

Frequently Asked Questions – Statistical Report

General Questions

Q. Is the guide for the form considered the first three pages when I downloaded from PCC website?

A. All the pages downloaded from the PCC website are part of the guide. Sometimes there is a longer explanation in the guide for the question than on the online question. The guide has 11 pages in total: first 3 pages are general instructions and there are detailed explanations on individual questions in the worksheet section.

Statistics Section

Q. We work with an external bookkeeper and I am very sensitive to how busy they are at tax time. I would need to collaborate with them to ensure consistency between the T3010 (which they complete) and the Statistical & Financial Report (which I complete). Therefore, I probably won't submit this form until May. Hopefully, that's not too much of a problem?

A. The deadline has been revised to May 15. Submitting when you have figures helps us import and review the information without being overwhelmed with 760 submissions all at once. The stats are finalized to insert into the A&P mid-June.

Q. Are the Statistics as of the end of the previous calendar year (i.e., 2023), or as of the date the document is being completed. We will be adding 4 additional Elders on April 7, 2024.

A. End of previous calendar year, 2023. # of elders as of Dec 31, 2023. For professing members, you actually use the number you reported in 2022 and do additions and subtractions from that.

Q. If someone has died in the first months of 2024, that isn't included on this form, correct?

A. That's correct – it's everyone who died in 2023

Q. Is the online attendance during the service or over a week?

A. Over the week. You may count people who can't be there on Sunday but attend later in the week by watching the service. Estimate to the best of your knowledge.

Q. What if a church doesn't have weekly services ... meets once a month ... what number do I include for congregation attendance?

A. Include the number who normally attend monthly. We want an idea of the number of people who are gathering for worship in our congregations.

Minister Accommodation Questions

Q. Accommodation: where is the manse insurance & taxes payments captured?
A. They are part of the manse expenses and not a benefit for the minister, include them in Line 27 with all the rest of your expenses. The Accommodation allowance is what you pay the minister.

Q. Where is the accommodation allowance captured this year?
A. We aren't collecting the accommodation allowance this year. We only want information with relation to how much the minister is paid: stipend and other expenses which would be a benefit to the minister. This helps us compare stipends/benefits for ministers. Because accommodation allowance varies depending on housing costs across the country, so is difficult to compare.

Minister Stipend Questions

Q. Utilities - does this include manse taxes & insurance?
A. Not usually, just regular utilities.

Q. Does 21c include something like Study leave amount?
A. Yes to study leave that is actually paid to the minister in that year, not the accumulated amount.

Q. Does pulpit supply get included here in the minister stipend: other line?
A. No. Pulpit supply is not part of a minister's pay, so it is just included in Line 27: Expenses.

Q. Where does the Housing Allowance go when entering the ministers stipend?
A. Housing Allowance is no longer reported separately on the stat report. It will be part of the Expenses line, but we don't need it to compare minister pay because it varies from place to place depending on cost of housing.

Q. We are two-point charge. We captured what the other church gives to us as Revenue. So I assume we can capture the full minister costs as our Expense. Correct?
A. No! Include only your portion of the minister cost. You can report it as revenue, and then include the amount from the other congregation as "Special Designated projects in Line 19b and then it will be deducted from Line 20 for the dollar base calculation. If you have included it as revenue, you will then find you have a surplus at the end equivalent to the amount covered by the other congregation (because your expenses only include your minister's cost.) You can explain the surplus in Line 28b.

Q. Why aren't housing allowances included in the Minister's stipend numbers.
A. Because this information is collected in order to compare the level of minister stipends/benefits. Every minister should get either a housing allowance or housing in the manse. The housing allowance is based on housing costs, so we can't compare them across ministers. However, some ministers have additional benefits, such as paid utilities and or other funds, while other ministers (maybe a youth pastor who is on the roll of the

congregation) doesn't. Because housing allowance varies across the country, according to market value rental costs, it makes comparing stipends/benefits challenging.

Q. Can you help me with a travel allowance that the minister wants deducted from stipend? Travel allowance is not included in the Treasurer's Handbook but only in the notes of the Salary Calculation handout.

A. Travel allowance should not be deducted from stipend but added to their basic stipend amount and reported as part of the stipend. The minister indicates travel allowance on their tax forms (based upon their records for travel for ministry) and that figure can be used.

Q. Where do expenses for interim moderator go?

A. They are part of your normal expenses (Line 27). We aren't collecting specific information about those payments for statistical purposes.

Finance Section Questions:

Q. Debt repayment: can this be a monthly payment for a boiler purchase that was financed.

A. Yes

Q. Is line 14 to include monies to all qualified donees?

A. Yes. The gifts will then be deducted to determine the database, so they must first be part of Line 14 and Line 20.

Q. If included HST in line 4700 on T3010, can I remove it from line 20?

A. Yes. We don't want your HST rebate to be part of the dollar base calculation.

Q. We have a cemetery and receive money from the Public Trustee for the Cemetery. Is this included in Line 20?

A. It might be included in Line 20, if you report it as part of the revenue you received on your T3010. However, you can enter it in Line 19b "Revenue for Special Designated Projects" to get deducted from Line 20 to determine Line 14 which is used to calculate the dollar base .

Q. Re 14 c: if you charge the 15% to determine the net rental amount does this amount reduce the total operating costs?

A. No, keep your total operating costs the same. We have added 14c back in at the end when we are looking at the surplus/revenue calculation.

Q. How do you treat the increase or decrease in investments? (change in value of investments)

A. We are only interested in income/revenue that is actually spent. Unrealized gains/losses are not reflected in these reports. We also don't believe they should be included in the T3010.

Q. Why when a Cemetery is attached to Church the money collected to pay bills in Cemetery go toward the dollar base?

A. If they are reported in Line 4700 in your T3010 because it is reported under your congregation's charitable registration number, include it in Line 20. However, you can then report the amount covered by the bills in Line 19b "Revenue for Special Designated Projects" and it will be removed from the dollar base calculation.

Q. Gifts from the church that were given directly to PWS&D by individuals and reported on the congregational remittance report are not included in the CRA submission but were previously deducted from the dollar base. How will they be dealt with now?

A. Any gifts given to Presbyterians Sharing, PWS&D or other PCC mission, from an individual who gave directly to the PCC and requested that the gift be credited to their congregation, as reported on the year-end congregational remittance report, will be automatically added to the congregation's mission expenses (Line 26) in the PCC database. This may mean that your dollar base could be slightly lower than what you reported.

Q. Line 20 in Revenue includes receipted mission donations correct?

A. Yes that's correct. They will later be deducted from the dollar base as amounts from qualified/non-qualified donees.

Q. Can you deduct on Line 19 a Mission designated Revenue to get Line 14 as income that is only available for the operations of the church?

A. No. Line 14 is the amount raised in the current year for congregational purposes. Mission is part of congregational purposes, so the revenue is part of Line 14. The mission expenses however are then deducted in Line 26 to determine the dollar base, so they aren't included in the dollar base.

Q. Can you clarify where I can find the cheat sheet/table at the end of the presentation?

A. We have now included it at the end of the guide.

Q. How do I handle the HST Rebate?

A. It shouldn't be reported as part of income. You can use it to reduce your overall expenses reported. If you usually report it as part of your income in line 4700, reduce Line 20 in the stat report by the amount of the rebate.

Q. We don't charge rental but get money for facility use by groups. Can we claim the 15% on this money?

A. If the amount paid is equivalent to what they would pay to rent the facility, you can claim the 15%. If they have given a generous gift because they used the facility (for example, a family gives a gift of \$5000 for a one-day funeral), only include the amount that is reasonable for renting purposes. The rest is a gift.