

ADDRESS CHANGES

Rev. Ray Ruppenkamp: The Alverno, 849 13th Ave. N., Clinton 52732-5168, 563-242-1521

Rev. John Whalen: 1323 Garnet St., Burlington 52601-4640

Priest Ordination: Rev. Steve Witt, St. Mary Rectory, 220 E. Jefferson St., Iowa City 52245-2135, O=319-337-4314, C=641-990-0412, witts@diodav.org



COMMUNICATION OFFICE

Mail to the Diocese: When addressing postal mail to the Diocese of Davenport please include the name of the office or person. This ensures that your mail will reach the intended office/person in a timely manner.

Webinar: *Seasonal Liturgical Decoration for Lent*, February 5, 2:00-3:15 p.m. Join us for a conversation on creating a Lenten environment for your church. What makes a space look like “Lent?” We will discuss the general principles necessary in creating any seasonal environment as well as the particular requirements for Lent. Presented by Gale Francione a member of the Diocesan Liturgical Commission. To register click on this link or copy and paste it into your browser: <https://www1.gotomeeting.com/register/508788352>. For questions contact Laurie Hoefling, hoefling@davenportdiocese.org or 563-888-4220. If you are interested, but unable to attend a CD of the webinar can be requested by contacting Laurie.

FINANCE OFFICE

Performance Evaluation: According to the employee handbook, a formal written performance evaluation is to be conducted for all regular full and part-time employees on an annual basis by February. The evaluation is to be signed by the supervisor and the employee and kept in the employee’s personnel file.

Employee Classification: Since we are in a new year, it is a good time to review important tips for classifying employees. This will affect how much you pay in taxes, whether you need to withhold from your workers’ paychecks and what tax documents you need to file. The IRS has provided information on seven key issues every business needs to know for hiring people as independent contractors versus hiring them as employees. See the attached brochure for details.

OSHA Posting Requirements: Just a reminder that all 2012 OSHA 300A forms should be completed and posted in your work place from Feb. 1 through April 30. Each facility with 10 or more employees must maintain OSHA 300 forms. The previous five years of OSHA 300 forms must be made available to OSHA inspectors upon request. For more information on OSHA record keeping requirements, please see the following link: <http://www.osha.gov/recordkeeping/index.html>

SOCIAL ACTION OFFICE

Life and Liberty Postcard Campaign Reminder: If parishes have not ordered its “support life postcards” that are to be mailed to the senators and representatives please do so immediately. The suggested weekend for signing them is Feb. 9-10. Contact Esmeralda Guerrero, guerrero@davenportdiocese.org or 563-888-4210.

Income Tax Help: Low-and moderate income working families may qualify for help from two federal tax benefits: Earned Income Credit (EIC) and the Child Tax Credit (CTC). This year eligible low-wage families in 2013 may be eligible for an EIC worth up to \$5,891. For more information about the Tax Credit go to www.eitc outreach.org. Also, please encourage families to file their taxes through Volunteer Income Tax Assistance program (VITA). This offers free tax help for low-to-moderate income people who cannot prepare their own return. To find a current location call 800-906-9887 or visit the VITA website, <http://www.irs.gov/individuals/article/0,,id=219171,00.html>.

CRS Rice Bowl Collection: This begins Ash Wednesday, February 13. If your parish did not order or you need additional materials please contact the Social Action Office, 563-888-4210. 25% of the funds collected will remain in the Diocese to help organizations that fight hunger and poverty. Criteria for the 2013 CRS Rice Bowl Grants is available at <http://www.davenportdiocese.org/socialaction/sacrsapplyingfororbgrant.htm> .

Internship for Catholic Campaign for Human Development (CCHD): Applications are being accepted until Feb. 28. Are you Catholic? Interested in fighting poverty? Then consider being an intern for CCHD. The Catholic Campaign for Human Development:

- Provides grants for self-help projects developed by grassroots groups working to address the root causes of poverty in their communities.
- Works to increase Catholics’ awareness of poverty in the U.S.
- Educates about the Catholic social tradition.
- Builds bridges between poor and non-poor communities.

