MESSAGE FROM THE PRESIDENT
Susan Clifton

Lenten Blessings! Even though COVID-19 continues to impact seemingly every aspect of our daily lives, what a difference a year makes! I pray most of you will be able to celebrate our risen Savior in a traditional gathering this Easter.

Looking back on the last twelve months, it has been filled with many ups and downs, and many changes. The challenges hit us not only as individuals, but professionally as we had to truly think outside of the box. Your DFMC board has been brainstorming and working to assist us with the many challenges that we are continuing to face. We are running a marathon rather than a sprint, and flexibility is no doubt the key to our future success.

The most recurring topic in our DFMC board discussions is to ascertain what we can do to best support our members. What are our changing needs? What can we do to help our peers?

One of the most obvious changes you might be noticing as you read this article is that we have moved to electronic publication of the Herald. We have heard many of you suggest that we be more environmentally conscious and reduce the paper output at our meetings. Subsequently, we have imputed that thought process to our newsletter publications as well! We hope you like the electronic format and find that the content is still just as relevant and timely.

In further discussion of how to better support our membership, we arrived at the following: expansion of our annual meeting, greater support for regional meetings, ways to increase support of incoming accounting and finance staff – especially in small dioceses where there is little depth of incoming accounting and finance staff – especially in small dioceses where there is little depth and expanding our online webinars for CPE to nonmember partners in our dioceses.

One thing I think we all miss is the ability to gather together. We are looking forward to convening with as many of you as possible in Nashville this October at our annual meeting. The DFMC has scholarship funds to financially assist those that need it. With a determination to help support those that might not be able to come otherwise, we will be also be hosting this year’s annual meeting not only as a live event, but with virtual elements as well. This will be an affordable way to allow others in our diocesan offices to attend sessions that would be beneficial to them, even though they cannot travel for the meeting. For those areas that hold their own regional meetings, we continue to support those meetings by assisting you with getting the NASBA certified CPE. Contact our national office for assistance with that!

In an effort to support both old members and new, we will soon be launching a Members-Emeritus program. Former members who have retired may be invited to participate in ways that they can continue to learn and mentor current and incoming members who could benefit from their experience. Coming from a very small mission diocese, I understand and empathize with those that find themselves in a new position at the diocese with no readily available peer to ask why something is done the way it is, where to find resources, or how to handle the fast curve ball that just got thrown at you! I’m sure we all have tales to tell around that storyline! The goal of this Members-Emeritus program is to open up a readily available resource to new members, allowing them to tap into the plethora of knowledge and experience from those that still have so much to give but have moved on from their positions. There must really be something inherent in those of us that have an affinity for numbers and accounting, and we find ourselves mentoring others, volunteering on parish finance councils, our school boards, and numerous other ways.

In addition to the free courses on our website to assist you in not only getting your annual CPE but also in preparing for the CDFM, we also offer four webinars throughout the year for our membership. This year we will be opening those webinars up to non-members for a nominal fee. Those invited to attend will be at the discretion of the finance officer and might include other diocesan staff, finance council members, parish managers, pastors, or financial staff of related diocesan entities. The learning and CPE will be available to all of those that attend and meet the requirements. In addition to the member receiving an e-mail, announcements of upcoming webinars will be posted on the website. Look for new ramped up courses on our website this coming year as well!
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MESSAGE FROM THE PRESIDENT
Susan Clifton

In our always dynamic world, there is yet another change in our midst. Patrick Markey has provided excellent leadership to the DFMC over the past seven years as our Executive Director but will be leaving his current role with the DFMC. He has accepted the position of Managing Partner of Leadership Roundtable. We are very grateful to Pat for his guidance, leadership, and especially his friendship. Opportunity abounds with change when we keep our heart and mind open. As we look to hire a new Executive Director for the DFMC, we also consider how forging partnerships with others in esteemed Catholic entities can strengthen our leadership to the Church. A new Executive Director will no doubt bring new ideas and a fresh look at our organization. Although we cannot see what the future holds, we can see the accomplishments of the past fifty years of the DFMC, and that is a result of embracing change. We continue to learn, grow, and support each other. This next year is going to be an excellent one with new leadership and renewed vision.

