

# DOLLAR\$ & \$ENSE

**DECEMBER 2025**

**CONFERENCE TREASURER**

## **Final date for 2025 Apportionment payments**

As churches begin planning for the end of the year, mark your calendar that 2025 apportionment payments must be received in our office **no later than 12 noon on Tuesday, January 20, 2026.**

## **Important Year-end Payroll Dates**

Jan 31<sup>st</sup> Final Date for W2s to all Employees/Clergy  
*See attached example of clergy W2 calc*  
Jan 31<sup>st</sup> Final Date for 1099-NEC to all Contractors  
Jan 31<sup>st</sup> Final Date for All Payroll Tax Forms due to the Virginia Department of Taxation  
Jan 31<sup>st</sup> Final Date for All Payroll Tax Forms due to the Social Security Administration

## **Gifts of Stock**

This time of year, many United Methodist members choose to make donations of stock as a tax-deductible contribution to their church. The Virginia United Methodist Foundation provides this brokerage service to our local churches free of charge, by accepting the stock, liquidating it upon receipt, and issuing a check or EFT to the designated church or agency. If you have a member interested in making a stock donation to your church for 2025, please contact the Foundation at 804-521-1121.

## **United Methodist Family Services – NEW NAME**

Early in November, UMFS announced a name change to **Shineforth**. The organization has been serving children and families for more than 125 years. Since their founding as a Methodist orphanage in Richmond, VA, in 1900, they've been adapting and evolving to meet the changing needs of families. Today, they serve communities across Virginia from eight locations and offer more than a dozen educational and therapeutic programs, including foster care, residential treatment for youth, and private day school. <https://www.shineforth.org/>

Shineforth is one of the six Virginia Annual Conference Special Offerings. December has been designated as a month to support this ministry. You can designate these donations as **Fund #6421 – Shineforth (formerly UMFS).**

## **Year-End Reminders - Treasurers**

December is a busy time for all Treasurers! Here are a few reminders to help you stay on track...

- **Welcome New Treasurers!** Please email your name, address, and email address to [treasurer@vaumc.org](mailto:treasurer@vaumc.org) by December 15<sup>th</sup>.
- Review your **Apportionment Statement** carefully to be sure all payments have been correctly applied to each fund. Contact [treasurer@vaumc.org](mailto:treasurer@vaumc.org) with any changes by Dec 15<sup>th</sup> or call 804-521-1108.
- Submit 2026 lay salary changes to **Wespath Benefits and Investments** to correctly calculate the Employer Contribution Plan.
- Be on the lookout early in January for the VUMPI invoice which will include the **Direct Bill Health and Compass Retirement Plan**. The Compass Retirement Plan has **an employee portion that will need to be deducted from their paycheck**.
- Prepare to make 2026 adjustments in your payroll system to reflect medical and dental deductions for employees that participate in the **Conference Medical Plan**.
- Ensure full-time pastors' **Minimum Salary** is set for 2026:

Full Connection Pastors (FE/FD)	\$48,800
Associate Members	\$46,000
Provisional (PE/PD)	\$44,000
Local Pastors (completed COS)	\$42,400
Local Pastors	\$41,400
- **All donations** to your church received or postmarked by Dec 31<sup>st</sup> should be applied to your 2025 income. This includes any donations of stock transferred on or before Dec 31<sup>st</sup> even if you don't sell the shares until a later time.
- **Apportionment statements for January 2026** will be issued late in December. Please keep 2026 payments separated from 2025 payments and carefully notate payments that are for the new year!

## **Merry Christmas and Happy New Years!**

The Conference Center will be closed for Christmas on Wednesday, Dec 24<sup>th</sup> and will reopen on Monday, Dec 29<sup>th</sup>. The Conference Center will be closed Thursday January 1<sup>st</sup> for New Years.

**DAVID DOMMISSE**

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**804-521-1100**