



OCMN Orientation Manual



Relationship

While isolation is the enemy of any pastor, a support team to journey through the planting process drastically increases the chance for success and church health. The team listed below is there to encourage, resource and draw out of you the tangible steps to achieve your God-given vision for this new church.

Relationship to Network Executives (Superintendent and Assistant Superintendent)

1. View them first and foremost as your pastors. They are in the positions of leadership because of their maturity and wisdom.
 2. The Network Superintendent and Assistant Superintendent are the approved signers for all of the church's legal documents unless the church is a Parent Affiliated Church (PAC).
 3. The Network Superintendent will annually act upon the re-appointment of the church planting pastor for all plants which are not PACs.
 4. On occasion, it is advised to invite network leaders to preach in order to build congregational and network relationships.
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Relationship to the Church Multiplication Director

1. Serves as chairperson of the Ohio Church Multiplication Network (OCMN) Team
 2. Assists the church planting pastor in the establishment of the church
 3. Is the general overseer of the church planting church and pastor
 4. Schedules periodic meetings in order to review the progress of the church
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Relationship to the OCMN Team

1. The church's overall progress and annual budget will be approved by the OCMN Team on an annual basis except in the case of PACs where the oversight is given the parent church.
2. Requests for changes to Network Affiliated or General Council Affiliated status should be submitted to the OCMN Team.

3. With the exception of PACs, the OCMN Team will act as an advisory committee to the planter until the church has developed to the point that an advisory committee can be formed. Otherwise, the parent church will provide for such oversight.

Relationship to the Church Planting Coach

1. The OCMN director will make coaching assignments in conjunction with the planter.
2. Each planter is responsible to initiate communication with their coach.
3. Each planter is encouraged to meet with their coach on a monthly basis, at least eight times a year.
4. Successful coaching will allow the church planter to develop their God-given potential, so that they grow individually and make a valuable contribution to the advancement of the Kingdom of God.

Relationship to the Area Presbyter and Pastors

1. It is important that the church planting pastor become acquainted with his area presbyter.
2. The planter should set up a meeting as soon as possible with the presbyter to discuss area contacts and the vision of the new church. Periodic contact should be maintained, if not in person, then by phone or email, in order keep the presbyter aware of the plant's progress.
3. If a planter plans to do any fundraising in an area, the presbyter of that area should first be contacted in order to discuss the planter's plans.
4. The planter is encouraged to get acquainted with fellow ministers in his area and should plan to attend regularly scheduled area meetings.

Federal Legal Matters

Employer Identification Number (EIN)

The church's EIN is used to identify your particular church in all government correspondence. This number is in one respect a registration of the church with the government. It is required on nearly all legal documents and permits in regard to the church. It needs to be acquired immediately at www.irs.gov. The application only takes about 15 minutes to complete and you will receive your EIN immediately as a pdf. This document should be filed by the church as the IRS will not issue another letter of confirmation. Also, it is important to make sure that this number is provided to the network office so that we can ensure it is included in the tax exemption umbrella provided through the General Council of the Assemblies of God. If you have any questions, our OCMN office will help.

Tax Exemption Number

Once your church is officially opened with the Assemblies of God you will receive a letter explaining your tax exemption status. This is often referred to as a 501c(3) letter. In addition, the network resource center will provide you with the exemption number that identifies your church as coming under this exemption umbrella. It is also recommended that you contact The General Council to obtain verification of your exemption status.

Federal Employee Tax (Form W-2)

Though the church is not required to withhold Federal Income Tax for credentialed ministers, OCMN asks all partnered plants to be set up to provide this service for their pastors. OCMN can recommend a third-party financial services provider that can set up the appropriate withholding deduction as well as generate required forms. Additionally, the church must annually provide the pastor with a statement of income acceptable to the IRS. Federal Income Tax will also be applicable when the church has reached the stage where non-credentialed staff personnel, such as an assistant or custodian, are hired. Federal taxes are paid on a quarterly basis until the size of the payroll reaches a value where they must be paid monthly.

