this diocese. Note: Wherever the word "Vestry" is used, mission congregations should consider similar action by their Bishop's Committee. Similarly, any references to a rector or priest would normally apply to a vicar or priest in charge, as well.

This guide covers topics within the basic outline shown immediately below. Unless otherwise noted in the discussion of each item, it should be considered as required by the LOA. For all items, direct and indirect, costs should be calculated each year to ensure proper budgeting and timely payment.

- **Primary benefits**, mandated or expected for clergy in the Episcopal Diocese of Colorado
- **Supporting "benefits"** to allow the priest to do their job effectively and efficiently
- **Time-related benefits**, i.e., situations requiring paid time off or other time away

Clarification: To be very clear, benefits cited – including those that are time-related- are diocesan policy and not a matter of congregational negotiation unless otherwise noted. Just as financial compensation is expected to be reviewed annually to ensure conformance to the Colorado Clergy Compensation Standards, non-stipendiary benefits should also be evaluated annually.

Primary Benefits

Pension: The parish shall directly pay premiums each month to the Church Pension Fund at the rate of 18%, based on the total stipendiary compensation package (including housing and SECA Allowance). For information about clergy pensions and retirement planning, visit the Church Pension Group's website at www.cpg.org.

Health Insurance: Premiums will be paid by the congregation as required by Diocesan policy. Medical insurance will be from the Medical Trust. Assistance is available from the Office of the Bishop staff, and a table of premiums is posted on the diocesan website and on page 6 of this document. Coverage includes vision insurance, behavioral health and employee assistance, and prescription support. A priest may opt out of coverage if a spouse or partner's employer provides adequate coverage.

Dental Insurance: Premiums will be paid by the congregation as required by Diocesan policy. Dental plans will be provided through the Church Pension Group. Assistance is available from the Office of the Bishop, and a table of premiums is posted on the diocesan website and on page 6 of this document. A priest may opt out of coverage if a spouse or partner's employer provides adequate coverage.

Life Insurance: Active priests receive a life insurance benefit of four times their current total assessable compensation, with a maximum value of $150,000 through the Church Pension Fund under Pension Benefits. This benefit will remain in effect if pension payments are not in arrears. Congregations should purchase additional life insurance ($50,000 value) through Church Pension Group within 30 days of initial employment.

SUPPORTING BENEFITS

Communications Expenses: Each parish is expected to provide a computer for work use only, a telephone, and internet access in the priest's office. Postage for church business should be paid for by the church. Also, it is recommended that the church offset some portion of the priest's personal internet and cell phone service. These payments should come through the priest's monthly expense reimbursement report submitted to the church. All these costs are recognized as essential elements of effective ministry that the parish should plan for and arrange to fund.

Office Expenses: Secretarial/administrative services, office support, and all necessary office furniture, equipment, and supplies should be budgeted and paid for by the parish.

Clergy Discretionary Fund: In accordance with the Canons of The Episcopal Church, a Discretionary Fund is to be established for charitable purposes under the Rector's control, subject to annual audit without disclosure of beneficiaries. The Bishop's Committee/Vestry will ensure that funds equal at least to the loose offering for one average Sunday each month are placed in it for that purpose. This may be funded from the operating budget or gifts given for the purposes of the Discretionary Fund. Such gifts may be received at any time or at baptisms, marriages, and funerals. The account must be opened using the congregation's name and federal identification number or EIN. The account title should not include the name of any individual.

The clergy discretionary fund is used to address the needs of those who are poor and needy among the congregation and community members and should never be used for anything that personally benefits the priest, as the fund is designated for charitable uses. The Bishop's Committee/Vestry shall establish review procedures for the Discretionary Fund. The Priest will maintain a journal of expenditures from the Clergy Discretionary Fund, showing the nature, date, and amount of each transaction and noting the ministerial purpose thereof. Such notes and complete bank statements will be required for the annual audit. An annual audit report shall be given to the entire Bishop's Committee/Vestry summarizing (to maintain confidentiality) the fund activity for the year. As a church account, the Clergy Discretionary Fund's assets remain with the congregation upon the departure of the clergy member who has been administering it.

Clergy Expense Reimbursements: The following clergy expenses will be reimbursed and should be budgeted for each year: (1) car/transportation expenses while on parish business; mileage paid at the current authorized Internal Revenue Service standard mileage rate, to be specified in the annual budget; (2) reasonable professional fees/dues, Diocesan Convention costs, the cost of Clergy Conferences with the Office of the Bishop and similar requirements, and the cost of professional books and periodicals; (3) annually agreed upon amount of parish-related hospitality and entertainment hosted on behalf of the parish.