For more information go to <http://www.davenportdiocese.org/socialaction/sacchdinternship.htm> or contact Loxi Hopkins, 563-888-4212 or hopkins@davenportdiocese.org. Please distribute the attached flyer to those who may benefit from this opportunity.

STEWARDSHIP OFFICE

A presentation on *Parish Hospitality* will be offered as a webinar on Tuesday, April 2 at 1 p.m. It will be given by members of the Diocesan Stewardship Commission. Registration information will be sent at a later date to those receiving the Mini-Messenger. If others are interested please forward their name and email address or if you have questions contact Laurie Hoefling, hoefling@davenportdiocese.org or 563-888-4220.

Region IX Stewardship Conference: Friday, April 19, Savior Pastoral Center, Kansas City, Kansas, 8 a.m. – 4 p.m. Join parishioners and priests, stewardship councils and parish staffs from across Region IX (Missouri, Iowa, Nebraska and Kansas) for an informative and inspirational day, as we delve into the spirituality, the tools and the important purpose and impact of meaningful living of the Stewardship Way of Life in the Year of Faith. The fee (includes lunch) is \$90. Register online through the Diocese of Dodge City at <http://www.dcdiocese.org/stewardship/4490-region-ix>. A brochure and housing details will be available at a later date. For those interested in carpooling contact Dan Ebener, ebener@davenportdiocese.org or 563-888-4251.

FAITH FORMATION OFFICE

Certificate in Youth Ministry Studies: Join us this summer for courses for the Certificate in Youth Ministry Studies at St. Ambrose University. The Certificate in Youth Ministry Studies is a ministry education program for those in ministry with youth ages 11-18, offered at St. Ambrose University in conjunction with the Center for Ministry Development. The program consists of 2-day classes which equip participants with knowledge, skills, and practical tools and techniques to assist in youth ministry programs. This certificate is perfect for youth ministry coordinators, high school campus ministers, youth retreat coordinators, directors of religious education, and all those who work with or are interested in working with youth. Classes will be offered June 6-7, 8-9, and July 11-12, 13-14. Contact Chris Clow at 563-333-6189 or ClowChristopherJ@sau.edu for more information.

Lay Ministry Formation Opportunities: The Ministry Formation Program is offering Basic Year II (in English and Spanish) and a specialization track on Catechesis. More information can be found on the diocesan website, www.davenportdiocese.org [Chancery>Faith Formation>Lay Ministry (MFP)] or contact IlaMae Hanisch, 641-791-3435 or hanisch@davenportdiocese.org.

Upcoming courses are:

In English	In Spanish	Catechetical track
New Testament: Feb. 2 & 16	No session	Faith & Human Development: Jan 13- Feb. 16
Canon Law & Civil Law: March 2 & 16	New Testament: March 17	Adult Faith Formation: March 3-23

Marriage and Parenting Resource: Attached is the February issue of “Marriage Moments and Parenting Pointers.” This is produced by Susan Vogt and she has excellent resources to support couples and families: <http://www.susanvogt.net/index.html>.

Marriage Preparation Weekend:

- February 23-24: Bettendorf, St. John Vianney, *registration deadline is February 15* (When registering be prepared with an alternate weekend as this weekend is very popular and fills up fast... so early registration is a must!)
- April 27-28: Williamsburg, St. Mary, *registration deadline is April 19*
- August 10-11: Mt. Pleasant, St. Alphonsus, *registration deadline is August 2*
- October 12-13: Muscatine, SS. Mary & Mathias, *registration deadline is October 4*

The registration form is on the diocesan website, www.davenportdiocese.org (Chancery>Faith Formation>Marriage and Family). Registration is \$125 per couple. For more information contact Barb Butterworth, 563-888-4240 or butterworthb@davenportdiocese.org or IlaMae Hanisch, hanisch@davenportdiocese.org.

