

FINANCE/COMPENSATION/2019 BUDGET

National Conference 2019 Budget Narrative

The 2019 proposed operating budget continues the decrease in ministry funds as a result of the denominational restructuring initiated by the Covenant Implementation that began on July 1, 2016. The 2019 budget is the last year for mandated funding to Evangelical Seminary, Twin Pines Camp and retiree health insurance. The 2019 proposed operating budget is anticipating a \$106,000 decrease in expenses as compared to the 2018 budget resulting in a 6.05% ministry fund allocation to the local church down from 6.75%. The Twin Pines allocation also decreased from .24% to .12%. Camp ECCO voluntarily removed themselves from denominational funding during 2015 and their exclusion continues into 2019. The finance committee encourages all churches to continue voluntary funding of the three camping ministries; Twin Pines, Camp ECCO and Rock River Bible Camp as well as Evangelical Seminary. These ministries are a vital and necessary component of the Evangelical Congregational Church.

The following expense line items are the larger changes from the 2018 budget:

	Incr/(Decr) <u>from 2018</u>
Evangelical Seminary Funding	\$ (44,000)
Twin Pines Funding	(12,000)
Retiree Health Insurance	(57,000)
Business Office services to Evangelical Seminary	20,000
Defined Benefit Pension Funding	(5,000)
Other	(8,000)

Total Budget Decreases	\$(106,000)

Most of the expense changes above were expected and are the result of the implementation of the Covenant signifying that the financial side of the Covenant implementation is proceeding as projected. The 2015 ministry fund allocation was 8.82% and \$1,289,000 in budgeted ministry funds. The 2019 proposed ministry fund allocation of 6.05% and \$946,000 in budgeted ministry funds is a 31.4% or \$343,000 reduction in ministry funds paid to the denomination. Less money paid to the denomination is more money for ministry at the local church.

The anticipated goal of a 40% decrease in ministry remains obtainable but cannot be promised. The Finance Committee and denominational leadership are committed to implementing the Covenant and reducing the ministry fund burden on the local church.

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	Budget <u>12/31/2018</u>	Budget <u>12/31/2019</u>
MINISTERIAL DEVELOPMENT COMMUNITY		
INCOME		
200/4170 Pastors' Wives' Retreat	<u>3,500</u>	<u>1,500</u>
TOTAL INCOME	3,500	1,500
200/5010 MD Associate Salary &	12,000	12,000
200/5015 MD Associate FICA	918	918
200/5030 MD Assoc Workers Comp	100	50
200/5035 MD Disability	100	100
200/5050 MD Associate Continuing Ed	1,500	1,000
200/5055 MD Associate Travel	<u>750</u>	<u>2,000</u>
TOTAL MDA SALARY & BENEFITS EX	15,368	16,068
MD COMMUNITY GENERAL EXPENSES		
200/6010 MD Community Meeting	150	200
200/6020 MD Community Teleconference	-	100
200/6030 MD Community Meals	500	100
200/6050 MD Community Training	1,000	1,000
200/6090 MD Community Misc/Other	<u>100</u>	<u>100</u>
TOTAL MD COMMUNITY GENERAL EXP	1,750	1,500
BOARD OF EXAMINERS EXPENSES		
200/6105 Board of Ex Travel/Me	2,050	2,100
200/6120 Board of Ex Teleconference	50	50
200/6125 Board of Ex Misc/Other	1,500	500
200/6150 Pastoral Assessment C	<u>11,500</u>	<u>15,500</u>
TOTAL BOARD OF EXAMINERS EXPEN	15,100	18,150
PASTORAL CARE EXPENSES		
200/6210 EC Care/Coaching	3,200	3,200

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	Budget <u>12/31/2018</u>	Budget <u>12/31/2019</u>
200/6230 Healthy Pastors Task	1,000	1,000
200/6240 Pastor's Wives Retreat	<u>3,000</u>	<u>1,500</u>
TOTAL PASTORAL CARE EXPENSES	7,200	5,700
STUDENT AID LEADERSHIP TEAM		
200/6340 Student Aid Promotion	1,000	500
200/6390 SA Leadership Team Mi	<u>100</u>	<u>100</u>
TOTAL STUDENT AID LEADERSHIP T	1,100	600
INSTITUTE FOR CHURCH LEADERSHIP EXPENSES		
200/6410 Inst. for Church Lead Travel/Meals/Housing	550	700
200/6430 Inst. for Church Lead Course of Study	<u>2,000</u>	<u>3,000</u>
TOTAL INST. FOR CHURCH LEADERS	2,550	3,700
TOTAL MDC EXPENSES	43,068	45,718
CHURCH HEALTH COMMUNITY INCOME		
300/4140 Endowment Fund Trans	35,678	36,228
300/4160 Women's Network	4,000	4,000
300/4165 Men's Events	<u>2,000</u>	<u>2,000</u>
TOTAL INCOME	41,678	42,228
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	1,560	1,560
300/5030 CH Associate Workers Comp	100	50
300/5035 CH Disability	100	100
300/5050 CH Associate Continuing Ed	1,500	1,000
300/5055 CH Associate Travel	<u>3,000</u>	<u>3,000</u>
TOTAL CHA SALARY & BENEFITS EX	19,178	18,628

