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Employee Handbook

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January 1, 2023



GENERAL PERSONNEL POLICIES
WASATCH PRESBYTERIAN CHURCH
SALT LAKE CITY, UTAH
2022 REVISED EDITION

Mission Statement:

We are God's children, seeking to know God and God's will for our renewal and healing. Celebrating and reflecting Christ's love, Wasatch Presbyterian Church invites all people -- with special concern for the young -- to grow in faith within a nurturing community, through worship, learning and service to others.

The Spirit challenges us to minister to the hungry and hurting, to respect people's freedom of conscience, and to be good stewards of God's gifts, to the glory of the triune God.

Active Ministries

Wasatch implements its mission through areas of active ministry. They are:

Worship Ministry: Worship is the center of our life together as we gather weekly to sing praises, proclaim the Good News, and gain insight and inspiration for the rest of our lives. Worship provides an opportunity for both existing members and new seekers to experience God's grace in the comfort of a caring Christian community.

Education Ministry: Christian Education provides knowledge of both scripture and the history of the church, as well as training in their applications to our everyday lives. The goal is to develop confident disciples. Whether we are talking about traditional Sunday School or the many other Bible and study opportunities, our congregation values its time spent learning together. Our children and youth are a special focus for these education efforts.

Caring Ministry: Caring for our members has always been important in the shared life of our congregation. Whenever a member of our church family has a need, there is a team of trained, caring people to meet with them and to provide material, mental and emotional support. Often, just sitting with patient ears and open hearts is the best form of support and of Christian charity.

Mission and Outreach Ministry: Service to those outside our church walls is a “trademark” of our congregation. We are known for our commitment to both the local community and to the larger world. Our collaboration with many other local, national and international organizations emphasizes our balanced, integrated approach to outreach and mission.

**Wasatch Presbyterian Church
Employee Handbook**

Acknowledgement Form

This Employee Handbook has been prepared for your information and understanding of the policies, procedures, practices and benefits of Wasatch Presbyterian Church. Please read it carefully. Upon completion of your review of this Handbook, sign the statement below, and return it to the Head of Staff by the due date. A copy of this acknowledgment appears at the back of the Handbook for your records.

I, _____ have received and read a copy of the Wasatch Presbyterian Church Employee Handbook which outlines the policies, procedures, benefits and expectations of Wasatch Presbyterian Church as my employer, as well as my responsibilities to Wasatch Presbyterian Church as its employee.

I have familiarized myself with the contents of this Handbook. By my signature below, I acknowledge, understand, accept and agree to comply with the information contained in the Employee Handbook. I understand this Handbook is not intended to cover every situation which may arise during my employment, but is simply a general guide to the policies, practices, benefits, and expectations of Wasatch Presbyterian Church.

I understand that the Wasatch Presbyterian Church Employee Handbook is not a contract of employment and should not be deemed as such.

Dated: _____

(Employee signature)

Please return by: _____

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1. Introduction

Welcome to Wasatch Presbyterian Church. We are excited that you have joined our staff. We desire to work as a team for the building up of God's Kingdom. We want your talents and abilities to help us bring energy and commitment to our ministries, programs and operations.

This Employee Handbook is intended to provide the employed staff of Wasatch Presbyterian Church with a general understanding of Wasatch's personnel policies and procedures, and of the programs, expectations and benefits available to eligible employees. The information in this Handbook provides a context within which all staff of Wasatch can freely carry out their responsibilities, except as otherwise defined by contract or by Terms of Call approved by the Presbytery of Utah.

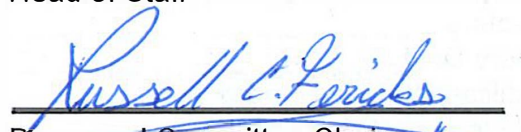
The following policies and procedures apply to all staff personnel employed by Wasatch. The Head of Staff is responsible for implementing the policies and procedures, and for acting as liaison between individual staff members and the Personnel Committee of the Session concerning any personnel matter. All policies and procedures outlined in this handbook are intended to follow the intent and letter of the Book of Order, which, along with the Book of Confessions, constitutes the Constitution of the Presbyterian Church (U.S.A.). In the case of a discrepancy, the Book of Order shall provide the overriding policy.

This Handbook is not to be construed as a guarantee of continued employment or to extend any legally binding duty or commitment regarding a specific level of benefits. In order to retain necessary flexibility in the administration of the operations of Wasatch, the Session may, without prior notice if necessary, change, revise, or eliminate any of the policies, procedures and/or benefits described in this Handbook, in accordance with Session procedures, whenever it determines that such action is warranted.

We wish you success in your position and will work with you to make your employment relationship with Wasatch a rewarding experience.



Head of Staff



Personnel Committee Chair *
Wasatch Presbyterian Church

1.1 Definition of Terms

Book of Order – This is the constitution of the Presbyterian Church (U.S.A.). It contains the Foundations of Presbyterian Polity, the Form of Government, the Directory for Worship, and the Rules of Discipline.

Employment “At Will” – This is a legal doctrine in Utah which gives employers the right to terminate employees at any time, for any reason, or for no reason at all. In turn, the At Will doctrine also gives employees the legal right to quit their jobs at any time, for any reason, or for no reason at all. Despite this legal doctrine, employers may not terminate employees in a way that discriminates against protected classes of people, which violates public policy, or which conflicts with promises they make concerning the length of employment or grounds for termination.

Exempt Employees – An exempt employee is a salaried employee who is exempt from the overtime provisions of the Federal Fair Labor Standards Act, and from any applicable state law or other federal laws. Exempt employees do not receive payment for overtime (i.e., more than 40 hours worked in any week). Exempt employees at Wasatch include pastors and non-ordained program staff.

Head-of-Staff – In accordance with the Book of Order, The Pastor is the Head-of-Staff (“HOS”). The Pastor is the Moderator of Session and is also a member of the Session, along with the Elders in active service. The Session is responsible for the mission and governance of the Church.

Ordained Staff – These are Clergy ordained by the Presbyterian Church U.S.A., or by churches recognized by the Presbyterian Church. In the event that a policy herein conflicts with Presbyterian Church U.S.A. policies, Presbyterian Church USA policy will take precedence over this Handbook.

Non-Ordained Ministry Staff – These are non-ordained staff directly responsible for the primary ministries of the church. They include the Directors of Children’s and Youth Ministries, Director of Congregational Care, Director of Music, and Director of Spiritual Development.

Non-Exempt Employees – A non-exempt employee is covered by the overtime provisions of the Federal Labor Standards Act. A non-exempt employee is entitled to premium pay (1 ½ times regular hourly rate) for work in excess of 40 hours in a workweek.

Personnel Committee – The Personnel Committee (“PC”) is comprised of elders and other members of Wasatch responsible for staff personnel matters. The Committee also acts as a sounding board to the Pastor on staff and personnel concerns.

Session – The Session is the ruling body of Wasatch Presbyterian Church. It is comprised of 15 members of the Church who are elected by the members of the congregation according to the Book of Order of the Presbyterian Church U.S.A. The Session is responsible for all aspects of the Church’s operation. It is responsible to the membership of Wasatch Presbyterian Church and to the Presbytery of Utah.

Wasatch, or The Church, or WPC – These shorthand terms refer to Wasatch Presbyterian Church operating in Salt Lake City, Utah. In accordance with the Book of Order, Wasatch Presbyterian Church is a Utah Non-Profit Corporation. The Session is its Board of Directors, and as the Board, the Session elects a President and other required corporate officers.

2. Employment Policies and Procedures

2.1 Equal Employment Opportunity Employer

Wasatch Presbyterian Church does not and shall not discriminate for or against any person on the basis of color, race, national origin or ancestry, sex, age, marital status, sexual orientation or gender identification, disability, or military status. All such discrimination is unlawful and all persons involved in the operations of Wasatch Presbyterian Church are prohibited from engaging in this type of conduct.

You should report every instance where you believe there has been unlawful discrimination to the Head of Staff regardless of whether you or someone else is the subject of the discrimination. Detailed reports - including names, descriptions, and actual events or statements made - will enhance the Church's ability to investigate. Any documents supporting that allegation should also be submitted. Based on your report, the Church will conduct an investigation, respecting confidentiality wherever possible. The Church prohibits retaliation for submitting a report of unlawful discrimination and for cooperating in any investigation. Any supervisor or employee who retaliates against the accuser or those involved in the investigation will be disciplined, up to and including termination of employment. If the investigation determines that prohibited discrimination or other conduct in violation of Wasatch Presbyterian Church policy has occurred, the Church will take disciplinary action, up to and including termination of employment, against those who engage in the misconduct.

The Church will also evaluate whether other employment practices should be added or modified in order to deter and prevent that conduct in the future. You will be informed of whatever actions(s) the Church takes to resolve and remedy the situation.

