

# Index

## (Volumes 1 and 2)

The digit(s) to the left of the decimal indicate the chapter; those to the right indicate the paragraph within that chapter.

accountable reimbursement plan .....	6.110
accounting (see bookkeeping)	
actual cash value .....	26.215
additional insured .....	26.605
Adjusting Journal Entries .....	23.100
advertising income .....	11.115, 11.118
agreed amount value .....	26.130, 26.215
allowances	
auto .....	1.305, 3.400
furnishings .....	2.100
housing or parsonage .....	1.305, 1.320, 1.330, 1.425, 1.900, 4.545 (see also housing allowance)
Social Security .....	1.305
utilities .....	2.100
Annual Compensation Report (see Concordia Plans)	
annual automobile lease value table .....	7.606
articles of incorporation	
in general .....	13.305
assets	
board-designated .....	21.200
permanently restricted .....	21.200
temporarily restricted .....	21.200
unrestricted .....	21.200
attendance prizes (see UBI)	
attorney fees, reporting .....	7.467
audits (see reviews, financial)	
Authorization for Payment Voucher .....	23.100, 23.200, Exhibit 23-B, Blank Forms
automobile	
expenses .....	6.135
employer-provided .....	7.600 ...7.606
liability .....	26.240
non-owned liability .....	26.235, 26.240
awards, employee .....	1.315
background screening .....	15.200, 15.210, 26.620, 26.650
backup withholding .....	7.464, 7.467, 11.138
bank reconciliation (see bookkeeping)	
benevolence funds	
designated .....	10.700
policy .....	10.705, 10.710
undesignated .....	10.700
Bingo (see UBI)	
blank forms	
blanket basis (see property insurance)	
bookkeeping	
assets .....	21.400, 21.700, 23.500, 23,700
balance sheet (financial position report) .....	24.110
bank reconciliations .....	20.300, 23.511, 25.335
chart of accounts .....	21.400 – 21.700
classification, account .....	21.500 – 21.700
count form .....	23.100, 23.200, Exhibit 23-A, Blank Forms
endowment funds .....	21.200, 23.750
expenditures .....	21.500 – 21.700
financial statements .....	24.100, 24.110, 24.115, 24.120, 24.135
fund accounting, in general .....	21.100

fund statements, special .....	24.130, 24.135
funds, typical.....	21.200
GAAP (Generally Accepted Accounting Principals) .....	21.100
income/expense reports.....	24.100 – 24.120
internal control, in general .....	20.100, 20.200, 20.300, 23.400 (see also internal control)
journals .....	23.100, 23
ledgers.....	23.100
parochial report, annual (Congregation Statistics Report).....	17.210 – 17.213, Exhibits 17-A(1), 17-A(2)
payment voucher.....	23.100, 23.200, Exhibit 23-B
payroll record, individual .....	23.100, 23.200, Exhibit 23-C, Blank Forms
records, in general .....	23.100
remittances, district.....	17.320, 17.330, 17.340, 23.640
SFAS 117.....	23.740
sample filled-in records .....	23.200
Statement of Activities .....	24.115
budget	
capital.....	22.215
committee .....	22.230
construction.....	22.215
giving potential .....	22.310, 22.320
objectives.....	22.205
planning (worksheet) .....	22.100, 22.320, Blank Forms
preparation .....	22.200
process .....	22.300
projecting income .....	22.320
reports.....	22.610, 22.620, 22.630, 22.700
revenue (income).....	22.100
time-table (calendar).....	22.400
unified .....	22.215
zero-based .....	22.215
buildings, insurable value.....	26.130
business expenses	
in general .....	1.330, 6.100
automobile.....	6.135
attorneys fees .....	7.467
moving .....	6.140
reimbursement.....	6.110, 6.115, 6.120
reporting payments for services received .....	7.465
substantiation .....	6.110, 6.120
business interruption (see insurance)	
bylaws .....	13.315
cafeteria plans	
in general .....	7.200
dependent care .....	7.205, 7.235
flexible spending arrangement .....	7.230
non-discrimination rules .....	7.220
non-qualified benefits.....	7.210
qualified benefits .....	7.205
reporting, IRS.....	7.205, 7.230
requirements.....	7.215
called ministers.....	1.120
Cash Disbursements Journal .....	23.100, 23.200, 23.513
Cash Receipts Journal.....	23.100, 23.512
Cash receipts over \$10,000.....	11.140
catastrophic violence response coverage.....	26.235
Certificate of Insurance .....	26.630
Certification of Racial Nondiscrimination .....	9.305, Blank Forms
Certified Lay Minister.....	1.110, 1.115, 2.200
Certified Public Accountant .....	7.200, 25.100
charitable mileage rate .....	10.220
charitable trust management (see LCMS Foundation)	
chart of accounts (see bookkeeping)	
child care .....	10.230
child care centers .....	8.115

