



**Association of Anglican Musicians**  
**Professional Concerns and Development Committee**  
**Statement on Employment Status of Singers Working in the Church**  
**June 30, 2013**

The Book of Common Prayer's Baptismal Covenant clearly enjoins Christians to "strive for justice and peace among all people, and respect the dignity of every human being." Congruent with this priority, the Association of Anglican Musicians calls upon the Episcopal worshipping communities to ensure just working conditions for all of their musicians, particularly paid singers, staff singers, section leaders, vocal soloists, etc.

We are aware that many employers consider paid singers to be independent contractors; consequently, paid singers are forced to bear the full cost of Social Security and Medicare taxes rather than part of the taxes being borne by the church where they are employed.

With respect to their working status as defined by the Internal Revenue Service of the United States of America, the church paid singers really are "common law employees" and must be paid as such by the church.

As common law employees of a local church, paid singers, staff singers, section leaders, choir soloists, etc., should be issued a Form W2 - Wage and Tax Statement, rather than a Form 1099 – MISC, for their annual tax preparations.

We understand that these singers are common law employees because:

1. Singers are told "when and where to do the work" (e.g. specific liturgies and venues)
2. Singers are told "what tools and equipment to use" (e.g. specific repertoire and vestments)
3. Singers are specific "workers to hire or to assist with the work" (e.g. hired to sing specific voice parts in choirs)
4. Singers are told "what work must be performed by a specified individual" (e.g. assigned solos in anthems, service music etc.)
5. Singers are told "what order or sequence to follow" (e.g. orders of service, concerts)

*See IRS Publication 15-A (2013), Section 2*

On the other hand, an individual is an independent contractor, not common law employee, if the employer has "the right to control or direct only the result of the work and not the means and methods of accomplishing the result."

*See IRS Publication 15-A (2013), Section 1*

Churches, treasurers, and finance committees should note that they may be subject to significant IRS consequences for misclassifying common law employees as independent contractors (e.g., liability for current and retroactive employment taxes for a worker, as well as relevant penalties, and being subject to possible payroll audit).

*See IRS Publication 15-A (2013), Section 1, "Misclassification of Employees"*

With the interests of justice and the Tax Code aligning so clearly, we commend these matters to the careful consideration of all our members, and the personnel policy-makers of the parishes and other institutions where they serve.