MAJOR CHANGES

Included with this revision of the Congregational Treasurer’s Manual
– OCTOBER 2020 –

NOTE: All changes to the manual are not listed on this page; only those determined by its editors to be major.

Foreword: Provides link to COVID-19 resources published by LCMS and its partnering ministries.


1.345: Updates the Estimated Taxes Worksheet and related tables.

1.410: Updates allowable earnings for retirees who are receiving Social Security in 2020.

3.305 & 7.315: Announces after 2019, rather than claiming “allowances” newly hired employees will complete the newly designed IRS Form W-4 requesting increases or decreases to the standard tax withholding amounts. Tables for determining the correct amount of federal income tax to withhold are found in IRS Publication 15-T.

4.200: Updates the benefit programs administered by CPS.

4.440: Updates the health and wellness programs available to workers and their dependents enrolled in CHP.

5.211: Updates the annual contributions limits to fund a Tax-Sheltered Annuity.

5.300: Updates the annual contributions limits to both traditional and Roth IRAs.

7.230: Updates the employee’s annual contribution limit to Flexible Spending Arrangements for 2020.

7.318: Illustrates the newly revised Form I-9 that must be used for each newly hired employee.

7.334: Reminds that after 2019, the salary level test used to determine the white collar exemption from overtime pay increased to at least $684 per week (the equivalent of $35,568 per year).


7.465: Reminds that new IRS Form-NEC must be used to report nonemployee compensation paid in 2020.

11.150–11.152: Removed information because Congress rescinded taxing employer-provided qualified transit benefits and any parking facility used in connection with qualified parking.

Where text refers to the “standard business mileage rate,” this rate is currently 57.5 cents/mile (went into effect 1/1/20). Unfortunately, IRS had still not released the 2021 rate when this manual was being printed. As soon as it is available, we will update and post the new rate at lcms.org/resources.

The Congregational Treasurer’s Manual is published in a printed format and on CD, both available through your district office. It may also be viewed at lcms.org/resources.