Upcoming Youth Events/Retreats/Rallies:

- Feb. 16-18: [Teens Encounter Christ \(TEC\)](#) retreat for high school juniors and seniors at St. Joseph, DeWitt
- March 2-3: [Quest Retreat](#) for high school freshman and sophomores at St. James, Washington
- March 8-10: [Christ in Others \(COR\)](#) retreat for high school sophomores, juniors and seniors, St. Joseph, DeWitt
- March 15-17: [Christ in Others \(COR\)](#) retreat for high school sophomores, juniors and seniors, Holy Trinity, Keota
- March 17: [Junior High Youth Rally](#) – Regina Catholic Education Center, Iowa City
- June 8-10: [Teens Encounter Christ \(TEC\)](#) retreat for high school juniors and seniors, location TBA
- June 17-21: [Notre Dame Vision](#) (week one) - Notre Dame, IN
- June 30-July 2: [Catholics in Action \(CIA\)](#) service retreat for high school youth, location TBA
- July 15-19: [Notre Dame Vision](#) (week four) - Notre Dame, IN
- October 27: [High School Youth Rally](#) – Marriott, Coralville
- November 21-2: [NCYC](#) – Indianapolis, IN

For information about these youth ministry events and resources go to [Youth Ministry Davenport Diocese](#) (<http://www.davenportdiocese.org/faithform/Youth%20Ministry.htm>) or contact Barb Butterworth, butterworthb@davenportdiocese.org.

PROTECTING GOD’S CHILDREN

To report child abuse contact: Iowa Department of Human Services Child Abuse Hotline: 800-362-2178 and if it involves clergy or church personnel also notify Alicia Owens, Victim Assistance Coordinator: 563-349-5002, vacdav@attglobal.net or PO Box 232, Bettendorf, IA 52722-0004.

ST. AMBROSE UNIVERSITY, DAVENPORT

O Redeem the Time: Bringing Catholicism into Teaching of International Relations and Peace Studies:

Sunday, March 3, 2:00 p.m., Rogalski Center Ballroom. The 2013 Hesburgh Lecture presenter will be University of Notre Dame faculty member, James Daniel Philpott, Ph.D. Free and open to the public, reception to follow.

This lecture reflects on one professor’s efforts to convince his students that their Catholic faith has everything to do with studying politics among nations and the promotion of peace. Though his students often start out skeptical, he makes the case that faith unavoidably shapes our basic political assumptions and that the church offers a vision of politics that differs from leading secular alternatives. For questions contact Heather Lovewell, 563-333-5868, LovewellHeatherL@sau.edu.

The Hesburgh Alumni Lecture Series of the Notre Dame Alumni Association is named for Rev. Theodore Hesburgh, CSC, president emeritus of the University of Notre Dame, Notre Dame, Ind. The lectures are given by members of the faculty and staff of Notre Dame. Sponsored by the Notre Dame Alumni Club of the Quad Cities and St. Ambrose University.

Bible and Justice Conference: May 30-June 2, St. Ambrose University. This conference will explore how biblical texts might address modern justice concerns, especially in the areas of empire, gender, poverty and the environment. Conference speakers will include several noted experts and academicians from theology, biblical studies and other fields. Free on-campus housing available to the first 100 delegates. For more information go to http://www.sau.edu/Bible_and_Justice_Conference.html.

Master of Pastoral Theology: St. Ambrose University will be starting a new group of Master of Pastoral Theology students in August 2013. This graduate degree is offered as a 4-year program with classes that meet one weekend per month, August through May. It is designed for those who have baccalaureate degrees and are actively engaged in ministry. The university offers a one-third tuition remission for those who are active in ministry and are accepted into the program. Interested individuals are invited to read additional details about the mission and goals of the program by visiting www.sau.edu/mpth or by contacting the program director, Dr. Corinne Winter at 563/333-6442. Questions may also be emailed to mpth@sau.edu. Applications for the summer 2013 cohort are being accepted through June 30, 2013.