Continuing Education: Clergy are expected to engage in continuing education, with at least $1,500 of the cost provided by the parish. There was a significant increase in 2021 due to the need for increased vocational development in our changing church landscape. Continuing education should be focused on vocational development, workshops, courses, or intentional study in areas that undergird present or future ministry and develop or strengthen talents and skills. This time is not to be used as additional vacation or

leisure time. The recipient may be tasked to provide an annual report to the Vestry of all continuing education efforts.

Sabbatical: Per diocesan policy, a sabbatical should occur every five years of active ministry and last at least three months. It should be carefully and thoughtfully scheduled, being sensitive to the events and stresses of congregational life. Further, it is expected that following the sabbatical time, the clergy person will continue in the current ministry and location for at least one calendar year. In addition to paying clergy compensation during the sabbatical, the Vestry is expected to also contribute financially toward the sabbatical, and the contribution should be addressed specifically in the Letter of Agreement. Ideally, funding will be shared by at least two sources (clergy and parish). **The Vestry is expected to set aside an annual amount toward the clergy sabbatical.** The clergy would match that money and is encouraged to secure grants and scholarships. Working with the clergy person, the parish should examine taxable income reporting requirements and methods for income versus pass-through to cover expenses.

TIME-RELATED BENEFITS FOR CLERGY

Covering Absences: The cost of pulpit supply and pastoral services when the clergy person is absent from the parish will be budgeted for and paid in the amounts established in other diocesan guidelines.

Annual Vacation – For full-time clergy, vacation consists of twenty-six workdays, including four Sundays each calendar year. A maximum of six workdays and one Sunday of unused vacation may be carried forward to each succeeding calendar year. Vacation time should be communicated to the wardens at a minimum, and the priest will arrange adequate liturgical and pastoral care support in the priest's absence. The Senior Warden will monitor vacation time for the Rector.

Spiritual Formation Days – To ensure the clergy person's continued spiritual development and formation, the Vestry expects each priest to make regular spiritual retreats. Time spent in prayer, professional study, spiritual retreat, and theological reflection is **not considered "time off" or vacation days**; it is seen as essential to the exercise of the priestly vocation. Seven days per year may be used for these retreats in coordination with the Vestry.

Sick Leave – Up to seven workdays may be taken per calendar year. Sick leave may be used for the Priest and family members' medical and dental appointments. Sick leave may be used to care for immediate family who are ill. "Immediate family" shall consist of mother, father, sister, brother, spouse, son, daughter, mother-in-law, father-in-law, and relatives residing with the Priest. Sick leave is not compensated for upon termination. The Priest may be required to provide medical verification of an illness, etc., if he/she/they has taken three (3) consecutive days of sick leave with pay.

Family Leave – Fifteen weeks of unpaid Family Leave is available to priests after 12 months of employment during any 24-month period. Family Leave is available for one more of the following reasons: to care for a spouse, offspring, or parent if either has a serious health condition; because of a serious personal health condition; or to serve as an organ or bone marrow donor.

Parental Leave - Twelve weeks of paid parental leave is available for the purpose of issues related to parenting following the birth or adoption of a child. The twelve weeks shall be taken consecutively. The Rector is expected to provide the Wardens and Vestry reasonable advance notice. Eligibility for such leave ends twelve months after the birth or adoption.

National Holidays – (List may vary based on local situation.) The priest shall be afforded the following national holidays: New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Veteran's Day, and Thanksgiving Day. These holidays will be observed to the extent time away does not interfere with worship for major occasions, e.g., Christmas. In addition, the church offices will normally be closed during the week between Christmas Day and New Year's Day and on the Monday and Tuesday following Easter. However, priests shall be available for pastoral emergencies during these times unless specifically designated as vacation time.

Bereavement Leave – Provided to allow response to a death in the immediate family. Normally allows for paid leave in the event of such death with leave not to exceed three working days. If needed, with approval, it may be extended by use of Annual Vacation days. (Note that "immediate family" is spelled out above under Sick Leave.)

Regional, Diocesan, and Wider Church Responsibilities and Events – The clergy is expected and encouraged to participate in wider church events and community endeavors. Time given to such work shall be understood to be an integral part of the clergy's ministry and work schedule in the church. Up to three Sundays away per year can be planned and agreed to between the priest and Bishop's Committee/Vestry for these responsibilities and events.

