



**Roman Catholic Diocese of Syracuse**

## **Parish Business Administrators Meeting**

Thursday, September 26<sup>th</sup>, 2024



# Roman Catholic Diocese of Syracuse

## Parish Business Administrators Meeting

Thursday, September 26<sup>th</sup>, 2024  
Holy Cross Church Hall  
4112 East Genesee Street  
Dewitt, N.Y. 13214

### Agenda

**9:00 AM    Welcome & Prayer                    Rosemary Smith**

**Plan for the Day                    Tom O'Connor**

▶ *Today's agenda*

**9:15 AM    Diocesan Foundation                    Beth Hoey**

▶ *Update on HOPE Appeal*

**9:30 AM    Safe Environment                    Jacqueline Bressette**

**9:45 AM    Catholic Sun                    Tom Cuskey**

**10:00 AM                    ----- Break -----**





**Roman Catholic Diocese of Syracuse**  
Parish Business Administrators Meeting

**Agenda ... Continued**

***Departmental Updates:***

- |                 |                                      |  |
|-----------------|--------------------------------------|--|
| <b>10:15 AM</b> | <b>Risk Management</b>               | <b>Brian McAuliffe</b>                   |
| <b>10:30 AM</b> | <b>Payroll</b>                       | <b>Carol Rojek</b>                       |
| <b>11:00 AM</b> | <b>Human Resources</b>               | <b>Rosemary Smith &amp; Taylor Wolfe</b> |
| <b>11:15 AM</b> | <b>Information Technology</b>        | <b>Justin Bartlett</b>                   |
| <b>11:30 AM</b> | <b>----- Pizza &amp; Salad -----</b> |  |
| <b>12:15 PM</b> | <b>Parish Services</b>               | <b>Tom O'Connor &amp; John Heagerty</b>  |
| <b>1:00 PM</b>  | <b>Summation</b>                     |  |





# Diocesan Foundation



# Safe Environment





*The official news medium of the  
Roman Catholic Diocese of Syracuse*





# The elephant in the room...





# Rich history...



- ▶ Established 1892
- ▶ Serves the seven-county Diocese of Syracuse
- ▶ Bi-weekly, 26 print publications annually
- ▶ Increased edition page count, reduced print & mail cost
- ▶ Hyper-local focus
- ▶ Also deliverable in a digital format via email
- ▶ Augmented by our bi-weekly Digital Update





# Rich present...





The SUN comes up every  
day...





## Back to the



Challenges in growing...

- Circulation
- Advertising

vs.

Obligations to satisfy...

- Free content expectations
- Evangelization





# Patrons vs subscribers

- ▶ Can you help us reach your parish family?
- ▶ Parish supported patronage?
- ▶ Sun option...Focused, low frequency email campaigns:
  - Share your email list with us or
  - Share our message with your list
- ▶ Focused, low-cost social media campaigns by area



# The *other* elephant in the room...

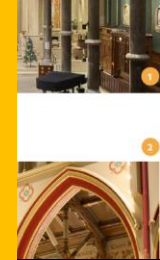
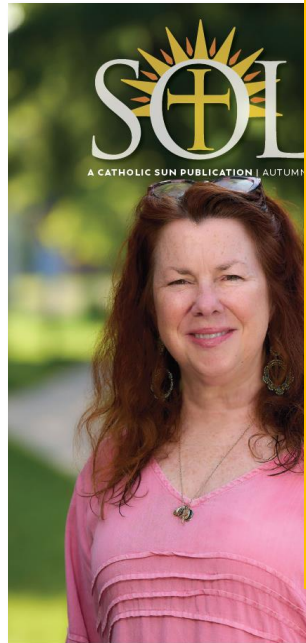




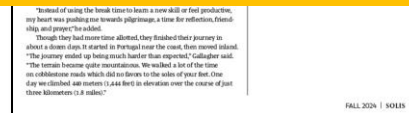
New member of The Catholic  
Sun family







- Mailed quarterly to a combined list of Catholic Sun members and Hope Appeal donors
- First year is supported by an evangelization grant





Thank you for your support!