2.2 Registry of Sexual Offenders (“RSO”)

Consistent with its written Child Protection Policy, Wasatch will not hire or retain any employee or volunteer who appears on any State or United States Registry of Sexual Offenders. Appearance on any RSO is grounds for withholding or withdrawing any offer of employment or of immediately terminating any existing employment.

2.3 Immigration Compliance

Wasatch Presbyterian Church will comply with applicable immigration law, including the Immigration Reform and Control Act of 1986 and The Immigration Act of 1990. As a condition of employment, every individual must provide satisfactory evidence of his or her identity and legal authority to work in the United States. The most common forms of identification are a driver's license and social security card; however, other documents may

be used. (See I-9 Form). If you have any questions or need more information on immigration law issues, please contact the Personnel Committee Chair.

2.4 Nondiscrimination Against and Accommodation of Individuals with Disabilities

The Church makes every reasonable effort to comply with the Americans with Disabilities Act (“ADA”) and applicable state and local laws providing for nondiscrimination in employment against qualified individuals with disabilities. The Church also provides reasonable accommodation for such individuals in accordance with these laws where it does not cause an undue hardship. A request for accommodation must be initiated by the disabled individual. The Head of Staff, in consultation with the Personnel Committee, as appropriate, will then evaluate the feasibility of requested accommodations in light of the ADA’s guidelines and determine whether such accommodation will create an undue hardship on the Church. It is the Church’s policy to:

- 1 - Ensure that qualified individuals with disabilities under the ADA are treated in a nondiscriminatory manner in the pre-employment process and that employees with disabilities are treated in a nondiscriminatory manner in all terms, conditions, and privileges of employment;
- 2 - Require medical examinations of employees only when justified by business necessity;
- 3 - Keep all medical-related information confidential in accordance with the requirements of the ADA; and
- 4 - Provide qualified applicants and employees with disabilities under the ADA with reasonable accommodation.

2.5 Statement of Policy and Procedure on Harassment

It is the policy of the Church to maintain an environment free of harassment, bullying or intimidation from any church employee, including any supervisor, pastor, co-worker, vendor, congregation member, or visitor to the Church. Any form of harassment is unacceptable behavior within the workplace and is subject to appropriate disciplinary action.

“Harassment” is unwelcome verbal, visual, or physical conduct that creates an intimidating, offensive, or hostile working environment or that interferes with work performance. Harassing conduct can take many forms and includes, but is not limited to: slurs, jokes, statements, gestures, pictures, or cartoons regarding an employee’s age, ancestry, color, marital status, medical condition, mental disability, physical disability, national origin, race, sex, gender identification or other classification protected by law. Counseling or discipline regarding an employee’s performance of job responsibilities, or relating to other conduct or issues affecting or arising out of employment, is not harassment.

“Sexual harassment” conduct in particular includes all of these prohibited actions as well as requests for sexual favors, conversation containing lewd or suggestive sexual comments, and unwelcome sexual advances.

The Presbytery of Utah has adopted a comprehensive policy regarding sexual misconduct, requiring all continuing members to sign the acknowledgement of this policy. This policy applies to all minister members of Presbytery, employees of Presbytery, volunteers who work on behalf of Presbytery and all commissioners to Presbytery. Presbytery's policy states that sexual misconduct is not only a violation of the principles set forth in Scripture, but also of the ministerial employment and professional relationship and is never permissible. Wasatch Presbyterian Church affirms that principle, and has adopted this policy regarding sexual harassment in keeping with it.

2.6 Harassment and Discrimination Complaint Procedures

Any individual either experiencing or observing a suspected incident of harassment or unlawful discrimination must report the incident to the Head of Staff. If you believe it would be inappropriate to discuss the matter with the Head of Staff, you may bypass the Head of Staff and report it directly to the Chair of the Personnel Committee.

All complaints of harassment or unlawful discrimination will receive immediate attention. It is the Church's policy to investigate all such complaints thoroughly, promptly, and in an impartial manner. If such an investigation reveals that the complaint is valid, the Church will administer disciplinary and other corrective action as appropriate to stop the harassment or unlawful discrimination and to prevent its recurrence. Such disciplinary action shall include any corrective action deemed necessary, up to and including immediate termination of employment and/or membership in the Church. Discipline will be based on the seriousness of the offense.

If, after investigating any complaint of harassment or unlawful discrimination, the Church determines that the complaint is not bona fide or that an employee has provided false information regarding the complaint, disciplinary action may be taken against the individual who filed the complaint or who gave the false information. To the fullest extent practicable, the Church will keep complaints, related investigations, and the terms of their resolution confidential. Except as stated in this paragraph, retaliation against victims or witnesses is strictly prohibited.

All Church employees are responsible for helping to ensure that we successfully avoid harassment and unlawful discrimination and their effects. An environment free of harassment and unlawful discrimination is more enjoyable and more conducive to providing quality services. As always, we strive for excellence in our service and our conduct.

2.7 Substance Abuse Policy

The Church is committed to providing a safe work environment and to fostering the well-being and health of its employees. To help accomplish this goal, the Church has established a drug-free workplace policy in voluntary compliance with the Drug-Free Workplace Act of 1988. The purpose of the policy is to reduce accidental injury, absenteeism, and poor performance that result from abuse of alcohol and drugs and to protect the Church as a place of worship.

Testing:

- Offers of employment may be contingent upon the candidate passing a drug test, post offer or pre-employment.
- Wasatch Presbyterian Church may at any time require an employee, or group of employees, to submit to drug testing. A positive test result may lead to disciplinary action up to and including termination.
- Drug testing may be conducted post-accident or if it is suspected the employee is using or is under the influence of alcohol or a controlled substance while at work.
- Failure to submit to drug testing will be accepted as a voluntary resignation.

Drug-Free Workplace Policy

- No employee may use, possess, sell, trade, offer for sale, or offer to buy, or be under the influence of alcohol or illegal drugs at any time during the workday or anywhere on the Church premises. (Caveat: Alcohol may be consumed in the course of a Session-approved activity or event, but not to the extent of affecting or influencing an employee's capacity to perform ongoing job responsibilities.) Individuals found to be engaged in such acts will be subject to immediate discipline up to and including termination.
- An employee who must use a prescription drug that causes adverse side effects that may interfere with job performance must inform the Head of Staff that he or she is taking such medication on the advice of a physician. He or she must also inform the Head of Staff of the possible effects of the drugs on performance and expected duration of use. If the prescription drug could cause safety concerns, the Head of Staff may temporarily reassign the employee to a different position. If this is a concern, but no alternative position exists, the employee may be placed on leave. The leave may be without pay unless the employee has vacation pay, sick pay or disability coverage for which he/she would qualify.

Head of Staff's Responsibility

It is the responsibility of the Head of Staff to counsel employees whenever he/she sees changes in performance or behavior that suggest an employee has a drug or alcohol problem. The Head of Staff may require a drug test to be administered by any accredited testing facility. Although it is not the Head of Staff's job to diagnose personal problems, the Head of Staff should encourage such employees to seek help and advise them about available resources.

Employee's Responsibility

Everyone shares responsibility for maintaining a safe work environment, and co-workers should encourage anyone who has a drug or alcohol problem to seek help.

The Church may assist an employee who requests help with substance abuse to find available resources. Should disciplinary action be pending against an employee who requests help, the Church will assist to the extent of giving referral for assistance. However, regular disciplinary action will proceed.

2.8 Smoking and Tobacco Use

Tobacco use by employees is not allowed inside Church facilities or Church vehicles at any time. This policy is for the health and safety of all employees and Church members/visitors, as well as for protection of the Church's facilities.

2.9 Application Form

All personnel employed by the Church shall file an application giving personal information and a summary of previous experience, together with such recommendations as may be available. These applications, together with other personal information and records, shall be maintained by the Church in a separate, confidential, personnel file for each employee.

2.10 Investigations of Job Applicants and Current Employees

Background checks will be conducted on all employees who have direct contact with children, youth or other vulnerable individuals. The Church may occasionally find it necessary to investigate any employee whose behavior or other relevant circumstances raise questions concerning work performance, reliability, honesty, trustworthiness, or potential threat to the safety of coworkers or others.

Employee investigations may, where appropriate, include credit reports and investigations of criminal records, including appropriate inquiries about any arrest for which the employee is out on bail. In the event that a background check is conducted, the Church will comply with the federal Fair Credit Reporting Act and applicable state laws, including providing the employee with any required notices and forms. Employees subject to an investigation are required to cooperate with the Church's lawful efforts to obtain relevant information and may be disciplined up to and including termination for failure to do so. Results of all background checks and other investigations are to be maintained in the Church in the employee's confidential, personnel file held in secure file storage.

