

FINANCE/COMPENSATION/2018 BUDGET

2018 Proposed Budget

For the third year in a row the ministry fund allocation from the local church is decreasing to 6.75% from 7.33% in 2017 and a decrease to the allocation for twin pines to .24% from .36%. The .58% reduction in ministry funds will reduce the funding to the denomination by approximately \$100,000. A \$100,000 reduction in denominational funding is also a \$100,000 gain for the local EC church. The following are the larger year to year expense changes:

	Incr/ (Decr) From 2017
Evangelical Seminary Funding	\$ (52,800)
Twin Pines Funding	(17,543)
Retiree Health Insurance	(47,000)
Conference Network Team Travel	8,950
Other	5,524
	\$(102,869)

2018 will be the third year of reductions in the funding to Evangelical Seminary and Twin Pines and a reduction in the retiree health insurance funding. The financial side of the Covenant implementation is proceeding as projected. The 40% reduction in ministry funds anticipated as part of the Covenant remains possible but not guaranteed. The Conference Network Team is committed to fully implementing the Covenant and reducing the ministry fund burden on the local EC church.

National Conference of the Evangelical Congregational Church 2018 Proposed Budget

	Budget 12/31/2017	Budget 12/31/2018
MINISTERIAL DEVELOPMENT COMMUNITY		
INCOME		
200/4020 Student Aid Donations	-	-
200/4030 Andrew Fund	-	-
200/4170 Pastors' Wives' Retreat	3,500	3,500
200/4350 ETS Endowment Interest	-	-
TOTAL INCOME	3,500	3,500
200/5010 MD Associate Salary &	12,000	12,000
200/5015 MD Associate FICA	918	918
200/5030 MD Assoc Workers Comp	100	100
200/5035 MD Disability	-	100
200/5050 MD Associate Continuing Ed	1,500	1,500
200/5055 MD Associate Travel	750	750
TOTAL MDA SALARY & BENEFITS EX	15,268	15,368

MD COMMUNITY GENERAL EXPENSES		
200/6010 MD Community Meeting	150	150
200/6020 MD Community Teleconference	-	-
200/6030 MD Community Meals	500	500
200/6050 MD Community Training	1,000	1,000
200/6090 MD Community Misc/Other	100	100
TOTAL MD COMMUNITY GENERAL EXP	<u>1,750</u>	<u>1,750</u>

BOARD OF EXAMINERS EXPENSES		
200/6105 Board of Ex Travel/Me	2,050	2,050
200/6120 Board of Ex Teleconference	50	50
200/6125 Board of Ex Misc/Other	1,500	1,500
200/6150 Pastoral Assessment C	11,500	11,500
TOTAL BOARD OF EXAMINERS EXPEN	<u>15,100</u>	<u>15,100</u>

PASTORAL CARE EXPENSES		
200/6210 EC Care/Coaching	3,200	3,200
200/6220 Andrew Fund Expenses	-	-
200/6230 Healthy Pastors Task	1,000	1,000
200/6240 Pastor's Wives Retreat	2,000	3,000
TOTAL PASTORAL CARE EXPENSES	<u>6,200</u>	<u>7,200</u>

STUDENT AID LEADERSHIP TEAM		
200/6310 SA Leadership Team Travel/Meals/Housing	-	-
200/6330 Student Aid Loans	-	-
200/6340 Student Aid Promotion	1,000	1,000
200/6390 SA Leadership Team Mi	100	100
TOTAL STUDENT AID LEADERSHIP T	<u>1,100</u>	<u>1,100</u>

INSTITUTE FOR CHURCH LEADERSHIP EXPENSES		
200/6410 Inst. for Church Lead Travel/Meals/Housing	550	550
200/6430 Inst. for Church Lead Course of Study	-	2,000
TOTAL INST. FOR CHURCH LEADERS	<u>550</u>	<u>2,550</u>

TOTAL MDC EXPENSES

CHURCH HEALTH COMMUNITY INCOME		
300/4140 Endowment Fund Trans	32,298	35,678
300/4160 Women's Network	4,000	4,000
300/4165 Men's Events	2,000	2,000
300/4170 Pastors' Wives' Retreat	-	-
300/4175 Evangelism/DO Seminar	-	-
TOTAL INCOME	<u>38,298</u>	<u>41,678</u>

