

Ministerial Payroll Checklist

During the last quarter of the calendar year, Miller Management suggests:

Get with a qualified, experienced tax accountant who has experience with clergy tax preparation for guidance.

Set the upcoming year's housing allowance and have it approved by the church.

Determine your estimated annual liabilities for: FICA (if applicable), Federal income tax, and State income tax.

Determine the method of payment:

Either through payroll deductions - fill out Personnel Action Notice and submit to MM prior to first paycheck of the year, or

Through quarterly payments - follow through with payments.