

2018 MINIMUM STIPEND AND ALLOWANCE SCHEDULE

(A&P 2017, p. 224–25)

Presbyteries can set their own minimums,
provided they exceed those set by the 143rd General Assembly.

Categories: (see Note 1)	<u>Category I</u>	<u>Category II</u>	<u>Category III</u>
Basic Stipend 2017: (see Notes 2 & 3) the increment has been adjusted and COLA of 1.5% has been applied to the minimum stipend grid (see Note 1)	37,457	35,286	33,121
Basic Stipend 2018: (see Notes 2 & 3)	38,019	35,815	33,618
Increment: (see Note 4)	869	801	727
MINIMUM STIPEND			
Starting Stipend 2018	38,019	35,815	33,618
After 1st increment	38,888	36,616	34,344
After 2nd increment	39,757	37,417	35,071
After 3rd increment	40,626	38,220	35,799
After 4th increment	41,495	39,023	36,525
After 5th increment	42,364	39,824	37,252
After 6th increment	43,233	40,627	37,979
After 7th increment	44,102	41,428	38,705
After 8th increment	44,971	42,229	39,431
Appropriate Accommodation: (see Note 5)	Applicable to each category.		
Utilities – on voucher	Applicable to each category.		
Health & Dental Insurance: (see Note 6) (working 50% or more of normal hours of work)	Applicable to each category.		
Continuing Education	600 2 weeks	600 2 weeks	600 2 weeks

OTHER

Retired Minister: 100% of Category I basic stipend and increments, plus accommodation and utilities; pro-rated for part-time service based on 5 days per week.
(See A&P 1991, p. 344 re part-time ministries.)

Student on annual appointment: (see Note 7) \$28,134 per annum, plus manse and utilities.

Student on summer appointment: Rate is set at \$405 or \$305 plus housing per week (the choice to be made by the congregation) and travel to be paid as applicable.

Sunday Supply: \$150 per Sunday for both clergy and lay, plus accommodation and meals, as required, and travel expense reimbursed at the rate of \$0.45 per km.

Maximum Qualifying Income: (See Note 8) \$71,940 per annum effective January 1, 2018.
Effective January 1, 2013 the member's contribution level was changed to 9.0% percent of their "Maximum Qualifying Income" formerly "Pensionable Earnings" to the annual maximum.

(Please see next page for an explanation of the notes.)

NOTES:

1. **Stipend Categories:**

- Category I – ordained ministers, lay directors of institutions
- Category II – diaconal ministers, lay missionaries with special training
- Category III – lay missionaries

The 2008 General Assembly defined COLA to be CPI (consumer price index) as per Statistics Canada average of the year on year increases from June to May.

2. **Basic Travel:** The basic travel allowance is included in the minimum basic stipend figure.

The individual worker has a choice of either:

1. including on his/her annual tax return as part of income all revenue received in respect to travel and then claiming as a deduction all business travel related expenses,
- or
2. being reimbursed at a per kilometre rate as per Revenue Canada's 4 point provision as supplied to congregational treasurers for church workers. Basic stipend can be adjusted downward by the mutually agreed upon cost of the option.

3. **Multiple Point Charges:** A travel allowance is provided equal to the average number of kilometres travelled on a Sunday for church services within the charge, multiplied by \$41.00, to a maximum of \$4,920 (non-taxable).

4. **Years of Service Increments:** The first year of service increment is payable on the first of the month following the completion of the first 12 months of service, counting from the date of the service of induction/recognition. Subsequent incremental increases become effective on the first of the month following the completion of further 12 month periods of service.

5. **Appropriate Accommodation:** All persons remunerated under one of the minimum stipend categories for church workers, regardless of their marital status, are to receive 100 percent of the fair rental value of appropriate accommodation. (see A&P 1992, p. 222)

6. **Health & Dental Insurance:** Coverage under the Health & Dental Insurance plan will apply to the above three categories of professional church workers. (See also A&P 1986, p. 212, Item No. 6; and A&P 1988, Rec. No. 37, p. 227) As of July 1, 1998, we allow participation of non-clergy full-time and part-time staff with 20 hours or more, conditional upon participation of all such employees in a congregation and the congregation providing the required premiums. (see A&P 1998, Rec. No. 24, p. 219)

7. **Student on Annual Appointment:** Students on annual appointment do not receive increments, are expected to work full-time when their college is not in session (apart from one month's annual vacation) and must not enroll in summer programs; therefore the annual remuneration rate for such students in respect to their congregational responsibilities is 74 percent of the basic rate set annually by the General Assembly in respect to an ordained minister. (see A&P 1989, p. 212–213)

8. **Maximum Qualifying Income:** is defined as the sum of the actual stipend and 60% (percent) of stipend (in respect of allowances) to the annual maximum.