



December 9, 2018

## Life Cycle of a Church

All living beings have a life cycle. Much like humans, the church has a life cycle. This is nothing new. All of our churches were born for a certain time and place. With that birth comes growth and energy; then comfort. We become comfortable with the way things are going. Everything is working well much like a plane on auto-pilot. But without new growth, programs, or ideas, our churches often enter a plateau and then the decline begins. Before you know it, we go into survival mode which eventually leads to death.

Many of our historic churches were birthed for a particular reason or mission at a very specific time in U.S. history. Although it is hard to understand, our world has changed and churches have not always been able to change. Some churches were birthed for a particular ministry and mission in their communities but now that mission field no longer exists. With all of this comes discussion which involves a lot of emotions. There is shame and guilt, grief and anger, more than can be shared on this page.

Resources helpful for churches in every stage of life are available on our PSEC website. So whether you are discerning planting a new church or closing an existing congregation, these resources will be helpful in your discussions.

Go to: <https://psec.org/missions-ministries/life-cycle-church/>



## PSEC Clothing Storefront

Not sure what to get your Pastor or church leaders for Christmas this year? Use the personalized Pennsylvania Southeast Conference Lands' End Business storefront to choose from a huge selection of items.

Get the PSEC logo on shirts, sweaters, jackets, hats... A great Christmas gift!

Shop at: <https://business.landsend.com/store/psec/>



## Outside Vendor Responsibilities

### Attention: Church Treasurers/Bookkeepers

If you have vendors whom you pay for services; for example, cleaning, snowplowing, speaking, accounting/legal/payroll services or any other type of service, you may need to file a statement that reports the payments. The rule is, if you pay them more than \$600 in a year, for the most part, you must provide them with a 1099-MISC at year-end to report to them and the IRS what has been paid to them. There are some caveats for lawyers and for vendors who are incorporated. Some of you are still paying your clergy person and/or organist as a vendor instead of an employee and if so, you should be providing a 1099 to them as well.

But besides providing a 1099, do you know your other responsibilities? Well, the first is that all these type vendors should, if they are coming to do work at your location, provide a certificate of insurance that they have in case of an accident on your premises. Second, you should be asking them to complete a W-9 form that gives you the information that you need to complete an accurate 1099-MISC. Third, the state of PA, also has a form (REV-1832) that should be completed in many circumstances. Along with the form comes a new ruling that began in 2018. If your vendor is an out of state vendor, their business is located in a state other than PA, and you pay them more than \$5,000; you are required to withhold PA state tax (3.07%) from the payments and remit it to the state of PA on the vendor's behalf. If you are not sure if you will go over the \$5,000 threshold, the state recommends that you withhold from the first dollar of payment.

If you are in doubt as to whether or not you need to use these government forms, I would encourage you to reach out to my office AND use the forms. There is no harm in getting these forms filled out even if you realize later that you do not need them. Once a vendor is paid, however, it is real hard to get them to complete these information forms.

- Tammie Wisniewski, PSEC Financial Operations Manager  
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