Church Extension Fund	
in general.....	19.100
investments.....	19.200
loans .....	19.300
stewardship resources.....	19.600
Church Information Center.....	17.150
church insurance (see also insurance) .....	Chapter 26
Code Section, IRS	
107, Minister's housing allowance exclusion .....	2.100
125, Cafeteria plans .....	7.200
127, Employee Educational Assistance Programs.....	3.410
403(b), TSAs .....	5.205
501(c)(3), Exempt organizations .....	8.100, 8.105, 8.110, 8.115, 8.160, 8.405, 8.410, 13.305
1402(a)(8), Minister's Net Earnings from Self-employment.....	1.325, 1.330, 1.420, 1.425
3401(a)(9), Minister's wages is exempt from withholding .....	7.315
6672, Personal liability-100% penalty.....	14.425
6701, Understatement of tax liability.....	10.505
common-law rules .....	1.205, 1.210, 1.215, 7.100, 7.105
compensation	
disability benefits .....	4.525, 4.546
excessive benefit transactions .....	8.100
exclusion items .....	1.305, 2.100, 4.510, 4.520, 4.555
how to report .....	1.320, 4.525 and Chapter 7
inclusion items.....	1.305, 3.400, 4.515, 4.520
in-kind .....	9.220, 11.117
retirement benefits.....	4.535
self-employment earnings .....	1.325
compliance matters .....	Chapter 12
computers	
in general .....	16.100
Church Information Center.....	17.150
hardware .....	16.400
purchasing.....	15.200, 16.200
recordkeeping .....	16.200, 16.300, 16.600
software.....	16.300, 16.600
conceptual bidding .....	26.115
Concordia Disability and Survivor Plan.....	4.200, 4.310, 4.315, 4.320, 4.325
Concordia Health Plans	
Employee Assistance Program (EAP) .....	4.205, 4.440, 4.200
Health Plan Options.....	4.306
Concordia Plans	
in general.....	4.100
Accident Insurance.....	4.415
Annual Compensation Report.....	4.320
benefit meetings .....	4.345
benefit programs .....	4.100, 4.200, 4.400
beneficiary designation.....	4.340
billing .....	4.320
brochures.....	4.340
changes, member (i.e, transfers, terminations).....	4.330, 4.340
claims.....	4.335, 4.520
contributions .....	4.320, 4.510
cost.....	4.315
death benefits.....	4.331, 4.515, 4.530
dental benefits.....	4.200
disability benefits .....	4.525
Employee Assistance Program.....	4.200, 4.205, 4.440
employer eligibility.....	4.305
Employer Support In Crisis .....	4.331
enrollment .....	4.325, 4.340
Flexible Spending Arrangement (FSA).....	4.555, 7.230
forms .....	4.340, 7.115
Group Term Life Insurance.....	4.515
Hearing Care Benefits .....	4.200