Continuing Education Time – Up to 14 days away from the parish may be used for continuing education events by the priest. One Sunday may be included in the two weeks for travel, if necessary, after consultation with the Bishop's Committee/Vestry.

CLERGY WELLNESS

To encourage and support all clergy in their physical, spiritual, and mental health, the Vestry/Bishop's Committee will:

- Encourage annual physical examinations.
- Ensure continued spiritual development and formation throughout the year.
- Expect their clergy to make regular spiritual retreats. Seven days per year may be used for these retreats in coordination with the Bishop's Committee/Vestry. These days are not considered vacation days.
- Require their clergy to report quarterly (at a minimum) to the Bishop's Committee/Vestry the number of days taken for recreational, study, and vacation time during that period.
- Require their clergy to participate in a professional support group of their choosing.
- Encourage them to meet regularly with a personal spiritual director.
- Support the clergy's work, including not only activities directed to the parish and its well-being but also labors on behalf of the Episcopal Church in Colorado and the wider community. In general, no more than three evenings per week are expected. This shall include Sunday activities. Clergy are expected to preserve at least one continuous twenty-four-hour period each week for personal and family use.

The Bishop's/Senior Warden will consult with clergy at least quarterly to see that the terms of this section are being met. It is understood that all costs for the following are included in the base salary of the priest. For additional resources, contact the Reverend Canon Vanessa Stickler Glass, Canon for Transition and Wellness.

MUTUAL MINISTRY REVIEWS

Ministry is the work of the whole people of God, not just of the ordained clergy. A Mutual Ministry Review is an opportunity to reflect on how clergy and congregational leaders share in the work God has called us to do. Ministry is expressed in a variety of ways – as a community, as individuals, and as designated leaders. Mutual ministry addresses individual responsibilities, collective responsibilities, and the relationships in which they are carried out. All three of these expressions of ministry are essential for a vital congregation.

A Mutual Ministry Review is not a performance review of the clergy or lay leaders. It is not a time to complain, blame, or judge. Instead, it is an opportunity to have a facilitated conversation about what is

working well, what opportunities exist for growth and change, and how to live more fully into God's mission as the Church.

The Rector/Vicar, Wardens, and Vestry/Bishop's Committee agree to an annual discussion and mutual review of the total ministry of the Church to:

- Provide the Rector/Vicar, Wardens, and Vestry/Bishop's Committee an opportunity to assess how well they are fulfilling their responsibilities to each other and to the ministries they share.

- Establish goals for the work of the congregation and community for the coming year.

- Address areas of conflict or disappointment that have not received adequate attention and may be affecting mutual ministry adversely.

- Clarify expectations of all parties to help put any future conflicts in manageable form.

A mutually agreed upon third party will be engaged to facilitate the mutual ministry review process. Canon Vanessa Stickler Glass and Canon Sarah Bjornebo are available for Mutual Ministry Reviews.

Supply Clergy

Supply Clergy provide occasional liturgical leadership and support for congregations (e.g. when clergy may be on vacation or study leave, or during short-term intervals when there is a vacancy in a church). This support is limited to preaching and celebrating on Sunday or designated weekday services. It does not include leading Christian formation, ongoing pastoral care, or administrative duties. This is to avoid confusion about the role of supply clergy in the church. If supply clergy service extends beyond a two-month period or requires duties beyond liturgical support and preaching, please contact The Rev. Vanessa Stickler Glass, Canon for Transition and Wellness at vanessa@episcopalcolorado.org.

Supply clergy have indicated their availability for supply, but others may also be available. Congregations and clerics should make arrangements and negotiate compensation directly, based on the compensation guidelines passed at Diocesan Convention. Please see the Supply Clergy Page on our website.

In addition:

- Clergy must have a current Safe Church certificate on file in the Bishop's Office.
- Clergy in charge of congregations should consult the Licensing Requirements for Clergy in The Episcopal Church in Colorado before calling clergy who are not canonically resident in the diocese.
- Contact Janey Salazar (janey@episcopalcolorado.org) when hiring supply or "assisting" clergy who are not canonically resident to ensure their License to Officiate is current.

Customary Rates of Reimbursement

- $271 – One Service
- $310 – More than one service
- Mileage according to IRS Guidelines
- Overnight housing if required

Request Supply Clergy

The Supply Clergy list is available through the Church Leadership Newsletter email that is sent to Clergy, Wardens, Pastoral Leaders, and Administrators. If you have questions or would like a PDF copy of the most recent Supply Clergy list, please contact Janey Salazar at janey@episcopalcolorado.org. You may

reach out directly via this method to clergy in your area, or you may request a message be sent to clergy in your region via this online link.

