

Furthermore, honorariums paid to an employee for services rendered outside their employment scope of services with FirstChurch (i.e. revivals, weddings, etc.) may be received by the employee. If a service is performed in the scope of their employment, and the recipient desires to pay an honorarium to the employee, then the honorarium check must be made payable to the Church.

12.0 SHIFTING INCOME TO A FAMILY MEMBER

Employees are not allowed to shift personally earned income to a family member (i.e. spouse, child) in an attempt to achieve a tax benefit. Wages earned by an employee must be paid directly to that employee as required by tax law.

13.0 WORK MADE FOR HIRE

All work prepared by an employee within the scope of his or her employment will be owned by FirstChurch. Examples of such work would be: sermons, books written, music arrangements and software developed on the Church premises during normal working hours. Section 201 of the Copyright Act specifies that "the employer...is considered the author" of a "work made for hire," and "owns all the rights comprised in the copyright" unless the employer and the employee "have expressly agreed otherwise in a written instrument signed by them." Therefore, in the absence of such an executed instrument, FirstChurch owns all works prepared by an employee in the scope of his or her employment.

Employees are encouraged to do all personal writing and composing at home and not at work. Employees may not write or compose personal items during normal office hours nor use Church owned equipment, supplies, or personnel.

14.0 FINAL PAYCHECK

The final paycheck for voluntary terminated (resignation) employees will be available under the normal payroll pay cycle.

The final paycheck for involuntary terminated employees will be prepared in advance and will be issued to the employee, under most circumstances, after the exit interview has been successfully completed.

15.0 CONFIDENTIALITY OF SALARY AND WAGES

Employee salary and wages are considered extremely confidential. Salary and