Health and Wellness Programs .....	4.440
Medical Benefits .....	4.200, 4.335, 4.340
Mental Health & Substance Abuse Benefits .....	4.200, 4.440
Prescription Drug Benefits .....	4.200
Primary Retirement Benefit .....	4.200
retirement plan (see Concordia Retirement Plan)	
tax aspects .....	4.500
Travel Accident Insurance .....	4.420
worker eligibility.....	4.310
Concordia Publishing House .....	14.430, 16.600
Concordia Retirement Plan	
in general .....	4.200
application for benefits .....	4.335
income designated as	
housing allowance.....	1.425, 4.545
participants.....	4.310
Primary Retirement Benefit .....	4.200
tax aspects .....	4.535
Concordia Retirement Savings Plan (CRSP) .....	4.200, 4.305, 4.310, 4.320, 4.326, 4.545
Concordia Total Health Team .....	4.440
conflict of interest.....	14.200
Congregational Payroll Information .....	7.330, Exhibit 7-G, Blank Forms
congregations	
incorporating .....	13.100, 13.200
organizing .....	13.100, 13.300
tax exempt status.....	13.305, 8.105, 8.410
Consecrated Stewards.....	19.450
constitutions of incorporations	
in general .....	13.310
contracted ministers.....	1.120, 7.105
contractors	
certificates of insurance .....	26.630
payments to .....	7.465
contributions, charitable (see also IRS Pub. 526, 561, 1391, 1771)	
in general.....	1.315, 10.200
cash .....	10.510, 10.515, 10.520, 10.525
child care.....	10.230
foreign charities.....	10.405
mileage rate .....	10.220
non-cash .....	10.515, 10.520, 10.525, 10.530, 10.535, 10.540, 10.545, Blank Forms
penalties .....	10.505
quid-pro-quo .....	10.520, 10.525
reporting .....	10.505
Rev. Ruling 83-104 .....	9.206
securities .....	10.600
substantiation.....	10.210, 10.215, 10.220, 10.225, 10.230, 10.240, 10.530
vs. tuition .....	9.205
copyrighted materials.....	14.430
corporal punishment coverage .....	26.270
Count Form .....	23.100, 23.200, 25.220, Blank Forms
counseling coverage .....	26.235
Coverdell Education Savings Accounts.....	5.610
crime coverage.....	26.235, 26.255
DCEs (Directors of Christian Education) .....	1.110, 7.110
interns, DCE .....	3.115, 7.335
DCOs (Directors of Christian Outreach).....	1.110, 7.110
interns, DCO .....	3.115, 7.335
Data Match Project.....	4.600
deaconesses.....	1.110, 1.425, 3.125
interns .....	3.115, 7.335
death benefits (see Concordia Plans)	
debt-financed property .....	11.115, 11.120
debt forgiveness .....	1.310, 3.400
deductions	
business expenses .....	6.100

IRA contributions.....	5.300
medical expense.....	4.510
mortgage interest .....	2.370
real estate taxes.....	2.370
deferred compensation	
individual retirement accounts.....	5.300
reporting, IRS .....	5.220, Exhibit 7-K(2)
tax sheltered annuities.....	5.200
demographic services (see Church Extension Fund)	
dependent care.....	7.205, 7.235
direct housing & consolidation loans.....	19.300
directors and officers coverage .....	26.235, 26.260
disability benefits (see Concordia Plans)	
disposal of records.....	7.316
District offices.....	17.500
District remittance advices.....	17.330
EIN (Employer Identification Number) .....	7.310, 7.355, 8.140
early childhood centers tax exempt status .....	8.115
Educators Legal Liability.....	26.235, 26.270
educational assistance program .....	3.410
educational savings.....	5.600
Electronic Federal Tax Payment System (EFTPS) .....	7.346
Employee Assistance Program .....	4.440
Employee Benefits Liability.....	26.235
Employment Tax Liability .....	14.425
employee classification .....	1.215, 3.100, 3.105, 3.110, 3.115, 3.200, 7.100, 7.105, 7.110
employee tuition reduction	
in general .....	9.100
qualified tuition reduction.....	9.110
Employer Support in Crisis.....	4.331
Employment Eligibility Verification (I-9).....	7.115, 7.318, Exhibit 7-D, Blank Forms
Employment Practices Liability .....	26.235, 26.265
Employment tax liability (100% penalty) .....	14.425
endowment funds	
in general .....	18.235, 18.260, 24.130
agreements .....	23.700
financial accounting.....	18.236, 23.700
financial reporting.....	18.237, 23.700, 24.135
estimated tax payments (see taxes)	
Estimated Taxes Worksheet .....	1.345
evaluations, employment .....	7.115
excessive compensation .....	8.100
excise tax (see also schools)	
intermediate sanctions .....	8.100
wagering .....	11.134
exemption (see also tax exempt status)	
Form 990 .....	8.130
self-employment .....	1.360, 1.410
Expense Reimbursement Voucher .....	6.110, Blank Forms
expense report (see bookkeeping)	
Federal Wage and Hour Law .....	7.335
FICA (see taxes)	
fiduciary responsibility	
in general .....	14.100
copyrighted materials .....	14.430
employment tax liability.....	14.425
job descriptions.....	14.300, 14.305, 14.310, 14.415
personal liability.....	14.200, 14.420
record keeping.....	14.415
restricted funds.....	14.410
tax liability .....	14.425
financial officers	
conflict of interest.....	14.200
financial position report (see bookkeeping)	