I look forward to hopefully seeing you all in Nashville! We have a great meeting planned, and it will be that much sweeter gathering after not having the ability to gather together in person in Denver this last year.

ENERGIZE ~ LEARN ~ PRAY
SHARE ~ RELAX
PREPARE ~ COLLABORATE

www dfmconf.org
Prayerful Discernment in Diocesan Leadership

by Jeanette Fast Redmond

“We’re very intentional about praying together for solutions to problems. We take them to our Lord and have him provide us with insight into what he wants us to do,” says Keith Parsons, the first lay person to serve as chief operating officer of the Archdiocese of Denver.

Prayerful discernment has transformed the leadership of the Denver archdiocese. Keith remembers that he himself had a more basic approach when he was first hired as chief financial officer for the archdiocese in early 2015. After a career in public accounting, including a stint as a partner with PriceWaterhouseCoopers, he was used to praying about decisions differently. “I came up with a decision and then prayed for the Lord to bless it,” he laughs, “rather than praying, ‘Give me your direction, Lord, and I’ll follow it.”

Keith says that the chancery itself is becoming intentional about infusing its work with prayerful discernment. “Six months ago, prayer was an agenda item,” he says. “You start every meeting with prayer and then you move on to the agenda.”

But after coaching from a Catholic group, the leadership team now includes chapel time in every meeting and makes prayer instrumental in every decision-making process.

“We go into the chapel for 30 minutes at the beginning of every meeting,” he explains. They spend the time praying about a specific question put before the team by Archbishop Samuel J. Aquila. “Or if we get stuck in a meeting,” Keith adds, “we’ll take it to the chapel and pray.”

“We pray, and then we come out of the chapel and talk about it. ‘What did you hear? What was in your heart?” He explains, “We find a lot of commonality in the process of sharing what we heard in prayer.” This commonality helps the leadership team listen to the working of the Holy Spirit in the process of making decisions for the archdiocese.

This prayerful, discerning approach has been essential as Archbishop Aquila and the leadership team embark on a huge undertaking: moving the archdiocese away from a status-quo maintenance-and-infrastructure approach to Church and toward renewed focus on evangelization and mission.

Keith says this transformation began by recognizing that the Church’s current operating model is perhaps not working perfectly. He recalls a principle familiar to accountants and auditors: SALY, or “Same As Last Year.” Annual budgets, for example, pull the previous year’s budget and add 3 percent. “What do we do? We do what we did last year,” Keith explains.

At a deeper level, though, this status-quo operating model hinges on a model of Christendom—established Christianity—that serves those who already come to the Church of their own accord. Keith explains that this approach no longer works in a culture of increasing secularization, in which more and more people have fallen away from the Church or maybe have never even known Christ.

CONTINUED ON PAGE 4

Welcome to the DFMC!

Please give a warm welcome to recent members to the DFMC. You can send them a welcome note on the DFMC Member Portal.

- Mr. Allen Abshire, Controller, Diocese of Lake Charles
- Mr. John Cavallaro, Director Risk Management, Diocese of Portland in Maine
- Mr. James Fowlie, Business Manager, Diocese of Prince George
- Ms. Rosemary Goncalves, Director of Finance & Accounting Services - Global Regional School System, Archdiocese of New York
- Ms. Candice Greenwald, Chief Financial Officer, Diocese of Salt Lake City
- Mr. Kenneth Hall, Financial Administrator, Archdiocese of Kingston in Canada
- Ms. Heidi Jirak, Administrative Assistant, Diocese of Wichita
- Mr. Scott Johnson, Finance Officer, Diocese of Sioux Falls
- Mr. Marty Martin, Chief Financial Officer, Diocese of Lubbock
- Mr. Tim Meeker, Chief Financial Officer, Diocese of Kalamazoo
- Dcn. Paul Murphy, Interim Finance Officer, Diocese of Kamloops
- Dcn. Joe Oberting, Chief Financial Officer, Diocese of Santa Rosa
- Mrs. Kimberly Poupard, Accounting Manager, Diocese of Lansing
- Mr. Michael Soete, Chief Financial Officer, Diocese of Belleville
- Mr. Joshua Steely, Accounting Manager, Diocese of Beaumont
- Mr. Michael Terlecki, Special Projects Accountant, Diocese of Youngstown
- Mr. Frank Unger, Interim Director of Finance, Diocese of Allentown
- Ms. Cristine VanLinden, Accounting Services Specialist, Diocese of Grand Rapids
- Ms. Kim Viti Fiorentino, Secretariat for Administration, Diocese of Allentown
CONTINUED FROM PAGE 3