2.11 Terms of Employment

An employee may be required to fill a permanent or temporary position, full-time or part-time. The terms of employment, as approved by the Session and agreed to by the employee, shall be stated in an Employment Agreement. Employment agreements for ordained and non-ordained ministry staff shall be signed by the Chair of the Personnel Committee or a representative of Session and by the employee as a condition of employment. Employment Agreements for other staff shall be signed by the Head of Staff. The signing of the Employment Agreement does not bind Wasatch Presbyterian Church or the employee to a full one-year contract and must not be construed as such unless so stated. Utah has an "At Will" employment statute, which is the basis of all employment agreements. You are an "At Will" employee. (See "Employment At Will" under definitions section 1.1, above.) Each employee's immediate supervisor should check with the employee to ensure that the terms of the Employment Agreement are specifically understood.

At all times work is to be performed in a manner that will render the highest quality of service to the entire Church, including its members, congregants, visitors and guests. Although their job descriptions may relate staff personnel to a particular Session Committee,

in the discharge of their responsibilities, all staff, with the exception of ordained clergy employed in their professional roles, are employed by the Session and are ultimately responsible to the Session regarding satisfactory performance of their responsibilities.

2.12 Probationary Period

New employees will be considered to be in a probationary status for the initial 90 days of employment. The period begins on the first day of your employment. During this time you will learn your job duties and responsibilities, get acquainted with your supervisor(s) and fellow employees, and familiarize yourself with the Church in general. This initial period of employment is referred to as your evaluation period. While we understand that you will be learning a lot about your new job, you are nonetheless expected to perform satisfactorily and your performance will be reviewed closely. Completion of the evaluation period does not guarantee continued employment. The purpose of the evaluation period is for the employee and Wasatch Presbyterian Church to get acquainted with one another, and to determine whether the continuation of the employment relationship is in the mutual interest of both parties. It is important to remember that employment at Wasatch Presbyterian Church is in line with Utah's At Will employment statute and is at the mutual consent of the employee and Wasatch Presbyterian Church. During this period employees are not entitled to vacation, sick leave benefits, or severance pay. Their immediate supervisor will evaluate their performance, making suggestions or comments about work performance. The evaluation may be done either informally or formally. None of these Probationary Period policies applies to ordained clergy employed in their professional roles.

2.13 Confidentiality

All employees and other staff personnel of Wasatch Presbyterian Church are expected to conduct themselves in a professional manner. In their respective positions, they may come in contact with sensitive and personal information concerning other employees, members of the congregation, or guests of Wasatch Presbyterian Church. It is the policy of Wasatch Presbyterian Church that employees and staff personnel treat such information with the highest degree of confidentiality, recognizing the devastating effect that misuse of sensitive information can have. Confidential information is to be discussed in a private area and with those who are directly responsible for this information or have a need to know. Employment constitutes an agreement that the employee will maintain confidentiality after employment ends. FAILURE TO PROTECT THE TRUST WITH WHICH YOU ARE CHARGED SHALL BE THE BASIS FOR TERMINATION OF EMPLOYMENT.

2.14 Complaints and Grievances

All problems arising from employment or conditions of employment are to be directed to the Head of Staff. In those cases where a solution to the situation has not been worked out in discussion with the Head of Staff, the employee's concern may be referred to the Personnel Committee. If the matter is not satisfactorily resolved by the PC, it may be referred to the Session Administrative Committee ("SAC") or may ultimately be considered by Session, which is the final authority on all matters concerning non-ordained employees. For any unresolved grievances directly involving an ordained staff member, the Utah Presbytery's Committee on Ministry ("COM") shall be notified and involved in the process of resolution.

In no circumstance should any party to a disagreement or conflict communicate the issue to members of the congregation beyond those included in the above process. All matters involving the process are to be handled in a highly confidential manner and not among the general congregation, where the issue might create divisions and/or negatively affect the ability of the Church's elements to work effectively together. Violations of this policy of confidentiality by staff members will result in applicable disciplinary action, to include possible probation or termination for cause, subject to any explicit contract requirements.

2.15 Performance Review

Prior to April 30th of each year, each employee shall receive an annual review of performance by the employee's immediate supervisor or by the Head of Staff. The employee shall receive a copy of the written evaluation. The Head of Staff, if deemed necessary, will obtain feedback from the employee as to how his/her position might be altered or otherwise improved, and the review should identify goals or objectives relating to the employee's future performance. The employee shall be required to acknowledge the written portion of his/her annual performance evaluation, which shall acknowledge receipt and review of the evaluation. A new employee shall be given a performance evaluation after the 90 days of probationary employment.

In addition, and separate from the HOS/supervisor's performance review, each fall the Personnel Committee shall conduct employee interviews for the purpose of providing feedback, gathering information about programs and practices, discussing each employee's future needs and plans, and evaluating Wasatch's overall staff mix and organization.

2.16 Personnel Records

The Church maintains a permanent personnel file which contains pertinent records relating to your employment. The information in your file is part of Church records and is treated as confidential. The personnel file includes such information as your job application, resume, background checks, records of training, documentation of performance reviews, salary increases and other employment records.

Personnel Records are the property of the Church, and access to the information they contain is restricted. All confidential personnel records are maintained in a locked cabinet by the Head of Staff. Generally, only the Head of Staff, Chair of the Personnel Committee, and those who have a legitimate reason to review information in a file, may do so. Employees may review their file by contacting the Head of Staff.

Make sure that the personal data in the file is accurate and up to date by reporting any change of address, phone number, name, etc. Confidential health/medical records are not included in your personnel file. The Church will safeguard them from disclosure and will divulge that information only: (1) as allowed by law; (2) to the employee's personal physician upon written request of the employee; or (3) as required for Workers' Compensation cases.

2.17 Personal Appearance

While there is no formal dress code, employees, as representatives of the Church, are expected to dress appropriately for the Church environment and Church functions in which

employees meet the public and are often the first contact with Church members and visitors to the Church. Employees will dress in a manner suitable to their respective job assignments and in a manner satisfactory to the Head of Staff.

2.18 Absenteeism and Tardiness

The Church expects all employees to assume diligent responsibility for their attendance and promptness. Recognizing, however, that illnesses and injuries may occur, the Church has established medical leave for full-time regular employees for certain time lost for legitimate medical reasons.

If unable to report to work because of illness or for any other reason, employees must notify the Head of Staff prior to the start of the workday and must provide a reason for the absence or tardiness. Absenteeism or tardiness that is unexcused or excessive, in the judgment of the Church, is grounds for disciplinary action up to and including termination. Failure to report back to work after being released from a doctor or after a leave of absence for three consecutive days without contacting the Head of Staff will be assumed to be a voluntary resignation. The Church reserves the right to request a doctor's excuse or release from any employee after an absence due to illness.

2.19 Employment of Relatives

As openings occur, the Church may accept applications from an employee's family members. These candidates will be considered along with other candidates and must meet the requirements of the position and must undergo the same interview process that any other candidate would undergo in order to be hired. However, family members or others with close personal ties with church officers or employees should generally not be hired in a position that would create a conflict of interest or the appearance of a conflict of interest, particularly where one would supervise the other or have influence over that other's performance evaluation or compensation or employment. The HOS, in consultation with the PC Chair, and upon approval by the Session, may make discrete exceptions to this general prohibition.

2.20 Termination of Employment

In the event that a regular employee is dismissed by the Church, the employee will be paid for any vacation time accumulated during the time worked.

In the event an employee wishes to terminate employment with the Church, it is requested that the employee give two (2) weeks' notice in writing to the employee's immediate supervisor.

Since the termination of an ordained clergy staff person employed in their professional role must have the approval of Presbytery, the above stated policy for Termination of Employment does not apply to such persons. Termination for ordained employees will be in accordance with the Presbytery of Utah's policies.

2.21 Use of Technology and the Internet

Technical resources include desktop and portable computer systems, fax machines, Internet and World Wide Web access, voice mail, electronic mail (e-mail), and social media sites. Wasatch technical resources are provided for the benefit of the Church and its members, and for the convenience of vendors and suppliers. These resources are provided for the benefit of Church operations and activities, and they are to be reviewed, monitored, and used only in that pursuit. As you use the technical resources that are owned or leased by the Church, that are used on or accessed from Church premises, or that are used on Church operations and activities using any Church-paid accounts, subscriptions, or other technical services, whether or not the activities are conducted from Church premises, it is important to remember and protect the confidential nature of the information created and stored there.

Each employee is responsible for the content of all text, audio, or images that they place or send over the Church's technical resources. Technical resources are not to be used for personal gain. Church resources are not to be used by employees who wish to express personal and/or political opinions, or to send mass e-mails or chain letters. Solicitation for any non-Church business or activity using Church resources is prohibited.

The Church provides each employee with the necessary equipment to do their job, including access to the network, software and other related items. Use of personal computer equipment is strongly discouraged. The Church cannot assume responsibility for hardware and/or software installation or maintenance on any personal computer not owned and issued by the Church.

