

Re-Entering Well

Taskforce

Updates



FORM A RE-ENTERING WELL TASK FORCE



The pastor will ensure that each congregation forms a “Re-Entering Well Task Force” to plan for a phased-in reopening of their building(s) for church gatherings. Ideally, in addition to the pastor, the team would include a health professional (if possible), and a representative from the church’s Trustees, Pastor/Staff-Parish Relations Committee, and hospitality team (greeters, etc.). Congregations without access to each of the recommended members shall form a task force reflective of their clergy and lay leadership. This team should review this document and create a plan for the church. Their work will be informed by the local health department.

Three Considerations to Determine How and When to Re-enter the Church Building for In-Person Gatherings

For the health and safety of persons who will attend gatherings, the task force must address the following questions:

- **WHAT?** Consider how your church is helping people get vaccinated. For those who aren’t vaccinated, consider the availability of required supplies, such as masks and hand sanitizer, and how you will adhere to all CDC and local health guidelines to mitigate risk.
 - **WHO?** Consider the percentage of congregants who are vulnerable to the virus, the number of members and visitors that are vaccinated, and the degree of discipline to implement the decisions made.
 - **WHERE?** Consider the size and configuration of your space(s) including parking lots, foyers, sanctuaries, bathrooms, classrooms, etc. and what that means in terms of meeting health guidelines.
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Re-Entering Well

BWCUMC.ORG/RE-ENTRY



Choosing Safer Activities

Adapted from the CDC guide: <https://www.cdc.gov/coronavirus/2019-nCoV/daily-life-coping/participate-in-activities.html>

	Unvaccinated People	Examples of Activities	Fully Vaccinated People
Safer	Green icon	Attend a small, outdoor gathering with fully vaccinated family and friends	Green icon
	Yellow icon	Attend a small, outdoor gathering with fully vaccinated and unvaccinated people	Green icon
	Red icon	Dine outdoors with people from multiple households	Green icon
Less Safe	Red icon	Attend a crowded, outdoor event	Green icon
	Indoor		
Less Safe	Yellow icon	Attend a small, indoor gathering of fully vaccinated and unvaccinated people from multiple households	Green icon
	Red icon	Take communion in a socially distanced worship service	Green icon
Least Safe	Red icon	Go to an indoor movie theater	Green icon
	Red icon	Attend a full-capacity worship service	Green icon
	Red icon	Sing in a worship service	Green icon
	Red icon	Have fellowship hour with food	Green icon
Least Safe	Red icon	Participate in an indoor, high intensity exercise class	Green icon

Get a COVID-19 Vaccine

Prevention measures not needed

Take prevention measures (Wash a mask, stay 6 feet apart, and wash your hands.)

Safety levels assume the recommended prevention measures are followed, both by the individual and the venue (if applicable). CDC cannot provide the specific risk level for every activity in every community. It is important to consider your own personal situation and the risk to you, your family, and your community before venturing out.



Re-Entering Well



Decision Trees & Protocols



Re-Entering Well FAQs



Updates Coming Soon

“Fully vaccinated people no longer need to wear a mask or physically distance in any setting, except where required by federal, state, local, tribal, or territorial laws, rules, and regulations, including local business and workplace guidance.” CDC [Interim Public Health Recommendations for Fully Vaccinated People](#), May 13, 2021

TO REQUIRE MASKS OR NOT TO REQUIRE MASKS

1. Has our Re-Entering Well Task Force created a plan for safely conducting in-person gatherings that includes our unique values and context (e.g., the cultural, social and emotional aspects of the congregation)?*



If no, continue gathering as you are until you have a plan.

2. Are most participants vaccinated? Is it easy for us to know whether people are vaccinated?



If no, require masks and physical distancing.

3. Looking at the data, location (indoors/outdoors, crowded/physically distanced) your re-entry plan and its intent, does your Re-Entry Task Force believe it wise to not require masks?



Don't Require Masks



Require Masks

Visit bwcumc.org/re-entry for guidelines, FAQs, tip sheets and resources.