Lay Professionals Compensation Information

In the Episcopal Church in Colorado, we strive for parity between lay and ordained staff. In the 1997 General Convention of the Episcopal Church, Resolution B018 states, "*Resolved, That the Episcopal Church recommend parity between clergy and lay employees serving in equivalent positions with regard to salary, pension, insurance and benefits, including medical and professional development as described by the Equal Employment Opportunities Commission of the United States Department of Labor; and be it further*

Resolved, That all dioceses, churches, and institutions of the Episcopal Church be urged to make and implement this recommendation for all such employees; and be it further

Resolved, That compensation and benefits for non-professional contract and temporary employees accord with United States fair labor policies."

Compensation Standards for Program and Administrative Staff

The following is a guideline for paid lay professional staff and should take into account the cost of living in your particular city or town, experience, and education.

Position title	Hourly Range	Annual Salary Range
Receptionist	$15.16 - $19.50	$30k - $36k
Administrative Assistant	$19 - $29	$35k - $45k
Bookkeeper	$17.50 - $25	$36k - $51k
Cleaning Staff	$15.16 - $19.50	$26k - $35k
Sexton	$15.16 - $23.50	$29k - $45k
Youth Director		$35k - $57k
Program Director		$40k - $65k
Director of Formation		$43k - $65k
Administrator/Operations Director		$50k - $85k

The Minimum Wage in Colorado will rise to $15.16 effective January 1, 2026. The minimum wage in Denver will increase to $19.29; check with your local municipality for the correct rate in your area.

Musician Compensation

The 2025 Episcopal Musician Compensation Survey Report is available on the website of the American Association of Anglican Musicians at https://anglicanmusicians.org/compensation-survey/

Time-Related Benefits For Lay Employees

Sick Leave: Up to seven sick days may be taken per calendar year. Sick leave may be used for the employee's and family members' medical and dental appointments. Sick leave may also be used to care for immediate family who are ill. "Immediate family" shall consist of mother, father, sister, brother, spouse, son, daughter, mother-in-law, father-in-law, and for relatives residing with the employee. Sick leave is not compensated for upon termination. The employee may be required to provide medical verification of an illness, etc., if he has taken three (3) consecutive days of sick leave with pay.

Family Leave: Fifteen weeks of unpaid Family Leave is available to the employee after 12 months of employment during any 24-month period. Family Leave is available for one more of the following reasons: to care for a spouse, offspring, or parent, if either has a serious health condition; because of a serious personal health condition; or to serve as an organ or bone marrow donor.

Parental Leave – Twelve weeks of paid parental leave is available for the purpose of issues related to parenting following the birth or adoption of a child. The twelve weeks shall be taken consecutively. All employees are expected to provide the Rector/Priest in Charge/Vicar reasonable advance notice. Eligibility for such leave ends twelve months after the birth or adoption.

National Holidays – (List may vary based on local situation) All employees shall be afforded the following national holidays: New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Juneteenth, Independence Day, Labor Day, and Thanksgiving Day. These holidays will be observed to the extent time away does not interfere with worship for major occasions, e.g., Christmas. In addition, the parish offices will normally be closed during the week between Christmas Day and New Year's Day and on the Monday and Tuesday following Easter. However, the priest shall be available for pastoral emergencies during these times unless specifically designated as vacation time.

Bereavement Leave – Provided to allow response to a death in the immediate family. Normally allows for paid leave in the event of such death with leave not to exceed three working days. If needed, with approval, it may be extended by use of Annual Vacation days. (Note that "immediate family" is spelled out above under Sick Leave.)

Lay Pension

The Resolution passed by the 1991 General Convention mandates that all lay employees who work at least 1,000 hours (20 hours per week) annually will be participants in an employer-provided defined benefit or defined contribution pension plan. Parishes must contribute no less than 5% of the employee's compensation to a defined contribution plan and match the employee's voluntary supplemental contributions to this plan by no less than 4%. Parishes may elect to contribute in this fashion for employees who work less than 1,000 hours annually but are not obligated to do so.

Information on the plans available through the Church Pension Group and administered by Fidelity can be obtained by calling the Lay Pension division in New York at 1-800-223-6602 or going to their website at https://www.cpg.org/active-lay-employees or the Fidelity Management instructions sent with your periodic statements. **If your lay employees are eligible, you must enroll them.** An additional resolution voted at the 2009 General Convention mandated that all lay pension plans must be placed with the Church Pension Fund.

