



## **Program Handbook**

**2024**

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## **Who is Mennonite Central Committee?**

Mennonite Central Committee (MCC), a worldwide ministry of Anabaptist churches, shares God's love and compassion for all in the name of Christ by responding to basic human needs and working for peace and justice. MCC envisions communities worldwide in right relationship with God, one another and creation.

## **Summer Service Program Overview**

The Summer Service Program is a ten-week paid internship program for young adults of color in the United States that runs every year during summer (June-August). The participants are required to attend a 5-day Leadership Conference at the beginning of the term, and a three-day regional end of term debrief gathering before the term ends.

The program is designed to encourage and strengthen leadership capabilities within young adults while nurturing a greater commitment towards community engagement. During the term of this program, the young adults serve their local church or community doing anything from working at a summer peace camp or an urban garden to being a pastoral intern or a refugee and immigration educator—whatever fits with the vision of the local church, community, or organization.

## **Purpose and Goals**

The Summer Service Program nurtures and equips young adults of color for leadership through service in the name of Christ. The Program seeks to:

- Affirm the resources, wisdom, and strength of churches and communities of color
- Inspire young adults of color in their development of leadership skills while cultivating a greater commitment toward Christian service and community engagement.
- Foster opportunities for spiritual growth and appreciation of Anabaptist values
- Promote a theology of service that encourages growth as a member of the local community actively participating in social justice and peacebuilding.

## **Guiding Principles**

MCC Summer Service Program:

- is a leadership development and capacity building program for young adults of color.
- believes in church, community, and community building.
- believes in the resources, wisdom, and strengths of churches and communities of color.
- works with churches and agencies who have a holistic approach to community building within communities of color.
- prioritizes Summer Service opportunities as they relate to peace, social justice, and community development.
- approaches all of its work through an anti-racist and anti-oppression lens.
- affirms adult mentoring through program supervision.



## **Program Activity Timeline 2024**

<b>January 15- March 4</b>	Churches/Organization will submit proposal along with young adult application. <i>*Churches/organizations should already have a young adult in mind for Summer Service work. It will be their responsibility to conduct interview/selection of young adult*</i>
<b>March 18- March 22</b>	MCC will review church/organization proposals and young adult applications. <i>*Proposals and applicants will be evaluated by potential for leadership development, community impact, thoroughness, clarity, proper supervision, etc.*</i>
<b>March 25 – March 29</b>	MCC will conduct follow up discussions, if needed, to finalize any details of program or answer any questions.
<b>April 1 – April 5</b>	Churches/organizations and young adult applicants will be notified regarding acceptance. <i>*Letter of acceptance will include packet for Supervisors and Workers outlining program and expectations as well as final MOU (Memorandum of Understanding) *</i>
<b>May 13-16</b>	MCC National Coordinator will hold supervisor orientation in Spanish (13th ) and in English (16th).
<b>June 3 - 7</b>	Summer Service workers attend required leadership conference, Akron, Pennsylvania <i>(3 and 7 are travel days)</i>
<b>June-August</b>	Summer Service Program in process.
<b>July 8 - 10</b>	Virtual Mid-Term Check-In
<b>August 5-8</b>	End of Term Conference, Colorado Springs, Colorado.

### **Leadership Conference**

A leadership conference is provided for all Summer Service participants and will be held on **June 3-7, 2024 in Akron, Pennsylvania.** *(Please note that June 3 and 7 are travel days.)* This conference will provide tools and information for participants' leadership development and work for the summer. Core topics include MCC Overview, Leadership skills, Calling, Social Justice, Community development, and Conflict Resolution. Anabaptist biblical perspectives will be offered to encourage the Summer Service participants in their assignments. Leadership conference is **required** for all Summer Service Workers and counts as **one** week of the program. **Prospective Summer Service Workers who have conflicts with conference dates will not be considered for the program.**

### **End of Term Conference**

An End of Term Conference will be held August 5-8, 2024, in Colorado Springs, Colorado. (August 5 and 8 will be travel days). During this time participants will give presentations to the group about their learnings from the summer. While Leadership Conference's primary objective is to prepare participants for the summer, End of Term's primary objective is to provide a space for deep, community-based learning as participants prepare for the year to come. Conflicts in schedule which would bar participation should be disclosed during the application process.

### **Supervisor Program Orientation**

Summer Service Supervisors are **required to participate in 1.5 hours supervisory orientations through a Zoom video call.** The orientation is led by the Summer Service National Coordinator and covers the Program Handbook and includes a PowerPoint Presentation with Q&A time at the end of orientation.