*Congregational values, such as hospitality and concern for vulnerable church members, may lead the congregation to continue maintaining guidelines as if everyone were not vaccinated, even if it is technically safe to do otherwise.

Indoor Worship

Unvaccinated
People

Fully
Vaccinated
People

Indoor

Less
Safe



Attend a small, indoor gathering of fully vaccinated and unvaccinated people from multiple households



Take communion in a socially distanced worship service



Go to an indoor movie theater



Attend a full-capacity worship service



Sing in a worship service



Have fellowship hour with food



Safest

Least
Safe

Outdoor Worship

Unvaccinated
People

Examples of Activities

Fully
Vaccinated
People

Outdoor

Safest



Attend a small, outdoor gathering with fully vaccinated family and friends



Less Safe



Attend a small, outdoor gathering with fully vaccinated and unvaccinated people



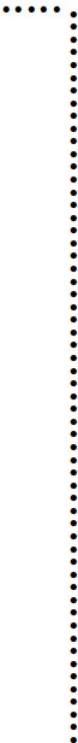
Dine outdoors with people from multiple households



Least Safe



Attend a crowded, outdoor event





Baltimore-Washington Conference
The United Methodist Church

Financial Assistance & Resources

Paul Eichelberger
Conference Treasurer

Summary of 2020 BWC Financial Statistics

In general, BWC churches have remained financially stable during the pandemic.

- PPP funding offset the loss of tithes/offerings
- Expense reductions far exceeded loss of income
- Net gain by churches in 2020 was \$10M, not including gain on investments.

However, the loss of Building Use income and fundraising has negatively impacted some of our congregations.

<u>2020 INCOME STATS</u>		<u>2020 EXPENSE STATS</u>	
	Total BWC Statistics		Total BWC Statistics
Tithes/Offerings	Down \$6.0M (-6%)	Operating	Down \$2.5M (-10%)
PPP Funding	Up \$6.2M (NA)	Program	Down \$1.2M (-25%)
Building Use	Down \$3.5M (-34%)	Staff	Down \$1.8M (-7%)
Fundraising and Other	Down \$2.0M (-41%)	Reimbursables	Down \$0.5M (-31%)
TOTAL INCOME	Down \$6.0M (-4.2%)	TOTAL EXPENSE	Down \$19.2M (-13.2%)



