

**THE WESLEYAN CHURCH OF CANADA**  
**Tax Status and Requirements of Local Churches**  
**(Revenue Canada)**

(1) The Wesleyan Church of Canada (TWCC) is a registered charity and qualifies for tax-exempt status under the Income Tax Act of the Canada Customs and Revenue Agency (CCRA). Each district and local church is also a registered charity, with individual registration numbers.

(2) Gifts made to TWCC districts and local churches may be claimed by both corporate and individual donors. For individuals, the amount of the gifts should be applied as a credit [Income Tax Act paragraph 118.1(1)(a)]; in the case of a corporate donor, the gift should be deducted [subparagraph 110.1(1)(a)(i)].

(3) Official receipts issued to acknowledge gifts must conform to the requirements described in Regulation 3501 of the Income Tax Regulations.

(4) Every year, each registered charity must file a "Registered Charity Information Return and Public Information Return" (form T3010), related schedules, and a financial statement within six months following its fiscal year end.

(5) Churches are required to withhold income tax, Canadian Pension Plan contributions and Unemployment Insurance premiums on all employees ordained and non-ordained. For further details, see the Canada Customs and Revenue Agency publication T4032 "Source Deductions."

(6) Annually, a Form T-4 should be prepared for each church employee. For assistance, see the Canada Customs and Revenue Agency publication "Employer's and Trustee's Guide for Filing T4-T4A and T4F Returns and Non-Resident Reporting."

(7) Information Circular 80-10R, a pamphlet entitled "Registered Charities: Questions and Answers" and Interpretation Bulletin IT-110R3 may be obtained from the Canada Customs and Revenue Agency to assist a local church in maintaining registered charity status.

(This information is provided by the Office of the General Treasurer)