CHURCH HEALTH ASSOCIATE EXPENSES

300/5010 CH Associate Salary &	12,000	12,000
300/5015 CH Associate FICA	918	918
300/5025 CH Associate Pension	1,680	1,560
300/5030 CH Associate Workers Comp	100	100
300/5035 CH Disability	-	100
300/5050 CH Associate Continuing Ed	1,500	1,500
300/5055 CH Associate Travel	<u>3,000</u>	<u>3,000</u>
TOTAL CHA SALARY & BENEFITS EX	19,198	19,178

CH COMMUNITY GENERAL EXPENSES

300/6010 CH Community Meeting	500	500
300/6020 CH Community Teleconference	-	-
300/6090 CH Community Misc/Other	<u>1,000</u>	<u>1,000</u>
TOTAL CH COMMUNITY GENERAL EXP	1,500	1,500

EVANGELISM EXPENSES

300/6360 Evangelism Seminar	3,500	3,500
300/6390 Evangelism Misc/Other	<u>250</u>	<u>250</u>
TOTAL EVANGELISM EXPENSES	3,750	3,750

CHRISTIAN EDUCATION EXPENSES

300/6410 Chr Ed Travel/Meals/H	100	100
300/6430 Chr Ed Misc Resources	500	500
300/6440 Chr Ed Seminars	<u>1,000</u>	<u>1,000</u>
TOTAL CHRISTIAN EDUCATION EXPE	1,600	1,600

RECOGNITION OF GENDER DIFFERENCES EVENTS EXPENSES

300/6530 Women's Network	3,500	3,500
300/6550 Men's Events	<u>2,000</u>	<u>2,000</u>
TOTAL RECOGNITION OF GENDER DI	5,500	5,500

CHURCH HEALTH EXPENSES

300/6620 NCD	-	-
300/6630 CH Seminars	1,000	1,000
300/6640 Local Church Surveys/Coaching	7,000	7,000
300/6660 CH Specialized Training	6,000	6,000
300/6670 CH Resources	<u>1,000</u>	<u>1,000</u>
TOTAL CHURCH HEALTH EXPENSES	15,000	15,000

TOTAL CHC EXPENSES	46,548	46,528
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INCOME

400/4040 Episcopal Fund-Bishop	4,000	4,000
400/4360 Heritage Society Interest	-	-
400/4525 Heritage Society Income	-	-
400/4600 Gifts/Donations	-	-
TOTAL INCOME	<u>4,000</u>	<u>4,000</u>

MISSIONAL ALIGNMENT COMMUNITY EXPENSES

BISHOP SALARY & BENEFITS

400/5010 Bishop Salary	85,122	90,500
400/5015 Bishop FICA	6,512	6,923
400/5025 Bishop Pension	2,880	3,120
400/5030 Bishop Workers Comp	500	500
400/5035 Bishop Disability	100	100
400/5050 Bishop Continuing Ed	1,200	1,200
400/5055 Bishop Executive Coach	3,000	3,000
400/5060 Bishop Life Insurance	1,000	1,000
400/5065 Bishop Cell Phone Exp	750	750
TOTAL BISHOP SALARY & BENEFITS	<u>101,064</u>	<u>107,093</u>

DISTRICT FIELD DIRECTOR SALARIES & BENEFITS EXPENS

400/5110 DFD Salary	132,000	132,000
400/5115 DFD FICA	10,098	10,098
400/5125 DFD Pension	11,760	11,760
400/5130 DFD Workers Comp	1,500	1,500
400/5135 DFD Disability	700	700
400/5140 DFD FSA	-	-
400/5150 DFD Pension Services Fee	700	700
TOTAL DISTRICT FIELD DIRECTORS	<u>156,758</u>	<u>156,758</u>

MISSIONAL ALIGNMENT COMMUNITY EXPENSES

400/6010 MAC Travel	-	-
400/6090 MAC Misc/Other Expense	500	500
TOTAL MA COMMUNITY EXPENSES	<u>500</u>	<u>500</u>

CONFERENCE NETWORK TEAM

400/6110 CNT Travel/Meals/Housing	-	8,200
400/6120 CNT Teleconference	-	250
400/6130 CNT Orientation: New	-	500
400/6140 CNT Appropriations Ma	6,250	6,250
400/6150 CNT Retirement Gifts	3,000	3,000
400/6160 CNT Retiree Luncheon	750	750
400/6180 CNT Training	-	-
400/6190 CNT Misc/Other Expense	-	-
TOTAL CONFERENCE NETWORK TEAM	<u>10,000</u>	<u>18,950</u>