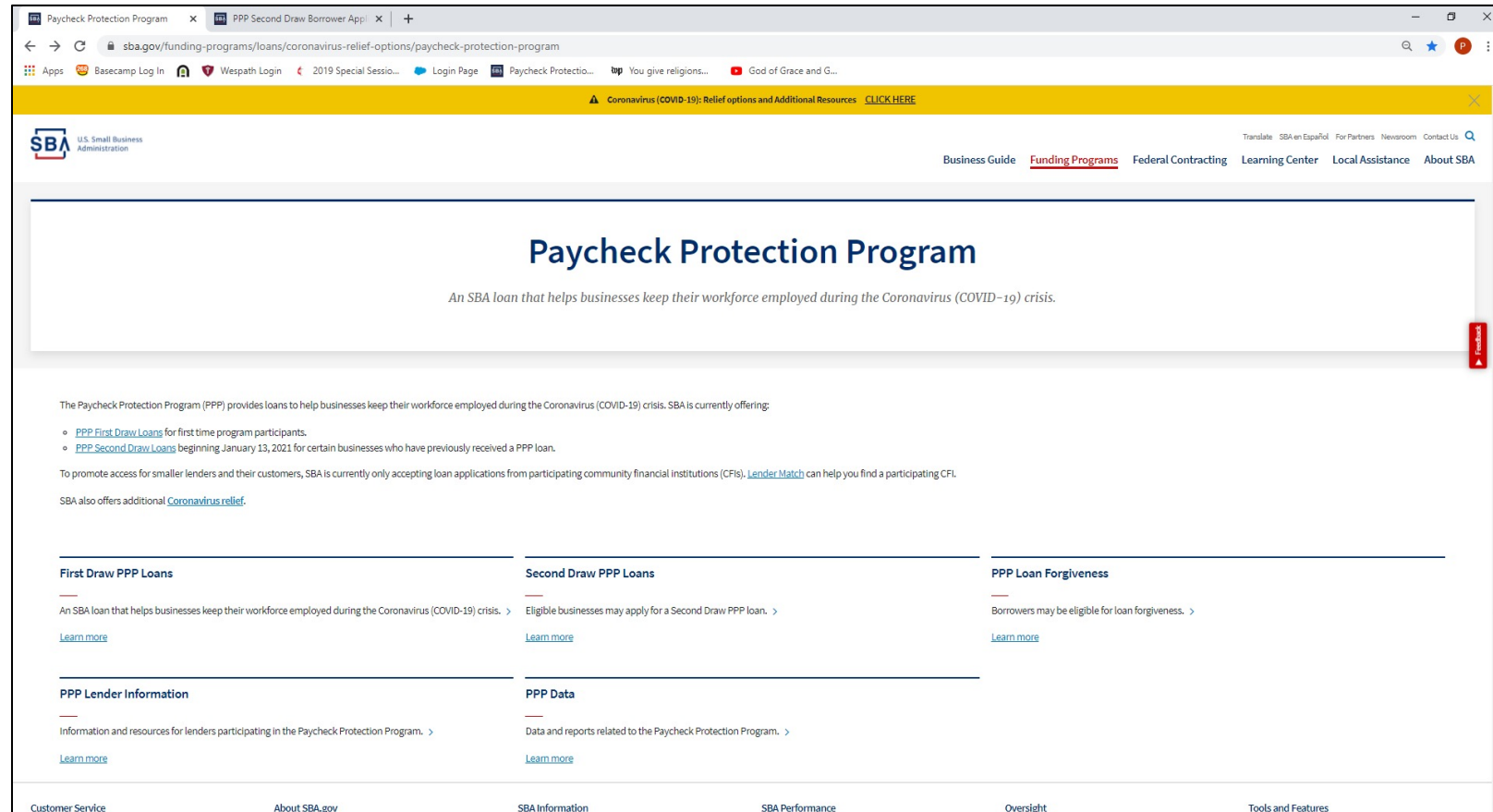
What Financial Assistance is Still Available?

- Paycheck Protection Program Update
- BWC Tech-Grants
- BWC Stewardship Committee Initiatives
- IRS Form 941 Employee Retention Credits

PPP Funds Exhausted

The Paycheck Protection Program was extended until May 31, 2021.

But, on May 4th, the Small Business Administration made an announcement that the PPP funds had been exhausted.



- <https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program>

Tech-Grants Are Still Available

bwcumc.org/article/micro-grants-for-online-worship-and-technology/

Micro-grants for Online Worship and Technology



05.13.20 | CONGREGATIONAL DEVELOPMENT

As the congregations of the Baltimore-Washington Conference are living in unprecedented times, the Offices of Leadership and Congregational Development and New Faith Expressions are offering practical and timely support for congregations to connect with their communities and congregations while social distancing measures are a necessity. The Conference is offering non-renewable micro-grants of up to \$1,000 to help offset expenses related to launching and maintaining online ministry, including equipment, software licenses, training, and more. If you have already purchased equipment, software or licenses you can apply to receive a reimbursement of the accrued costs.

[Apply online](#)

Congregation Development is continuing to receive applications for the COVID related tech-grants

- Up to \$1,000
- One grant per church
- Can claim new or previous purchases made during the pandemic

Examples:

- Expenses to launching and/or maintain online ministries, including equipment purchases
- Implementation of online giving capabilities
- Software licenses
- Training

BWC Stewardship Committee Initiatives

- BWC Council on Finance & Administration
 - Designated \$328K of Conference reserves to fund Cabinet efforts to support congregations that are at risk.
 - Designated \$672K of Conference reserves to fund any losses associated with our camps reopening in 2021.
- BWC Board of Trustees
 - Deferred Loan payments until July 2021 for 13 struggling churches
- BWC Board of Pensions
 - Will not increase the church and participant HealthFlex rates in 2022, even though there was a 5% increase in 2022 premiums

IRS Form 941 Employee Retention Credit

Note: Does not apply for Clergy Pay per IRS determination

- Available for any churches with lay employees where the church pays SS/Med payroll taxes and submits quarterly Form 941 reports to the IRS, even if PPP funds were received.

