

1) Semi-Monthly Payroll Processing:

A. MUMC Staff and Pastor are paid on the 15th and last day of each month. In the case of a holiday or weekend, payments are made on the previous business day. For example, if February 15th is a Sunday, payment will be made on February 13th.

B. Each staff member will maintain their own daily timesheets for review by Pastor/Parish Relations Committee (PPRC) as needed. Pay period end dates are the 10th and 25th of each month. Staff members will report their hours to the PPRC representative by noon on the 11th and 26th of each month.

C. Hours are due from the PPRC representative to the accounting firm (Robin Campbell at Linn & Campbell P.C.) two business days prior to pay date, by 4 pm.

D. Accounting firm provides payroll reports to PPRC and Finance representative once payroll is processed via email.

2) Hourly Pay Rate Increase Process:

A. The pastor, the Finance Team, and the PPRC meet to review budget and annual staff pay rate recommendations annually, prior to the January Ad Council meeting.

B. Pay rates are presented by Finance and PPRC chairs to the Ad Council for approval, as part of the Council's annual budget approval process.

C. Approved pay rates are then presented to the staff by PPRC team members annually, prior to the February Ad Council meeting.

D. Pay rates are provided to the accounting firm by the Finance team no later than the last day of February on an annual basis.

E. Pay rate spreadsheet is maintained by Finance and PPRC chairs.

F. Updated pay rates are effective with the first payroll of March, through the last payroll of February annually.

G. Additional review of pay rates may be required outside of this cycle, and must be reviewed and presented by Finance and SPRC to Ad Council prior to taking effect.

Salaried / Pastor Pay Increase Process:

- Determined through the annual Pastoral Support Form
- Effective January 1st annually
- Submitted by SPRC to Missouri Conference by Charge Conference deadline (generally late Nov / early Dec)
- Submitted by Finance to accounting firm prior to payroll deadline for January 15th pay date.

1099 Independent Contractor Process:

- According to the IRS
(<https://www.irs.gov/newsroom/irs-reminds-business-owners-to-correctly-identify-workers-as-employees-or-independent-contractors>):
 - o An employee is generally considered to be anyone who performs services, if the business can control what will be done and how it will be done.
 - o Independent contractors are normally people in an independent trade, business or profession in which they offer their services to the public.
- Invoices / hours for 1099 contractors are submitted to the MUMC Finance team on a frequency determined by the contractor and Finance team.
- Hiring Independent Contractors requires budget approval from Ad Council