# Risk Management

- ▶ The Diocese of Syracuse Risk Management Office's mission is to enhance the safety and well being of all Diocesan parishes, schools, cemeteries, Catholic Charities and all of our ministries, through loss prevention, fair and timely claims handling, and effective management of all risks throughout the Diocese.
- ▶ Risk Management exists to serve the Diocese of Syracuse parishioners, volunteers, clergy and all employees throughout all 7 counties.
  - ▶ Team:
    - ▶ Brian McAuliffe, Sue Wuerthner and Bill Doran



# Website Update

- ▶ Portal is going away
- ▶ Links to information on Risk Management main page

## •Risk Management Menu

<a href="#"><u>PROGRAM OVERVIEW</u></a>	<a href="#"><u>AUTO POLICY &amp; PROCEDURES</u></a>	<a href="#"><u>CEMETERY SAFETY</u></a>	<a href="#"><u>DIOCESAN GUIDELINES</u></a>
<a href="#"><u>FACILITIES MANAGEMENT</u></a>	<a href="#"><u>GUIDELINES FOR YOUTH PROGRAMS</u></a>	<a href="#"><u>HOLD HARMLESS AGREEMENTS</u></a>	<a href="#"><u>INSURANCE REQUIREMENTS</u></a>
<a href="#"><u>ONLINE TRAINING VIDEOS</u></a>	<a href="#"><u>OSHA</u></a>	<a href="#"><u>REPORT A CLAIM</u></a>	<a href="#"><u>SAFETY NEWSLETTERS</u></a>
<a href="#"><u>SCHOOL SAFETY</u></a>	<a href="#"><u>SECURITY GUIDELINES</u></a>	<a href="#"><u>SELF-INSPECTION LISTS</u></a>	<a href="#"><u>SPECIAL EVENTS INSURANCE</u></a>
<a href="#"><u>TRUSTEE RESOLUTIONS &amp; BUILDING COMMISSION GUIDELINES</u></a>	<a href="#"><u>WORKERS' COMPENSATION</u></a>		



# Liability Coverage Questions

## ▶ *What's Covered under Liability*

- ▶ *General Liability*
- ▶ *Employers and Officers*
  - ▶ *Directors & Officers*
  - ▶ *School Board Legal Liability*
  - ▶ *Employment Practices Liability*
  - ▶ *Errors & Omissions Liability*
  - ▶ *Diocesan Review Board*
  - ▶ *Counseling E&O*
- ▶ *Crime*
- ▶ *Sexual Misconduct*
- ▶ *Fiduciary*
- ▶ *Auto Liability*
- ▶ *Drone Coverage (New this year)*



# Fall Maintenance

- ▶ Emergency Planning
  - ▶ Notebook
    - ▶ Emergency #s for utilities
    - ▶ #s for Contractors (electricians, plumbers, roofers)
    - ▶ #s for Tree Service
    - ▶ Map of Shut-off locations
- ▶ Vacant buildings (Guidelines on Risk Website under Facilities Management)
- ▶ Walkways, Parking Lots, Roofs, Gutters
- ▶ Tree Maintenance



# Other Items

- ▶ Deferred Maintenance does not equal insurance coverage
- ▶ Emergency Preparedness Plan and Shelter in Place Plan
- ▶ Auto Accidents
  - ▶ Please get a Phone number for other people involved
- ▶ Appraisals
  - ▶ Replacement Value



# See Something, Say Something

- ▶ Every incident debrief...thought he was off, saw that on the building, noticed people hanging around the back, etc.
- ▶ If it seems too good to be true, it most likely is...



# If You Have Questions?

- ▶ Call me, email me, here to serve you and your parishes
  - ▶ Email: [bmcauliffe@syrдио.org](mailto:bmcauliffe@syrдио.org)
  - ▶ Phone: 315-470-1494



# Payroll Presentation

Holy Cross Church, Thursday, September 26th



# POP Plan across the Diocese

- ▶ With our new partnership with Reta, we now offer the benefits of a Premium Only Plan to every entity across the Diocese.
- ▶ A Premium Only Plan is a legal way to enjoy tax savings by paying for insurance premiums on a pre-tax basis. This results in a lower tax burden for both the employee and the employer. Since employees' taxable income decreases, their income taxes also decrease.
- ▶ For employees, their health plan deductions are exempt from Federal, State and FICA taxes.



