

taxes withheld and submitted to the government by completing a Form W-4 and providing it to the Church. The Church will never withhold FICA taxes nor match the employer portion of this tax on a minister. Furthermore, ministers can request an additional amount of federal income taxes to be withheld in an amount that equals their self-employment tax liability. If the minister requests such tax withholdings, these withholdings will be reported on the minister's Form W-2 at year-end.

7.0 IMMIGRATION LAW COMPLIANCE

FirstChurch is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form, if they have not completed the I-9 form with FirstChurch within the past three years, or their previous I-9 is no longer retained or valid.

Employees with questions or seeking more information on immigration law issues are encouraged to contact the Personnel Office. Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

8.0 PROBATIONARY PERIOD

All non-ministerial staff are hired under a 90-day probationary period. At the end of this 90-day period, the staff person will be evaluated by their supervisor to determine if continued employment will be extended. This time period will also allow the staff person to decide if they would desire to continue ministering at FirstChurch. The employment "at-will" policy, as mentioned earlier, will remain in effect during this probationary period, as well as all other employment periods.

9.0 EMPLOYMENT OF MINORS

All applicants for employment, who are not at least 18 years old, may be required to provide either a valid Work Permit, High School Diploma, its equivalent and/or a Certificate of Proficiency. Minors cannot work during school hours unless they receive an exemption from the school. Additionally, a parent/guardian acceptance letter and a permission and medical consent must

always be received before a minor is allowed to work at FirstChurch.

Minors are not allowed to work in the facilities department, or any other area of the Church, where they could be assigned hazardous duties, in accordance with the federal Department of Labor, Child Labor Laws and any other applicable state laws. Hazardous duties would consist of, but not be limited to: electrical work, construction projects, roofing repairs, operation of mowing equipment, driving of Church vehicles, etc.

10.0 EMPLOYMENT OF RELATIVES

Hiring the best-qualified applicant for a Church position is FirstChurch's primary objective. Relatives of FirstChurch employees will be considered under the same arrangement as any other applicant for a position opening and will not receive any employment preferential treatment. However, related employees will not normally be allowed to work in the same ministry department/division or under the direct supervision of each other. The reasons for this practice are due to employee morale, security, or other legitimate business reasons including possible conflicts-of-interest. Under no circumstances will the employment of a relative in the Finance Office be allowed. If a conflict-of-interest or a management problem of supervision arises which cannot be resolved, the related employee may be asked to transfer to another ministry department or resign.

Relatives, as used in this section, will include grandparents, parents, children, grandchildren, brothers, sisters, first cousins, in-laws and any members of the employee's household, whether or not related by blood. The term relative will also include those with a similar relationship which has been established through adoption or remarriage, i.e. stepchild, half-sister, etc.

11.0 LIFE THREATENING, INFECTIOUS AND COMMUNICABLE DISEASES

We recognize that employees with a potentially life threatening and/or infectious illness may wish to continue to engage in as many of their normal pursuits as their condition allows, including their employment. As long as these employees are able to meet acceptable performance standards, and medical evidence indicates that their conditions are not a threat to themselves or others, supervisors will be sensitive to the employee's condition and ensure that they are treated consistently with other employees. Reasonable precautions will be taken to ensure that an employee's medical condition does not present a health and/or safety threat to other employees.

Should any employees report any infectious or communicable disease to their