Any purchase of new computer equipment must be approved by the Head of Staff and follow established procedures for purchase of such equipment and/or software. All computers purchased by the Church become the property of the Church and are subject to these policies. In no case shall computers purchased with Church funds become the property of a Church employee. Employees have no right of privacy as to any personal information or file maintained in or on Church property or transmitted or stored in the Church's computer, voice mail, e-mail, or telephone systems. For purposes of inspecting, investigation, or searching employees' files or documents, the Church may override any applicable passwords, codes, or locks in accordance with the best interest of the Church, its employees, or its members. All bills and other documentation related to the use of Church equipment or property are the property of the Church and may be reviewed and used for purposes that the Church considers appropriate.

Employees may access only files or programs, whether computerized or not, that they have permission to enter. Unauthorized review, duplication, dissemination, removal, damage, or alteration of files or other property of the Church, or improper use of information obtained by unauthorized means, may be grounds for disciplinary action, up to and including termination. In addition, the Church may advise appropriate legal authorities of any illegal activity.

Copyrighted Materials

Employees are not to copy and/or distribute copyrighted material (e.g., software, database files, documentation, articles, graphics files, and downloaded information) through the e-mail system or by any other means unless they have confirmed in advance from appropriate

sources that the Church has the right to copy or distribute the material. Failure to observe a copyright may result in disciplinary action by the Church, as well as possible legal action by the copyright owner.

3 Employee Benefits

3.1 Compensation:

All employees will be paid semi-monthly. Payment will be made based upon the schedule set forth by the Church Business Administrator and the Head of Staff. In the event any such pay day falls on a Saturday, Sunday or legal holiday, payment will be made on the preceding business day.

Exempt Employees

As more specifically defined in the Definition of Terms section 1.1, above, an exempt employee is a salaried employee who is exempt from the overtime provisions of the Federal Fair Labor Standards Act and any applicable state and federal laws. Exempt salaried employees are considered regular permanent employees, whether full-time or part-time as defined in their employee agreement.

Temporary or Interim Employees

Temporary or Interim employees are defined as those employees holding jobs of limited duration arising out of special projects, abnormal workloads or emergencies. An employee will not be changed from temporary or interim status to another status unless specifically informed of such a change by the Head of Staff. Temporary or Interim employees are only eligible for Workers' Compensation and Social Security benefits, and are ineligible for any other Wasatch Presbyterian sponsored benefit. Temporary or Interim employees may be exempt or paid hourly.

Pay Increases

The Personnel Committee will review annually the wage scale for each position and maintain a copy of the current rates as part of their records. Near the end of each calendar year, the PC will work in conjunction with the Budget & Finance Committee to create a recommended schedule of staff compensation for the coming year. The Session retains ultimate authority to approve or disapprove of any or all proposed compensation changes. No employee is guaranteed that their compensation will be increased for any year or that their compensation will not be decreased.

W-4 Forms

All salaries, as well as hourly and piece rates of compensation, are stated as gross, and, where applicable, they include the amount that must be deducted for income tax, F.I.C.A., etc. All employees, except ordained clergy employed in their professional role, must fill out a W-4 form (Income Tax Deduction Form) before any payments can be made. A new W-4 must be filled out whenever there is a change in marital status or number of exemptions, or where a new exemption table is published. (See W-4 form)

Wage Garnishments

Wasatch Presbyterian Church would like to avoid incurring the administrative costs of garnishments and wage assignments for employees. Accordingly, the Church encourages all employees to meet their financial obligations. Nonetheless, the Church

will adhere to legally imposed wage assignments and garnishments, and will not modify the terms of those legal arrangements unless so ordered to by a court. The Church may deduct the administrative cost of complying with wage assignment and garnishment orders, up to the amount allowed by statute.

3.2 The Work Week

Standard office hours for Wasatch Presbyterian Church are Monday thru Thursday, 9:00 a.m. – 4:00 p.m., and Friday, 9:00 a.m. – noon. The work schedule for each employee is determined on an individual basis to best meet the needs of the Church. Work schedules for employees may be adjusted to accommodate needs beyond the regular business hours such as attendance or support of evening meetings and Saturday or Sunday functions, preparation of financial and annual reports, closing of books, etc. In all cases, if a non-exempt employee is required to work beyond forty hours total for the work week, overtime pay will be paid. Any work over forty hours in any given week must be approved by the Head of Staff. Regardless of schedule, employees will be allowed one-half (1/2) hour unpaid lunch period and a fifteen minute paid break during each four-hour work period.

In order to accommodate the needs of our Church, it may be necessary to change individual work schedules on either a short-term or long-term basis. The work schedule may be altered by mutual agreement between the employee and the immediate supervisor and the Head of Staff. At times, emergencies such as power failures or severe weather may interfere with the Church's operations. In such an event, the Church may order a temporary shutdown of part or all of its operations. Depending on the circumstances, time off may or may not be paid. Exempt employees will be paid in accordance with applicable laws.

Absenteeism and Tardiness

When absent or late, each employee shall notify his or her supervisor by telephone as soon as possible. Failure to call in and give sufficient notice of absence can result in reprimand. Repeated failure to give sufficient notice for tardiness or anticipated absence can result in discipline, including possibly termination.

Overtime Pay

Non-exempt employees required to work beyond forty hours in any one week will be compensated at 1 ½ times their regular rate of pay for any hours over forty. Any work over forty hours in any one week must be approved in advance by the Head of Staff.

Work week rules do not apply to ordained clergy or non-ordained ministry staff employed in their professional roles. Each such person is to have off one designated day a week, other than Sunday. Designation of the day off is to be approved by the Head of Staff.

- Compensatory Time Off - In the event that ordained clergy, staff persons or non-ordained ministry staff employed in their professional roles are not able to take their weekly day off due to professional demands, including trips, social activities, or other needs of the Church, offsetting reasonable compensatory time may be taken with approval of the Head of Staff within three months of the time such days off were not taken.
- Ordinarily, no employee will take compensatory time during Holy Week or during the week preceding Christmas.

3.3 Holidays

All part-time employees will be entitled to time off as stated in their Employee Agreement.

All full-time employees will be entitled to have the following holidays with pay unless stated otherwise in their Employee Agreement:

New Year's Day

Martin Luther King, Jr. Day

Presidents' Day

Memorial Day

Juneteenth

Independence Day

Pioneer Day

Labor Day

Thanksgiving Day

Christmas Day

Additional time off with pay is given to each full-time employee for the following days, unless stated otherwise in their Employee Agreement:

One day Annual Personal Leave

All day the Friday following Thanksgiving

Good Friday afternoon

In the event that any holiday falls on Saturday or Sunday, the holiday may be observed on the preceding Friday or the following Monday at the discretion of the Head of Staff. In the event any holiday falls during an employee's vacation, the day will not count against the employee's allowed total vacation, and it may be scheduled for use at a later date.

3.4 Vacations

Vacation for Ordained Clergy and Non-Ordained Ministry staff shall be determined by their written employment contract and determined on a case-by-case basis.

Non-exempt employees are entitled to periods of paid vacation ranging from five to twenty working days, depending on the length of service with Wasatch Presbyterian Church. Vacation is accrued on a monthly basis at a rate determined as follows, unless otherwise specified in the employment agreement:

Non-Exempt Full-Time Employees:

After 90 days, and up to one year of employment – five working days.

After completion of:

One to four years of employment – ten working days;

Five to nine years of employment – fifteen working days;

Ten years or more of employment – twenty working days.

Non-Exempt Part-Time Employees

Non-Exempt part-time employees will accrue vacation time prorated according to the number of hours they regularly work compared to a full time (40 hour/week) schedule, unless otherwise stated in the employment agreement.

Temporary or Interim employees do not accrue paid vacation time.

Except for ordained clergy employed in their professional role, vacation time must be taken during the calendar year for which it is earned. Under special circumstances, by agreement between the employee and the Personnel Committee, a vacation period may be deferred beyond the year accrued.

Scheduling Vacation

- Although vacation time is earned from the commencement of employment, except for ordained clergy employed in their professional role, no vacation time will be taken during the first three months of employment, i.e., the probationary period.
- Vacation time accrues. Each pay period 1/24 of annual vacation benefit will be added to vacation time available to an employee.
- On termination of employment, an employee will be paid for all earned vacation time within the present calendar year (except deferred beyond the year accrued by ordained clergy), except that no employee will be paid for vacation time before completing at least ninety days of employment. If an employee terminates any time during a calendar year and has already taken a year's vacation in that year, then Wasatch can recoup the expense of unearned but paid vacation by charging the employee for an amount equal to the unearned vacation time taken.
- The employee's immediate supervisor should approve all requests for vacation time. The employee's supervisor is expected to coordinate vacation plans to preserve the Church's regular functioning, and in this capacity the supervisor may request consideration of alternative vacation dates or may decline the request outright. The summer months should be considered as the prime vacation period for all employees.
- Ordinarily, no employee will take vacation during Holy Week or during the week before Christmas.
- Vacation periods will be scheduled at the beginning of each fiscal year. Necessary changes will be worked out between the employee and the Head of Staff.