Upon applying for an EIN, the IRS may supply the necessary forms to you automatically. However, we recommend that each church download a copy of Circular E (Publication 15).

[Click here to order publications and forms from the IRS online.](#)

[Click here for an IRS guide specifically for churches.](#)

Social Security and Medicare Information for Employees

Though the church is not required to withhold Social Security and Medicare (technically SECA) contributions for credentialed ministers, OCMN asks all partnered plants to be set up to provide

this service for its pastors. The third-party financial services provider recommended by OCMN can set up the appropriate withholding deduction. As the church reaches the stage where employees are hired, the church will be required to pay half of the Social Security and Medicare on all its non-credentialed employees, where the other half is deducted from their pay. Again, SECA, Social Security, and Medicare payments are sent to the federal government on a quarterly basis until the size of the payroll reaches a value where they must be paid monthly.

The forms for filing such payment and registration must be obtained from the IRS. This is the same form (941) which is filed quarterly to cover taxes withheld. In other words, Form 941, filed quarterly, will cover both Income Tax and FICA/SECA Taxes for church employees.

Mailing Permit

If you are planning to do bulk mailings (items of 200 or more), contact your local post office for procedure guidelines and other mail classifications.

[Click here for information about bulk mailing options.](#)

[Click here for information about Every Door Direct](#) (this is a service through the post office that allows you to select mailing routes for distributions).

[Click here for the application to mail at non-profit rates.](#)

Copyright Laws

It is recommended that every pastor of a church planting church obtain a copy of the book entitled Pastor, Church and Law, by Richard R. Hammer. It can be purchased from [Gospel Publishing House](#) and they have a pamphlet available concerning the copyright laws.

This is an important area for the pastor to be informed of, as it concerns the copying of any material ranging from articles, to music and PowerPoint, or any other copyrighted material. You can also contact Christian Copyright Licensing Inc. (CCLI) at www.ccli.com for additional information on copyright law protection.

As a reminder, when showing copyrighted videos in your church, it is considered public viewing and, therefore, necessitates an umbrella license from the Christian Video Licensing International (CVLI). For further information concerning CVLI, please visit www.cvli.com.

State and Local Legal Matters

State Income Tax and School District Income

Ohio requires payment of an income tax and some school districts also require payment of an income tax. OCMN asks that a partnered plant be set up to provide the service of withholding these taxes for its pastors. The third-party financial services provider recommended by OCMN can set up the appropriate withholding deductions. State income tax and school district income tax will also be applicable when the church has reached the stage where non-credentialed staff personnel, such as an assistant or custodian, are hired.

[Click here to get more information and forms related to Ohio's state income tax and the school district income tax.](#)

[Click here for information specific to Employer Withholding.](#)

[Click here to set up an account through the Ohio Business Gateway.](#)

State Sales Tax Exemption

Under Ohio law all sales (or purchases) of tangible personal property are subject to the sales or use tax unless exempt for statutory reasons. A purchaser qualifying for exemption is required to execute an exemption certificate to establish that fact. The exemption certificate must show the statutory reason for exemption to be valid. The State does not assign exemption or any type of number indicating exempt status to any person or organization. Rule 5703-9-03 outlines the exemptions provided by law and the prescribed formats for the certificates.

When making purchases in Ohio, present a ["Blanket Certificate of Exemption"](#) to seller (vendor) at the time of purchase or when setting up a charge account. Please contact our office if you have any questions about how to complete this form.

Workers' Compensation

Each new church should register with Ohio Workers' Compensation. This coverage serves as insurance for employees in case of injury on the job.

Pastors and paid staff ministers of church planting churches are required to enroll. It is necessary to file an application and make a deposit to receive coverage. Churches in the Ohio Ministry Network are entitled to apply for coverage under a group plan in order to take advantage of discounted rates.