Supervisor Orientation - Spanish  
**May 13th at 1-2:30pm EST** (12pm-1:30pm CST, 11am-12:30pm MST, 10am-11:30pm PST)

Supervisor Orientation - English  
**May 16th at 11-12:30pm EST** (10am-11:30am CST, 9-10:30am MST, 8-9:30 am PT)

The National Coordinator will email you with Zoom meeting instructions a week before the orientation date and time. If you are not able to attend, please contact the Summer Service National Coordinator immediately at [abbyendashaw@mcc.org](mailto:abbyendashaw@mcc.org).

### **Finances/Hours**

The Summer Service Grant is given to partner churches and organizations who wish to employ a young adult to work in their communities for 10 weeks in the summer. Summer Service Participants will be compensated at the rate of \$15.41/hr. For participants living in a city with a higher minimum wage, the rate will be adjusted to match. The grant check from MCC, which covers 75% of the cost of employment, will be addressed to the church/partner organization, but it is to be paid only to the Summer Service Worker and is not for church or project resources. Each church and partner org is expected to contribute the other 25%. In the proposal, Summer Service Partners will identify if their project will be designed as a part-time (20 hrs/wk for 10 weeks) or full-time

(40hrs/wk for 10 weeks) assignment. It will be the supervisor and worker's responsibility to ensure that this is the amount of time worked.

<b>Financial Grant Contribution:</b>	<i>Part Time</i>	<i>Full Time</i>
<i>Sponsoring</i>	\$770.50	\$1,541
<i>Congregation/organization:</i>		
<i>MCC (MENNONITE CENTRAL COMMITTEE)</i>	\$2,311.50	\$4,623
<u><i>Total Program Cost:</i></u>	\$3,082	\$6,164

### **Memorandum of Understanding**

Prior to beginning the Summer Service project, the church/organization, the Summer Service Worker and MCC will sign a Memorandum of Understanding (MOU) that they agree to adhere to these guidelines for project goals, support structure, Supervisor orientation, Conferences, grant compensation, and tax memo. If you want to review the MOU, you may request it from the National Coordinator, [summerservice@mcc.org](mailto:summerservice@mcc.org).

### **What do we mean by the following terms?**

**Leadership Development** is defined as being achieved through relationships that result in mentoring and coaching. This relationship focuses on specific skills, such as personal identity, community engagement, conflict resolution, team building, social justice with the intention that the summer service worker would be active in their church and local community as a leader. Leaders are defined as being developed through education, experience, and encouragement.

**Leadership Capacity Building** is defined as working together to define what “leader” encompasses; it is about identifying the person’s strengths, taking space to evaluate what skills are needed to bolster weaknesses, and then working together to a mutually determined outcome. It’s the imaging of what is possible as a parallel step to developing a leader.

**Service** is defined as having humility, willingness to learn, willingness to work alongside others; it is the putting of needs of another over your own, knowing yourself (i.e. gifts and talents) and how to bless the community. It is not just relegated to doing; service includes building relationships.

**Community Engagement** is defined as being in the community, forming relationships. It is not only inside the church but includes all who are outside the church. It means including space to learn about yourself and about each other, bridging resources to share with one another. It is active involvement in the broader community, surrounding neighborhood and individuals.

**Active Partnership**—MCC defines an active partner as an organization (a church, church-related organization, non-governmental organization, community-based organization, government body, etc.) that receives specific MCC resources (financial grants, material resources, staff secondments, or formal capacity building) that are used and reported on according to an agreed upon plan and memorandum of understanding (MOU). While MCC interacts with a wide variety of organizations in numerous ways, unless those organizations formally receive material, financial, or human resources from MCC, they are not called an “active partner.”

## **Partnership Criteria**

- 1. MCC Summer Service Program partners with constituent Churches or Organizations that:**
  - are churches/organizations of color with the capacity to supervise and invest in a young adult from their community either 20 or 40 hours per week
  - show a commitment to peacebuilding, social justice, and nonviolence in their proposals
  - approach their work through an anti-racist and anti-oppression lens
  - have creative proposals that encourage strengthening leadership capabilities in young adults
- 2. MCC Summer Service Program works with young adults of color who:**
  - are between the ages of 18-30 (non-Pastors).
  - are participants in a Christian church and are committed to Christian faith
  - show commitment to peacebuilding, social justice, and nonviolence
  - have not already participated in the program 2 years



## **Roles and Responsibilities**

### **1. Partnering Church/Organization**

The program heavily relies on the judgement and decisions of our partners. We expect our partners taking the following responsibilities.

