

**Wolf Creek Ranch Owners Association
Executive Session Electronic Minutes**

May 30 – July 9, 2025

Board Member Attendees

Steven Grigsby	Chris Kelley
John Paul Krueger	Mark Poche
John Manton	Fred Machell
Steve Meyers	

Item for Action

Discussion and approval of a change in Nelda Duff's status from an employee to contractor.

The WCROA Board of Directors conducted electronic communications per email between May 30, 2025 and July 9, 2025 concerning potential change of status from employee to contractor for the Ranch Manager, Nelda Duff. The change was recommended by John Paul Krueger for the following reasons:

- 1) Employee status brings additional risk to WCROA as opposed to a contractor
- 2) Employee status requires 5 IRS forms to be filed annually, each of which has noncompliance penalties
- 3) Payroll for employee creates monthly expense and management
- 4) Payroll creates personal liability for whomever is managing payroll taxes
- 5) Employees create tax expense of 7.5% to the organization

On July 4 at 9:15 AM, a motion was made by Steven Grigsby to approve change of the WCROA Ranch Manager's status from employee to contractor. The motion was seconded by John Paul Krueger on July 4, 2025 at 11:28 AM. The motion was approved unanimously by email vote. The electronic meeting was adjourned on July 9, 2025 at 12:30 pm.

Recorded and certified by:



Fred Machell, WCROA Secretary



Date