

Clergy Salary and Benefit Guidelines

CLASSIS OF NEW BRUNSWICK, RCA

Background

The Classis of New Brunswick RCA recognizes that the Call issued to a pastor is a covenant which addresses the relationship between a pastor and a congregation. The pastor is expected to perform certain services in his/her ministry among the congregation, and the congregation is expected to provide remuneration to the pastor in a manner that may keep him/her from pre-occupation with financial concerns. The Classis of New Brunswick RCA further recognizes the mandatory 'Covenant of Care' obligations pertaining to certain benefits to be provided to clergy as stipulated by the RCA.

This Salary Schedule applies to another ordained minister working full time in a congregation on the basis of not less than 75% of his/her scale.

This Salary Schedule applies to an ordained minister working at a percentage of full employment. In this case, the salary, transportation, vacation, continuing education, annuity, and social security allowance may be pro-rated. The health insurance for the minister and his/her dependents (dependent coverage as elected by the minister) is to be paid in full for those employed twenty hours or more per week and at least 1,000 hours per year.

A. Base Salary

A consistory shall calculate the salary of their full or part-time pastor(s) in accordance with the annually-approved Clergy Salary Grid (as per years of experience and congregation size) which provides an index number to be multiplied by the cost of living index for the past 12 months as of June month-end each year.

B. Housing

Use of a parsonage and all utilities or a rental or purchase allowance. If a parsonage is provided, the consistory shall provide to the pastor a parsonage in good, fair marketable condition and maintain the property in this condition over the term of the call, taking into account regular wear and tear during the period of the call. Upon termination of the call or contract, the minister shall return the parsonage in like condition, taking in account regular wear and tear.

Consistories, in determining the housing allowance figure in lieu of a parsonage, should use ONE of the following formulas:

1. Housing allowance based on a minimum of 40% of salary, which should be adjusted upward to reflect property values in the local geographic area. In no instance should the amount of the housing allowance exceed the actual cost.
2. Housing allowance based on an appraisal by a licensed appraiser, reflecting the rental value of the average house in the local geographic area, plus utilities.

C. Retirement Plan Contribution

Eleven percent (11%) contribution to the Annuity Fund, calculated on the minister's base salary, plus 40% for housing – to be paid-into the RCA Retirement 403b Plan.

D. Health/Medical and Other Insurance Coverage

1. Health/Medical Insurance: A consistory must provide health/medical insurance to the minister and his/her dependents (dependent coverage as elected by the minister). The minister/family may be enrolled in the currently-offered Reformed Benefits Association medical plan – or – in a non-RBA plan that meets or exceeds the minimum standards set by the Board of Benefits Services (see attached RCA 2017 Insurance Requirements document). 100% of the health/medical insurance cost is to be borne by the local church.
2. Dental Insurance: Dental insurance is NOT required, but may be taken as an elective benefit.
3. Long-Term Disability and Group Life Insurance: All ministers of Word and sacrament in the RCA are required to have long-term disability and group-life insurance (per Formulary 5 of the Book of Church Order.) The local church must provide and pay for this insurance. The local church is encouraged to share some or all of the costs for those pastors desiring more than the minimum coverage in the Long Term Care plan.

E. Automobile Allowance

The minister shall have the choice of either twelve percent of salary or the IRS mileage rate based on the actual mileage. If 12% of the salary is less than \$3,000, the auto allowance shall be \$3,000.

F. Tax Contribution

The consistory shall contribute 50% of the social security tax (FICA), based on salary.

G. Vacation Time

At least one month of paid vacation, or the equivalent (may be four or five Sundays). Ministers are encouraged to take their vacation time each year.

H. Continuing Education

Two weeks per year for continuing education (on request) by the minister. The Consistory may agree with the minister to accumulate up to six weeks of study leave. A \$500 per year minimum or 1/52 of the salary, whichever is higher is provided for continuing education, and which may accumulate up to six weeks.

I. Miscellaneous Allowances (as negotiated)

1. The minutes of Consistory shall designate annually, within the established salary, a housing allowance for the furnishings of the parsonage – furniture, drapes, equipment, content insurance, cleaning supplies, etc. – designing within the established salary as a tax exclusion to the extent expended, i.e., \$39,000 salary including a non-taxable allowance of \$5,200 to furnish the parsonage, etc. The minutes of Consistory shall designate within the established salary a professional allowance for books, entertainment, and expenses associated with the minister's profession. .
2. Moving expenses for incoming ministers shall be paid by the calling church.
3. A private telephone, except for personal calls. Internet service for the full or part-time pastor(s) at the church and/or home office.

J. Sabbatical Leave

Upon agreement between the Consistory and the minister of a church, the Consistory may grant a sabbatical leave after five years of service to that particular church for three months at full salary, provided the minister submits written plans with specific goals and objectives twelve months prior to said sabbatical leave. Such a proposal for a sabbatical must be relevant to his/her growth in the ministry and/or congregational growth. If the minister leaves before one year after

returning from sabbatical, the pastor must repay to the church any funds paid to him or her during that sabbatical.

A. Parental Leave *

Parental Leave is for the purpose of issues related to parenting and may be taken at the discretion of the parent and consistory. Leave benefits will be at the discretion of the consistory. Ministers who will be absent due to maternity/paternity or adoptive leave are requested to provide their supervisors with as much advance notice as possible.

Maternity/Paternity Leave

At the discretion of consistory, four (4) consecutive weeks of maternity leave, paid or unpaid, is available to a new mother and four (4) consecutive weeks of, paid or unpaid, paternity leave is available to a new father following the birth of her or his child. If the expectant mother's physician feels it is medically necessary for her to stop working prior to the anticipated delivery date, she will be eligible for paid or unpaid time off for this purpose.

At the discretion of consistory, time off with or without pay may be used by a new mother during the recovery period after the birth of her child before using the four consecutive weeks of maternity leave. A new father may use time off with or without pay, after the birth of his child only if the mother or child has a health issue that requires his presence.

Adoption Leave

At the discretion of consistory, four (4) consecutive weeks of paid or unpaid leave is available to a new mother and four (4) consecutive weeks of paid or unpaid adoptive leave is available to a new father, beginning the day the child is placed with him or her through adoption.

*For non-ministerial staff, please refer to your church's Employee Manual or contact your Personnel Committee.

INSTALLED MINISTERS AND MINISTERS UNDER CONTRACT

- One to ten (1-10) hours a week: The job description should be sent to the Congregational Care Committee for review.
- Eleven to Twenty-nine (11-29) hours a week is considered part-time employment and should be reviewed by the Congregational Care Committee for compensation, health benefits, social security, travel allowance and vacation time.
- Thirty (30) hours a week and above is considered full-time employment. All benefits would apply on a pro-rated basis using 46 hours as a normal work week. If the annuity has not been drawn down, then the church should continue payments into the annuity program.
- If the employee works one full year, vacation should be:
 - 11-19 hours per week – one week paid vacation
 - 20-29 hours per week – two weeks paid vacation.

(These guidelines have been updated in accordance with the BCO and current practices and were approved at the Stated Session of September 29, 2021.)