# The POP Plan Benefits to Employers

- ▶ No cost to the location for the plan, Diocese picks up the expense.
- ▶ If you previously had a plan of your own, if you haven't cancelled it, please do!
- ▶ Employers save approximately 7.65% because they do not pay FICA taxes on the employee health deductions.
  - ▶ Prior to 7/1, an employee making \$1,200 per pay period, paid \$91.80 in FICA, the parish paid \$91.80 in FICA.
  - ▶ Now with POP, this employee making \$1,200 with \$181.61 in medical withholdings, pays \$77.91 in FICA, the parish now pays \$77.91 in FICA on their earnings. (\$361.14 annually)



# Savings to Parishes & Schools

- ▶ **Some examples of your savings:**
- ▶ Small parish w/ a \$ 7600 bi-wkly payroll w/ 2 employees w/ health benefits will save approx. **\$1244** on an annual basis.
- ▶ Medium parish w/ a \$15,556 bi-wky payroll w/ 5 employees with health benefits will save approx. **\$1524** annually.
- ▶ A larger parish with a \$19,000 bi-wkly payroll with 3 employees with benefits will save approx. **\$1499** annually.
- ▶ A parish school with a \$34,443 bi-wkly payroll with 3 employees with health will save approx. **\$2,596** on an annual basis.



# Health Savings Accounts

- ▶ New benefit offering this year.
- ▶ A Health Savings Account (HSA) is a type of personal savings account you can set up to pay certain health care costs. An HSA allows you to put money away and withdraw it tax free, as long as you use it for qualified medical expenses, like deductibles, co-payments, co-insurance, etc.
- ▶ This open enrollment, 102 employees elected this plan across the Diocese.
- ▶ The necessary coding was set up for your parish before July 1<sup>st</sup> for the HSA including the necessary tax coding for the employee's W-2. Nothing for you to do on your end.
- ▶ For the parish, an HSA is simply another direct deposit.



# Health Savings Account

**Deduction Code (HSA)** - employee elects to contribute an amount each payroll to his/her HSA account.

**Reverse Deduction code (HSO)** - ADP coding to ensure deduction is working properly & W-2 will be correct.

**Direct Deposit Code (HSD)** - code set up specifically for amount going into an employee's personal HSA account.



# Year End, Calendars & Early Payrolls

- ▶ We have **7** holidays from October to December.
- ▶ Depending how the holiday falls, we need to process payroll early - this applies to **6** of the upcoming holidays.
- ▶ We need 48 hours to ensure that direct deposit will update correctly for employee pay dates.
- ▶ We need everyone's cooperation with processing early payrolls to meet this direct deposit requirement.
- ▶ This will be essential in the month of December - we are processing 4 separate payroll runs in two weeks (A, B, A, B) - we normally do these 4 payrolls in four weeks!



# Year End, Calendars & Early Payrolls

►

December							
	Sun	Mon	Tues	Wed	Thurs	Fri	Sat
<b>B</b>	1	2	3	4	5	6	7
						Start "A" PR for 12/12-13	
<b>A</b>	8	9	10	11	12	13	14
		Finish "A"		Start "B" PR for 12/19-20		Finish "B"	
<b>B</b>	15	16	17	18	19	20	21
		Start "A" PR for 12/26-27	Finish "A"		Start "B" PR for 1/2-3	Finish "B"	
<b>A</b>	22	23	24	25	26	27	28
<b>B</b>	29	30	31	1	2	3	4



# 2024 Year End

- ▶ We are going to send Clergy packets out this year the first week in October. This will give Father ample time to complete his necessary paperwork.
- ▶ Year End packets to parishes will go out around November 1<sup>st</sup> - this will include 2025 Payroll Schedules, new 2025 tax forms (if available), YE Newsletter and clergy information.
- ▶ Clergy housing updates this year for a priest living at your parish for the calendar 2024 year will be \$ 10,500.
- ▶ Minimum wage goes up to \$15.50 this January. All January dated payrolls will reflect this change.



# Payroll Security Updates & Handouts

- ▶ **New ADP Direct Deposit Form**

- ▶ No social security number line - we do not need it! You can throw out any old forms.
- ▶ We need to safeguard important employee information as much as we can.

- ▶ **Year End Calendar**

- ▶ Based upon your schedule, you can follow along to see when early payrolls are needed.
- ▶ You can use the calendar for your own planning needs at the parish - when to submit Christmas bonuses, etc.



The background features abstract, overlapping green geometric shapes, primarily triangles and polygons, in various shades of green, creating a modern and dynamic design.