- ERC Eligibility: Shutdown Test OR Gross Receipts Test

Shutdown Test - any employer that had to fully or partially suspend operations “due to orders from an appropriate governmental authority” due to the coronavirus disease *(All churches meet this criteria)*

OR

Gross Receipts Test – For 2020, any employer that has seen a 50% drop in gross receipts when compared to the same quarter in 2019. For 2021, changed to a 20% drop vs. same quarter in 2019.

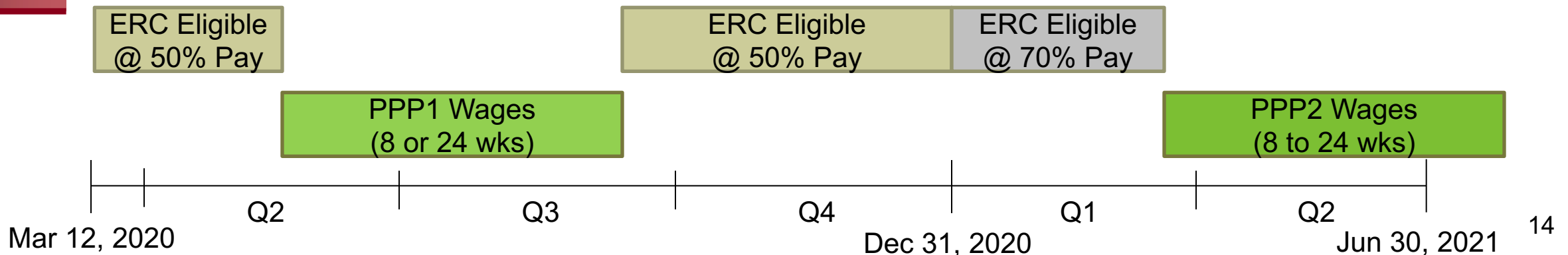
Your church may need professional assistance to properly claim the ERC!

- Wespath guidance: <https://www.wespath.org/assets/1/7/5677.pdf>
- Video: How to optimize PPP loans and the ERC: <https://youtu.be/eaeCVWdOIRw>

Employee Retention Credit Details

- Credit is retroactive to March 12, 2020, and continues until June 30, 2021
- Credit applies to “eligible wages” (*includes health benefits and excludes PPP paid wages*)
- **2020 Credits: 50% of eligible wages (Max. eligible wage threshold = \$10K/Yr)**
Results in credits up to \$5,000/employee (for 2020)
- **2021 Credits: 70% of eligible wages (Max. eligible wage threshold = \$10K/Qtr)**
Results in credits up to \$7,000/employee (per Qtr) and \$14,000/employee (for 2021)
- **Combined 2020 and 2021 Credits are up to \$19,000 per employee! (This is typically > PPP)**

Establish a wage timeline for each non-clergy employee (*paid by W-2 with withholdings*)





Retroactive Credits Use Amended Form 941-X

Form **941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
(Rev. October 2020) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) -
 Name (not your trade name)
 Trade name (if any)
 Address
 Number Street Suite or room number

 City State ZIP code

 Foreign country name Foreign province/county Foreign postal code

Return You're Correcting...
 Check the type of return you're correcting.
 941
 941-SS

Check the ONE quarter you're correcting.
 1: January, February, March
 2: April, May, June
 3: July, August, September
 4: October, November, December

Enter the calendar year of the quarter you're correcting.
 (YYYY)

Enter the date you discovered errors.
 / /
 (MM / DD / YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all four pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 36.

Part 1: Select ONLY one process. See page 5 for additional guidance.

1. **Adjusted employment tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.

2. **Claim.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported amounts on this form.

Part 2: Complete the certifications.

- Use the Form 941-X to amend quarterly reports already submitted.