- Create a proposal for a summer service project that will benefit the church and/or community.
- Identify and interview a young adult from their community who they feel would be a good fit for the goals of the program and exhibits a willingness to learn, grow and lead.
- Treat Summer Service participants as a regular employee—provide orientation, safety training, and/or anything else that is provided for new employees.
- Submit a proposal along with the young adult application to MCC Regional Young Adult Coordinator.
- Appoint a supervisor from their church/organization who will supervise the Summer Service participant.
- Contribute 25% of the Summer Service fund.
- Put the Summer Service participant on the payroll system.
- Give feedback and suggestions that will help improve the program.

### **2. Supervisors**

The supervisor has the most consistent contact and influence with the Service Worker in his/her work setting as it relates to leadership development and personal identity. Therefore, this role must be taken seriously. As the Supervisor stimulates reflection upon the work being done and offers feedback and support, they become a resource to the Worker's own developing identity.

MCC's expectations for the Supervisor:

- **Supervisor Orientation-** Summer Service Supervisors are required to participate in orientations for Supervisors held via Zoom. Instructions for the video conference will be emailed after the supervisor notify the National Coordinator- [abbyendashaw@mcc.org](mailto:abbyendashaw@mcc.org). Supervisor orientation will cover the Supervisor Handbook and include a PowerPoint Presentation along with Q&A. If a supervisor is not able to attend any of the Supervisor orientations, they must contact the Summer Service National Coordinator.
- **Meet weekly with the Service Worker-** The supervisor should meet on weekly bases for a one-on-one session with their worker. Have the Service Worker use the "Focus Sheet" as a guide for when they meet. Supervisory sessions should serve the participants own learning goals, leadership development, and/or personal faith formation.
- **The Advisory Team-** From the support team listed in the proposal, create an Advisory Team that will help give support to the participant throughout the summer. The AT will interact with the Summer Service participant throughout the summer for support, feedback, and reflection; but will meet at least one time formally during the summer to help the Worker evaluate his/her progress and leadership development.

- **Develop Learning Strategy-** Create a Learning Strategy with their Summer Service worker that will guide the learning process during the summer. A further explanation can be found under the “Goal Setting for Young Adults” section. A form is provided in the “Summer Service Worksheets and Forms” section.
- **Help the church/organization understand the Summer Service Worker role-** As Supervisor, they are in the best position to introduce the church/organization to Summer Service participant. This gives the participant a sense of authority and position of leadership. It is important to remind others of the church/organization that the participant is only serving during the summer, this helps protect from unrealistic expectations placed on them
- **Provide on-site orientation.** If the Summer Service worker is new to their church/organization or his/her role is new, the supervisor must make sure to orient them to their building, rules and policies, any necessary background checks, and expectations for their role.
- **Participate in Summer Service Evaluation.** At the end of summer, there will be a short evaluation of the Summer Service program. The supervisor must complete the form and return it to their regional coordinator.

### 3. Participant

In the Summer Service Program, the participants are challenged to learn and grow as a leader through the combination of practice and reflection. It is intended that their learning and growth will be enriched through meeting regularly with their supervisor, support from their Advisory Team, and use of the Summer Service worksheets.

MCC's Expectations for Summer Service participants: :

- **Leadership and End of Term Conference-** Participate in the required conferences for all Summer Service Workers that counts as **9 days total** of the program. Prospective Summer Service Workers who have conflicts with conference dates will not be considered for the program.
- **Supervisory Meetings-** Meet weekly with Supervisor to go over goals for the assignment/project, check-in on learning goals, and find support. Use the Supervisor Meeting Focus Sheet (in the “Summer Service Forms” section) to make most use of time. Take control of learning and make this supervisor meeting a priority.
- **Advisory Team-** Find out who is in Advisory Team that will help provide support throughout the summer. The AT will interact with the SS Worker throughout the summer for support, feedback, and reflection; but will meet at least one times formally during the summer to help the Worker evaluate his/her progress and leadership development.
- **Planning Calendar-** The workers are not required to submit hours to MCC, but they can use the planning calendar to keep track of the hours they have worked, what they have accomplished, or what they need to work on.