3.5 Sick Leave

All Full-time employees are entitled to five working days annually of sick leave for personal illness or injury. Sick leave may be accumulated up to a maximum of ten working days. In the case of a prolonged illness, injury or maternity leave, the employee may petition the Personnel Committee, and in turn the Session, for extended paid leave. All requests for extended paid leave must be approved by Session. The Personnel Committee, on request of the employee, may grant, at their discretion, extended unpaid sick leave.

Part-time employees are entitled to sick leave for personal illness or injury on a proportionate basis to full-time employees based on their hours of employment, unless stated otherwise in their Employee Agreement.

Absence due to illness in excess of the amount of unused sick leave will place an employee on leave without pay for the additional days missed, unless the Head of Staff or the Personnel Committee approves other arrangements.

In order for an employee to be credited with one-half day's attendance in the case of illness,

the employee must be on the job for at least two hours.

3.6 Parental Leave

In addition to other benefits, a Wasatch employee is entitled to parental leave in the period immediately preceding and following the arrival (birth, adoption, or guardianship) of a child.

- A. A woman who has been employed by Wasatch one year or more may apply for up to three months maternity leave. Paternity leave of up to two weeks may be granted. The terms of all parental leave shall be approved in writing by the employee's immediate supervisor and the Head of Staff. (See below if Wasatch employs both parents.)
- B. The employee will be compensated according to the following schedule:

<u>Years of employment</u>	<u>Paid leave</u>
< 1	none
1-2	1 week
> 2	2 weeks

Any approved leave time beyond the time indicated in the above schedule, will be leave without pay.

If job-sharing is involved, then schedule adjustment can be arranged to permit child care time as long as the total number of hours in the contract are met. (Also, see below for couples employed by Wasatch).

- C. The employee should normally apply for the leave at least one month in advance of the expected arrival of the child, specifying the dates and the amount of leave time desired.
- D. Benefit coverage (except vacation accrual) and service credit will continue during the entire leave, with the cost of benefits paid by Wasatch.
- E. If both parents are on the Wasatch payroll, each parent is entitled to parental leave which may be taken together or in sequence.
- F. Upon completion of parental leave, the employee will be entitled to return to their position. The position will not be filled during the leave except on a temporary basis. If Wasatch deems it necessary for business reasons, properly documented to the Head of Staff, Wasatch may offer a different but comparable position to the employee returning from the parental leave, which the employee will be free to accept or decline without prejudice. If the position left by the employee has ceased to exist, and if it exists at the time of return, a comparable position will be offered to the employee at the same or greater salary.
- G. Any salary increase action for which the employee may become eligible in the course of the leave will be effective on return to employment.

3.7 Worker's Compensation

All personnel shall be covered by Workers' Compensation Insurance. An employee receiving Workers' Compensation as a result of injury received while in the employment of the Church shall receive the difference between the employee's base salary and the Workers' Compensation for a period not to exceed ten days.

3.8 Emergency and other Leaves

All emergency leaves shall be approved by the employee's immediate supervisor and Head of Staff.

3.9 Bereavement

When a death occurs in an employee's immediate family, the regular, full time employee may take up to three days off with pay to attend the funeral or make funeral arrangements. Pay for part-time employees will be prorated based on their specific schedule.

Immediate Family Defined for Bereavement Leave:

Immediate family members are defined as an employee's spouse, domestic partner, parents, stepparents, siblings, children, stepchildren, grandparent, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, grandchild, or other domestic dependent.

Non-family Member Funeral Leave:

All regular, full-time employees may take up to one day off with pay to attend the funeral of a close, non-family member. This time off will be considered by the employee's supervisor on a case-by-case basis. The pay for time off will be prorated for a part-time employee if the funeral occurs on scheduled work days. The supervisor should confirm that the time is recorded accurately on the timecards. The Church may require verification of the need for the leave.

Additional Time Off:

The Church understands the deep impact that death can have on an individual or a family, therefore additional non-paid time off may be granted. The employee may make arrangements with his or her supervisor for an additional four unpaid days off in the instance of the death of an immediate family member. Additional unpaid time off may be granted depending on the circumstances such as distance and the individual's responsibility for funeral arrangements. All additional non-paid time off will be approved in writing signed by the immediate supervisor and Head of Staff.

3.10 Voting

Employees will be allowed up to two hours of time off in order to vote, except where they have three or more hours of non-working time available during poll hours. To be eligible, employees must notify their supervisor prior to election date. The supervisor must approve the specific hours that can be taken off for voting. It is preferred that the time be taken at the beginning or end of the employee's shift. Employees will receive full pay for time taken off for voting.

3.11 Jury Duty

In the event you receive notice to report for jury duty, please notify your supervisor immediately so that arrangements can be made to have your duties covered until you return to work.

While you serve as a juror, the Church will pay you the difference between your regular straight time earnings and your pay as a juror for up to ten working days. The Church will pay your full regular straight time earnings, and you will endorse over to the Church your jury pay check from the government. Time spent on jury duty will be counted as regular working time for all purposes except overtime. The employee must return to work for any reasonable time the trial is not in session during normal work hours.

No adverse employment action will be taken against employees or applicants due to their service as a juror in state or federal courts.

3.12 Military/National Guard Duty

As defined by The Uniformed Services Employment and Reemployment Rights Act (USERRA).

3.13 Inclement Weather

In the event of inclement weather, snow or ice, the Church will be open whenever feasible. Employees should use careful judgment in deciding their ability to report to work. Sick days may not be used for absence due to inclement weather. Employees are expected to make up time for essential duties.

3.14 Sabbatical Leave

A sabbatical leave from a congregation for ordained clergy is a planned time of intensive skill/resource enhancement for the ministry and mission of the church. A sabbatical leave is an extension of the Biblical concept of Sabbath day to a Sabbath year of renewal. It is both an act of faith that God will sustain us through a period of reflection and changed activity, and that it will be an occasion for renewal of vital energies. It is more than an opportunity to recharge batteries, but can be a life- and soul-changing time, a time when perspective and the Holy Spirit can come together.

Policy for Clergy:

1. Sabbatical leaves are available only for ordained staff.
2. A sabbatical is ordinarily taken in one particular place in or after the seventh year of ministry. Years do not accumulate between calls unless agreed upon at the time of call. Planning for the sabbatical should begin at least one year prior to departure to allow the congregation time to prepare for the additional expense and for continued operations of the Church.
3. Sabbaticals should normally be for a three-month period of time. Vacation time should be included as sabbatical time. Accumulated study leave is considered expended as part of the sabbatical leave.
4. The congregation shall continue to pay full salary and benefits to the staff person on

sabbatical. Car allowance will be negotiated. Accrued continuing education dollars up

to three years can be used as part of educational cost of the sabbatical. The congregation will bear reasonable expenses for the replacement of clergy on leave, but it is under no obligation to fund the sabbatical in any other way.

5. Only one person per year may be on sabbatical.
6. It is the responsibility of the person on sabbatical to plan how the time will be used. This plan is to be shared with the Session and with the Committee on Ministry. Presbytery policy suggests one-month total rest and relaxation, one month of learning for the sake of learning, and one month of learning and study that will directly benefit the congregation.
7. Those taking a sabbatical will commit to remain in their current position for at least a year following the sabbatical. If the sabbatical-taker voluntarily leaves WPC's employment before one year following the end of the sabbatical, then WPC reserves the right to recoup some or all of its costs and expenses related to the sabbatical, including compensation paid to the sabbatical-taker during the sabbatical, from the sabbatical-taker directly or by deduction or offset of earned but unpaid compensation.

The Sabbatical

Normally, sabbaticals can range from three weeks to three months. Wide latitude of sabbatical activities is possible. Sabbatical leave may be used to attend a series of short courses, retreats, rest, writing, renewal, training, travel or any activity that will contribute to the better functioning of the staff member and is approved by the Session and the Committee on Ministry.

Oversight

1. Ordained staff seeking to take a sabbatical will submit a request to the Head of Staff who will bring it to the Personnel Committee. The Personnel Committee will study the proposal, assemble an ad hoc Sabbatical Committee if needed, and bring the proposal to Session for approval. It is preferable that the sabbatical proposal be submitted at least 180 days prior. Additional lead time may be required depending on timing and nature of the request. Sabbatical leave is limited to one employee per year. The proposal will address the following issues:
 - * Duration and specific dates of the proposed leave
 - * Proposed activities
 - * Anticipated costs to the Church
 - * Anticipated benefits
 - * Recommendations for how the employee's normal duties will be covered.
2. At the conclusion of the sabbatical period, the employee will submit a brief report describing the activities and outcome of the sabbatical. The report will be submitted to Session and the Head of Staff. The Head of Staff will submit a report to the Personnel Committee.
3. Compensation and Expenses
 - The employee will continue to receive salary at their regular rate and benefits during the leave period.