DFMC MEMBER PROFILE: Keith Parsons
Prayerful Discernment in Diocesan Leadership
by Jeanette Fast Redmond

And on a practical level, like many dioceses in the United States, “we have parishes in the wrong place,” Keith explains. For example, five parishes in Denver are located within a square mile of one another, while other communities and neighborhoods are underresourced in the archdiocese. “The territory [we serve], the city, has moved all around” since many of these parishes were founded, he says.

“We’ve talked about it like every other diocese,” he says. Certainly one solution could be to close and combine parishes, as many dioceses have done—a difficult process under any circumstance.

But in this challenge, the archdiocese saw an opportunity to replace a core operating model that has become insufficient to meet the needs of a secularized society.

Accordingly, the team is discerning new ways to focus on Christ’s Great Commission: “Go, therefore, and make disciples of all nations, baptizing them in the name of the Father, and of the Son, and of the holy Spirit” (Matthew 28:19, NABRE).

“It will be a long road to pivot to that new model,” Keith acknowledges. “Forming disciples of Christ requires development of community, which is commissioned to go out to develop the larger community.” Ultimately, this new operating model must start with personal encounters with people who say, “I am filled with joy because I have Christ in my life.”

In the Archdiocese of Denver, the pivot to this evangelizing model begins with the priests of the archdiocese. “These men are the leaders God has called to build a Church set up for a time of apostolic mission,” Keith says. “What’s been going on” with the sexual abuse crisis and other issues “has not made it a positive thing to be a priest in society today.”

“We need to reengage our priests,” he explains, to help them recall “what made them be priests in the first place.” This involves training and other opportunities for healing.

The archdiocese will also infuse parish life with this intense spirit of evangelization as a way to build that apostolic community. A pilot process will identify and launch initiatives in a handful of parishes. It will expand to all 149 parishes and missions in the archdiocese before moving into its 36 schools and other Catholic institutions.

“These [initiatives] came out of prayer for all of us,” Keith explains. Without the renewed focus on prayerful discernment—something Keith mentions frequently—the leadership team might not have heard the Holy Spirit so clearly calling them in these directions.

What are the key performance indicators (KPIs) for this evangelizing model of the local Church? “That’s what we’re praying about now,” Keith acknowledges. “Old measures—offertory, Mass attendance—are not good measures for the new model.”

“And new members would be one measure,” he notes, but other metrics must be identified and developed.

Regardless, it all begins with prayerful discernment. “Understanding that the mission of rescuing souls in this apostolic age is our key goal as a Church today,” he says, “requires you first to prayerfully discern decisions before acting.”

And he sees this as the culmination of his life’s work. “When you work for the Church, it is not just taking your role and experience in the secular world and applying it in the Church,” he explains. “You have to bring your faith life to your job, prayerfully discerning decisions. You have to ensure that your actions are helping fulfill our ultimate mission as a Church.”
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[http://dfmconf.org/membership](http://dfmconf.org/membership)
A Solar Story  Diocese of Richmond

The responsibilities of a diocesan Chief Financial Officer (CFO) embody a world of making hard choices. As for the upkeep and improvements to real property, prioritizing and choosing among capital projects require abundant challenges. And when the consideration of “solar power” is included in the mix, common opinions include “high cost of capital” and “long return on investment.”

