

BUSINESS MANAGER NEWS
Iowa District West Congregations' Mission Receipts



For the Month Ending December 2018	
Anticipated Amount	\$125,000
Actual Receipts	\$132,380
Fiscal Year-to-Date Receipts	
Anticipated Amount	\$1,375,000
Actual Receipts	\$1,320,101
Over (under) anticipated amount	\$(54,899)
Use of Mission Receipts	
Remitted to Synod (50%)	\$687,000
Balance for District programs/operations	\$633,101
Total Receipts	\$1,320,101
Mission Receipts Compared With Last Year	
Month ending December 2018	\$1,320,101
Month ending December 2017	\$1,356,719
Over (under) last year	\$(36,618)

Stewardship Corner - Stewardship Advisors - www.stewardshipadvisors.org – 888.783.2790

LOVE ONE ANOTHER

In John 15:12 we read Jesus' words, *"My command is this: Love each other as I have loved you."* How can we love others as Christ loved us? After all, look at what Christ did to show His love for us! Only He could give His life to save us! St. John wrote, *"This is how we know what love is: Jesus Christ laid down His life for us."* He doesn't stop there, though. He continues, *"And we ought to lay down our lives for our brothers"* (1 John 3:16).

It is true that only Christ could save us, and it is the greatness of that love that enables us to forgive others as we've been forgiven, to serve others as Christ has served us, and to give as we have received.

St. John continues his discourse on love in action by writing, *"If anyone has material possessions and sees his brother in need but has no pity on him, how can the love of God be in him?"* That's a good question, but a rhetorical one, don't you think? What is expected of us? St. John tells us, *"Dear children, let us not love with words or tongue but with actions and in truth"* (1 John 3:17, 18).

Laying down our lives for our brothers means putting the needs of others before our own. We may be inconvenienced. We may even have to sacrifice time or money or status. What is that compared to pleasing the Lord through your faithful stewardship of the gifts He has given you? St. Paul encourages us in Philippians 3:7-8: *"But whatever was to my profit I now consider loss for the sake of Christ. What is more, I consider everything a loss compared to the surpassing greatness of knowing Christ Jesus my Lord, for Whose sake I have lost all things. I consider them rubbish!"*

We need a right perspective. God didn't use that word. He called it heart! David wrote in Psalm 51:10, *"Create in me a pure heart, O God."* Whether we ask for pure hearts or right perspectives, God will know and give us what we need to love others as He has loved us.

Stewardship Spark / Monthly Mission Moment

Did you know that your congregational mission dollars support the District budget in a variety of mission and ministry areas? The current budget includes \$6,000 for chaplaincy services in Council Bluffs and Des Moines. Driving a long distance, especially during the winter, might be difficult so several part-time pastors are available to serve you. Details and contact information are on the website at www.idwlcms.org/human-care.php.

Financial Quick Notes

- 2019 Mileage Rate: **58 cents** per mile for all business miles driven. To read the complete IRS announcement, go online to www.irs.gov and search “2019 Standard Mileage Rates.” Please note that unreimbursed mileage and other business expenses will no longer be deductible for employees beginning in January 2018.
- New receipt vouchers were mailed mid-January. Please use these for remittances from February 1, 2019-January 20, 2020. Donations for organizations outside the District should be sent directly to the organization.
- Need a Federal W-4 or other IRS form quickly? Several forms are in the Treasurer’s Manual, but you can also download the current forms directly from the IRS website. Go to www.irs.gov/Forms-&-Pubs and download the PDF file.
- Need a Form I-9? Find the U.S. Citizenship and Immigration Services website at www.uscis.gov/i-9. All church staff including pastors need a copy on file.
- State of Iowa Form W-4 (IA W-4 Employee's Withholding Certificate and Centralized Employee Registry 44-019) is online at <https://tax.iowa.gov> (search W4). All new employees must complete this Centralized Employee Registry Reporting Form. Questions, email idr@iowa.gov or call 515.281.3114 or 800.367.3388.
- The Iowa minimum wage remains at \$7.25. State and federal posters are no longer provided by Iowa Workforce Center, but posters can be downloaded for free. More information is online at www.iowaworkforcedevelopment.gov/required-employer-posters.
- Tax calendar: January 31 deadline...
Issue Form W-2 to each employee (employers are not required to submit Form W-2 copy 1 to the state). Complete Copy A of each 2018 Form W-2 Wage and Tax Statement and W-3 Transmittal of Wage and Tax Statement to Social Security Administration (mail to address on summary form or file electronically).
Issue Form 1099-Misc to all independent contractors/self-employed individuals (those that earned \$600 or more during the year 2018).
Complete Copy A of each 2018 Form 1099-Miscellaneous Income and Form 1096-Annual Summary and Transmittal of U.S. Information Returns to IRS (mail to address on summary form or file electronically).
- Complete Employers Quarterly Federal Tax Return Form 941 (be sure to proof the Form 941 totals with W-3 summary statement).
- Form 944 is designed so the smallest employers (those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year instead of every quarter.
- Complete online the 2018 State of Iowa Verified Summary of Payments (VSP) to the Iowa Department of Revenue. Questions call 800.367.3388.