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CH COMMUNITY GENERAL EXPENSES		
300/6010 CH Community Meeting	500	250
300/6090 CH Community Misc/Other	<u>1,000</u>	<u>500</u>
TOTAL CH COMMUNITY GENERAL EXP	1,500	750
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	1,000	1,000
300/6450 YNET	<u>-</u>	<u>1,500</u>
TOTAL CHRISTIAN EDUCATION EXPE	1,600	3,100
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	-	5,000
300/6630 CH Seminars	1,000	1,000
300/6640 Local Church Surveys/Coaching	7,000	1,500
300/6660 CH Specialized Training	6,000	1,500
300/6670 CH Resources	1,000	1,000
300/6690 CH Misc/Other Expense	<u>-</u>	<u>500</u>
TOTAL CHURCH HEALTH EXPENSES	15,000	10,500
TOTAL CHC EXPENSES	46,528	42,228

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	Budget <u>12/31/2018</u>	Budget <u>12/31/2019</u>
INCOME		
400/4040 Episcopal Fund-Bishop	<u>4,000</u>	<u>4,000</u>
TOTAL INCOME	4,000	4,000
MISSIONAL ALIGNMENT COMMUNITY EXPENSES		
BISHOP SALARY & BENEFITS		
400/5010 Bishop Salary	90,500	91,850
400/5015 Bishop FICA	6,923	7,027
400/5025 Bishop Pension	3,120	3,360
400/5030 Bishop Workers Comp	500	500
400/5035 Bishop Disability	100	100
400/5045 Bishop Pension Service	-	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	<u>750</u>	<u>600</u>
TOTAL BISHOP SALARY & BENEFITS	107,093	108,737
DISTRICT FIELD DIRECTOR SALARIES & BENEFITS EXPENS		
400/5110 DFD Salary	132,000	132,000
400/5115 DFD FICA	10,098	5,215
400/5125 DFD Pension	11,760	10,080
400/5130 DFD Workers Comp	1,500	1,500
400/5135 DFD Disability	700	1,300
400/5140 DFD FSA	-	-
400/5150 DFD Pension Services Fee	<u>700</u>	<u>1,300</u>
TOTAL DISTRICT FIELD DIRECTORS	156,758	151,395
MISSIONAL ALIGNMENT COMMUNITY EXPENSES		
400/6010 MAC Travel	-	650
400/6040 MAC Training	-	1,000
400/6090 MAC Misc/Other Expenses	<u>500</u>	<u>500</u>
TOTAL MA COMMUNITY EXPENSES	500	2,150

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	Budget <u>12/31/2018</u>	Budget <u>12/31/2019</u>
CONFERENCE NETWORK TEAM		
400/6110 CNT Travel/Meals/Housing	8,200	11,768
400/6120 CNT Teleconference	250	500
400/6130 CNT Orientation: New	500	-
400/6140 CNT Appropriations Ma	6,250	6,250
400/6150 CNT Retirement Gifts	3,000	2,000
400/6160 CNT Retiree Luncheon	<u>750</u>	<u>1,000</u>
TOTAL CONFERENCE NETWORK TEAM	18,950	21,518
DENOMINATIONAL GOVERNANCE EXPENSES		
400/6210 NMT Travel	3,000	4,000
400/6220 NMT Meals	1,500	1,000
400/6230 NMT Housing	650	1,000
400/6250 NMT Misc/Other Expenses	500	500
400/6260 Natl Executive Commit	100	100
400/6270 Denominational Structure Review	-	1,500
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 Expenses	<u>50</u>	<u>50</u>
TOTAL DENOMINATIONAL GOVERNANC	6,900	9,250
STATIONING EXPENSES		
400/6410 Stationing Elder Salary	3,900	3,900
400/6420 Stationing Elder FICA	-	-
400/6430 Stationing Travel/Meals/Housing	7,250	3,000
400/6440 Stationing Resources	750	750
400/6480 Stationing Misc/Other	250	250
400/6490 Stationing Moving	<u>30,000</u>	<u>30,000</u>
TOTAL STATIONING EXPENSES	42,150	37,900