Diocesan CFOs must review prudent real estate decisions not only through a fiscal lens, but also out of consideration for the teachings of the Church and enabling opportunities for their parishes. The use of on-site solar generation across diverse properties and land, and how they can be funded, has evolved considerably across numerous states to the benefit of nonprofit, faith-based organizations. The diocese can now help parishes create environmental and economic benefits from on-site solar generation without the need of their capital. Case in point – the Diocese of Richmond.

“As financial professionals, privileged to apply our trade in furtherance the Church’s mission, we are familiar with the concept of prudent fiscal management and sound stewardship over the resources entrusted to us” says Mike McGee, CFO for the diocese. “It is not often when we are able to combine financial stewardship with stewardship over God’s creation. Using solar power not only saves money, but it also reduces air and water pollution caused by burning fossil fuels which is good for the environment and human health in general.”

The Richmond Diocese, in collaboration with a program that specializes in Catholic entities, is currently installing 7 more on-site parish solar projects. Combined, they are expected to generate more than 1.6 million kilowatt hours of clean, renewable electricity each year for decades while saving the churches and schools more than $2 million in energy operating costs.

The diocese has empowered any parish interested in solar and energy efficiency improvements to receive feasibility studies specific to their properties and energy bills. The analysis evaluates in detail both the potential economic and environmental benefits of solar and energy efficiency generation, such as LED lighting. The studies are at no cost nor obligation. Their sole purpose is to vet the complexities of a solar project into simple-to-understand evaluations so that parish leadership can make fully informed decisions whether such a project serves their best interests.

But how are these capital projects paid for without requiring the limited capital resources of the parish?

Virginia is one of nearly 25 states that allow third-party ownership, and outside funding, of on-site solar generation. One of the many roles of the diocese’s project developer is to recruit for and secure that capital resource so that neither the diocese nor parish has to front any capital, nor accept any responsibility of ownership and maintenance. The developer helped the Diocese of Richmond collaborate with Madison Energy Investments (MEI), who has so far provided all of the power purchase agreement (PPA) capital for the various solar projects being installed for the diocese. The parishes in turn pay MEI a monthly cost for the solar generated, now at a lower cost than the utility-generated electricity the solar displaced.

Charles Mikell, director of real estate for the diocese, said he was skeptical about the viability of the solar projects at first. “I really had to be sold from a financial standpoint and from an electrical standpoint,” he said. “Getting more and more parish properties to utilize solar is now a part of my strategic goals. We use someone else’s money to pay for the solar system that
A Solar Story continued

reduces operating costs and without any ownership risks. This presents a tremendous opportunity across the scale and diversity of our diocese properties. Aside at our parish properties, we are encouraging solar generation at some of our more energy-intensive properties, like nursing facilities and schools, and unused land at our retreats and cemeteries.”

This model for enabling, funding and installing solar generation and energy efficiency for both cost reductions and new, reliable income has been developed by Mike and Charles so that it minimizes their time. They have empowered parish pastors and their leadership to make their own decisions while making diocesan approval straightforward and simple. “Developing solar projects is complicated because so many variables impact whether or not the system will truly save money. Collaborating with qualified, trusted expertise to help these parish leaders understand and decide have been critical to our solar expansion,” adds Charles.

“Because a diocese has so many properties, we can leverage that scale,” adds Page Gravely, who began working with Mike in 2018. “We can negotiate lower engineering, procurement and construction costs from local solar contractors, and we can secure investment capital even for very small projects.” Stand-alone small projects under 100kW in size can be very difficult to secure capital for; however, when included in a group of diocesan projects, securing larger scale capital is easier and small projects get built. This model was recognized by Solar Builder magazine, naming the Diocese of Richmond the 2020 “C&I Rooftop Solar Project of the Year.”

“In Laudato Si’, Pope Francis reminds us that ‘living our vocation to be protectors of God’s handiwork is essential to a life of virtue.’ Among the many matters upon which he reflects in the encyclical, is the value of developing alternative forms of energy, especially in more impoverished parts of the world,” said Bishop Barry C. Knestout of Richmond. “At the same time, when our local church is able to use these technologies in order to reduce administrative and environmental costs, we are not only good stewards of our diocesan resources, and caring for creation, we are also making these saved resources available to increase our mission to care for the needs of the poor.