# Human Resources

Rosemary Smith & Taylor Wolfe



# Agenda

- ▶ E-Onboarding
- ▶ Sexual Harassment
- ▶ Website Updates



# E-Onboarding

- ▶ If you are a location that is currently under Time and Attendance with ADP, we will be reaching out to you to complete E-Onboarding with your new employees instead of completing the entire new hire packet.
- ▶ Items you will need for the new hires for onboarding:
  - ▶ The HR set up form, pay notice, I9 form and identification
  - ▶ The new hire will receive an email notification to complete onboarding through ADP.
  - ▶ Once the new hire inputs their personal information and selects submit, I will receive a notification from ADP that their onboarding is complete. After, they will be added to our system for payroll



# Sexual Harassment Training

- ▶ Your payroll team member will email you an employee listing/roster that you may use as a tracking sheet. You should receive this email by **October 1st**.
- ▶ Employees can watch the video individually or in a group setting.
- ▶ Reminder, if an employee already watched the video for 2024, they do not need to watch it again.
- ▶ To ensure 100% completion in 2024; after the employees complete the training, please submit the completed form back to HR no later than **December 20th**
- ▶ [Sexual Harassment Prevention Training \(youtube.com\)](#)



# Website Updates

- ▶ Portal on the diocesan website is going away
- ▶ If you need the latest HR Change form, new hire packets, etc. please email HR directly ([twolfe@syrdio.org](mailto:twolfe@syrdio.org) or [humanresources@syrdio.org](mailto:humanresources@syrdio.org))
- ▶ All benefit information will still be found on our website below:
  - ▶ <https://www.syracusediocese.org/human-resources>



# Questions?





# Information Technology

- ▶ Beware of Phishing scams

- ▶ Quickbooks

We will work with parishes to move from desktop versions of QB to QB online



# Parish Services Update



PBA Meeting ... 9.26.24



## **Topics for Discussion**

- ▶ Year End Financial Reporting
- ▶ Lay Pension Plan Valuation
- ▶ Employee Retention Credit Status





# Year End Financial Reporting



PBA Meeting ... 9.26.24



## Parish Services Update

### Parish Business Administrators Meeting

#### 6.30.24 Year End Financial Reporting Requirements

- Fiscal Year End June 30, 2024,
- Financial Reports required from parishes:
  - Balance Sheet
  - Income Statement
  - Budget for Y/E June 30, 2025
  - Addendum to Annual Financial Statements  
(Signed by Pastor, Trustees, and Finance Committee Chair)





## Parish Services Update

### Parish Business Administrators Meeting

6-30-24 Balance Sheet & Profit & Loss Statements were due 9-15-24.

As of today, we have received 90 out of 121 Locations. The 31 outstanding locations are needed ASAP! – locations will be contacted.

Please include cemeteries and schools if applicable.

Victims trust payments, SDIF values, Escrow values and Restricted Current Asset amounts are checked for accuracy.

Upon receipt, Profit & Loss statements will consolidate and compared to the prior year. The results will be used to help allocate future charges.





## Parish Services Update

Parish Business Administrators Meeting

### Current Status ... Continued

90 Posted to Master Consolidation

13 emailed for additional information

51 received from Parish – signed off

39 received from outside accounting firms

31 have not been received





# Parish Services Update

## Parish Business Administrators Meeting

### Financial Statement Submissions

Balance Sheet, Income Statement, Budget, and Addendum were due by September 15<sup>th</sup>. Financial Statements that are still outstanding should be mailed or e-mailed as soon as possible to:

John Heagerty  
Parish Services  
Diocese of Syracuse  
240 East Onondaga Street  
Syracuse, NY 13202

[john.heagerty@syrdio.org](mailto:john.heagerty@syrdio.org)





**Parish Services Update**  
Parish Business Administrators Meeting

**Financial Reporting Questions and Discussion**



PBA Meeting ... 9.26.24



# **Lay Pension Plan**

## **June 30, 2024 Valuation**





## **Lay Pension Plan Valuation**

- Plan Sponsors are responsible for the pensions of their eligible current and former employees. The liability should be reflected in the parish financial statements
- Each Plan Sponsor's liability is re-calculated annually by the plan actuaries and reports are forwarded to the entity
- Plan Sponsors should update their General Ledgers annually based on the plan actuaries' reports





## **Parish Services Update**

### **Parish Business Administrators Meeting**

### **Lay Pension Plan Valuation**

The annual actuarial valuation as of June 30, 2024 was completed by BPAS Actuarial and Pension Services, LLC, the plan actuaries. Valuation reports have been distributed. The reports include:

- **Statement of Plan Assets and Liabilities at June 30, 2024**
- **Roster of Plan Participants**







**Roman Catholic Diocese of Syracuse, New York**  
**Lay Pension Plan**

**Statement of Plan Assets and Liabilities**  
**at June 30, 2019**

*Pension Unit #100*  
*Customer #701*  
**Church of Sts. Mary & Joseph**  
**Syracuse, NY**

Plan Liabilities at June 30, 2019	\$ 411,205.43
Plan Assets at June 30, 2019	\$ 170,214.13
Unfunded Liabilities at June 30, 2019	<u>\$ (240,991.30)</u>

The Lay Pension Plan provisions, actuarial assumptions, and benefit calculation methods are contained in the **June 30, 2019 Year End Disclosure Report of the Roman Catholic Diocese of Syracuse, New York Pension Plan**. The report is available upon request from the Human Resources Department.

