THE PRESBYTERIAN CHURCH IN CANADA

2025 MINIMUM STIPEND AND ALLOWANCE SCHEDULE

Presbyteries can set their own minimums, provided they exceed those set by the General Assembly. (A&P 2019, p. 214, 33)

Categories: (see Note 1)	**Category I** **$**	**Category II** **$**	**Category III** **$**
Basic Stipend 2024: (see Notes 2 & 3)	44,638	42,051	39,472
the increment has been adjusted and COLA of 3.1% has been applied to the minimum stipend grid (see Note 1)			
Basic Stipend 2025: (see Notes 2 & 3)	46,022	43,355	40,696
Increment: (see Note 4)	1,053	969	879
MINIMUM STIPEND			
Starting Stipend 2024	46,022	43,355	40,696
After 1st increment	47,075	44,324	41,575
After 2nd increment	48,128	45,293	42,454
After 3rd increment	49,181	46,262	43,333
After 4th increment	50,234	47,231	44,212
After 5th increment	51,287	48,200	45,091
After 6th increment	52,340	49,169	45,970
After 7th increment	53,393	50,138	46,849
After 8th increment	54,446	51,107	47,728
Appropriate Accommodation: (see Note 5)	Applicable to each category.		
Utilities – on voucher	Applicable to each category.		
Heath & Dental Insurance: (see Note 6) (working 50% or more of normal hours of work)	Applicable to each category.		
Continuing Education	1,100 2 weeks	1,100 2 weeks	1,100 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) $34,056 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: $200 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) $87,120 per annum effective January 1, 2024. Effective January 1, 2024 the members contribution level is 7.5 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 (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 percent of stipend (in respect of allowances) up to the annual maximum.