Two common groups in Ohio are:

CompManagement, Inc.
PO Box 884
Dublin, OH 43017
800-825-6755
614-790-8280 (Fax)
www.compmgt.com

Cantlon Associates, Inc
4621 Reed Rd.
Columbus, OH 43220
614-442-8040

A representative from either company can assist you in obtaining your Workers' Compensation insurance, or you can directly contact the Bureau of Workers' Compensation at 800-686-1553 or at www.ohiobwc.com.

License to Perform Marriages

In order to solemnize marriages in Ohio, every pastor must be recognized by the State of Ohio. This license to marry is acquired from the Secretary of State's office only. It is not a county issued license.

We recommend that every pastor obtain a copy of the Ohio minister licensing laws. You can obtain this information through the [Secretary of State's office](#) where you will also obtain the application. (Funerals require no license in order to officiate.)

Incorporation

All Church Planting churches should be incorporated, unless they are PACs which fall under the umbrella of their parent church. The church should renew incorporation with the state every five years. Incorporation papers are filed through the [Secretary of State's Office](#) and can be viewed by performing a business search on this same site.

Local Income Tax

Some counties and municipalities require payment of an income tax. These can be levied according to where you and work as well as where you live. The third-party financial services provider recommended by OCMN can set up the appropriate withholding deduction. Otherwise, you will need to contact your county auditor or city treasurer for this information and any related forms.

Real Estate Taxation

Real estate owned by the church may qualify for an exemption from the associated taxes. Even the owners of real estate being rented by a church can apply for exemption and, though the process can take time, refunds can often be retroactive to the date of the application of the exemption. For more information, contact the county auditor or secure the services of an attorney to apply for property tax exemption once the church has taken occupancy of its permanent facilities. This application should be filed within the first year of occupancy. [Click here to download information regarding the application procedure.](#)

Post Office Box

The OCMN Team recommends that a post office box be obtained in the city your church will meet to serve as the church mailing address in the event that an office or church building with a mailing address has not yet been secured. For information on how to obtain a PO Box, [click here to be redirected to the United States Postal Service website.](#)

Lease and Purchase Approvals

For Network Affiliated Churches, all lease agreements must be approved by the Network Affiliated Board of Directors and signed by an executive officer.

Occupancy Permits

Every city and county is different in its occupancy ordinances. It is necessary for a church in most instances to have an occupancy permit for any building being used to conduct public worship services. This may be obtained through your local municipal offices. Visit www.ohio.gov/government for a listing of local government offices.

Zoning Permits

Be sure the building you are considering for conducting public worship services is properly zoned. (For instance, industrial zoned property, for the most part, would not be zoned for public meeting.)

Insurance and Risk Management

Church Insurance

It will be necessary for your church to possess adequate liability insurance in case of accidents. Although the landlord has insurance, it is essential that the church obtain its own liability coverage.

It is required to obtain the following insurances:

- Fire and Theft Insurance
- Malpractice Insurance
- Bonding Insurance

For church sponsored events, you will need to secure adequate insurance to cover drivers and participants. Do not allow minors to drive for church-sponsored events. American Church Group Insurance Agency requires drivers of church-owned vans to be age 21; drivers of church buses must be age 25; and drivers of non-church owned vehicles must be age 21. Commercial driver's license is required for drivers of vehicles that hold 25 or more passengers.

As long as your church is partnered with the Ohio Ministry Network, it is required that the church insurance be handled by the American Church Group, except in the case where a PAC uses the same insurance provider as the parent church. It is vitally important that the church keep its insurance coverages up to date by contacting its insurance agency annually to review its policy. Updates to the insurance should also be made if the church adds real estate, changes or adds locations, or makes significant purchases. The address and phone number of the American Church Group Insurance Agency are as follows:

777 Goodale Blvd, Suite 400
Columbus, OH 43212
614-221-4800
800-282-9258
614-221-4801 (Fax)

Inventory

In the event of a loss, it is helpful to have an inventory list containing the following information: date of purchase, cost, item name, make and model number, description, etc. Also, an inventory list will help you keep track of the church assets. A sample property inventory list can be found at on [Brotherhood Mutual's website](#).