DENOMINATIONAL GOVERNANCE EXPENSES

400/6210 NMT Travel	2,700	3,000
400/6220 NMT Meals	1,000	1,500
400/6230 NMT Housing	650	650
400/6250 NMT Misc/Other Expense	500	500
400/6260 Nat'l Executive Commit	100	100
400/6265 Editing & Publishing	-	-
400/6340 F&D Travel/Meals/Housing	550	550
400/6345 F&D Teleconference	50	50
400/6350 F&D Resources	500	500
400/6390 F&D Misc/Other Expense	50	50
TOTAL DENOMINATIONAL GOVERNANC	<u>6,100</u>	<u>6,900</u>

STATIONING EXPENSES

400/6410 Stationing Elder Salary	2,500	3,900
400/6420 Stationing Elder FICA	-	-
400/6430 Stationing Travel/Meals/Housing	7,250	7,250
400/6440 Stationing Resources	750	750
400/6480 Stationing Misc/Other	250	250
400/6490 Stationing Moving	30,000	30,000
TOTAL STATIONING EXPENSES	<u>40,750</u>	<u>42,150</u>

EPISCOPACY EXPENSES

400/6520 Episcopacy Teleconference	-	-
400/6590 Episcopacy Misc/Other	175	175
TOTAL EPISCOPACY EXPENSES	<u>175</u>	<u>175</u>

NEXUS/PROMOTION OF CHRISTIAN UNITY EXPENSES

400/6610 Nexus Travel/Meals/Ho	-	-
400/6650 Nexus Promotional Mat	1,000	1,000
TOTAL NEXUS EXPENSES	<u>1,000</u>	<u>1,000</u>

PRAYER MOBILIZATION EXPENSES

400/6710 Prayer Mobilization Committee Meetings	100	100
400/6740 Prayer Mobilization Travel/Meals/Housing	-	-
400/6750 Prayer Summit/Regional Gathering	1,500	1,500
400/6760 Prayer Mobilization Misc Resources	1,850	1,850
TOTAL PRAYER MOBILIZATION EXPE	<u>3,450</u>	<u>3,450</u>

PARA-CHURCH MINISTRIES EXPENSES

400/6820 NAE	3,000	2,000
400/6850 Wesleyan Leaders Forum	1,000	1,000
TOTAL PARA-CHURCH MINISTRIES E	<u>4,000</u>	<u>3,000</u>

HERITAGE SOCIETY EXPENSES

400/6910 Heritage Society Travel	-	-
400/6990 Heritage Society Misc	4,000	4,000
TOTAL HERITAGE SOCIETY EXPENSE	<u>4,000</u>	<u>4,000</u>

BISHOP TRAVEL EXPENSES

400/7010 Bishop Auto Insurance	750	750
400/7020 Bishop Auto Maintenance	1,500	1,500
400/7030 Bishop Travel/Meals/H	8,000	4,000
400/7040 Bishop Mission Trip	3,500	3,500
TOTAL BISHOP TRAVEL EXPENSES	<u>13,750</u>	<u>9,750</u>

TOTAL MAC EXPENSES	341,547	353,726
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EXPENSES

BENEFITS CORPORATION

490/6320 Hospitalization-Retire	144,000	97,000
490/6325 Pension-Defined Benefit	70,000	67,000
TOTAL BENEFITS CORPORATION	<u>214,000</u>	<u>164,000</u>

490/6400 ETS	<u>140,800</u>	<u>88,000</u>
TOTAL EST	140,800	88,000

CAMPING

490/6510 Twin Pines	49,984	32,441
490/6520 Camp ECCO	-	-
490/6521 Rock River Bible Camp	-	-
TOTAL CAMPING	<u>49,984</u>	<u>32,441</u>

490/6600 Historical Society	-	-
TOTAL HISTORICAL SOCIETY	-	-

TOTAL EXPENSES	404,784	284,441
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INCOME

500/4010 Ministry Funds	1,164,259	1,065,210
500/4110 National Conference Celebration	-	-
500/4310 Investment Income	3,000	6,000
500/4330 Realized Gain/Loss on	-	-
500/4340 Unrealized Gain/Loss	-	-
500/4350 Endowment Fund Transfer	4,400	4,400
500/4360 Interest-Certificates	4,785	4,785
500/4370 L&I Transfer	20,000	20,000
500/4410 Rental Income - Church	11,700	11,700