financial review (see also reviews)	
in general.....	25.100
cash.....	25.335
expenses.....	25.350
general review program.....	25.300
income.....	25.345
investments.....	25.325
petty cash.....	25.340
sample letter to the congregation.....	25.500
test of transactions.....	19.400 (see also test of transactions)
financial secretary	
qualifications.....	14.310
responsibility.....	14.310, 14.405, 25.200
financial statements (see bookkeeping)	
fire legal liability.....	26.235
fiscal year.....	13.500
flexible spending arrangements.....	4.510, 4.555, 7.230
foreign charities.....	10.405
forms, blank	
Forms, IRS (see also Federal Forms in GLOSSARY)	
How to order: Call 1-800-TAX-FORM or <a href="http://www.irs.gov">http://www.irs.gov</a>	
637.....	9.315
843.....	9.315
941.....	1.420, 7.346, 7.347, 7.350, 7.355
941-X.....	7.300
944.....	7.346, 7.348, 7.355
945.....	7.464, 11.136, 11.138
990.....	8.130
990-N.....	8.130
990-T.....	11.100, 11.110
1040-ES.....	1.340
1040.....	1.205, 1.320, 2.320, 3.320, 6.100, 6.110, 6.115
1096.....	7.475, Exhibit 7-R
1098.....	2.360, Exhibit 2
1098-C.....	10.550, Blank Forms
1099-R.....	4.525, 4.535
1099-MISC.....	7.110, 7.465, 7.467, 11.136, 11.138, Exhibit 7-P
1099-NEC.....	7.465
5500.....	4.510
5578.....	9.305, Blank Forms
8282.....	10.545, Blank Forms
8283.....	10.540, 10.545, Blank Forms
8300.....	11.140, Blank Forms
8822-B.....	7.311
Schedule A.....	6.100, 6.115, 10.530
Schedule C.....	1.320
Schedule SE.....	1.330
SS-4.....	7.310
W-2.....	1.205, 1.215, 1.305, 1.310, 1.315, 1.320, 1.350, 1.420, 2.600, 2.800, 4.515, 4.525, 5.220, 5.700, 6.100, 6.110, 6.115, 6.120, 6.140, 7.110, 7.205, 7.350, 7.355
W-2C.....	7.300
W-2G.....	11.136
W-3.....	7.350, 7.355
W-3C.....	7.300
W-4.....	3.305, 7.115, 7.315, 12.700
W-9.....	7.465, Exhibit 7-Q
Foundation, The LCMS	
in general.....	18.100
charitable remainder trusts.....	18.240
congregational endowments.....	18.235
custodial accounts.....	18.235
donor advised funds.....	18.255
gift annuities.....	18.250
gift planning.....	18.200