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EPISCOPACY EXPENSES		
400/6510 Episcopacy Travel/Mea	-	50
400/6590 Episcopacy Misc/Other	<u>175</u>	<u>100</u>
TOTAL EPISCOPACY EXPENSES	175	150
NEXUS/PROMOTION OF CHRISTIAN UNITY EXPENSES		
400/6650 Nexus Promotional Mat	<u>1,000</u>	<u>1,000</u>
TOTAL NEXUS EXPENSES	1,000	1,000
PRAYER MOBILIZATION EXPENSES		
400/6710 Prayer Mobilization Committee Meetings	100	100
400/6740 Prayer Mobilization Travel/Meals/Housing	-	750
400/6750 Prayer Summit/Regional Gathering	1,500	-
400/6760 Prayer Mobilization Misc Resources	1,850	500
400/6790 Prayer Mobilization M	<u>-</u>	<u>1,000</u>
TOTAL PRAYER MOBILIZATION EXPE	3,450	2,350
PARA-CHURCH MINISTRIES EXPENSES		
400/6820 NAE	2,000	3,000
400/6850 Wesleyan Leaders Forum	<u>1,000</u>	<u>-</u>
TOTAL PARA-CHURCH MINISTRIES E	3,000	3,000
HERITAGE SOCIETY EXPENSES		
400/6910 Heritage Society Travel	-	50
400/6990 Heritage Society Misc	<u>4,000</u>	<u>4,000</u>
TOTAL HERITAGE SOCIETY EXPENSE	4,000	4,050
BISHOP TRAVEL EXPENSES		
400/7010 Bishop Auto Insurance	750	1,025
400/7020 Bishop Auto Maintenance	1,500	1,500

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	Budget <u>12/31/2018</u>	Budget <u>12/31/2019</u>
400/7030 Bishop Travel/Meals/Housing	4,000	4,000
400/7040 Bishop Mission Trip	<u>3,500</u>	<u>3,000</u>
TOTAL BISHOP TRAVEL EXPENSES	9,750	9,525
TOTAL MAC EXPENSES	353,726	351,025
EXPENSES		
BENEFITS CORPORATION		
490/6320 Hospitalization-Retirement	97,000	40,000
490/6325 Pension-Defined Benefit	<u>67,000</u>	<u>62,000</u>
TOTAL BENEFITS CORPORATION	164,000	102,000
490/6400 ETS	<u>88,000</u>	<u>44,000</u>
TOTAL EST	88,000	44,000
CAMPING		
490/6510 Twin Pines	32,441	20,113
490/6520 Camp ECCO	-	-
490/6521 Rock River Bible Camp	<u>-</u>	<u>-</u>
TOTAL CAMPING	32,441	20,113
TOTAL EXPENSES	284,441	166,113
INCOME		
500/4010 Ministry Funds	1,065,210	945,763
500/4310 Investment Income	6,000	6,000
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
500/4510 Conference Journal Sa	1,800	1,800
500/4525 Other Denominational	1,800	1,800
500/4570 B&W Copier	2,000	2,500

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	Budget <u>12/31/2018</u>	Budget <u>12/31/2019</u>
500/4575 Color Copier	4,000	11,000
500/4580 Postage	<u>10,000</u>	<u>17,000</u>
TOTAL INCOME	1,131,695	1,026,748
CONFERENCES SUPPORT TEAM EXPENSES		
SALARIES/WAGES & BENEFITS		
500/5010 Salaries	243,153	240,273
500/5015 FICA	18,553	18,333
500/5020 Hospitalization	10,686	10,928
500/5025 Pension	14,040	15,120
500/5030 Workers Comp	2,000	1,400
500/5035 Disability	700	700
500/5045 Pension Services Fee	700	700
500/5060 Continuing Ed	500	500
500/5080 Travel & Entertainment	<u>-</u>	<u>1,000</u>
TOTAL CST SALARIES/WAGES & BEN	290,333	288,954
RESOURCES - MINISTRY AIDES EXPENSES		
500/6120 Journal Printing Expense	1,600	1,700
500/6140 Planbooks	-	800
500/6190 Other Denominational	<u>2,000</u>	<u>1,000</u>
TOTAL RESOURCES - MINISTRY AID	3,600	3,500
PURCHASED SERVICES		
500/6210 Legal Fees	20,000	20,000
500/6220 Purchased Services - Audit	17,000	17,000
500/6230 Purchased Services - Financial	(34,433)	(14,787)
500/6240 Purchased Services - Payroll	2,500	3,825
500/6250 Purchased Services - IT	<u>5,000</u>	<u>5,000</u>
TOTAL PURCHASED SERVICES	10,068	31,038

