

**LOCAL CHURCH AND SCHOOL EMPLOYEES
COURTESY PAYROLL (X 45 19 3 c: X 50)**

L-4

The Potomac Conference provides a service to churches and schools in the Conference by processing payroll for their employees at no cost. The Conference will generate paychecks, file taxes to the appropriate agencies, and provide W-2 forms for these employees.

Benefits – The conference provides service credit according to policy and Workers' Compensation insurance for all courtesy employees. **Arrangements for vacations, holidays, sick time, insurance, etc. for courtesy employees are the responsibility of the hiring organizations.**

Retirement – An employee is eligible for participation in the Adventist Retirement Plan if he/she:

1. Is age 20 or older;
2. Is employed at least half time (20 hours/week) on a regular basis by one or more conference entities;
3. Is employed in a position expected to last longer than five (5) months.

Employers of retirement—plan-eligible employees will be billed for the basic contribution, based on 5% of the Basic Remuneration Factor and an additional 'match' equal to 50% of employee's voluntary contribution up to a maximum of 25% of the employer basic contribution (or an additional 1 ¼%).

Employment: Churches and schools are subject to the same laws, rules and regulations as other employers including completion of I-9 and W-4 forms, compliance with FLSA including the payment of minimum wages and overtime and placement of employees in correct status.

Enrollment: Enrollment packets are available through the Potomac Conference Website. Go to [pcsda.org/ministries/human resources/forms](http://pcsda.org/ministries/human%20resources/forms) – to download enrollment packet.

Courtesy Eligibility: Only citizens and individual who are permanent residents or who have a current valid employee authorization card are eligible to be enrolled on courtesy payroll.