- **Develop Learning Strategy**—Create a Learning Strategy with Supervisor that will guide the learning process during the summer. A further explanation of what is the Learning Strategy and how to create one can be found under the “Learning Strategy” section.
- **Summer Service Reports**- Summer Service participants will do two types of reports during the summer:
  - Mid-term: Each region will hold a midterm video conference call where SS participants will be present and do a verbal report and share and interact with one another.
  - End-of-Term: An end of term creative report where each participant will present a report in a format that is comfortable with them.
    - PowerPoint Presentation report
    - Written report
    - Video presentation
    - Photograph reporting
    - Any other creative options.

SS coordinators will define structure and questions or what components should be reflected on for the midterm zoom call reports and end of term report at the leadership conference.

- **Evaluations**- At the end of the conference and the end of the Program, the participant must fill out an evaluation. The comments and feedback from workers will be used to improve the program.

## Learning Strategy

In the proposal you already submitted, you identified three ways your Summer Service Worker would grow as a leader this summer. To help your Summer Service Worker achieve these goals, we would like you to create a Learning Strategy that you can keep on hand to track goal progress and growth during the Summer Service assignment. As you think about these goals, it's important to keep in mind the acronym "**SMART**". SMART goals are identified as:

- **Specific**- clear and understandable.
- **Measurable**- verifiable and result-oriented.
- **Attainable**- yet sufficiently challenging.
- **Relevant**- to the mission of the project and/or organization.
- **Time-bound**- has a schedule and specific milestones.

As you help the Summer Service Worker develop the Learning Strategy, here are some questions you can encourage the SSW to ask:

- What is most important for you to learn during this assignment?
- What are you willing to do to reach these goals?
- How will you know when you have reached these goals?
- What skills would you like to strengthen during the assignment?
- Are there goals that you are avoiding?
- What goals would make the most difference in your effectiveness as a leader?

Balanced learning involves choosing goals in differing areas. The following is one way to think about the potential arenas of learning:

- **Christian Spiritual/Discipleship**- Spiritual practices/disciplines, helping to discern call/vocation, prayer, journaling, gift discernment.
- **Cognitive goals**- Seek to increase knowledge concerning leadership, community development, peace and justice issues, conflict resolutions skills, etc.
- **Self-understanding and Self-awareness**- Allowing space and time to process your emotions and responses that arise during your work which shape you as a person and leader. (ex. Enneagram, Myers-Brigg, DISC)
- **Transformative leadership**- Improve in leadership gifts such as delegating, supervising, creativity, fairness, assertiveness, integrity.

**Learning Goal:** A *goal* can be understood as a "point to which achievement is directed." Process language like, "to develop" "to increase" "to grow" "to become more" is useful language for learning goals because it reflects the reality that most learning is ongoing—often a lifelong process.

**Learning Activity:** A *learning activity* is any *action* designed to lead to the achievement of the goal. *Learning activities* should be concrete, specific, doable, and measurable. It is typically helpful to identify five or more *activities* for each goal. A wide variety of learning activities typically enhances movement toward your goal.

### **Example:**

*Goal #1:* To become a more effective communicator

*Activities:*

- a. Read the book "How to Win Friends and Influence People" by Dale Carnegie
- b. Lead at least 2 of the weekly staff meetings
- c. Be one of the speakers at the community Block Party
- d. Listen to the "Engaging Presentations" podcast by John Maxwell

- e. Write a reflection on speaking at the community Block Party and how your communication skills improved.

*Evaluation Criteria:* Worker will have accomplished at least 3 of these activities

Take this learning strategy seriously. It will help you maximize your leadership development and Summer Service experience.

## Learning Strategy Template

Use the following template to work with your Summer Service Worker in determining various activities that may help in achieving the goals that you and your Summer Service Worker have.

In light of my personal growth needs and the opportunities for leadership development in my work assignment, I embrace the following goals:

1) **Goal #1** \_\_\_\_\_

Learning Activities:

i) \_\_\_\_\_

ii) \_\_\_\_\_

iii) \_\_\_\_\_

**Evaluation Criteria** \_\_\_\_\_

2) **Goal #2** \_\_\_\_\_

Learning Activities:

i) \_\_\_\_\_

ii) \_\_\_\_\_

iii) \_\_\_\_\_

**Evaluation Criteria** \_\_\_\_\_

3) **Goal #3** \_\_\_\_\_

Learning Activities:

i) \_\_\_\_\_

ii) \_\_\_\_\_

iii) \_\_\_\_\_

**Evaluation Criteria** \_\_\_\_\_

**Supervisory Sessions:** The Supervisor agrees to direct a supervisory session once a week. The meeting place for these sessions will typically be at [location and time].