500/4420 Rental Income - Close	-	-
500/4510 Conference Journal Sa	1,800	1,800
500/4515 Disciplines	4,500	-
500/4520 Planbooks	-	-
500/4525 Other Denominational	-	1,800
500/4570 B&W Copier	4,000	2,000
500/4575 Color Copier	5,500	4,000
500/4580 Postage	14,000	10,000
500/4585 Gain/Loss on Disposal	-	-
500/4600 Income from Closed Ch	-	-
500/4620 Contributed Property	-	-
500/4980 Miscellaneous Income	-	-
TOTAL INCOME	<u>1,237,944</u>	<u>1,131,695</u>

CONFERENCES SUPPORT TEAM EXPENSES

SALARIES/WAGES & BENEFITS

500/5010 Salaries	236,344	243,153
500/5015 FICA	18,033	18,553
500/5020 Hospitalization	7,546	10,686
500/5025 Pension	14,160	14,040
500/5030 Workers Comp	2,000	2,000
500/5035 Disability	700	700
500/5045 Pension Services Fee	700	700
500/5060 Continuing Ed	500	500
500/5080 Travel & Entertainment	-	-
TOTAL CST SALARIES/WAGES & BEN	<u>279,983</u>	<u>290,333</u>

RESOURCES - MINISTRY AIDES EXPENSES

500/6120 Journal Printing Expense	1,600	1,600
500/6130 Disciplines	-	-
500/6140 Planbooks	-	-
500/6190 Other Denominational	<u>5,750</u>	<u>2,000</u>
TOTAL RESOURCES - MINISTRY AID	<u>7,350</u>	<u>3,600</u>

PURCHASED SERVICES

500/6210 Legal Fees	20,000	20,000
500/6220 Purchased Services - Audit	16,000	17,000
500/6230 Purchased Services - Financial	(33,213)	(34,433)
500/6240 Purchased Services - Payroll	3,000	2,500
500/6250 Purchased Services - IT	5,000	5,000
500/6290 Other Purchased Services	-	-
TOTAL PURCHASED SERVICES	<u>10,787</u>	<u>10,068</u>

OFFICE EXPENSES

500/6310 B&W Copier	8,000	8,000
500/6315 Color Copier	23,000	23,000
500/6320 Computer Hardware-Per	5,000	5,000
500/6325 Computer Software	3,500	3,500
500/6330 Computer Supplies	2,000	2,000
500/6335 Postage	23,000	21,000
500/6340 Postage Machine	6,700	7,200
500/6345 Paper & Envelopes	2,500	2,500
500/6350 Office Supplies	2,500	2,000
500/6360 Water Coolers	1,000	1,000
500/6365 Bank Fees	3,500	4,300
500/6370 Credit Card Fees	2,500	2,500
500/6390 Misc/Other Office Exp	<u>500</u>	<u>500</u>
TOTAL OFFICE EXPENSES	83,700	82,500

COMMUNICATIONS EXPENSES

500/6410 Website	1,000	2,035
500/6420 Photography	<u>100</u>	<u>100</u>
TOTAL COMMUNICATIONS EXPENSES	1,100	2,135

CHURCH CENTER PROPERTY EXPENSES

500/6510 EC Church Offices Rep	3,000	3,000
500/6520 Property Maintenance	7,000	5,000
500/6530 Insurance	6,900	6,500
500/6540 Natural Gas	1,300	1,300
500/6545 Electric	10,000	9,500
500/6550 Water/Sewer	1,000	1,000
500/6555 Trash Removal	1,900	1,900
500/6560 Telephone/Internet	8,100	9,700
500/6570 Janitorial/Supplies	5,800	6,100
500/6580 Depreciation Expense	<u>10,000</u>	<u>10,000</u>
TOTAL CHURCH CENTER PROPERTY E	55,000	54,000

BUDGET/FINANCE COMMITTEE EXPENSES

500/6610 Budget/Finance Travel/Meals/Housing	750	750
500/6620 Budget/Finance Teleconference	45	45
500/6690 Budget/Finance Misc/O	<u>15</u>	<u>15</u>
TOTAL BUDGET/FINANCE COMMITTEE	810	810

PROPERTY COMMITTEE EXPENSES

500/6710 Property Travel/Meals	75	75
500/6720 Property Teleconference	25	25
500/6780 Property Repairs	5,000	5,000
500/6781 Closed Church - Muir,	-	-
500/6783 Closed Church - Mille	-	-

500/6784 Closed Church - Sunbury	-	-
TOTAL PROPERTY COMMITTEE EXPEN	<u>5,100</u>	<u>5,100</u>