BENET HOUSE RETREAT CENTER, ROCK ISLAND, IL

All events held at Benet House Retreat Center, 2200 88th Avenue West, Rock Island, IL 61201-7649. To register, contact Sr. Jackie Walsh at 309-283-2108 or retreats@smmsisters.org.

The Word Among Us: Read, reflect, pray and share with other committed Christians seeking to grow in reflecting on the challenges of Scripture for everyday life. We share a new book each month. Presenter: Sr. Charlotte Sonnevile, OSB; 2 Mondays each month, Feb. 4 & 18; 6:45-8:15 pm; Fee: \$65 for the series or \$5/session & cost of books. For more information call 309-283-2109.

Centering Prayer: Join others in a weekly practice of this method for fostering a deeper relationship with God. Leader: Sr. Catherine Cleary, OSB; Wednesdays 1-2 pm; Free Will Offering

Valentine Evening: Bring Out the Best in Your Relationship

Feb. 8, 6:30-9:30 pm. Rekindle your love and commitment during our annual Valentine program. We will share on the topic "the ten best decisions a couple can make." Bring the evening to a close while relaxing with a candlelight dessert. Facilitators: Deacon Aaron and Elaine Hoste, St. Patrick's Church, Colona; Deacon Art and Cindy Ries, St. Malachy Church, Geneseo. Fee: \$30 per couple. Couples may stay overnight at Benet House for an additional \$50.

Discerning Read

Mondays, Feb. 11, 25; Mar. 11, 25; April 8, 22; 6:30-8 pm. Searching for something more in your life? Wondering where God is leading you? Seeking to know how God is working through you? Edward Little's book, *Ears to Hear: Recognizing and Responding to God's Call*, will direct our focus on these questions. Facilitator: Sr. Bobbi Bussan, OSB. Fee: \$5/session or \$30 for the series (you supply the book) or \$48 for the series and we provide the book.

Men's Retreat: Becoming a Better Christian in This Busy World

Fri., Feb. 15, 7 pm-Sun. Feb. 17, 12:30 pm. Just as Jesus went into the desert seeking a place of quiet and prayer, retreat this year into your heart seeking and finding Jesus Christ who calls you. Abbot Philip Davey will lead you into quiet and discernment as you ponder how you can live and work in this busy world and still respond to God's call. Director: Abbot Philip Davey, OSB. Fee: Registration: \$175 (private room), \$160 (shared room).

Lenten Day of Prayer: Our Life Journey and a Burst of Light

Feb. 21, 9 am-12 pm; Our journey of life is one of sacrifice, prayer and a call to continuous openness to God, the sacredness within us. During Lent we prepare for the resurrection, that moment when we experience a burst of light, realizing that the tomb is empty. Through a morning of prayer and reflection, we invite you to come to recognize that moment in your life. Presenter: Sr. Mary Schmidt, OSB. Fee: \$20, plus an option for lunch \$8.

Morning at the Monastery

Feb. 28, 10 am-1 pm; Enjoy reflecting and sharing on Scripture and the monastic way of life followed by Noon Day Prayer and lunch with the monastic community. Presenter: Sr. Margaret Murphy, OSB. Fee: \$15.

OUR LADY OF THE PRAIRIE RETREAT, WHEATLAND

Visit www.chmiowa.org to learn more about Our Lady of the Prairie Retreat. For direct inquiries: 563-336-8414 or olpretreat@gmail.com.

Sun., February 3-Taize' Vigil Service

5 pm

Leader: Sister Kathleen Storms, SSND

Taizé is an ecumenical movement, drawing Christians of all denominations together in unified prayer. Friends of The Prairie and churches of all faith traditions in the area are being invited to participate. Future services will be held the first Sunday of each month at 5:00 pm followed by a soup supper. Free will donation.