\_\_\_\_\_  
**Signatures:** In signing this covenant each individual pledge to make this a formative learning experience:

\_\_\_\_\_

\_\_\_\_\_

**Date**

**Supervisor**

**Date**

***Planning Calendar***

Day/Date	Time (in hrs.)	Meeting/Task/Supervisor/Advisory Team	Identify learning goal by # and activity
Sunday			
Monday			
Tuesday			
Wednesday			
Thursday			
Friday			
Saturday			

To Do this Week:

- 

To Do Next Month:

-

## Advisory Team for Service Worker

An advisory team is to be established in the setting of each Summer Service Worker. The team includes the supervisor and at least two adults who work alongside the Worker and will be able to observe growth. Make sure the advisory team has a copy of the worker's learning strategy, so they know the young adult's leadership goals for the summer. List the names of the 2-3 people on the advisory team below:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

The advisory team will interact with the SS Worker throughout the summer for support, feedback, and reflection; but will meet formally at least 1 time to discuss progress and challenges for the Worker. Persons selected to serve on the Advisory Team are carefully and prayerfully chosen for their maturity and concern. Expectations for the Advisory Team include:

1. commitment to active support, feedback, and reflection and understanding this responsibility as contributing to development of the Summer Service Worker
2. capacity for honesty with both encouragement and criticism
3. willingness to invest time in the Worker, and, when appropriate, to observe the worker in action in order to make an informed report.
4. sensitivity to and support of the Worker's vulnerability in the evaluation process



## Appendix A

### Becoming a more effective Supervisor

In order to help you be the most effective Supervisor possible, here are some helpful tips as you support and guide your Summer Service Worker.

- Assess the Summer Service Worker's level of anxiety and challenge. If the Worker is either under-challenged or over-stressed by his/her responsibilities and goals, learning will be reduced. Remember that anxiety accompanies doing anything for the first time and that a measure of anxiety is typical for anyone exercising new responsibilities.
- Routinely offer the Worker feedback. We learn best (a) when the feedback is clear, direct, and timely, (b) when it includes affirmation as well as correction, and (c) is offered in a spirit of genuine concern for the Worker's formation and development.
- Occasionally invite the Worker to reflect with you upon your leadership style and qualities. This may help the Worker to think about their own leadership from a theological, practical, cultural, and personal aspect.
- Evoke critical reflection in your Worker. The action/reflection process of learning is a basic skill leader need to practice.

Reflect on your first leadership role and answer the following questions:

- How was your supervisor helpful to you as you began your first assignment? What specific things did they do to help you succeed?
- How did you know you were successful in your first job? How was success measured and/or how were you affirmed in your role?
- What was the highlight of your first position? Why?
- What learnings will you take from this first supervisor and/or others as you relate to your young adult?

#### **Effective Supervisors:**

- **Communicate Skillfully:** As a supervisor one must communicate clearly and correctly to avoid misunderstandings and frustrations. Be aware of your verbal and nonverbal communication. Make your expectations clear; don't leave the worker guessing.
- **Value their worker:** A good supervisor understands their worker's worth and treats them accordingly. Respect your worker's opinions and values.
- **Are coach/mentor:** A good supervisor shares their wisdom, knowledge and experience with their workers. Be willing to delegate tasks. Provide an environment where the worker will be able to thrive, be challenged, and develop their gifts.
- **Are approachable:** The worker should not hesitate in approaching the supervisor with their concerns and problems. An efficient supervisor will make sure that there is enough trust and openness in the work relationship.
- **Criticize constructively:** When mistakes happen, a good supervisor tries to understand the reasons behind the mishap. Give constructive feedback; show them the right way to do things. Make sure to compliment workers when they do something well.

What would you add to this list?

Which supervisor quality comes natural to you? Which is hardest?

Please make sure to connect with your Regional Coordinator throughout the summer if you need further support or have any questions.

## **TAX MEMO**

### **Reviewed for 2023 Tax Year**

Summer Service participants are considered employees of the church or organization for which they are working, and the amounts paid to the workers are considered wages. For organizations that have other employees, this means simply adding one more person to the payroll.

However, Summer Service workers are sometimes placed with churches or other organizations that have limited or no experience with paying wages to employees. Such organizations will need to establish employment procedures. For example, they will need to report wages to the federal and state government, and withhold taxes from such wages. They will also be required to purchase workers' compensation insurance.