NATIONAL CONFERENCE CELEBRATION EXPENSES

500/6840 NC Mailing	-	-
TOTAL NATIONAL CONF CELEBRATIO	<u>-</u>	<u>-</u>

DENOMINATIONAL ACTIVITIES EXPENSES

500/6920 Donations (Fire Co.,	800	800
500/6930 National Conf Newsletter	1,600	1,600
500/6940 Loan & Investment Com	25	25
500/6960 Gift Annuity Payments	1,140	1,140
500/6980 Misc/Other Expenses	<u>3,500</u>	<u>1,000</u>
TOTAL DENOMINATIONAL ACTIVITIE	7,065	4,565

TOTAL CONFERENCE SUPPORT TEAM	450,895	453,110
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Summary:

Revenues

Ministry Funds	1,164,259	1,065,210
Interest Income/Endowment Fund	64,483	70,863
Conference Registrations	-	-
Bookstore	6,300	3,600
Income from closed churches	-	-
Other	<u>48,700</u>	<u>41,200</u>
	1,283,742	1,180,873

Expenses

- 200 Ministerial Development Community	39,968	43,068
- 300 Church Health Community	46,548	46,528
- 400 Missional Alignment Community	341,547	353,726
- 490 Affiliates	404,784	284,441
- 500 Conference Support Team	<u>450,895</u>	<u>453,110</u>
	1,283,742	1,180,873

Increase/(decrease) net assets	-	(0)
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Ministry Funds (excl camping ministry)	7.33%	6.75%
Twin Pines	0.36%	0.24%

Pastoral Compensation

By the acceptance and approval of the Pastoral Compensation Report by the duly elected and voting lay delegates and pastors of the National Conference, the items within this report become mandates for the local churches to enact as they are approved by the National Conference.

A. Items to be approved:

1. Each year the Social Security Administration uses the Cost of Living Adjustment (COLA) percentage to set the annual Social Security recipient's increase. The Compensation Committee has used the COLA as its basis for salary increase, but we are always one year behind the Social Security increase. Therefore the 2013 National Conference approved that beginning in 2014 the COLA will always be the minimum recommendation for the salary increase for pastors. The COLA will be available on the denominational website along with the salary forms sometime between October and November. Churches that plan to grant less than the increase approved in this report, must receive approval of their Conference Minister prior to any official action taken to set the pastors salary for the upcoming year.

Churches that are financially able are encouraged to give either a larger percentage increase or to consider an additional increase as a merit raise in salary for each pastor. This merit raise would be in addition to the approved percentage salary increase.

Churches served by a part-time pastor are encouraged to give an annual salary increase.

2. Total Compensation
 - a. Total Compensation for a pastor that owns his own house is defined as the total amount of salary received by the pastor before the Social Security & Medicare reimbursement and any deductions, Rule 1002.
 - b. Total Compensation for a pastor that lives in a church provided parsonage is defined as the total amount of salary received by the pastor before Social Security & Medicare reimbursement and any deductions, 1002.
3. National Conference Administrators Compensation for 2017 is recommended by the finance committee.

Bishop	\$90,500
Executive Director	\$80,700

 - a. National Conference Associates positions: \$12,000 per year, except for the Global Ministries Associate whose salary is set by the Global Ministries Community and approved by the National Ministry Team.
 - b. District Field Directors at \$1,000 per church in the district they are serving.
4. Continuing Education Allowance - we recommend the following minimums:
For the Bishop: \$1200 and \$1000 for full-time pastors and \$500 for part-time pastors as referenced in Rule 1002.12
5. Stationing Elders' Remuneration: We recommend \$17.50 per hour plus expenses including standard IRS mileage rates. This remuneration is evaluated annually.
6. Honorariums for National Conference Positions: we recommend the following for 2017 National Conference. All Honorariums will be reviewed every five years-next review in 2021.

National Conference Secretary	\$625
National Conference Assistant Secretaries	\$175 each
National Conference Services Coordinator	\$700 plus travel expenses at IRS Standard mileage rate

7. Church Contribution to their Pastor's 403(b) Pension Account: We recommend a monthly contribution of \$260 (full-time pastors) and \$130 (part-time pastors), effective January, 2018. The monthly church contribution paid towards the Pastor's 403(b) Pension Account will increase by twenty dollars per year for full time and ten dollars per year for part-time pastors.