Note: As of January 1, 2018, all schools must comply with employer contribution obligations and match rates for defined contribution plans according to a specific year-by-year phase-in schedule per the 2012 General Convention Resolution C042. The resolution defines schools as serving children of any age, thereby including preschool, nursery, and daycare centers. More details on this resolution can be found at https://www.cpg.org/active-lay-employees/retirement/pensions/lay- employee-pension-system/resolutions/.

Vocational Deacons

At the 2023 Diocesan Annual Convention, a resolution, the Deacon Minimum Compensation Resolution, was passed to make Deacons eligible for Church Pension Fund benefits. The minimum compensation required to qualify for these benefits is $25 per month, plus the standard 18% pension assessment paid to the Church Pension Fund.

To comply with this new minimum compensation requirement, Vocational Deacons must be added as employees to the congregation in which they serve and to the payroll system of that congregation just as

any other new hire would be. In addition, the Deacon must be separately enrolled in the Church Pension Fund system.

Additionally, due to the nature of diaconal ministry, deacons are frequently required to travel to fulfill their ministry. For this reason, congregations may reimburse deacons for travel expenses incurred in carrying out congregation-related ministry.
These expenses include:

- Mileage at the current IRS rate
- Parking
- Lodging
- Meals
- Travel costs associated with required diocesan events such as Diocesan Convention, Clergy Conference, and deacon conferences.

Congregations are also strongly encouraged to:

- Provide discretionary funds for charitable purposes for deacons set up in the congregation's name.
- Provide funds for continuing education.

Church Management and Oversight

The Manual of Business Methods in Church Affairs

The Manual of Business Methods in Church Affairs is recommended to each treasurer/parish as a very useful reference on the following financial and management issues: Financial Management; Internal Controls; Bookkeeping; Taxes and the Episcopal Church; Clergy Discretionary Funds; Audit Guidelines for Congregations; Risk Management and Insurance; Parochial Reports; and Records Management.

"Lessons from a Rookie Treasurer" – From ECF Vital Practices/Finance & Administrations

Sample Vestry Job Descriptions

Articles of Incorporation Template PDF

Parish Bylaws Template PDF/Word

Please note that this template is for parishes only. Special congregations and missions should contact the Rev. Canon Sarah Bjornebo for guidance.

Clergy Discretionary Funds

There is a lot of confusion and misinformation concerning the proper use of Clergy Discretionary Funds among leaders in the Church. It is one of the most common areas of clergy misconduct. We have outlined some best practices and requirements for Clergy Discretionary Funds to inform and protect churches and clergy. Please take the time to review them and make corrections in your church as needed. For questions about Clergy Discretionary Funds, please contact the Canon for Missional Advancement and Congregational Vitality.

Clergy Discretionary Fund Expectations

Safe Church

The Episcopal Church in Colorado is committed to creating safe environments for all people and provides training and policies to reflect that commitment. Our Safe Church program includes training courses, background check protocols and approved providers, policies for ministries with children and youth, policies for ministries with vulnerable adults, and a number of additional resources.

Communications Policies

- Congregation or Ministry Communications Policy
- Photo and Video Media Policy
- Recommended Social Media and Electronic Media Guidelines for Working with Children and Youth

Model Policy for Ministry with Children and Youth

The Episcopal Church in Colorado has established a comprehensive set of policies for ministry with children or youth. These policies are designed to ensure a safe and nurturing environment for young members of the church. Every parish is mandated by the Bishop and Standing Committee to adopt and implement these policies. If you have questions, you can contact Tracy Methe at tracy@episcopalcolorado.org.

- Policy for the Protection of Children and Youth
- Supplemental Material and Forms – Policies for Parish Ministries with Children and Youth

Lay Employee & Volunteer Background Checks

All Parishes and Missions must do a background check on church workers who REGULARLY work with or around youth but can also be used for other employees and volunteers.

The Episcopal Church in Colorado has approved two companies for screening lay staff and volunteers: Trak-1 by SecureSearch and Verified First (for congregations using Realm). For more information, go to https://episcopalcolorado.org/congregational-resources/safe-church/.

Model Policy for Alcohol

1. The Church must provide a safe and welcoming environment for all people, including people in recovery.

2. All applicable federal, state, and local laws should be obeyed, including those governing the serving of alcoholic beverages to minors.

3. Some dioceses and congregations may decide not to serve alcohol at events or gatherings. Others may decide to permit a limited use of alcoholic beverages at church-sponsored events. Both can be appropriate if approached mindfully.