- It is intended that the study leave funds be used to cover costs incurred during sabbatical leave.
- Additional compensation may be negotiated to cover the cost of specific educational activities.

4. Medical Benefits

Salaried Employees

You may become eligible for insurance coverage under the PC(U.S.A.)’s Board of Pensions EPO Plan (as approved and adopted by the Session in October 2022) the first day of the month following 90 days of employment, having worked a minimum of 20 hours per week. For full time employees, Wasatch will pay 100% of the employee portion of the EPO premium, with no remainder to be distributed. For part time employees, Wasatch will pay 50% of the employee portion of the EPO premium, with no remainder to be distributed. Family coverage, if chosen, will be paid entirely by the employee. Insurance premiums will be deducted one month in advance.

Ordained Clergy

Clergy ordained by the Presbyterian Church, or by churches recognized by the Presbyterian Church, U.S.A., shall receive benefits as determined by policies of the Presbyterian Church U.S.A.

5. Flexible Savings Account

If you are enrolled in the PC(U.S.A.)’s EPO/PPO medical coverage, you may become eligible for participation in the PC(U.S.A.)’s Healthcare Flexible Spending Account. A healthcare flexible spending account (“FSA”) is an account where you set aside funds, through pretax pay deductions, for certain medical, dental, vision, and healthcare expenses not paid by any health plan. Participation in the FSA is dependent upon completion of 90 days of employment, having worked a minimum of 20 hours per week.

6. Health Savings Account

If you are enrolled in the PC(U.S.A.)’s HDHP medical coverage, you may become eligible for participation in the PC(U.S.A.)’s Health Savings Account (“HSA”). This account can be used to pay for qualified healthcare expenses, including the annual HDHP deductible co-insurance, and more. Participation in the HSA is dependent upon completion of 90 days of employment, having worked a minimum of 20 hours per week.

7. Credit Cards

WPC may provide employees with credit cards that can be used for business-related expenses. Having these cards helps us track and process our expenses, prevent fraud and make payments more efficiently. We want to make sure that employees who hold WPC credit cards will use them properly and will know their limitations and responsibilities.

General guidelines about WPC credit cards.

- If approved by Budget & Finance Committee, WPC will take out a credit card in your name. You will be able to use it for business-related approved expenses, and WPC will pay the card bills.
- When you receive a credit card, you will need to sign and abide by a credit card agreement. This is to acknowledge that the credit card belongs to WPC and that we can process and investigate charges as we see fit. The agreement will also define your responsibilities and the consequences for incorrect use.
- Sometimes, employees who don't hold a WPC credit card need to pay for large business-related expenses. In these cases, you must ask the Budget & Finance Committee, the Head of Staff or the relevant Session committee for approval before you pay for the charge yourself and expect reimbursement.
- WPC has the right to withdraw a WPC credit card from an employee at any point.
- You can use a WPC card to pay for approved work-related expenses only.
- You must not use a WPC credit card for non-authorized or personal expenses. Never withdraw cash using a WPC card.

If you have a WPC credit card, we expect you to:

- **Protect it to the best of your ability.** Don't leave it unattended or give it to unauthorized people (e.g. friends, family, colleagues), even just to hold.
- **Report it stolen or lost as soon as possible.** If, for example, there's a break-in at your home and your WPC card is taken, you need to file a police report and call our financial secretary immediately.
- **Use it only for approved reasons.** Follow the instructions from Budget & Finance and the employee card agreement, and don't use the card for personal or unauthorized expenses, even if you intend to compensate the charges later. Breach of this restriction is grounds for discipline, including possibly immediate termination.
- **Document all expenses and send monthly credit card reports.** Please keep receipts and submit documentation with the date and purpose of the expense.
- **Submit all documentation within the time limits to avoid late fees.**

If you're late in submitting documentation your credit card may be suspended or cancelled. You may be required to pay any late fees

8. Appendix

Employee Acknowledgment Form
W-4 Form
I-9 Form
Background Check Form
IT & Information Policy
On boarding New Staff Checklist
WPC Organization Chart
Exit Interview/Checklist

Employee Acknowledgement Form

Wasatch Presbyterian Church Employee Handbook

Acknowledgement Form

This employee handbook has been prepared for your information and understanding of the policies, philosophies and practices and benefits of Wasatch Presbyterian Church. Please read it carefully. Upon completion of your review of this handbook, sign the statement below, and return it to Head of Staff by the due date. A copy of this acknowledgment appears at the back of the handbook for your records.

I, _____ have received and read a copy of the Wasatch Presbyterian Church Employee Handbook which outlines the goals, policies, benefits and expectations of Wasatch Presbyterian Church, as well as my responsibilities as an employee.

I have familiarized myself with the contents of this handbook. By my signature below, I acknowledge, understand, accept and agree to comply with the information contained in the Employee Handbook provided to me by Wasatch Presbyterian Church. I understand this handbook is not intended to cover every situation which may arise during my employment, but is simply a general guide to the goals, policies, practices, benefits and expectations of Wasatch Presbyterian Church.

I understand that the Wasatch Presbyterian Church Employee Handbook is not a contract of employment and should not be deemed as such.

(Employee signature)

Please return by:

Employee's Withholding Certificate

2022

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
 ▶ **Give Form W-4 to your employer.**
 ▶ **Your withholding is subject to review by the IRS.**

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . ▶

TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____		
	Multiply the number of other dependents by \$500 ▶ \$ _____		
Add the amounts above and enter the total here		3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ **Employee's signature** (This form is not valid unless you sign it.)

▶ **Date**

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2022 if you meet both of the following conditions: you had no federal income tax liability in 2021 **and** you expect to have no federal income tax liability in 2022. You had no federal income tax liability in 2021 if (1) your total tax on line 24 on your 2021 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2022 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2023.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2022 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2022 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$25,900 if you're married filing jointly or qualifying widow(er), \$19,400 if you're head of household, \$12,950 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$110	\$850	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,770	\$1,870
\$10,000 - 19,999	110	1,110	1,860	2,060	2,220	2,220	2,220	2,220	2,220	2,970	3,970	4,070
\$20,000 - 29,999	850	1,860	2,800	3,000	3,160	3,160	3,160	3,160	3,910	4,910	5,910	6,010
\$30,000 - 39,999	860	2,060	3,000	3,200	3,360	3,360	3,360	4,110	5,110	6,110	7,110	7,210
\$40,000 - 49,999	1,020	2,220	3,160	3,360	3,520	3,520	4,270	5,270	6,270	7,270	8,270	8,370
\$50,000 - 59,999	1,020	2,220	3,160	3,360	3,520	4,270	5,270	6,270	7,270	8,270	9,270	9,370
\$60,000 - 69,999	1,020	2,220	3,160	3,360	4,270	5,270	6,270	7,270	8,270	9,270	10,270	10,370
\$70,000 - 79,999	1,020	2,220	3,160	4,110	5,270	6,270	7,270	8,270	9,270	10,270	11,270	11,370
\$80,000 - 99,999	1,020	2,820	4,760	5,960	7,120	8,120	9,120	10,120	11,120	12,120	13,150	13,450
\$100,000 - 149,999	1,870	4,070	6,010	7,210	8,370	9,370	10,510	11,710	12,910	14,110	15,310	15,600
\$150,000 - 239,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	16,830
\$240,000 - 259,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	17,590
\$260,000 - 279,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	16,100	18,100	19,190
\$280,000 - 299,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	13,700	15,700	17,700	19,700	20,790
\$300,000 - 319,999	2,040	4,440	6,580	7,980	9,340	11,300	13,300	15,300	17,300	19,300	21,300	22,390
\$320,000 - 364,999	2,100	5,300	8,240	10,440	12,600	14,600	16,600	18,600	20,600	22,600	24,870	26,260
\$365,000 - 524,999	2,970	6,470	9,710	12,210	14,670	16,970	19,270	21,570	23,870	26,170	28,470	29,870
\$525,000 and over	3,140	6,840	10,280	12,980	15,640	18,140	20,640	23,140	25,640	28,140	30,640	32,240