B. Items Presented for Information and/or Review from previous National Conference action or reports:

1. Moving Expense Reimbursement: per Rule 910.2.3 Churches shall be granted a moving subsidy as established by National Conference.
 - a. As per Conference Rule 909.2.4 all moves will be reviewed for possible income tax liability by the regulations included in IRS publication 521 Moving Expenses. Moves that are determined to be taxable, form 1099-MISC will be generated by the E. C. National Conference with the relocated pastor as the recipient on the form 1099-M with total cost of the move included in box 7 (non-employee compensation). This amount becomes taxable income to the relocated pastor. The National Conference will also reimburse the affected pastor up to 25% of the cost of the move to offset Federal, State and Local income taxes, if applicable. The tax payment will also be reported in Box 7 of form 1099-MISC as taxable income.
2. Housing Allowance: In determining the housing allowance, the IRS states that the housing exclusion amount from income tax is the least of the following: actual expenses incurred; the fair rental value of home, including furnishings and utilities; or the housing allowance. The IRS does not set an actual maximum for the housing allowance. Failure to comply with the 2002 Clergy Housing Clarification Act could result in fines and penalties, possibly on both the pastor and the church and could have effect on the denomination, as well. We strongly encourage the churches and pastors to comply with these IRS regulations. Denominational leadership is available for consultation and questions, Rule 1002.2.
3. Parsonage provided by the Church: Annually a member of the PRC should determine the market rental value of the parsonage. The market rental value is defined as what an unbiased individual would pay in monthly rent for the parsonage. Normally an internet search of available similar homes for rent in the community or a search of classified ads will yield the market rental value of the parsonage. In certain situations a parsonage is a unique property that may not attract top dollar rental and a reasonable adjustment to the market value may be required, Rule 1002.2.
 - a. A fair rental value of the parsonage in the community where the home is located is necessary not only for the calculation of employer Social Security/Medicare tax but also is used as part of the disability income calculation should the pastor become disabled or have a worker's compensation claim. Denominational leadership is available for consultation and questions.
 - b. Parsonage Requirements. For churches providing a parsonage, a list of items required to be provided is found in Rule 1002.2.
4. Pulpit Supply Honorarium-- suggested guideline for churches:

\$100 for the 1st message/sermon and \$50 for each additional service, such as Sunday school or multiple worship services, plus travel reimbursement at the standard IRS mileage rate.

5. Housing Equity Account: We continue to suggest that each church providing a parsonage, support a Housing Equity Program that would be established by the pastor to allow him to accrue monies toward the purchase of a home upon either an eventual assignment to a church where no housing is provided, or upon retirement. The pastor would own this account. The Lay Delegate from the church should present this proposal annually to their Board or Ministry Council for consideration either to support the establishment of the account or to continue to make contributions to an already existing account. The Executive Director will be available for consultation with churches interested in supporting their pastor in his establishment of such an account. The Benefits Corporation will administer these accounts.

6. Pastoral Vacation Schedule: Full-time and part-time pastors shall be granted vacation based on NC Rule 1002.11

0-9 years of service	3 weeks
10-19 years of service	4 weeks
20-29 years of service	5 weeks
30+ years of service	At least 5 weeks

7. Ministry Leave: Based on NC Rule 1002.14 all pastors shall annually be granted a minimum of one week of "Ministry Leave" for the purpose of personal spiritual development, study, service, or global experience. This leave requires prior scheduling approved by the local church Board or Ministry Council and accountability to that body.

8. Pastor's Day off: We expect our pastors to avail themselves to one day off per week. This is in order to exemplify wise stewardship of life to avoid burnout and to obey the biblical injunction of Sabbath.

9. Sabbatical/Renewal Leave: Understanding the stress of Pastoral ministry and being "on-call" 365/24/7, we recommend that congregations consider offering their pastor(s) a Sabbatical/Renewal Leave. A Sabbatical/Renewal Leave is a period of time devoted to rest, restoration, hope and peace. Its origin is found in the Old Testament sabbatical year in which every seventh year the crops were not planted so as to allow the land a chance to rest. It is a time of release from normal duties in order for the pastor to devote time to rest and renewal. For churches considering such a Sabbatical/Renewal Leave, guidelines are available through contacting E.C. Church Center or please refer to "Sabbatical Guidelines" document posted on the website for guidance, <http://www.eccenter.com/ecc/media/Compensation-Forms/Sabbatical-Guidelines.pdf>.

10. 2018 Salary forms and the COLA percentage will be available on the EC Church website sometime between Oct-Nov.

11. Effective January 2014 based on the healthcare reform law contributions to a Flexible Spending Account (FSA) will be adjusted annually and that amount will be available on the Pastors FSA Agreement form which is part of the Pastoral Compensation reporting forms.

Respectfully Submitted,

Debra Patterson
Treasurer/Finance Committee, Chair