investment services .....	18.215
purpose .....	18.100
fund accounting	
in general.....	21.100
endowment funds.....	21.200 (see also endowment funds)
typical funds.....	21.200
statements, special funds.....	24.135
fringe benefits (see also Concordia Plans)	
General Ledger .....	23.100
General Liability (see multi-peril protection policy)	
gift planning .....	Chapter 18
Gift Planning Counselors.....	18.400, 18.500
gifts .....	1.315
glossary	
grants, fellowship (see scholarships)	
Grand Rounds .....	4.440
Group term life insurance	
in general.....	1.305, 4.515
reporting .....	4.515
reports from WBP.....	4.515
Group Exemption Number (GEN) .....	7.310
Group Health Plan for the IRS/SSA/CMS Data Match.....	4.600
Health Reimbursement Account .....	4.555
Health Savings Accounts .....	4.555, 5.700, 23.200
Health Care Coverage Reporting .....	7.351
health-care benefits (see Concordia Plans)	
highly protected risk.....	26.130
HIPAA .....	4.337
hired automobile liability.....	26.235
honoraria .....	1.320, 1.330, 1.415, 3.320
Host Liquor Liability .....	26.235
housing, for the convenience	
of the employer .....	3.405
housing, rent-free .....	3.400
housing allowance (see also allowances)	
“debt free” home .....	2.340
designation .....	1.140, 1.425, 2.300, 2.310, 2.321, 2.900, 4.546
eligibility.....	2.200
estimate of expenses worksheet.....	2.322, Blank Forms
expenses.....	2.320, 2.322
home equity loan.....	2.350
limitations .....	2.320
reporting methods.....	2.800
resolutions .....	2.900
I-9, Form (see payroll)	
IRAs (see also individual retirement accounts) .....	5.300, 7.115
inclusion (see tax exempt status)	
income report (see bookkeeping)	
incorporating	
in general .....	13.100, 13.200
annual reporting.....	13.400
articles of incorporation.....	13.305
bylaws .....	13.315
constitution .....	13.310
how to .....	13.215
reasons for .....	13.210
registered agent.....	13.600
Request and Authorization .....	8.110
tax exempt status.....	13.305, 8.110
independent contractor	
defined .....	1.205
backup withholding .....	7.464
insurance liability .....	26.700
nonresident aliens.....	7.318
attorney fees, reporting.....	7.467

Individual Payroll Record .....	7.330, Exhibit 7-A, Blank Forms
individual retirement accounts (see also IRS Pub. 590)	
in general .....	5.100, 5.310
contributions .....	5.310, 5.320, 5.330
deductibility.....	5.320, 5.330
deferred compensation plans.....	5.100, 5.200, 5.320
eligibility .....	5.310
LCEF investing.....	19.200
Roth IRA.....	5.330
savings plan .....	5.300
self-employment tax .....	5.320
information returns, IRS .....	7.400
inland marine (see insurance)	
in-service payments.....	4.545
insurance premiums, medical.....	4.510
insurance, property and liability	
in general .....	26.105
adequate coverage .....	26.125
automobile .....	26.240
boiler/machinery.....	26.215
bonding, employee/officer.....	26.260
business interruption .....	26.220
church insurance needs .....	26.110
claims.....	26.405, 26.410, 26.415
crime .....	26.255
contractors.....	26.630
directors.....	26.260
earthquake.....	26.230
educator's legal liability .....	26.270
excess liability.....	26.250
flood .....	26.230
inland marine .....	26.225
inventory, property .....	26.130
liability, employer's .....	26.265
Minister's spiritual counseling .....	26.235
officers .....	26.260
personal injury .....	26.235
property audit.....	26.130
property maintenance .....	26.505
sexual misconduct.....	26.235
special multi-peril building and contents .....	26.215
special multi-peril general liability .....	26.235
tips for selecting .....	26.115, 26.120, 26.125
volunteers, insuring.....	26.620
worker's compensation.....	26.245
intentional interim pastor .....	7.110
intermediate sanctions .....	8.100
internal control	
in general .....	20.100, 20.200, 20.300
cash disbursements .....	23.513
cash receipts .....	23.512
defined .....	20.200
documents inventory .....	25.210
insurance .....	25.215
investments.....	25.325
journal entries.....	25.230
payroll .....	25.235
personnel .....	25.235
plan.....	20.300
program for review committee.....	25.200
purpose .....	20.100
review .....	25.200
Internet (see Web site maintenance)	
interns	