“The Diocese of Richmond’s commitment to this project is not only an integral aspect of our vocation, but it is an extension of the stewardship of our financial resources — now and for future generations,” commented Bishop Knestout.
Regulatory Issues

IRS Takes Non-Employee Compensation Out of 1099-MISC

Last month, the IRS announced that employers that would typically provide a Form 1099-MISC to independent contractors (and certain other employees) must now use Form 1099-NEC, which will be used strictly for reporting independent contractor payments of $600 or more in the course of the employer’s trade or business. Form 1099-MISC will continue to be used for such items as royalties, rent, and healthcare payments; however, the IRS has redesigned Form 1099-MISC, so employers should expect that reporting may be somewhat different from previous years.

Form 1099-NEC was last used in 1982 during the Reagan administration. Form 1099-NEC is being reintroduced to address confusion created by the PATH (Protecting Americans from Tax Hikes) Act of 2015. That Act established different due dates for the various types of income reported on the 1099-MISC, leading to undeserved penalty notices for filers. The renewed Form 1099-NEC separates out non-employee compensation from other sections of the 1099-MISC and imposes a filing deadline of February 1, 2021.

Despite this reporting change, it is possible an employer will be required to use both Form 1099-NEC and Form 1099-MISC. Form 1099-NEC is used strictly for reporting independent contractor payments of $600 or more in the course of the employer’s trade or business. Form 1099-MISC will continue to be used to report rents, royalties, services, and healthcare services. Form 1099-MISC has been rearranged; Box 7, where non-employee compensation was once reported, now hosts the check box for direct sales of $5,000 or more. The deadline for filing the 2020 tax year’s 1099-MISC is March 31, 2021 if filing electronically.

Any entity that pays people for services who are not employees will likely be affected by this change. Any payment over $600 made to any individual treated as an independent contractor, such as outside accountants, lawyers, or guest speakers/priests will be reported on the new Form 1099-NEC. Businesses should note that, unlike Form 1099-MISC, the 1099-NEC will not be included in the IRS 1099 Combined Federal/State Filing Program (“CF-SF”). Under CF/SF, the IRS forwards data from a number of key forms to the appropriate states but will not do so for Form 1099-NEC. Accordingly, employers will be responsible for reporting pursuant to their state’s reporting requirements.

The IRS provides detailed instructions and information about the new Form 1099-NEC on its website, which can be accessed at https://www.irs.gov/forms-pubs/about-form-1099-nec. –M.O.
Department of Labor Issues Final Rule on Religious Exemption from Nondiscrimination Requirements Applicable to Federal Contractors

On December 9, the U.S. Department of Labor’s Office of Federal Contract Compliance Programs (OFCCP) issued a final rule implementing legal requirements regarding the religious exemption in Executive Order 11246. The final regulations are published at 85 Fed. Reg. 79324.

EO 11246, applicable to organizations that contract with the federal government, forbids discrimination on the basis of race, color, religion, sex, sexual orientation, gender identity, and national origin. But the EO has a religious exemption that mirrors the religious exemption in Title VII. 42 U.S.C. §§2000e-1(a), 2000e-2(e)(2). Because the EO’s exemption follows the text and judicial interpretations of the religious exemptions in Title VII, OFCCP’s interpretation of the EO’s exemption provides helpful guidance and is some authority for how to appropriately interpret the religious exemptions in Title VII.

Here are the key takeaways.

1. OFCCP helpfully rejects the argument that the exemption only applies to the hiring and retention of an organization’s co-religionists. 41 C.F.R. 60-1.3, published in 85 Fed. Reg. at 79371 (defining “particular religion” to mean the religion of the religious employer “whether or not the particular religion of an individual employee or applicant is the same as the particular religion of his or her employer or prospective employer”); 85 Fed. Reg. at 79344 (“As explained in the NPRM, the religious exemption is not restricted to a purely denominational preference.”); id. at 79345 (“OFCCP disagrees with the comments arguing that the religious exemption should extend no further than a co-religionist preference,” and providing several reasons for rejecting this argument).