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$400	\$930	\$1,020	\$1,020	\$1,250	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970	\$2,040	\$2,040
\$10,000 - 19,999	930	1,570	1,660	1,890	2,890	3,510	3,510	3,510	3,610	3,810	3,880	3,880
\$20,000 - 29,999	1,020	1,660	1,990	2,990	3,990	4,610	4,610	4,710	4,910	5,110	5,180	5,180
\$30,000 - 39,999	1,020	1,890	2,990	3,990	4,990	5,610	5,710	5,910	6,110	6,310	6,380	6,380
\$40,000 - 59,999	1,870	3,510	4,610	5,610	6,680	7,500	7,700	7,900	8,100	8,300	8,370	8,370
\$60,000 - 79,999	1,870	3,510	4,680	5,880	7,080	7,900	8,100	8,300	8,500	8,700	8,970	9,770
\$80,000 - 99,999	1,940	3,780	5,080	6,280	7,480	8,300	8,500	8,700	9,100	10,100	10,970	11,770
\$100,000 - 124,999	2,040	3,880	5,180	6,380	7,580	8,400	9,140	10,140	11,140	12,140	13,040	14,140
\$125,000 - 149,999	2,040	3,880	5,180	6,520	8,520	10,140	11,140	12,140	13,320	14,620	15,790	16,890
\$150,000 - 174,999	2,040	4,420	6,520	8,520	10,520	12,170	13,470	14,770	16,070	17,370	18,540	19,640
\$175,000 - 199,999	2,720	5,360	7,460	9,630	11,930	13,860	15,160	16,460	17,760	19,060	20,230	21,330
\$200,000 - 249,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$250,000 - 399,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$400,000 - 449,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,470
\$450,000 and over	3,140	6,290	8,880	11,380	13,880	16,010	17,510	19,010	20,510	22,010	23,380	24,680

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$760	\$910	\$1,020	\$1,020	\$1,020	\$1,190	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040
\$10,000 - 19,999	760	1,820	2,110	2,220	2,220	2,390	3,390	4,070	4,070	4,240	4,440	4,440
\$20,000 - 29,999	910	2,110	2,400	2,510	2,680	3,680	4,680	5,360	5,530	5,730	5,930	5,930
\$30,000 - 39,999	1,020	2,220	2,510	2,790	3,790	4,790	5,790	6,640	6,840	7,040	7,240	7,240
\$40,000 - 59,999	1,020	2,240	3,530	4,640	5,640	6,780	7,980	8,860	9,060	9,260	9,460	9,460
\$60,000 - 79,999	1,870	4,070	5,360	6,610	7,810	9,010	10,210	11,090	11,290	11,490	11,690	12,170
\$80,000 - 99,999	1,870	4,210	5,700	7,010	8,210	9,410	10,610	11,490	11,690	12,380	13,370	14,170
\$100,000 - 124,999	2,040	4,440	5,930	7,240	8,440	9,640	10,860	12,540	13,540	14,540	15,540	16,480
\$125,000 - 149,999	2,040	4,440	5,930	7,240	8,860	10,860	12,860	14,540	15,540	16,830	18,130	19,230
\$150,000 - 174,999	2,040	4,460	6,750	8,860	10,860	12,860	15,000	16,980	18,280	19,580	20,880	21,980
\$175,000 - 199,999	2,720	5,920	8,210	10,320	12,600	14,900	17,200	19,180	20,480	21,780	23,080	24,180
\$200,000 - 449,999	2,970	6,470	9,060	11,480	13,780	16,080	18,380	20,360	21,660	22,960	24,250	25,360
\$450,000 and over	3,140	6,840	9,630	12,250	14,750	17,250	19,750	21,930	23,430	24,930	26,420	27,730

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) _____
- An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - month/day/year)

Employee's Signature	Date (month/day/year)
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Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)

Section 3. Updating and Reverification *(To be completed and signed by employer.)*

A. New Name (if applicable)	B. Date of Rehire (month/day/year) (if applicable)
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C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____	Document #: _____	Expiration Date (if any): _____
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date (month/day/year)
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

<p>LIST A</p> <p>Documents that Establish Both Identity and Employment Authorization</p>	<p>LIST B</p> <p>Documents that Establish Identity</p>	<p>LIST C</p> <p>Documents that Establish Employment Authorization</p>
OR		AND

<p>1. U.S. Passport or U.S. Passport Card</p>	<p>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</p>	<p>1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States</p>
<p>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</p>	<p>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</p>	<p>2. Certification of Birth Abroad issued by the Department of State (Form FS-545)</p>
<p>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</p>	<p>3. School ID card with a photograph</p>	<p>3. Certification of Report of Birth issued by the Department of State (Form DS-1350)</p>
<p>4. Employment Authorization Document that contains a photograph (Form I-766)</p>	<p>4. Voter's registration card</p>	<p>4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</p>
<p>5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form</p>	<p>5. U.S. Military card or draft record</p>	<p>5. Native American tribal document</p>
<p>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</p>	<p>6. Military dependent's ID card</p>	<p>6. U.S. Citizen ID Card (Form I-197)</p>
<p>7. U.S. Coast Guard Merchant Mariner Card</p>	<p>7. U.S. Military card or draft record</p>	<p>7. Identification Card for Use of Resident Citizen in the United States (Form I-179)</p>
<p>8. Native American tribal document</p>	<p>8. Native American tribal document</p>	<p>8. Employment authorization document issued by the Department of Homeland Security</p>
<p>9. Driver's license issued by a Canadian government authority</p>	<p>For persons under age 18 who are unable to present a document listed above:</p>	<p>9. Driver's license issued by a Canadian government authority</p>
<p>10. School record or report card</p>	<p>10. School record or report card</p>	<p>10. School record or report card</p>
<p>11. Clinic, doctor, or hospital record</p>	<p>11. Clinic, doctor, or hospital record</p>	<p>11. Clinic, doctor, or hospital record</p>
<p>12. Day-care or nursery school record</p>	<p>12. Day-care or nursery school record</p>	<p>12. Day-care or nursery school record</p>

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9**Section 1, Employee**

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in **Section 2** evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers* (Form M-274). You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete Section 3 when updating and/or reverifying Form I-9. Employers must reverifiy employment authorization of their employees on or before the work authorization expiration date recorded in Section 1 (if any). Employers CANNOT specify which document(s) they will accept from an employee.

- A. If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B. If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C. If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 1. Examine any document that reflects the employee is authorized to work in the United States (see List A or C);
 2. Record the document title, document number, and expiration date (if any) in Block C; and
 3. Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing Section 3.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

CONSENT TO CRIMINAL HISTORY AND SEXUAL OFFENDER BACKGROUND CHECK

Wasatch Presbyterian Church requires background checks for volunteers and employees working with "Vulnerable" populations. The checks are one step in a series to assure the safety of persons who look to the church for care and assistance. This form is a request for the information necessary to complete a review of two national records: those relating to criminal history and sexual offences. The Church will use the screening service recommended by its insurance carrier to conduct the check. Please fill in the data needed and return as soon as possible.

Completion of and submission of this consent document constitutes your agreement for Wasatch Presbyterian Church to request the background check from our service provider.

This information will be held in strictest confidence and only authorized church staff or officers will have access to the file and search results unless the screening identifies a problem. In that case the Pastor or other authorized church staff or officers will be notified and further dialogue with you will ensue.

Current Last Name _____

Other Last Names Used _____

First Name _____

Middle Name _____

Home Address _____

City _____

State _____ Zip _____

SSN _____

DOB _____

Applicant Email _____

Applicant Phone _____

DL # _____ DL State _____

With this signature I give my permission for the above information to be used in securing a Criminal History and Sexual Offender records report. It is my understanding that this information will be used only to conduct a review of these records and that the results of the records review will be available only to me, Wasatch's staff member conducting the background check and in instances where the records indicate a potential problem, Wasatch's s Pastor. Expiration of this authorization shall be six months from the date of my signature.

(Signature)

(Date)

WPC IT Hardware & Software Policy & Procedure (as of 01.25.23)

Password

- All passwords to access church devices (laptop/cell phone/equipment) shall be given to the Church Business Administrator.
 - Passwords shall be kept in the IT doc in dropbox.

Apple ID

- All church laptop Apple ID's shall be created with a work email account.
 - The password shall be given to the Church Business Administrator.
 - Staff members will use their cell phone number or the Church Business Administrators cell phone as the recovery number for the Apple ID.
 - Staff members will use the communications@wpcslc.org as the recovery email address for the Apple ID.

Equipment & Maintenance

- Staff members will ensure regular updates and maintenance is done on the device.
 - Staff members will clean the device periodically.
 - The church will provide a case to protect the device.
 - Chargers must be kept in good working order and not wound tightly.
 - Staff will notify the Church Business Administrator if a replacement is needed.
- Staff members will not change the profiles on the laptop or alter the programming without permission from the Church Business Administrator.

Laptop Transfer/Return

- When a staff member is asked to turn in a laptop either to receive a different/new one or at the end of their employment they will:
 - Remove their personal files, pictures etc. by transferring them to another device then moving them to the laptop trash and emptying the trash folder.
 - Staff members are invited to reach out to the Church Business Administrator for assistance if they are unsure of this process.
 - Turn in all equipment associated with the device to the Church Business Administrator in a timely manner.
- The Church Business Administrator will conduct the transfer/file clearing of laptops when a shift occurs with staff members or laptops.
 - This is necessary to keep existing applications (Microsoft Office Software, Dropbox, Zoom). If done improperly, the applications will be removed. Some of the applications have been purchased and if removed could result in additional costs to the church.