[The Top 10 Church Management Articles of 2018](#)

ManagingYourChurch.com recently summarized the most popular stories from last year. There are several good articles including information about the new tax reform called “*The Tax Cuts and Jobs Act of 2017*.” As it will be tax time before we know it, read the story about “Pastors Can No Longer Itemize Deductions for Business Expenses” by church CPA and attorney Richard Hammer. To read the article, [click here](#).

Biennial Report for an Iowa Non Profit Corporation

If not done already, it is time to complete the 2019 Biennial Report for an Iowa Non Profit Corporation. The registered agent contact at every congregation should have received in early January an email from the Secretary of State (SOS) business services office. At their website (sos.iowa.gov/br) enter your corporation number and temporary code and update your registered agent and officers (President/Director, Secretary, Treasurer). To keep your incorporation status active, you must complete this form every other year. It is important to complete this form to provide legal protection for your leaders. The final filing deadline is due April 1, 2019. For more information, contact the SOS at 515.281.5204, 888.767.8683, or email sos@sos.iowa.gov.

Submit your LCMS Statistics Report

Important! In late-January LCMS Rosters and Statistics mailed each congregation instructions for completing the 2018 statistics report. This letter included the congregation ID and password needed for completing the form online. The report includes membership data, gains/losses, education enrollment figures, and financial information. Please be sure this letter gets to the person in your congregation who is responsible for completing this report.

If you have not received this letter or have questions, please email rosters.stats@lcms.org or call the LCMS Church Information Center at 888-843-5267. This statistical information is used to calculate congregational assessments for District and Synod Conventions. It also assists a wide variety of ministry efforts at the national level, as well as fulfilling the expectation of membership set forth in Bylaw 1.3.4. Please return the completed report to the LCMS Office of Rosters and Statistics by February 28, 2019.

The Lutheran Witness Subscription Rate

The rate for *The Lutheran Witness* remains the same for May 2019-May 2020. Including the insert, the total is \$22.68. The LW is available as an app, online, and in print. The flagship magazine of the LCMS, *The LW* is a monthly publication (11 issues per year) that offers Synod news, features, columns, Q & A, and more. The deadline for changes is March 1. If you have any questions, contact Concordia Publishing House circulation at 800.325.3040 and select Option 2 or email lwsubscriptions@cph.org. For more information or to read web-exclusive stories, you can also go to www.lcms.org/witness.

Thrivent Choice Update

Thrivent Choice dollars for 2018 will be expiring soon! If you are a Thrivent member, you may be eligible to participate and direct Thrivent Choice dollars to Iowa District West and other LCMS organizations. Simply go to www.thrivent.com/thriventchoice or call 800-THRIVENT (800-847-4836) before March 31 and say "Thrivent Choice."

If you have a specific ministry you want to support (a mission in the District, Joy in Ministry Scholarship Fund, IOWAY, Disaster relief/LERT, Youth Gathering, etc.) let me know the ministry and the amount. Thank you to the many members who have already supported IDW!

Concordia Plan Services Wellness News

Whether it is your physical, financial, or emotional wellness, Concordia Plan Services is here to help you with simple resources so you can Be Well...Serve Well, and continue to spread the Gospel of Jesus Christ. Those LCMS workers on the Concordia Health Plan are encouraged to continue activities on their Vitality account (www.PowerofVitality.com).

It's a new year and a great place to start a healthy 2019 is by completing your **Vitality Health Review** (note the Synod VHR challenge ends January 31) and **Vitality Health Check** - a complimentary health screening through Quest. Appointments can be scheduled now!

Be a wellness champion for your ministry and learn about working towards a nearly free Apple watch – to go www.ConcordiaPlans.org/Champs today!