Q1 2020 Q1 2021
 Q2 2020 Q2 2021 (Use 941 if filed on time in July 2021)
 Q3 2020
 Q4 2020

Note: It may take only 1 or 2 amended qtrly returns for 2020 to reach the \$10K/employee max. wage for the year.

- Form 941-X is due "within 3 years of the date the original 941 was filed"
- Form 941-X will be revised in July 2021 for use with Q2 2021 and later.

- Video: How to claim the ERC with Form 941-X:
<https://www.youtube.com/watch?v=mUrnakfeNvc>
- Form 941-X (2020 & Q1 2021 claims): <https://www.irs.gov/pub/irs-pdf/f941x.pdf>
- Form 941-X Instruction (2020 & Q1 2021 claims): <https://www.irs.gov/pub/irs-pdf/i941x.pdf>

Employee Retention Credit Example

First UMC has one full-time pastor and one part-time administrator. The church pays the employer's share of payroll taxes for the administrator and files quarterly Form 941s to the IRS. The administrator is paid \$20,000/year with no health benefits. PPP funded \$3,000 in 2020 and \$3,000 in 2021 Q2. The pastor's compensation is not eligible for the ERC credit.

- **Shutdown Test** – The church is eligible for the ERC by virtue of the government ordered constraints on public gatherings during the pandemic.

- **Eligible Wage and ERC Calculations**

2020: \$16,100 (3/12-12/31) - \$3,000 (PPP) = \$13,100; **2020 max. threshold = \$10K/Yr**

Eligible wage for **50% credit** = \$10,000; **Credit = \$5,000**

2021 Q1: \$5,000 (total pay) - \$0 (PPP) = \$5,000; **2021 max. threshold = \$10K/Qtr**

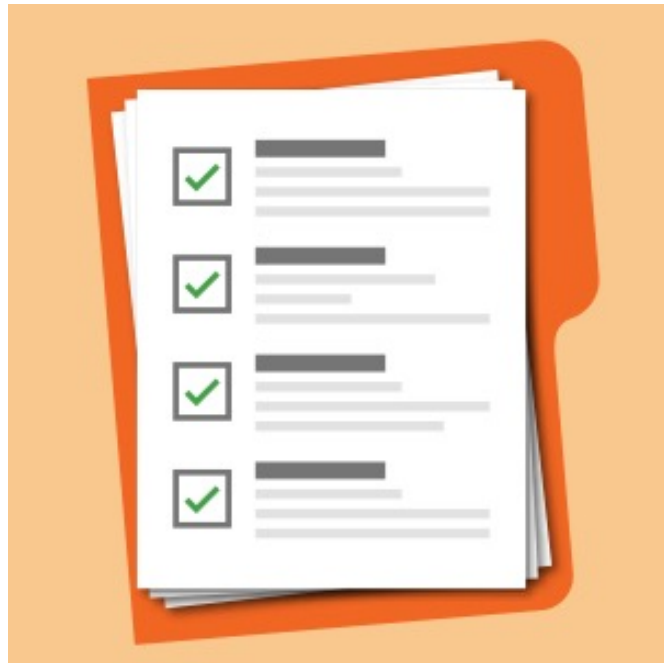
Eligible wage for **70% credit** = \$5,000; **Credit = \$3,500**

2021 Q2: \$5,000 (total pay) - \$3,000 (PPP) = \$2,000; **2021 max. threshold = \$10K/Qtr**

Eligible wage for **70% credit** = \$2,000; **Credit = \$1,400**

TOTAL EMPLOYEE RETENTION CREDIT AVAILABLE = \$9,900

Local Church Consultations



Do you need additional assistance?
Sign up for a consultation!

Topics: Local Church Finances
Online Giving
Benefits
Stewardship Generosity & Planned Giving

<https://www.bwcumc.org/article/local-church-financial-relief-consultations/>

RE-ENTRY COMMUNICATIONS RESOURCES FROM UMC COM



Reach your community and members and let them know your doors are open with 'It's time!' postcards, and downloadable and shareable digital resources!

This week only: use promo code UMCSP21 for \$350 off postcards

<https://umc.outreach.com/partners/united-methodist-reopening-church>