**If payroll compliance and procedures are new for you, we encourage you to obtain help from a local accountant or payroll professional. Mennonite Central Committee does not provide legal, payroll or accounting advice. If you require further clarification about a particular payroll issue, please consult the online resources available from the Internal Revenue Service or your state tax or revenue department.**

### **OVERVIEW OF REPORTING TAXES**

Disclaimer: The following overview outlines the basic requirements for onboarding and compensating temporary employees, and should not be considered an exhaustive explanation of payroll compliance. Payroll compliance can be complex. The requirements vary from state to state, and depend on the type of organization you are.

#### **EMPLOYER IDENTIFICATION NUMBER (EIN)**

The first thing that will be required is an EIN (also referred to as a Taxpayer Identification Number). If your organization has a bank account, it probably already has an EIN. If it does not have an EIN, you can obtain one from the Internal Revenue Service (IRS) by submitting IRS Form No. SS-4, Application for Employer Identification Number. IRS forms are available by calling 1-800-829-3676 or via the internet at [www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html)

#### **TAX WITHHOLDING & REPORTING**

Employers are required to withhold taxes from wages paid, and to report the amounts of wages paid and taxes withheld to the IRS and the appropriate state and local offices.

##### **A. FEDERAL TAXES**

Instructions regarding federal tax withholding are contained in IRS Publication 15, Circular E (Employer's Tax Guide), available from the IRS as noted above. Circular E also includes instructions on how to obtain IRS forms such as W-2's, W-4's, etc.

##### **B. STATE INCOME TAXES**

Similar instructions regarding state requirements are available from your local state's office. You can get information on the internet, or by contacting your state's office. You can generally find a telephone number in the government section of your local telephone directory.

## **WORKERS COMPENSATION**

Employers are required by law to purchase workers' compensation (WC) insurance. WC covers medical expenses incurred as a result of work related injury or illness. It also provides partial salary replacement to workers who miss work and thus do not receive a salary because of work related injury or illness. Contact a local insurance agent to obtain such coverage.

## **UNEMPLOYMENT INSURANCE**

There is both federal and state unemployment insurance. The applicability of federal unemployment insurance depends on the type of organization - churches are generally exempt.

State Regulations regarding unemployment insurance vary from state to state. Contact your state office for more information.

## **OTHER INSURANCE**

If the employee will be driving a vehicle as part of the job, and your organization does not own the vehicle, we suggest that you make sure your organization has auto liability insurance for non-owned and hired vehicles. A local insurance agent will be able to help with this. If your organization owns a vehicle, this coverage should be a part of your vehicle policy -- you may want to check with your agent to make sure.

Attached is a listing of some of the basic steps you need to follow if you are an employer. This is not intended to be an exhaustive list. We recommend that you obtain the assistance of an accountant or someone familiar with the requirements of your state.

### **When a Worker Starts**

1. If this is your first employee, set up accounts with the IRS and state for income tax and unemployment insurance as required.
2. Complete a Form I-9 (Employment Eligibility Verification) for each employee before they start working. Call Immigration & Naturalization Service (INS) at 1-800-755-0777 for more information or visit <https://www.uscis.gov/>
3. Record the employee's name and social security number (SSN) from social security cards.
4. Ask each employee to complete a W-4. The amount of taxes withheld is determined by the filing status and number of exemptions claimed by the employee. If the summer service income is the workers only income for the year, there will be minimal taxes to withhold other than social security and Medicare.
5. Purchase workers' compensation insurance if you do not already have it.
6. If the worker will be driving a vehicle as part of the work, make sure there is vehicle insurance.

#### **A. Each Pay Period**

Withhold 4.2% of each worker's salary for social security, and 1.45% for Medicare, and any state or federal income taxes or unemployment insurance required.

B. Each Month

Deposit social security, Medicare and federal taxes per the instructions in IRS Circular E.

C. Each Month or Quarter

Deposit state income taxes and unemployment insurance as per your state's requirements. This may be monthly or quarterly.

D. Each Quarter

- File a Form 941 with the IRS -- see Circular E for instructions.
- File a return as required by your state.

E. At the end of the Year

1. Request a copy of Publication 393 from the IRS. This includes copies of W-2's as well as a W-3
2. Issue W-2's to all employees by January 31.
3. Send a W-3 together with copies of all W-2's to the IRS by February 28.
4. Do the annual filing required by your state. This will include sending copies of W-2's to them.

If you have any questions, please contact Ashley King using the contact info below.

Ashley King  
Worker Care Manager  
Mennonite Central Committee  
Office: 717-859-1151|Cell: 717-951-7136  
[ashleyking@mcc.org](mailto:ashleyking@mcc.org)