4. When alcohol is served, it must be monitored, and those showing signs of intoxication must not be served. Whenever alcohol is served, the rector, vicar, or priest-in-charge must appoint an adult to oversee its serving. That adult must not drink alcoholic beverages during the time of his or her execution of his or her responsibilities. If hard liquor is served, a certified server is required.

5. Serving alcoholic beverages at congregational events where minors are present is strongly discouraged. If minors are present, alcohol must be served at a separate station that is monitored at all times to prevent underage drinking.

6. Alcoholic and non-alcoholic beverages must be clearly labeled as such. Food prepared with alcohol does not need to be labeled, provided the alcohol is completely evaporated by the cooking process; however, it is recommended that even in this case, the use of alcohol in cooking be noted on a label.

7. Whenever alcohol is served, appealing non-alcoholic alternatives must always be offered with equal prominence and accessibility.

8. The serving of alcoholic beverages at church events should not be publicized as an attraction of the event, e.g., “wine and cheese reception,” “cocktail party,” and “beer and wine tasting.”

9. Ministries inside or outside of congregations will make certain that alcohol consumption is not the focus of the ministry and that drinking alcohol is not an exclusively normative activity.

10. Food must be served when alcohol is present.

11. The groups or organizations sponsoring the activity or event at which alcoholic beverages are served must have permission from the clergy or the vestry. Such groups or organizations must also assume responsibility for those persons who might become intoxicated and must provide alternative transportation for anyone whose capacity to drive may be impaired. Consulting with liability insurance carriers is advised.

12. Recognizing the effects of alcohol as a mood-altering drug, alcoholic beverages shall never be served when any business of the Church is being conducted.

13. Clergy shall consecrate an appropriate amount of wine when celebrating the Eucharist and perform ablutions in a way that does not foster or model misuse.

Church Insurance (Property)

The Church Insurance Companies only insure Episcopal institutions and have been serving those institutions for over 90 years. As a wholly owned entity of the Episcopal Church, they have a unique perspective in tailoring insurance programs to fit their church and ministry partners’ needs.

Visit their website for information on establishing best practices, answering insurance coverage-related questions, or guiding your ministry by implementing better safety standards.

Safety and Insurance Handbook for Churches

Insurance Requirements

For more information about Property and Casualty Insurance, visit the Property and Casualty page of the Church Pension Group website.

Church Building Use (Certificate of Insurance)

Users (tenants) of church buildings who are not parish-sponsored must provide certificates of liability insurance (of at least $1 million per claim, $2 million of aggregate coverage) indemnifying the church/bishop and the Episcopal Church in Colorado for the building use. This is extremely important, especially where there are nursery and daycare tenants. Exceptions to this mandate are Boy Scout and Girl Scout troops, which are covered under a blanket policy that covers all

locations, and Twelve Step Programs (AA, NA, etc.), which are extensions of the Rector/Priest in Charge/Vicar's ministry.

Church Building Use Agreement Template

Lease Policy

As followers of Christ, we are called to proclaim the Gospel by word and action. We encourage our churches to connect their ministries to the communities in which they exist, to love and serve our neighbors as Christ loves us. We in the Church open our doors to those in need, serving them ourselves and often allowing local groups and organizations to use our facilities to broaden the services provided. The arrangements by which others use our space should be in the form of building use agreements or leases. Any such agreement for a term of one year or less may be executed without prior approval of the Property Committee or the Standing Committee, but with conditions. Click to read the full Lease Policy.

Property Changes

For all congregations (Parishes, Missions, or Special Congregations), major property decisions related to church property (including most leases, cell phone tower leases, sales, and property-secured loans) must be approved by the Bishop and the Diocesan Standing Committee. If you have any questions about the process or are considering something that may require approval, contact Canon Sarah Bjornebo.

Application to Alienate Church Property

Application to Encumber Church Property

Archiving Materials

Documents must be safely stored to prevent loss or damage. An appropriate filing system and/or storage system for historical records need to be in place to ensure the required documents can be located when required. Congregations seeking guidance on maintaining records should consult Records Management for Congregations: An Archives Manual for Episcopal Parishes and Missions.

Financial Commitment to our Diocese and Region

All Parishes and Missions commit to the Diocesan canonical requirement of giving a minimum of 10% of "plate and pledge" to the work of the Diocesan budget and a voluntary 5% to the work of the Region.