Wed., February 6-Mini-Retreat (come early stay late)

10 am – noon

Leader: Fr. Bill Kneemiller

Take a break the first Wednesday of each month. Mass, input, time for quiet and a light lunch. Fee: \$8

Thurs., February 14-A Prairie Valentine

11:30am – 1:30pm

Enjoy a nutritious and special lunch for you and your loved one. Stay for a quiet walk in the beauty of The Prairie. Fee: \$30 for two

February 15-17, Fri. 7pm – Sun. 10am

Prayer: Emerging Love

Leader: Janet Mallak, SSND

Love and compassion wear many faces, so true of our faith journey with God. Learn to pray in times of searching, letting go, darkness, embracing change and delighting in love. "Countless are the paths leading us to our heart where our Beloved God anticipates us." *Joyce Rupp paraphrased*. Fee: \$150

Tues., February 19-Lenten Come to the Quiet

9:30am – 3:30pm

Come to the Quiet and savor solitude, nutritious food and Lent at the Prairie. Fee: \$20

March 1-2, Fri. 7pm – Sat. 3pm

What is Pilgrimage?

Leader: Pastor Dianne Prichard, Community Church of Toronto, IA

Pilgrimage is a series of three overnight retreats for discovering and deepening our sensitivities to God's presence in our lives, helping the lives of others, and strengthening our discipleship in the world.

- **Retreat I: March 1-2** Develop a greater sensitivity to God's presence and inspiration, learn basic spiritual disciplines to nurture your relationship with God, and experience ways to read Scripture.
- **Retreat II: April 19-2** Acquire additional pilgrimage tools and discern discipleship. Practice the discipline of humility and solitude for an extended time of "silent with-ness."
- **Retreat III: June 21-22** Reflect on God's presence in the ordinary and in the arts.

Fee for entire series: \$300 (A commitment for all three weekends is required.)

Sun., March 3, 5 pm

Taize' Vigil Service

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Wed., March 6, 10 am – noon

Mini-Retreat: Call to conversion and what's in it for us

Leader: Fr. Bill Kneemiller

We are all called to a “daily conversion,” and the beautiful setting of the Prairie Retreat Center is a perfect place to reflect on this call to fully respond to God’s grace. Mass, input, time for quiet and a light lunch. Fee: \$8

Fri. 7pm – Sat. 4pm, March 8-9

Still Harvesting the Fruits of Vatican II

Leader: Carl Koch

Fifty years later, the Christian church is still harvesting the fruits of the Holy Spirit borne by Vatican II: closer relationships among denominations, vibrant embrace of the dignity of all persons in the community of Christ, deeper commitments to peace and justice. Come with your stories and reflections about how this grace-filled event challenged, inspired, and transformed you. Fee: \$100

Thurs., March 14, 9:30 am – 3:30 pm

Spring Come to the Quiet

Come to the Quiet and savor solitude, nutritious food and the glory of spring at the Prairie. Fee: \$20

Fri. 7pm – Sat. 4pm, March 15-16

Finding God in My Daily Life

Leader: Fr. Michael Schaab, pastor of St. Pius X parish, Rock Island, IL

Reflect on your life and discover the God who is always with us and always inspires us. “Emmanuel, God-with-us” is not just a theme of Advent and Christmas. Focus for this men’s retreat is “Where is your God?” Fee \$100

Wed., March 20, 9:30 am – 3:30 pm

Labyrinth in Clay

Leader: Kathleen Storms, SSND

The labyrinth is a time honored Christian walking meditation. Learn how to walk the labyrinth and create a clay finger labyrinth of your own. Fee \$20

Wed. 7pm – Sat. 11am, March 27-30

Eater Triduum in Prayer and Celebration

Leaders: Staff at The Prairie

Morning reflection each day, liturgies in a neighboring town and Holy Thursday Seder Meal. Walk the journey Jesus walked and pray with others during these three holy days!

EAGLES’ WINGS COUNSELING AND RETREAT CENTERS, DAVENPORT

To register, for questions or information about obtaining a spiritual director, or Christian counseling contact Marcia Moore, marcia@eagleswings.ws or 563-324-7263, <http://www.eagleswings.ws>. Located at 5816 Telegraph Rd., Davenport.