DCE, DCO .....	3.115, 7.335
teaching.....	3.115
inurement .....	8.100, 10.400
lay employees (see employment classification)	
legal defense insurance.....	26.305
levy, IRS.....	7.115
liabilities (see also insurance)	
employer's .....	26.700
employment tax.....	14.425
intermediate sanctions .....	8.100
personal.....	14.200, 14.420
limited broker assignment.....	26.115
loan services (see Church Extension Fund)	
loans	
below market .....	1.310
CEF.....	19.300
direct housing & loan consolidation .....	19.300
debt forgiven .....	1.310, 3.400
homes.....	2.360
interest-free.....	1.310, 3.400
lobbying.....	8.100
Lutheran Annual, The.....	1.110, 8.160, 17.110
medical expenses insurance .....	26.210
medical expenses, reimbursed.....	4.520
mileage, auto.....	Ch 6-Quick Reference, 6.135, 6.140, 7.600, 10.220
minimum wage.....	7.335
Ministers of religion (see also Ministers of the Gospel)	
certified .....	1.115
commissioned.....	1.115
ordained.....	1.115
Ministers of the Gospel	
called .....	1.120
contracted .....	1.120
full, part-time .....	1.120
“in ministry,” defined .....	1.140
IRS definition .....	1.105, 1.110, 1.140, 7.100
IRS reporting requirements .....	1.305, 1.325, 1.330, 7.100, 7.110, 7.120, 7.350
Resolution 5-09A.....	1.115
Taxes & Ministers, brochure.....	1.370
missionaries' safety.....	26.625
money theft .....	26.255
moving expenses (see also IRS Pub. 521)	
qualified .....	6.140
reporting .....	3.310, 6.140
named insured listing.....	26.205
Naturally Slim.....	4.440
new hires .....	12.700
multi-peril protection policy (general).....	26.125, 26.215, 26.230, 26.265, 26.260
nonresident aliens .....	7.318
Omada.....	4.440
open bidding.....	26.115
parish assistants .....	1.110, 7.110
parish workers .....	3.110
parking, employee .....	11.151
parochial report, annual (Congregation Statistics Report)	
in general .....	17.210
exhibited .....	Exhibits 17-A(I), 17-A(2)
instructions for completion .....	17.212
information sources .....	17.213
parsonage (see also allowances).....	1.140, 1.330, 2.100, 2.500, 2.510
payment vouchers .....	23.100, 23.200, Exhibit 23-B
payroll (see also IRS Pub. 15, 15-A Circular E)	
annual payroll information form .....	7.305
authorization form .....	7.320
check .....	7.325

correcting IRS forms .....	7.370
employment eligibility verification (I-9) .....	7.115, 7.318
record, individual .....	7.330, Exhibit 7-A
sample of procedures.....	7.300
tax deposits .....	7.345, 7.346, 7.347
withholding.....	7.315, 7.343, 7.344
Payroll Authorization Form .....	7.115, 7.320, Exhibit 7-F, Blank Forms
personal property insurable value.....	26.130
petty cash .....	20.300, 21.700, 23.515, 25.340
political campaigning .....	8.100, 8.101
preschools (see early childhood centers)	
property insurance (see also insurance)	
in general .....	26.215
agreed amount .....	26.215
blanket basis.....	26.215
boiler/machinery coverage.....	26.215
classifications .....	26.130, 26.655, 26.645
co-insurance .....	26.215
description.....	26.215
earthquake.....	26.215, 26.230
flood .....	26.215, 26.230
inland marine coverage.....	26.225
inventory.....	26.130
procedures.....	26.130, 26.655
replacement cost valuation .....	26.130, 26.215
scheduling items .....	26.225
specified cause of loss basis .....	26.215, 26.255
Publications, IRS	
How to order: call 1-800-TAX-FORM or irs.gov	
15, Circular E Tax Guide.....	3.305, 7.105, 7.310, 7.343
15-A, Supplemental Employer's Tax Guide .....	7.105
393, Federal Employment Tax Forms .....	7.350
463, Travel, Entertainment, Gift, and Car Expenses .....	6.135
505, Tax withholding and estimated tax .....	1.335
510, Excise taxes .....	14.425
517, SS for Clergy.....	1.205, 7.100
526, Charitable Contributions .....	10.530
535, Business expenses .....	7.600
561, Valuating donated property .....	10.530, 10.600
571, Tax-Sheltered Annuity Programs .....	5.220
583, Taxpayers Starting a Business .....	14.425
590-A, 590-B, IRAs .....	5.300
598, UBIT .....	11.116
969, Health Savings .....	5.700
1544, Reporting Cash Payments Over \$10,000 .....	11.140
3079, Gaming Publication for Tax Exempt Orgs .....	11.130, 9.220
Publications, Social Security Administration	
SSA 453 F4, How earnings affect your benefits .....	1.410
purchasing agreements, group .....	15.200
raffles (see also UBI) .....	12.800
recordkeeping	
disposal .....	7.316
employee records .....	7.115, 7.300
property inventory .....	26.130, 26.660
financial records.....	23.100, 23.200, 23.300
official minutes, secretary's .....	14.415
retention, record.....	6.120, 7.115, 23.300, 26.130
registered agent (see incorporating)	
reimbursement policy, accountable .....	6.110, also see Expense Reimbursement Voucher
rental income .....	11.115
replacement cost .....	26.130, 26.215
Request and Authorization for Inclusion in the LCMS Group	
Tax Exemption, Form.....	8.110, Blank Forms
Resources, List of retirement benefits (see Concordia and/or compensation)	
retired ministers.....	1.400, 1.405, 1.420, 1.425, 4.535, 4.540, 4.545