Risk Management

It is your responsibility to make sure that your church employs preventative and proactive measures in regard to safety. The development and institution of adequate policies, application procedures, volunteer screening, and safety checklists are four important steps to take if you have not already done so. Use the following guidelines and resources to get started and remember that Brotherhood Mutual Insurance Company (church insurance provider) should be a key contact to help you in developing excellence in church safety.

Every church should have a policy regarding children's workers and those overseeing minors. Please make sure that you develop a policy for your church from the resources on this site or by contacting Brotherhood Mutual Insurance Company. Their website has a number of downloadable resources related to this topic (<https://www.brotherhoodmutual.com/resources/child-safety/>).

One of the organizations that provides services for volunteer screening is [Secure Search](#). Please use this service provider or another of your choosing in order to screen your volunteer workers appropriately. Helpful information on screening volunteers can also be found at Brotherhood Mutual's website (<http://www.brotherhoodmutual.com/index.cfm/resources/background-screening/>).

Finances

Church Finance Essentials

Church finances can be a tough subject. The following set of videos by Rollie Dimos, Director of Internal Audit for the Assemblies of God national office, will help introduce you to key things you need to know regarding church finances.

[Church Finance Essentials](#)

Church Bank Account

It is necessary for the church to open a checking account requiring two signatures for check signing.

Deposits

The pastor should establish a procedure on preparing the offering for deposit. This deposit should be placed in the bank night deposit box.

Please click one of the links below for more information about best practices for managing church finances:

- [Budgeting Process](#)
 - [Vouchering Process](#)
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Sample Documents and Downloads

The following sample documents are provided for your convenience:

[Sample Budget](#)

[Sample Voucher](#)

[Sample Business and Professional Expense \(BAP\) Election Form](#)

[Sample BAP Voucher](#)

[Sample Cafeteria Plan Form](#)

[Sample Cafeteria Plan Voucher for Church Use](#)

[Please click here to download a copy of the OCMN financial support policy.](#)

Financial Service

It is our recommendation that church plants utilize APLOS. OCMN has a special agreement with APLOS. Please email our office to get more information ocmn@ohioministgry.net

Church Charter and Governance

Church Charter Form

The charter form is used to officially open the church with the Assemblies of God and will be provided for you to complete at the start of the church. It will then be returned to OCMN for processing. This form notifies the General Council that a church is beginning and an account number can be assigned. This number identifies the church and is used with Gospel Publishing House.

Annual Church Ministries Report (ACMR)

The ACMR is a report supplied to churches by the General Council at year-end and is to be returned to the district office by January 31 of each year. This includes all churches (GC, NA and PAC).

Credential Renewal Form

The credential renewal form is sent to the minister by General Council at the end of the year and is to be returned to the district office by December 31. Contact the Network Secretary's office (614-396-0700) for information on upgrading credentials.

Church Government

The Rules of Order for the church are included in the church's Constitution and By-laws which can be found at <https://www.ohioministry.net/who-we-are#constitution-bylaws> . The Network Affiliated Board of Directors (NABOD) consists of the Network Superintendent, Assistant Superintendent, General Presbyter, Executive Presbyter, Area Presbyter, Lead Pastor, and the Appointed Advisory Committee Member.

Church Charter and Governance

Advisory Committee and Treasurer

An advisory committee may be appointed upon the approval of the Network Superintendent and shall serve the church planting pastor in the following areas:

- Advise the pastor in management of the church planting church.
- Participate in monthly meetings, no less than eight meetings a year, to review finances and general progress of the church.
- Review and screen applicants for membership in the church.
- Approval of membership will be made by the pastor.

[Please click here to access the forms used to appoint the Advisory Committee.](#)

Local Church Credential

For more information or to download an application for the local church credential (commissioned minister), click on one of the following links:

[Local Church Credential Guidelines](#)

[Local Church Credential Application](#)

[Local Church Credential Certification](#)

[FAQ - Personnel and Payroll Matters](#)