SWAP: Soaking With a Purpose prayer meeting, Friday, February 8 and 22 at 7 p.m.

Healing Mass: Tuesday, February 12, 1 p.m.

Biblical Counseling Course (video) from the American Association of Christian Counseling (AACC). First training day will be Saturday, February 9 beginning at 9:30 AM and concluding by 3 PM. This course includes 30 lessons to be given over a period of several months.

Participants have two options as this course is being offered:

1. Take the entire course and receive Certification from the AACC. Contact the AACC and register for the course (\$165). Receive a workbook and test sheets and be graded by them. These tests are fairly easy and all the material you will need is included in the videos. In addition, you will be asked to read and prepare a short book review on each of the five sections of training. A donation of \$15 to Eagles’ Wings for each training day will be requested.
2. Or take some or all of the video courses but choose not to become certified. Registration will be \$40 for each day you attend.

SHALOM RETREAT CENTER, DUBUQUE

To register call 563-582-3592 or send check payable to Shalom Retreat Center with your contact information to: 1001 Davis St., Dubuque, IA 52001. www.shalomretreats.org, info@shalomretreats.org

EMBRACING LIFE AFTER THE DEATH OF A SPOUSE

Saturday, Feb. 9, 8:00am – 4:00pm

Team: Barbara Meloy Callahan, Diane Fasselius, Pat Pierce, Molly Schreiber & Marci Blum, OSF

If you have lost a spouse or know someone who has lost a spouse, consider attending/recommending this supportive program. Gather with others who have lost a spouse and share experiences of loss, grief, and healing. Topics include: coping with loss, making adjustments, dealing with fears, surviving and thriving.

Offering: \$35, includes continental breakfast and lunch. To register, call 563/582-3592 by Thursday, Feb. 7.

LISTENING TO GOD WITHIN US

Choose a one, two, three or five-day Lenten retreat or the retreat weekend.

Come Into the Quiet

Ash Wednesday, Feb. 13, 9:00am – 4:00pm; Director: Eileen Miller OSF

Participants will explore and experience the miracle by which we restore ourselves, calling back our dispersed and often over-extended minds so that we can live each moment more deeply, faithfully, prayerfully. As we do so, we also become aware that we belong to a universe where we are one with all peoples, creatures, elements of the cosmos and ultimately with our God. Included will be times of silence, as well as learning and experiencing techniques of becoming gratefully aware of living in the present moment. Included will be an Ash Wednesday Eucharistic Liturgy.

Myers-Briggs & Prayer

Thursday, Feb. 14, 9:00am – 4:00pm; Director: Marci Blum OSF, D.Min.

How does the Myers-Briggs personality types connect with how we pray and the type of spirituality? We will explore our ways of praying and enter the quiet of prayer. Includes 9:30am Eucharistic liturgy.

Theological Worldviews & Spirituality

Friday, Feb. 15, 9:00am – 4:00pm; Director: Marci Blum OSF, D.Min.

Five theological worldviews are a lens in understanding how we perceive life based on our lived experiences and search for meaning. Participants will engage in a self-assessment, quiet reflection and shared group interaction. Includes 9:30am Eucharistic liturgy.

The Breath of Life: Honoring the Mystic Within

Friday, Feb. 15, 5:30pm – Sunday, Feb. 17, 1:00pm; Director: Fr. Joe Nassal CPPS

Most of us think mysticism is something beyond us. But as many of the great teachers of the spiritual life remind us, we can be modern day mystics through the practice of awareness. The Divine One is present in our everyday life. This retreat explores how we can honor the mystic within by becoming aware of the love that God has kindled in our hearts. When we live from this mystical center of prayer, we will be catalysts for compassion, reservoirs of reconciliation, and harbors of hope for one another and our world. Daily Eucharistic liturgy.