File Management

- All staff will keep church files in the church dropbox or their WPC google drive.
 - This ensures protection against loss and provides information continuity.
- Dropbox file syncing must be set to "online" otherwise the file could be inadvertently deleted.
 - Downloading Doc Tips
 - To save space on your laptop, open docs sent to you using google docs.
 - Transfer downloaded files to the appropriate location in Dropbox and delete from your download folder.
 - Be sure the file is synced and set to be online only otherwise deleting it in your downloads could delete it from Dropbox all together.

I have read and understand the WPC Hardware & Software policies. _____
(Staff Member signature) (Date)

ONBOARDING NEW STAFF CHECK LIST (06.2021)

New Staff Member Name _____

STAFF SPECIFIC

- Get to know you questionnaire
- Create new staff member email
- Update all staff lists (printed, photos, website, Realm)
- Access to software/info based on position:
 - Program Staff: Website, FB, Dropbox, Computer, Mail Chimp, Realm, Canva

GENERAL BUILDING INFORMATION

- Building Access
 - Set of keys, Assigned alarm code _____ (initial) _____ (date received)
 - Lock Up procedure walk through: How to set/disarm alarm and lock the building
- Usage capacity for spaces / emergency exits
- How to disarm Fire alarm
- Using kitchens at the church
 - Kitchen equipment
 - Kitchen expectations
 - Coffee makers and how they work
- Where things are stored throughout the church
 - Worship Supplies, Deacon Closet, Laundry Room, Mission Ministries Storage/Ham Freezer
- Gym closet and expectations
- Janitor closets – Locations/Procedures, First aid locations
- Phone information / setup

EVENTS & SCHEDULING

- How to add an event to the calendar
 - Difference between church event and community event
- Building Use Procedure
- Room Layout and Names
- How to advertise an event and guidelines
 - Announcements / Blast / Website / Bulletin Boards
- Add new staff email to church calendar and staff away calendar

GENERAL INFORMATION

- Hours, Print Day, Kitchen Use, Mail
- Supply ordering & where supplies are located
- Check Request Forms
- Credit Card Reports Due by 20th Each Month
- Fundraiser Process & Gathering Funds

CHURCH HISTORY & LEADERSHIP CONTACT INFO

- History of the church
- Current church elders and groups contact information

(onboarding completed by)

(date)

(new staff member)

(date)

POLICIES AND PROCEDURES

WPC Congregant Information and Data Management

Quality information meets needs, ministry and insights.

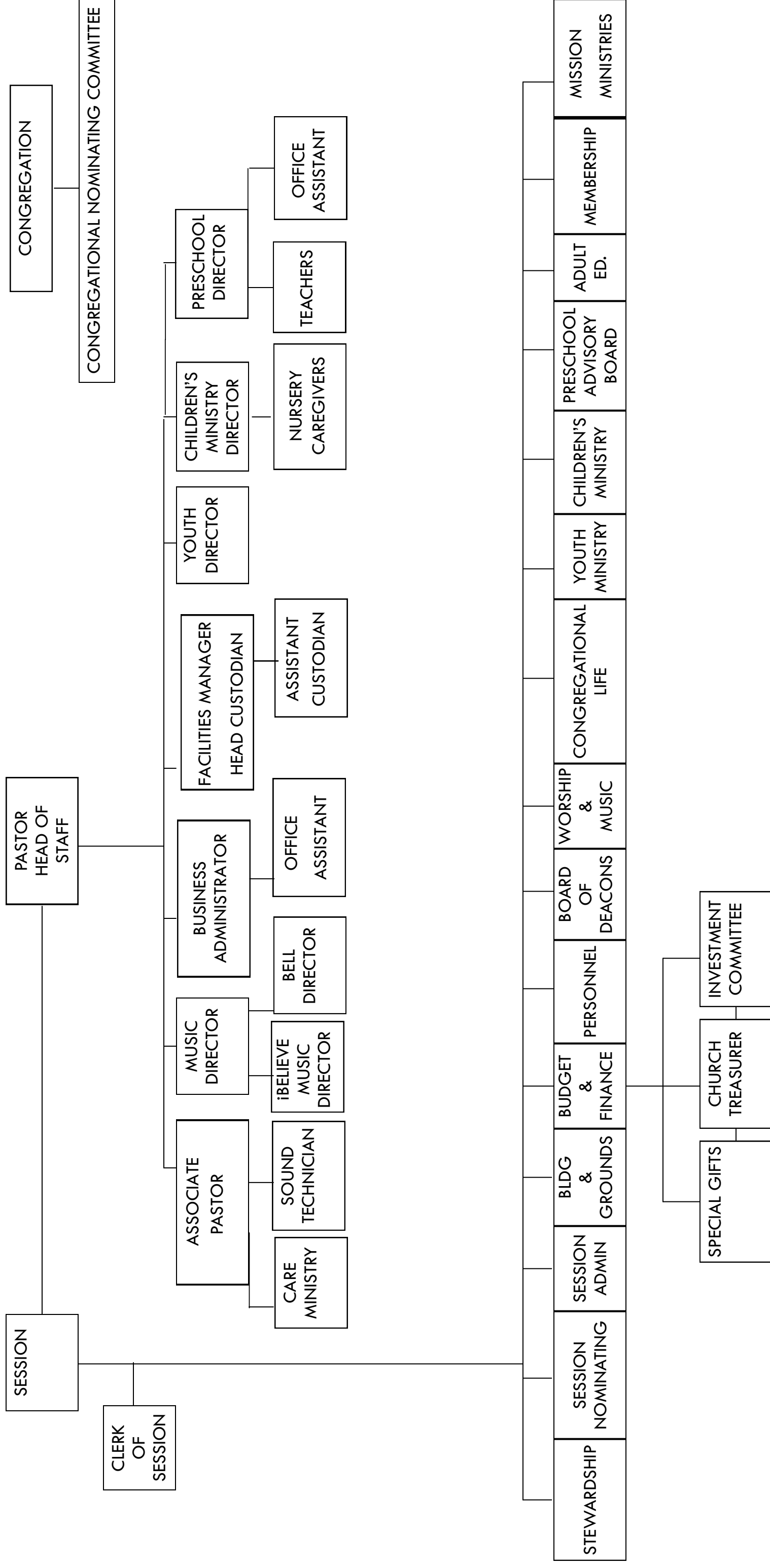
Knowledge we put in REALM provides opportunity for Church, Community, and Communication.

GOAL: Centralized Data Management to better serve the Wasatch Community and Improve Communication through Data Security, Integrity, Consistency and Operational Efficiency.

All staff and church leaders utilize REALM for managing contact information, following data consistency guidelines and procedures to maintain integrity and security. Centralized information will encourage the WPC community to improve communication and inclusiveness.

1. The Church Office acts as the primary administrator for REALM. Empowering committee chairs, group leaders and Staff by assisting with REALM to better help them achieve their goals and missions.
2. Contact information for congregants is kept in REALM.
 - a. Individuals already in our existing ACS system were transferred to REALM. At that time, a profile was created without a password.
 - i. If a congregant has an email address on file, an invitation was sent to set up a password and/or download the REALM app.
 1. Access is available online without the app.
 2. Congregants can be checked in via kiosk on site when permitted.
3. Access and Permissions
 - a. Administrative access is only available online at this time.
 - b. Allowed permissions for staff members has been determined by the Pastors, Office Manager and Personnel Team based on the staff member's role and responsibilities.
 - c. Budget and Finance Committee members will have unique access to the financial aspects of REALM.
 - i. The Financial Secretary along with the B & F chair and Church Treasurer assist in determining those levels.
 - d. Other Committee Chairs and Group leaders have leader access.
 - i. Once designated as a Leader they can: Edit details and add existing profiles to their group, pathway, or step. Additionally, group leaders can create RSVP events on the Newsfeed.
 - ii. The church office will work with Session to keep permissions up to date.
4. Pathways
 - a. Automate church processes and empower leaders to know next steps.
 - b. Create a process history to withstand when leadership changes.
 - c. Pathways are determined by church leaders and utilized by Staff, Committee Chairs and Group Leaders.

WPC Organization Chart



STAFF EXIT FORM

_____ (name)

_____ (date)

Final Dates

- Last day of employment _____ (date)
- Final paycheck _____ (date)
- Last day of Health Insurance _____ (date)

Staff member must turn in the following on or before last day of employment:

- Credit card, outstanding receipts with account number to Financial Secretary _____ (Initial)
- Laptop to Office Manager _____ (Initial)
- Login information for laptop, accounts etc. to Office Manager _____ (Initial)
- Building keys to Office Manager _____ (Initial)

OFFICE USE ONLY

- Change alarm code
- Edit/Update announcement group list in communications email account.
- Deactivate staff member's google calendar access
- Deactivate staff member's email address
- Change Dropbox access
- Print and distribute general contact list to staff & leaders
- Change responsibilities in Realm
- Update status and preferred email in Realm
- Deactivate access to Facebook Page, Twitter and website
- Remove the staff member's name from the website.

(completed by)

(date)

(completed by)

(date)