revenue (see bookkeeping)	
reviews	
by whom .....	25.115, 25.120
financial .....	25.100, 25.300, 25.400 (see also financial reviews)
internal control.....	25.200 (see also internal control)
performance .....	25.105, 25.110
scope.....	25.125
Risk management .....	Chapter 26
Roth IRAs .....	5.330
Rulings, IRS	
Determination Letters Federal Tax Exemption .....	8.405
Joint Letter Ruling .....	8.410
Voluntary Withholding .....	1.915
Private Letter Rulings	
Male Teachers Entitled to Tax-Free Housing .....	1.905
Female Teachers.....	1.920
Revenue Ruling 83-104 .....	9.206
Revenue Ruling 87-41 .....	1.215, 7.105
Technical Advice	
Male Teachers as “Ministers of the Gospel” .....	1.910
SECA (see taxes)	
safety	
in general.....	26.500
in the church .....	26.505
vehicle .....	26.510
15-passenger vans .....	26.635
sales income .....	11.115
sales taxes (see state tax matters)	
Sanctions, IRS.....	8.100
savings plans (see also deferred compensation plans) .....	Chapter 5
scholarships (see also IRS Pub. 970).....	7.470, 9.216, 9.217, 9.218
schools and Associations of schools	
Certification of Racial Nondiscrimination .....	9.305, Blank Forms
educator’s legal liability insurance .....	26.310
employee tuition reduction .....	9.100
federal excise tax .....	9.310, 9.320
funding.....	9.200
manufacturer’s excise tax .....	9.315
parochial report, annual .....	17.210
scholarship funds .....	9.215
tax-exempt status .....	8.110
tax exemption, communication service .....	9.320, 9.321
telecommunications .....	9.322
tuition policy statements .....	9.215
secretary	
responsibilities .....	14.405, 14.415
self-employed, characteristics .....	7.105
self-employment	
income .....	2.100, 2.200, 2.700
status.....	1.200, 7.105
sexual misconduct .....	26.235
sexual molestation.....	26.235
Signature Sponsorship Series, LCEF .....	19.700
Social security earnings limits.....	1.410
Social security/Medicare rates .....	7.343
software, computer	
CPH .....	16.600
selection tips .....	16.300
sponsorship payments (see Unrelated Business Income)	
state tax matters	
in general .....	12.100
annual reporting.....	12.200
business tax .....	12.325
franchise tax.....	12.325
income tax .....	12.305