> CANON 5: Financial Support of This Diocese, Section 1: In order to provide funds which shall be expended, distributed, or used in any way by this diocese, a program of mandatory assessment will be established by Diocesan Convention, under which each parish and mission of this diocese shall be led to report and make an annual payment to this diocese of a portion of its receipts. Such payments shall be made in monthly installments. The program of assessment established by one Diocesan Convention remains in effect unless, and until, changed by a subsequent Diocesan Convention.
>
> In 2008, at the 121st Diocesan Convention, a resolution by churches was brought forth and passed, defining the responsibility of churches for funding the diocese:
>
> RESOLVED, that the Diocese of Colorado hereby sets the program of mandatory assessment to fund diocesan activities as described in Canon 5, Section 1, as a minimum of ten percent (10%) of the unrestricted annual plate and pledge income of each parish and mission in the diocese to fund the diocesan budget.

RESOLVED, that in addition to the program of mandatory assessment of ten percent (10%) to the Diocese of Colorado, each parish and mission is encouraged to contribute an additional five percent (5%) of their unrestricted annual plate and pledge for the support of Regional ministries.

If the congregation is not currently at the Diocesan standard regarding giving to the Diocese, please contact Canon Sarah Bjornebo at Sarah@EpiscopalColorado.org to develop a plan to achieve the Diocesan standard.

AUDITS

Annual audits are required by the Canons of the Episcopal Church for all parishes, missions, and institutions. The primary purpose of the audit is to ensure that financial statements are fairly stated. Any person handling monies or investments of the church needs an audit to protect the church assets and them against suspicion of mishandling those assets. Similarly, Rectors, Vestries, Vicars, Bishop's Committees, Treasurers, and other persons in positions of responsibility may be liable for any losses that would have been discovered by an ordinary audit but were not discovered because they failed to have an audit conducted.

Audits are particularly valuable to Parishes in identifying areas of risk or areas where Parishes are not following best practices. In recent years, auditors have identified improvement opportunities for Parishes in the following areas:

- Failure to have a second person to verify bank-to-book reconciliations
- Lack of policies concerning a second signer for checks in excess of a specified amount
- Failure to comply with second signer policies where such policies are in place
- Improper procedures for counting and handling cash contributions
- Inadequate records and tracking procedures for the use of restricted funds
- Inadequate tracking and reporting of non-operating revenue and expense
- Inadequate tracking and auditing of clergy discretionary funds
- Inadequate/incorrect reporting of investment income and gains and losses
- Information management (security of sensitive information, off-site storage of backup data)
- Management of lay employee pension withholding and payments
- Inadequate tracking of fixed assets
- Inadequate process for filing Forms 1099 for independent contractors

The canons permit the audits to be completed by an independent Certified Public Accountant, an independent licensed public accountant, or an audit committee.

If you choose to do an audit by committee, the Audit Committee Members:

1) Should be independent of the decision-making and financial record-keeping functions of the congregation,
2) Should have sufficient financial skills and experience to conduct a competent audit,
3) A typical audit committee consists of three members but can be fewer depending on the size and scope of the audit.

All audits can be completed using the audit guidelines in the "Manual of Business Methods in Church Affairs" or the Alternative Audit Procedure for use only by congregations of the Diocese of Colorado with a Normal Operating Income of less than $250,000. Alternate audit guidelines can be found at: https://episcopalcolorado.org/wp-content/uploads/2024/10/Alternative-Audit-Procedure-Form.pdf

Complete audit and financials are due annually on or before September 1; send to Pam Greenfield at pam@episcopalcolorado.org. Completed audits include completed questionnaires, audit findings and recommendations, and year-end financial statements.

Bank Accounts

1) Changes to account instructions, dividend and interest payment directions, addresses, and other account specifications require the signature of the Treasurer.
2) The Treasurer is authorized to make internal bank transfers.
3) The Treasurer, Jr. Warden, and Sr. Warden, or authorized Vestry member, are the only individuals with check signing authority, except for clergy discretionary funds.
4) The list of authorized signatures is updated with the banks annually immediately following the Parish Annual Meeting.
5) Notices of changes to account information (i.e., address, dividend instructions, signing authority, etc.) are sent to the parish bookkeeper.
6) All bank statements are opened and initialed by the Treasurer. The bookkeeper (without check signing rights) reconciles all statements to QuickBooks or the current parish accounting system.

Parochial Reports

Parochial reports are a critical element in helping us form an understanding of the state of the church. *They are also a Canonical requirement*. By having clear and accurate data, we will be better positioned to listen to the Holy Spirit as we lead and respond to the challenges in our congregations and ministries, the Episcopal Church in Colorado, and the Episcopal Church at large.