2. OFCCP declines to decide whether a religious organization’s adverse employment action, when grounded on religion, is protected by the exemption when another protected category is implicated. 85 Fed. Reg. at 79349 (stating that the exemption itself, as interpreted by courts, “has left the question open”); id. at 79350 (stating that the issue “is not settled when religious tenets implicate other protected classes”); id. (stating that there is no “need to answer this open question” because the Religious Freedom Restoration Act “can guide the agency’s determination if and when a particular case presents a situation where a religiously motivated employment action implicates a classification protected under the Executive Order”). In declining to answer this question, OFCCP avoided making the mistake of concluding that the exemption does not apply when a protected category other than religion is implicated.

3. OFCCP states that, other than in situations involving race discrimination, OFCCP does not have a compelling interest in enforcing EO 11246’s nondiscrimination requirements when a religious organization has made an adverse employment decision on the basis of religion. 85 Fed. Reg. at 79353 (stating that under RFRA, “OFCCP has determined on the basis of several independent reasons that it has less than a compelling interest in enforcing nondiscrimination requirements—except for protections on the basis of race—when enforcement would seriously infringe the religious mission or identity of a religious organization”); id. at 79354 (concluding that the EO’s “many available exemptions, and OFCCP’s history of recognizing exemptions, … undercut[] the idea that individualized religious exemptions would undermine the agency’s overall enforcement of E.O. 11246 or that their denial would be equitable to religious organizations”); id. (“OFCCP has determined that it has less than a compelling interest in enforcing E.O. 11246 when a religious organization takes employment action solely on the basis of sincerely held religious tenets that also implicate a protected classification other than race”); id. (concluding that enforcing EO 11246 in a manner that undercuts a religious organization’s ability to have religiously-based employment standards “would raise serious concerns under not only the Free Exercise Clause, but the Establishment Clause as well.”).

4. “Because OFCCP believes that it has less than a compelling interest in enforcing E.O. 11246” in the circumstances described above, OFCCP “need not consider whether that foreclosed enforcement would be by the least restrictive means.” Id. at 79355. Overall this is good news for religious organizations that wish to contract with the federal government because it provides some assurance they may do so without abandoning their religiously-motivated employment standards. –M.M.

Department of Labor Says Ministerial Exception Bars Ministerial Employees’ FLSA Claims Against Religious Daycare and Preschool Center

A religious daycare and preschool center asked the Department of Labor’s Wage and Hour Division (WHD) whether the ministerial exception allows the center to pay ministerial employees on a salary basis that does not comport with the wage-and-hour requirements of the Fair Labor Standards Act (FLSA).

In an opinion letter dated January 8, WHD said yes.

WHD concluded that ministers “are exempt from the FLSA’s wage and hour requirements,” citing Schleicher v. Salvation Army, 518 F.3d 472 (7th Cir. 2008); Shaliehsabou v. Hebrew Home of Greater Wash., 363 F.3d 299 (4th Cir. 2004); McClure v. Salvation Army, 460 F.2d 553, 559 (5th Cir. 1972) (“matter[s] of church administration and government” include “the determination of a minister’s salary”); Alcazar v. Corp. of the Catholic Archbishop of Seattle, 627 F.3d 1288 (9th Cir. 2010) (en banc) (applying ministerial exception to state minimum wage claim); and WHD Opinion Letter FLSA2018-29 (Dec. 21, 2018) (members of religious community are not “employees” for purposes of the FLSA, but ministerial exception would bar their FLSA claims even if they were). –M.M.


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IRS Provides Temporary Relief for Valuation of Church-Owned Vehicles

On January 4, the IRS issued Notice 2021-7, which provides temporary relief regarding the valuation of employees’ personal use of employer-provided vehicles, including church-owned vehicles.

