

**THE PRESBYTERIAN CHURCH IN CANADA**

**2023 MINIMUM STIPEND AND ALLOWANCE SCHEDULE**

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

<b>Categories:</b> (see Note 1)	<u>Category I</u>	<u>Category II</u>	<u>Category III</u>
<b>Basic Stipend 2022:</b> (see Notes 2 & 3) <b>the increment has been adjusted and COLA of 5.1% has been applied to the minimum stipend grid</b> (see Note 1)	40,068	37,746	35,431
<b>Basic Stipend 2023:</b> (see Notes 2 & 3)	42,111	39,671	37,238
<b>Increment:</b> (see Note 4)	963	887	805

**MINIMUM STIPEND**

Starting Stipend 2023	42,111	39,671	37,238
After 1st increment	43,074	40,558	38,043
After 2nd increment	44,037	41,445	38,848
After 3rd increment	45,000	42,332	39,653
After 4th increment	45,963	43,219	40,458
After 5th increment	46,926	44,106	41,263
After 6th increment	47,889	44,993	42,068
After 7th increment	48,852	45,880	42,873
After 8th increment	49,815	46,767	43,678

**Appropriate Accommodation:** (see Note 5)      Applicable to each category.  
**Utilities – on voucher**      Applicable to each category.

**Health & Dental Insurance:** (see Note 6)      Applicable to each category.  
(working 50% or more of normal hours of work)

<b>Continuing Education</b>	600	600	600
	2 weeks	2 weeks	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) \$31,162 per annum, plus manse and utilities.

**Student on summer appointment:** Rate must meet or exceed minimum wage requirements for the province in which the appointment takes place. Housing shall be provided and costs may be shared with the student at a rate not to exceed \$100 per week. Travel to be paid as applicable.

**Sunday Supply:** \$190 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) \$79,680 per annum effective January 1, 2023.  
Effective January 1, 2023 the members contribution level is 7.5% 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 (consumers 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 plus an additional 60% of stipend (in respect of allowances) up to the annual maximum.