The 2025 Parochial Report forms and instructions are now available and can be accessed on The Episcopal Church's website at episcopalchurch.org/research/forms-and-instructions. Beginning January 5, 2026, the 2025 Parochial Report can be completed online at https://reports.dfms.org/. **Note:** Once the parochial report is complete, a copy no longer needs to be sent to the Office of the Bishop; we can access all accounts online. In addition, signatures are no longer required on the "Preparation and Certification" page. The Episcopal Church Center and the Office of the Bishop accept the names and dates entered as electronic signatures.

The Episcopal Church will email congregations individually to provide links and updated information. The email will be sent to the login email address used last year and the one listed on your parish profile. If you have questions, contact Kirsten Manica at kirsten@episcopalcolorado.org. The canonical deadline to submit your reports to the Office of the Bishop is March 1, 2026.

Parochial Report App

The General Convention Office has released a web-based application designed to assist in compiling data for the annual parochial report of The Episcopal Church. This app, which can be used on various devices such as computers, tablets, and phones, allows users to track details of all liturgies in their congregation. It simplifies the process of reporting by automatically calculating statistics like the number of Eucharists, baptisms, and average Sunday attendance. Data input in 2025 will be used for the 2026 parochial report. It includes features for counting online worship attendees through metrics for unique live

and recorded views. Additionally, the app offers visual representations of data through graphs, a feature developed in collaboration with Worship Times.

Users must create an account using their congregation's unique identity and can then input and track relevant data. The app also provides instructional videos and support via a dedicated email at the General Convention Office. This tool is expected to ease the reporting process and provide clarity on data tracking for church congregations. Learn more

Letter of Transfer

Confirmed Episcopalians may request a letter of transfer from the parish they previously attended (or from the parish from which they were Confirmed or Received in the Episcopal Church) when moving to another congregation. Use the Letter of Transfer form to send relevant information from the parish register to the member's new parish.

Letter of Transfer Form

Tax and Other IRS Information

Sales Tax Exemption – State of Colorado

The Tax Exempt Certificate for the Episcopal Diocese of Colorado
Registration #98026570000
Name: Episcopal Diocese of Colorado
License/Exemption: Charitable Sales Tax Exemption
Purchases made with this certificate are exempt from state and local sales tax if the goods are used as part of the purchaser's regular charitable function and activity. If the total purchase price is less than $100, the buyer must sign an affidavit declaring the purchase is made from the organization's own funds. If the total purchase price is $100 or more, the charitable organization must pay with its own check or credit card and not with cash or an individual's check or credit card. The seller must record the account number, date of sale, items or services purchased, and the name of the charitable organization.

Unrelated Business Income Tax (UBIT)

Churches and religious organizations, like other tax-exempt organizations, may engage in income-producing activities unrelated to their tax-exempt purposes as long as the unrelated activities aren't a substantial part of the organization's activities. However, the net income from these activities will be subject to the UBIT if the following three conditions are met: the activity constitutes a trade or business, the trade or business is regularly carried on, and the trade or business is not substantially related to the organization's exempt purpose. (The fact that the organization uses the income to further its charitable or religious purposes does not make the activity substantially related to its exempt purposes.)

Exceptions to UBIT: Even if an activity meets the above criteria, the income may not be subject to tax if it meets one of the following exceptions: (a) substantially all the work in operating the trade or business is performed by volunteers, (b) the activity is conducted by the organization primarily for the convenience of its members or (c) the trade or business involves the selling of merchandise substantially all of which was donated. Generally, rents from real property, royalties, capital gains, and interest and dividends aren't subject to the unrelated business income tax unless financed with borrowed money.

Sales and Use Tax for Charitable Organizations

Guidelines for state sales and use tax are detailed in the Colorado Department of Revenue's report, Sales & Use Tax Topics: Charitable Organizations.

Guidelines for local sales and use tax may vary by location; contact your local tax department with inquiries about sales and use tax for charitable organizations in your area.

IRS Forms

Many of the IRS forms you will need for your church are available on the Charities and Nonprofits page of the IRS website.

Administration & Finance End-of-Year Checklist

The Office of the Bishop has provided a helpful checklist of administrative and financial tasks to be done before the end of the year and also for the beginning of the upcoming year. Clergy and Wardens will find this list helpful, however, most of the checklist is intended primarily for Treasurers. We ask that you please pass this on to your Treasurer or the appropriate people. If you have any questions, contact Pam Greenfield at pam@episcopalcolorado.org.

Administration & Finance End-of-Year Checklist