Choose from these options:

- 1. Feb. 13:** Ash Wednesday Retreat Day or **Feb. 14** Retreat Day or **Feb. 15** Retreat Day -- Commuter offering: \$40, includes lunch and private room. Overnight offering: \$70, includes lunch, supper, overnight stay and breakfast. Register by Feb. 8.
- 2. Nassal Feb. 15-17 Weekend Retreat:** Commuter offering: \$150. Overnight offering: \$165. Register by Feb. 10. \$50 deposit.
- 3. Feb. 13 – 17 Longer Lenten Retreat:** 3 retreat days plus Nassal Weekend Retreat. Offering: \$325. Register by Feb. 10. \$75 deposit.

To support the ministry of your parish, school and the diocese these groups automatically receive the *Mini-Messenger*:

Deacons	Diocesan Corporate Board	Youth Ministers	Pastoral Associates	Directors/Coordinators of Faith Formation
Parishes	Catholic Foundation Board	Sisters	RCIA Parish Contacts	Diocesan Liturgical Commission
Priests	Parish Lay Directors	Bookkeepers	Diocesan Board of Education	Diocesan Planning Commission
Seminarians	Diocesan Pastoral Council	Principals		

Other interested persons are welcome to subscribe. If you have questions regarding your subscription contact Laurie Hoefling, hoefling@davenportdiocese.org.



IRS Tax Publications

If you are not sure whether you are an employee or an independent contractor, get Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding. Publication 15-A, Employer's Supplemental Tax Guide, provides additional information on independent contractor status.

IRS Electronic Services

You can download and print IRS publications, forms, and other tax information materials on the Internet at www.irs.gov. You can also call the IRS at 1-800-829-3676 (1-800-TAX-FORM) to order free tax publications and forms.

Publication 1796, 2007 IRS Tax Products CD (Final Release), containing current and prior year tax publications and forms, can be purchased from the National Technical Information Service (NTIS). You can order Publication 1796 toll-free by calling 1-877-233-6767 or via the Internet at www.irs.gov/cdorders.

Call 1-800-829-4933, the Business and Speciality Tax Line, if you have questions related to employment tax issues.



INDEPENDENT CONTRACTOR

OR

EMPLOYEE



Independent Contractor *or* Employee

Which are you?

For federal tax purposes, this is an important distinction. Worker classification affects how you pay your federal income tax, social security and Medicare taxes, and how you file your tax return. Classification affects your eligibility for social security and Medicare benefits, employer provided benefits and your tax responsibilities. If you aren't sure of your work status, you should find out now. This brochure can help you.

The courts have considered many facts in deciding whether a worker is an independent contractor or an employee. These relevant facts fall into three main categories: behavioral control; financial control; and relationship of the parties. In each case, it is very important to consider all the facts – no single fact provides the answer. Carefully review the following definitions.

Behavioral Control

These facts show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business does not have to actually direct or control the way the work is done – as long as the employer has the right to direct and control the work. For example:

Instructions – if you receive extensive instructions on how work is to be done, this suggests that you are an employee. Instructions can cover a wide range of topics, for example:

- how, when, or where to do the work
- what tools or equipment to use
- what assistants to hire to help with the work
- where to purchase supplies and services

If you receive less extensive instructions about what should be done, but not how it should be done, you may be an independent contractor. For instance, instructions about time and place may be less important than directions on how the work is performed.

Training – if the business provides you with training about required procedures and methods, this indicates that the business wants the work done in a certain way, and this suggests that you may be an employee.

Financial Control

These facts show whether there is a right to direct or control the business part of the work. For example:

Significant Investment – if you have a significant investment in your work, you may be an independent contractor. While there is no precise dollar test, the investment must have substance. However, a significant investment is not necessary to be an independent contractor.

Expenses – if you are not reimbursed for some or all business expenses, then you may be an independent contractor, especially if your unreimbursed business expenses are high.

Opportunity for Profit or Loss – if you can realize a profit or incur a loss, this suggests that you are in business for yourself and that you may be an independent contractor.