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	Budget <u>12/31/2018</u>	Budget <u>12/31/2019</u>
OFFICE EXPENSES		
500/6310 B&W Copier	8,000	8,100
500/6315 Color Copier	23,000	20,400
500/6320 Computer Hardware-Per	5,000	4,000
500/6325 Computer Software	3,500	3,000
500/6330 Computer Supplies	2,000	1,000
500/6335 Postage	21,000	21,000
500/6340 Postage Machine	7,200	6,500
500/6345 Paper & Envelopes	2,500	3,000
500/6350 Office Supplies	2,000	1,500
500/6360 Water Coolers	1,000	1,000
500/6365 Bank Fees	4,300	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	82,500	76,800
COMMUNICATIONS EXPENSES		
500/6410 Website	2,035	2,500
500/6420 Photography	100	100
500/6490 Misc Communications	<u>-</u>	<u>500</u>
TOTAL COMMUNICATIONS EXPENSES	2,135	3,100
CHURCH CENTER PROPERTY EXPENSES		
500/6510 EC Church Offices Rep	3,000	3,000
500/6520 Property Maintenance	5,000	5,500
500/6530 Insurance	6,500	7,000
500/6540 Natural Gas	1,300	1,200
500/6545 Electric	9,500	10,000
500/6550 Water/Sewer	1,000	1,100
500/6555 Trash Removal	1,900	1,300
500/6560 Telephone/Internet	9,700	9,300
500/6570 Janitorial/Supplies	6,100	6,100
500/6580 Depreciation Expense	<u>10,000</u>	<u>10,000</u>
TOTAL CHURCH CENTER PROPERTY E	54,000	54,500

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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>-</u>
TOTAL BUDGET/FINANCE COMMITTEE	810	795
PROPERTY COMMITTEE EXPENSES		
500/6710 Property Travel/Meals	75	-
500/6720 Property Teleconference	25	50
500/6780 Property Repairs	5,000	5,000
TOTAL PROPERTY COMMITTEE EXPEN	5,100	5,050
DENOMINATIONAL ACTIVITIES EXPENSES		
500/6910 PILOT-Taxes	-	500
500/6920 Donations (Fire Co.,	800	700
500/6930 Natl Conf Newsletter	1,600	600
500/6940 Loan & Investment Com	25	15
500/6950 Statistics: Quarterly	-	1,700
500/6960 Gift Annuity Payments	1,140	1,140
500/6980 Misc/Other Expenses	<u>1,000</u>	<u>1,000</u>
TOTAL DENOMINATIONAL ACTIVITIE	4,565	5,655
TOTAL CONFERENCE SUPPORT TEAM	453,110	469,392
Summary:		
Revenues		
Ministry Funds	1,065,210	945,763
Interest Income/Endowment Fund	50,863	51,413
Bookstore	3,600	3,600
Other	<u>61,200</u>	<u>73,700</u>
	1,180,873	1,074,476

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	<u>Budget</u> <u>12/31/2018</u>	<u>Budget</u> <u>12/31/2019</u>
Expenses		
- 200 Ministerial Development Community	43,068	45,718
- 300 Church Health Community	46,528	42,228
- 400 Missional Alignment Community	353,726	351,025
- 490 Affiliates	284,441	166,113
- 500 Conference Support Team	<u>453,110</u>	<u>469,392</u>
	1,180,873	1,074,476
Increase/(decrease) net assets	(0)	(0)
Ministry Funds (excl camping ministry)	6.75%	6.05%
Twin Pines	0.24%	0.12%

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 District Field Director 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 2018 is recommended by the finance committee.

Bishop	\$91,350
Executive Director	\$81,507

 - 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 2018 National Conference. All Honorariums will be reviewed every five years-next review in 2021.

National Conference Secretary	\$2,000
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 \$280 (full-time pastors) and \$140 (part-time pastors), effective January, 2019. 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 (tbd) Churches shall be granted a moving subsidy as established by National Conference.
 - a. As of January 1, 2018 all employer (National Conference or local EC church) paid or reimbursed moves are taxable income. Pastors whose moves are paid or reimbursed by the National Conference will receive form 1099-MISC by January 31 of the next calendar year with total cost of the move included in box 7 (non-employee compensation). 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. A housing allowance is an allowable method for a member of clergy to shelter a portion of their gross compensation from federal and in some cases local income tax. It is not extra income. The pastor should determine the amount of the housing allowance with the church's leadership approving the housing allowance before January 1 of each calendar year or before the pastor begins an assignment at a new church. By approving the housing allowance the church is confirming the amount is reasonable compared to the local housing market, the pastor is employed by the church performing traditional clergy duties and is licensed, ordained or commissioned by a religious body. The approved housing allowance is only an estimate. It is the responsibility of the pastor to properly record their housing costs per the current U.S. Treasury regulations upon filing of their personal income tax return. Pastors are encouraged to seek professional tax assistance with questions on the proper recording of their housing allowance.

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 (tbd).
 - 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. 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 (tbd).

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 Conference Ministers 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. 2019 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
