**Corporation of the Catholic Archbishop of Seattle**

**Workers’ Compensation Department**

**GUIDELINES FOR REPORTING WORKERS’ HOURS**

**Quarterly Report of Payroll Form**

**DEFINITION OF A WORKER (employee):**

* A paid employee (includes persons paid stipends or honoraria and persons given housing or other non-monetary compensation in return for work performed) of the Corporation of the Catholic Archbishop of Seattle (Archdiocese of Seattle)
* Who works for one (or more) of the Archdiocesan parishes, missions, parish schools,

high schools: Blanchet, Kennedy, O’Dea, and John Paul II; CYO office & camps, Associated Catholic Cemeteries, Archbishop Brunett Retreat and Faith Formation Center, Washington State Catholic Conference

* Catholic Community Services of Western Washington offices and programs
* Archdiocesan Housing Authority locations, Central Agencies.

**WHO IS INCLUDED**?

* All paid employees
* Religious Women (Sisters) even if you pay their community for their labor
* Priests (including those on sabbatical and weekend help)
* Casual laborers (even if paid in cash)
* Paid babysitters
* Persons who work for you under independent contracts including officials at amateur athletic events; and
* Persons given housing or other non-monetary compensation in exchange for work performed.

**WHO IS NOT INCLUDED**?

* Volunteers and employees of businesses licensed by the State (such as an accounting firm or a janitorial services company) which may provide services for you.

**CLASS CODES** (as defined by the State of Washington Department of Labor & Industries):

* **Code 6103** includes “WHITE-COLLAR” employees of Churches, Schools and Agencies (priest, professional, religious, teacher, teacher’s aide, babysitter, administrative, clerical and office help, lay minister, etc.)
* **Code 6104** includes “BLUE-COLLAR” employees of Churches, Schools and Agencies (maintenance, custodian, janitor, kitchen help, housekeeper, bus or van driver, chore worker, groundskeeper, manual laborer, etc.).

**GUIDELINES FOR REPORTING WORKERS’ HOURS:**

* Exempt employees, regardless of full-time or part-time, are reported as an assumed 160 hours per month (480 hours per quarter) with no adjustment for sick, vacation, holiday or any other leave taken. The only adjustment allowed is when an employee is newly hired or terminated in the month or if employee leave is for an entire calendar month or more. Hours for hired/terminated employees may be prorated during the first or last month of employment at 8 hours per day for each day or partial day worked in that month. An employee on leave for an entire calendar month will not be charged worker hours for that month. All gross wages will be reported.
  + If an employee goes on leave, please contact the Chancery HR department to help with properly tracking/reporting in UltiPro.
* Non-Exempt employees are reported as actual hours worked in the quarter and all gross wages.
* All Covenant (Exempt School contracted employees…current job codes: EDUCEXSA and EDUCPTEX) regardless of full-time or part-time, are reported as an assumed 120 hours per month and all gross wages.
  + **All contract employees must be reported by the same method**. Hours for contract personnel will be reported using the following method:

Assumed 8 hours per day x 180 days per year (9 months). This equates to 1,440 hours. Divide by 12 months to determine the number of reportable hours for each month. 120 hours/month. (1,440 hours divided by 12 months).

Even though teachers are off June, July and August, teacher hours will be reported on a 12-month payroll showing 120 hours each month during the year, including June, July and August.

* Commission employees are reported as actual hours worked in the quarter and all gross wages.
* Sub-Pool employees are reported as actual hours worked in the quarter and all gross wages. (Please note: Sub-Pool employees are paid under Company 3015 and their workers’ compensation premiums are swept from the work locations each pay period.)
* Independent Contractors and Vowed Religious hours and wages are to be added by the location and submitted as an adjustment on the quarterly report.
  + Women Religious/Vowed Religious that have profiles in UltiPro will appear on the report of the location they are assigned. The location will need to add their hours, wages and compute/pay appropriate premium.
* Employee transfers within the Archdiocese:
  + Non-Exempt:
    - Actual hours/payroll dollars to actual location
  + Exempt:
    - The assumed 160 monthly exempt worker HOURS (120 for teachers) will belong to the location that issues the 1st paycheck in the pay period.
      * Remember the pay period lag!
        + The pay date does NOT match the *pay* *period* dates – it is usually a few weeks prior.
      * Payroll dollars will attach to the location that paid them.
  + *Example*: Employee transfer on 6/25/19:

**7/2/19 pay** (6/9-6/22 pay period) paycheck from Parish 1–**Parish 1** charged **160 hours** for **July**

7/16/19 pay (6/23-7/6 pay period) paycheck from Parish 1

7/23/19 pay (6/30-7/13 pay period) paycheck from Parish 2

**8/6/19 pay** (7/14-7/27 pay period) paycheck from Parish 2–**Parish 2** charged **160 hours** for **August**

**REPORTING CONTRACT SERVICE PROVIDERS’ HOURS:**

Actual hours must be recorded (timecards kept) and reported on personal service contract workers and reported as your employee unless the individual works for a separate state or city licensed business that covers him/her for workers’ compensation.

***See Independent Contractor Guide:***

[**https://www.lni.wa.gov/forms-publications/F101-063-000.pdf**](https://www.lni.wa.gov/forms-publications/F101-063-000.pdf)

**REPORTING OTHER WORKERS’ HOURS:**

A parent/school authorization must be completed when hiring workers under the age of 18. Persons under the age of 14 can only be hired after obtaining a Court Order.

* **CASUAL LABORERS** (i.e., people hired to do a specific job such as yard work, house-cleaning, gutter cleaning, etc.) You MUST record their actual hours (timecards kept) and reported, even if you pay cash or they exchange work for some tangible benefit (i.e., janitorial work in exchange for housing, grounds keeping in exchange for use of a parish-owned truck, etc.)
* **BABYSITTERS** if paid by the parish/school/agency, must have their actual hours recorded (time cards kept) and reported, even if you pay cash.

NOTE: Volunteers are not considered employees, so their hours are not recorded or reported. Volunteers are not covered under the Archdiocese Self-Insured Workers’ Compensation Program.

***If you have questions regarding reporting worker hours, please call the***

***Workers’ Compensation Office at (800) 457-9306.***