If a church provides an employee with an automobile that is available to the employee for personal use, the value of the personal use must generally be included in the employee’s taxable wages and reported on Form W-2. The IRS provides several ways for an employer to calculate the value of the personal use of a church-provided vehicle. These methods include the “general valuation rule,” which is based on a facts and circumstances determination, the “vehicle cents-per-mile valuation rule,” “the automobile lease valuation rule,” and the “commuting valuation rule.”

The automobile lease valuation rule is the method most commonly used by non-profits because of limitations related to the use of the commuting valuation rule and the vehicle cents-per-mile rule, as well as the subjectivity of the general valuation rule; however, the Tax Cuts and Jobs Act of 2017 made a change to the requirements necessary to use the vehicle cents-per-mile rule that made the method more widely useable. This created an issue for employers who had elected to use a different method because the cents-per-mile valuation rule must be adopted for a vehicle on the first day on which the vehicle is used by an employee for personal use.

In addition, employers were not generally able to switch valuation methods for vehicles placed in service before January 1, 2018 because the regulations provide that an employer must use a valuation methodology consistently. The inability to change valuation methods resulted in employers missing out on potential tax savings as the cents-per-mile rule often resulted in a significantly lower valuation in 2020 because employer-provided vehicles were used very little for business due to the pandemic.

IRS Notice 2021-7 permits employers using the automobile lease valuation rule for 2020 in certain circumstances to switch to the vehicle cents-per-mile rule as of March 13, 2020. Employers may choose to revert to the automobile lease valuation rule in 2021 or continue using the vehicle cents-per-mile valuation method in 2021. The method chosen for 2021 must be used for all subsequent years.

The ability to switch to the cents-per-mile rule for part of tax year 2020 may result in significant tax savings to church employers and the employees to whom the church provides the vehicles as the use of the cents-per-mile rule may result in less taxable wages reported on an employee’s Form W-2.

–M.O.

See: IRS Notice 2021-7 (Jan. 4, 2021).
Join us for the

ANNUAL DFMC CONFERENCE

OCTOBER 3-6, 2021

NASHVILLE, TENNESSEE

GAYLORD OPRYLAND RESORT & CONVENTION CENTER

Photos courtesy of Nashville Convention and Visitors Corp.
The Herald Publication Schedule

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We would appreciate your comments & input on items for future issues.
ASSOCIATION MEETINGS

Diocesan Fiscal Management Conference (DFMC)

- **October 3-6, 2021**
  - NASHVILLE, TN - Gaylord Opryland Resort & Convention Center

- **September 25-28, 2022**
  - WASHINGTON, DC - Washington Marriott Wardman Park

Canon Law Society of America (CLSA)

- **October 11-14, 2021**
  - ALBUQUERQUE, NM - The Hyatt Regency Albuquerque

- **October 10-13, 2022**
  - CLEVELAND, OH - The Renaissance Cleveland Hotel

- **October 10-13, 2023**
  - MILWAUKEE, WI - The Hyatt Regency Milwaukee

Diocesan Information Systems Conference (DISC)

- **June 8-10, 2021**
  - AUSTIN, TX - Hilton Austin Airport

International Catholic Stewardship Council (ICSC)

- **September 12-15, 2021**
  - ORLANDO, FL - Hyatt Regency Hotel

- **October 2-5, 2022**
  - ANAHEIM, CA - Hilton Anaheim Hotel

The Resource Center for Religious Institutes (RCRI)

- **October 26-29, 2021**
  - ORLANDO, FL - TBD

- **October 4-7, 2022**
  - DALLAS, TX - TBD

- **September 26-29, 2023**
  - ST. LOUIS, MO - TBD

National Association of Church Personnel Administrators (NACPA)

- **April 25-27, 2021**
  - VIRTUAL MEETING

Catholic Cemetery Conference (CCC)

- **September 17-23, 2021**
  - MIAMI, FL - TBA

Conference for Catholic Facility Management (CCFM)

- **April 12-14, 2021**
  - TBD

- **April 25-27, 2022**
  - DENVER, CO - TBD

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– Laurie Downey, Controller, Roman Catholic Diocese of Portland, Maine

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