listing of revenue offices .....	12.600
local compliance property tax .....	12.310
sales taxes .....	12.315, 12.318, 12.320, 12.700
unemployment tax .....	12.400
worker's compensation.....	12.500
StewardAccount.....	19.200
Subsidiary Ledger .....	23.100, 23.200, Blank Forms
subrogation, waivers of .....	26.610
Synod	
in general .....	17.100
district office structure .....	17.300
district budget .....	17.310
international office .....	17.100
international budget .....	17.130
organizational chart .....	17.300
tax-exempt status	
congregations .....	8.105
early childhood centers .....	8.115
group exemption number .....	7.310
group tax exempt ruling .....	8.410, 8.110
inclusion .....	8.110, Blank Forms
IRS determination .....	8.110
other organizations .....	8.120
public disclosure .....	8.150
Request and Authorization for Inclusion .....	8.110, Blank Forms
schools (primary and secondary) .....	8.110, 8.115
Synod's EIN .....	8.140
Tax sheltered annuity (see also IRS Pub. 571)	
in general .....	1.305, 1.330, 5.100
contributions .....	5.210, 5.211
eligibility .....	5.205
FICA liability .....	5.220
investments .....	5.206
reporting.....	3.310, 5.250
responsibilities.....	5.206
tax exemption, SECA.....	5.250
taxes	
attorney fees, reporting.....	7.467
estimated (see also IRS Pub. 505).....	1.330, 1.340, 1.345, 6.140, 7.120
excise .....	8.100, 9.310, 9.315, 9.320, 9.321, 11.132
FICA rates.....	7.343
income.....	1.420, 6.140, 7.120
income tax withholding.....	1.205, 1.340, 3.110, 3.305, 6.140, 7.310, 7.315, 7.344, 7.355, 11.136
nonresident aliens .....	7.318
payroll deposit rules .....	7.346
self-employment (SECA) (see also IRS Pub. 517) .....	1.325, 1.330, 1.335, 1.420, 4.515, 5.205, 7.110, 7.120
Social Security and Medicare (FICA) withholding.....	1.205, 1.420, 3.305, 4.510, 4.515, 4.525, 5.205, 6.140, 7.110, 7.230, 7.310, 7.344, 7.355, 7.343
state (see state tax matters)	
Taxes & Ministers, brochure .....	1.370
voluntary withholding .....	1.330, 1.340, 1.350, 7.120, 7.315, 7.350
withholding exemption .....	7.315
teachers .....	1.110, 1.905, 1.910, 1.920, 3.110, 7.110
telecommunications discount .....	9.322
Telehealth .....	4.440
test of transactions	
cash.....	25.410
cash disbursements .....	25.415
cash receipts.....	25.420
payroll .....	25.425
proof of cash worksheet .....	25.405
financial review program.....	25.400
tours (see UBI)	

tort liability .....	26.615
travel and assistance insurance .....	26.315
transit benefits .....	11.152
treasurer	
qualifications .....	14.305
responsibilities .....	14.305, 14.405, 25.200
liabilities .....	14.425
tuition .....	9.205, 9.206, 9.215, 9.220
third-party sick pay .....	4.525
umbrella (or excess) liability .....	26.250
unemployment insurance .....	7.115, 12.400
unrelated business income (also see IRS Pub. 598)	
in general .....	11.100
advertising .....	11.118
affinity card programs .....	11.116
attendance prizes .....	11.130
bingo .....	11.130
definition .....	11.105
filing requirements .....	11.110
mailing list rentals .....	11.115
parking tax, nonprofit .....	11.151
raffles .....	11.130
source income .....	11.120, 11.115
sponsorship payments .....	11.118
tax aspects .....	11.100
transit benefits .....	11.152
tours .....	11.119
volunteer activities .....	11.117
vehicles	
employer provided .....	7.600
insuring .....	26.130, 26.655, 26.240
mileage rates (see mileage auto)	
vicars .....	3.115, 7.110, 7.335
Virta .....	4.440
Vitality .....	4.440
Voluntary Life Insurance .....	4.435
voluntary withholding (see taxes)	
volunteer activities .....	9.220, 11.117
Volunteer Protection Act .....	26.620
wagering excise tax .....	11.134
wages	
minimum .....	7.335
excessive .....	8.100
exempt employees .....	7.335
in-kind .....	9.220
non-exempt employees .....	7.335
watercraft .....	26.235
Web site maintenance .....	26.640
workers' compensation .....	12.500, 26.245