

Policy on Supply Preaching and Moderating Pay

(Approved by Presbytery of New Harmony's COM: 2-12-19)

Rationale: The connectional nature of our Presbyterian policy means that Teaching Elders and Ruling Elders (including CRE's), as presbyters have a responsibility to enable the work of all the churches in the presbytery. When presbyters are called upon to serve congregations in temporary ministry situations it is appropriate for congregations to provide them with compensation in recognition of their service and calling.

Supply Preaching: An honorarium should always be provided to a pulpit supply preacher. The preacher is filling the pulpit as a service to the pastor, the session, and the congregation. The preachers who supply your church prepare sermons and serve congregations during hours which they would otherwise enjoy with their families and as leisure time.

The only exception to the honorarium policy is if a preacher is filling your pulpit at his/her request on behalf of an institution, agency, or governing body he or she represents.

The services of an individual for pulpit supply may only be engaged three (3) occasions per quarter, not to exceed (6) times per year. Pulpit supply arrangements of greater frequency require the approval of the Committee on Ministry (COM).

The amount of a pulpit supply honorarium shall ordinary be at least:

One worship service: \$150, plus mileage

Two worship services (same church): \$200, plus mileage

Small churches (under 50 members): \$125, plus mileage

Moderation of a Session or Congregational Meeting: Authorized moderators who have been invited by the Moderator of a Session or appointed by the COM to moderate a meeting of the Session or the congregation should be provided an honorarium for their service to the pastor, the session, and/or the congregation.

The amount of a moderator's honorarium shall ordinary be at least: \$50 per meeting plus mileage, reimbursed at the current IRS rate.

All checks should have the text: "Honorarium and mileage" printed on the memo line.

Honorarium should be given discreetly to the supply preacher/moderator either prior to or immediately after the service/meeting by a member of the session. If the honorarium check cannot be given at that time the supply minister should be informed when they can expect the check to be mailed. The Clerk of Session or Chair of Worship, or their designee, shall ensure the check is mailed within a day or two of the service/meeting.

The amounts in this policy are minimums, not limits. Churches should compensate supply preachers and moderators based upon the value place on effective preaching of the Word, celebration of the sacraments, and leadership in the church. The value of these services must be balanced with the financial resources of the congregation.

Churches which pay one individual more than \$600 in a calendar year are required by the IRS to issue a 1099 to that individual. In these situations, it is imperative that the church obtain the individual's Social Security number and mailing address which will be needed to complete the 1099 form.