Relationship of the Parties

These are facts that illustrate how the business and the worker perceive their relationship. For example:

Employee Benefits – if you receive benefits, such as insurance, pension, or paid leave, this is an indication that you may be an employee. If you do not receive benefits, however, you could be either an employee or an independent contractor.

Written Contracts – a written contract may show what both you and the business intend. This may be very significant if it is difficult, if not impossible, to determine status based on other facts.

When You Are an Employee...

- Your employer must withhold income tax and your portion of social security and Medicare taxes. Also, your employer is responsible for paying social security, Medicare, and unemployment (FUTA) taxes on your wages. Your employer must give you a Form W-2, Wage and Tax Statement, showing the amount of taxes withheld from your pay.
- You may deduct unreimbursed employee business expenses on Schedule A of your income tax return, but only if you itemize deductions and they total more than two percent of your adjusted gross income.

When You Are an Independent Contractor...

- The business may be required to give you Form 1099-MISC, Miscellaneous Income, to report what it has paid to you.
- You are responsible for paying your own income tax and self-employment tax (Self-Employment Contributions Act – SECA). The business does not withhold taxes from your pay. You may need to make estimated tax payments during the year to cover your tax liabilities.
- You may deduct business expenses on Schedule C of your income tax return.



Marriage Moments & Parenting Pointers

FEBRUARY – 2013

***EDUCATORS, LEADERS, & MINISTERS:** You are welcome to reprint these MM's and PP's in bulletins, newsletters, and on your website with proper credit, ("By Susan Vogt, www.SusanVogt.net") When used on a website, please also link to my website: www.SusanVogt.net

MARRIAGE MOMENTS

506. Feb. 4: 1 Cor 13:4-8 is a scripture often used at weddings (perhaps yours?). Which element of love is most challenging for you: Patience? Kindness? Goodwill? Being Humble? Politeness? Self-Sacrifice? Being Even-Tempered? Tolerance? Long Suffering? Optimism? Hopefulness? Faith?

507. Feb. 11: Feb. 10, World Marriage Day, reminds us that marriage is not just a private affair, but a time for your love to impact the world. Just as Jesus told Simon to "Put out into deep water...for a catch." (Lk 5:4) find a way to multiply your love through serving or feeding others today.

508. Feb. 18: The devil tempted Jesus with food, power, glory, and safety. (Lk 4:1-13) What is the greatest temptation to your marriage? Overwork? Inattentiveness? Sports? Technology? Wanting to be right? Worry about finances, the kids, security? Face it together. Deal with it.

509. Feb. 25: Feb. 24 is the Feast of Jesus' Transfiguration. Just as Jesus body was "glorified" marriage can be an experience of miraculous ecstasy - not all the time, but at special moments. It is a grace that carries us through the mundane times that are also part of life. Share a time of ecstasy.

PARENTING POINTERS

505. Feb. 1: Tomorrow, Feb. 2, is Ground Hog Day. Legend has it that these cute furry critters can predict the weather. Talk with your kids about what kind of weather they like best. If they are old enough, discuss climate change and how we humans can reduce our carbon footprint.

506. Feb. 8: Next Tuesday is Mardis Gras. Celebrate extravagantly with your family because we know that the next day, Ash Wednesday, will start the penitential season of Lent. Check out [Have You Given Up On Giving Up](#) for ideas.

507. Feb. 15: We're only a few days into Lent. Why not have a family "check in." How are each of us doing on our Lenten resolutions? It helps commitment to know that others are aware of our decisions. If you're still deciding what to do for Lent, it's not too late to start. You might try my ["Waste Less"](#) Lent.

508. Feb. 22: It's hard to teach children to be patient with others, especially when they've been wronged. You want them to be neither too aggressive nor cowards. To "bear wrongs patiently" is one of the Spiritual Works of Mercy. Teach your child when to stand up for their rights and when patiently accepting an insult might be the wiser course.