The annual funding requirement from the sponsoring entity is based on the amount needed to pay out the Unfunded Liability to plan retirees, discounted at a rate of 4.25% over a thirty year period. Accrual and payment of benefits and earnings on plan assets, are reviewed annually, as is the discount rate. The funding requirement is subject to adjustment periodically.

As of June 30, 2019, your parish had the following breakdown of plan participants:

Active Employees	2
Retired Employees in pay status	6
Beneficiaries of Former Employees in pay status	0
Former Employees with vested benefits, not in pay status	4
Total Plan Participants	<u>12</u>





# Diocese of Syracuse

Lay Employee Pension Plan

Plan Year Ended June 30, 2019

Balances at June 30, 2019

Unit #	Pension Plan Provider	Status	Name	Liability	Plan Assets	Unfunded
100	Church of Sts. Mary & Joseph	A	Morgan, Frances	40,863.43	16,914.98	23,948.44
100	Church of Sts. Mary & Joseph	A	Smith, Robert	90,471.69	37,449.80	53,021.89
	Active Count	2				
100	Church of Sts. Mary & Joseph	R	English, Barry	32,597.23	13,493.28	19,103.95
100	Church of Sts. Mary & Joseph	R	Pocheski, Linda	69,554.02	28,791.15	40,762.87
100	Church of Sts. Mary & Joseph	R	Randall, Joyce	5,897.55	2,441.23	3,456.32
100	Church of Sts. Mary & Joseph	R	McPherson, Richard	75,276.30	31,159.83	44,116.47
100	Church of Sts. Mary & Joseph	R	Ingelato, Donna	8,635.43	3,574.54	5,060.88
100	Church of Sts. Mary & Joseph	R	Johnson, John	40,086.59	16,593.42	23,493.17
	Retired Count	6				
100	Church of Sts. Mary & Joseph	V	Young, Robert	10,574.66	4,377.27	6,197.39
100	Church of Sts. Mary & Joseph	V	Wagner, Vanessa	6,039.48	2,499.98	3,539.50
100	Church of Sts. Mary & Joseph	V	Tartaglia, Maria	9,471.69	3,920.71	5,550.99
100	Church of Sts. Mary & Joseph	V	Weld, Howard	21,737.36	8,997.95	12,739.41
	Vested Count	4				
	Total Count	12		411,205.43	170,214.13	41.4%
		0				240,991.29
A	Active					
B	Beneficiary					
Y	Beneficiary of a deceased participant that is not yet in pay status					
R	Retired					
V	Vested					
F	Frozen					



**Parish Services Update**  
Parish Business Administrators Meeting

## Updated Actuarial Valuation

- ▶ Record annual adjustment of liability
  - ▶ Adjust to balance on Actuarial Statement
  - ▶ Any change from 6.30.23 to 6.30.24 should be recorded as:

A/C# 220 Long Term Pension Liability	\$ XX,XXX.XX
--------------------------------------	--------------

A/C# 746 Pension Expense	\$ XX,XXX.XX
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**Parish Services Update**  
Parish Business Administrators Meeting

**Pension Questions and Discussion**





# Employee Retention Credit Status





### **Employee Retention Credit Activity to Date**

- ▶ The ERC program began as an effort to help businesses during the pandemic, but as time went on, IRS review confirmed concerns that there was an extremely high rate of invalid ERC claims.
- ▶ To counter the flood of invalid claims, the IRS announced last fall a moratorium on processing claims submitted after Sept. 14, 2023, to give the agency time to digitize information on the large study group of ERC claims.





## **Most Recent IRS Communications**

- On August 8th, 2024, the IRS announced it had sent out 28,000 disallowance letters to businesses whose claims showed a high risk of being incorrect.
- The IRS has also identified 50,000 valid ERC claims and is quickly moving them into the pipeline for payment processing in coming weeks.
- The IRS projected payments would begin in September with additional payments going out subsequently.
- The IRS anticipates adding another large block of additional low-risk claims for processing and payment in the fall.





**Parish Services Update**  
Parish Business Administrators Meeting

**ERC Questions and Discussion**







THANK  
YOU