

FINANCE/COMPENSATION/2020 BUDGET

National Conference 2020 Budget Narrative

The 2020 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 2020 proposed operating budget is anticipating a \$90,000 decrease in expenses as compared to the 2019 budget resulting in a 5.60% Ministry Fund allocation to the local church down from 6.05%. By December 31, 2019 the step down funding for the affiliate ministries and retiree health insurance funding will be complete with no affiliate or retiree funding budgeted in 2020. The reduction in the affiliate and retiree funding was the largest driver of the reduction in ministry fund allocation since 2016. Therefore it is not likely a large decrease, if any decrease, in Ministry Funds will occur in 2021. It will be dependent on denominational leadership to continue refining and improving denominational operations to prevent an upward trend in Ministry Funds.

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 2019 budget:

	<u>Increase/(Decrease) from 2019</u>
Evangelical Seminary Funding	\$(44,000)
Twin Pines Funding	(20,000)
Retiree Health Insurance	(40,000)
Business Office services to Evangelical Seminary	15,000
Other	(1,000)
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Total Budget Decreases	\$(90,000)

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 2020 proposed Ministry Fund allocation of 5.60% and \$868,000 in budgeted Ministry Funds is a 36.5% or \$421,000 reduction in Ministry Funds paid to the denomination. Less money paid to the denomination is more money for ministry at the local church.

Respectfully Submitted,

Debra Patterson
Treasurer/Finance Committee, Chair

**National Conference of the Evangelical Congregational Church
2020 Proposed Budget**

		2019	2020
		<u>Budget</u>	<u>Budget</u>
200 - Ministerial Development Community			
INCOME			
200/4170 Pastors' Wives Retreat		1,500	1,500
TOTAL INCOME		1,500	1,500
MINISTERIAL DEVELOPMENT ASSOCIATE EXPENSES			
200/5010 MD Associate Salary & Wages		12,000	12,000
200/5015 MD Associate FICA		918	918
200/5030 MD Associate Workers Comp		50	70
200/5035 MD Associate Disability		100	100
200/5050 MD Associate Continuing Ed		1,000	1,000
200/5055 MD Associate Travel		2,000	1,500
TOTAL MDA SALARY & BENEFITS EXPENSES		16,068	15,588
MD COMMUNITY GENERAL EXPENSES			
200/6010 MD Community Meeting Travel		200	1,650
200/6020 MD Community Teleconference		100	50
200/6030 MD Community Meals		100	100
200/6050 MD Community Training		1,000	500
200/6090 MD Community Misc/Other Expenses		100	100
TOTAL MD COMMUNITY GENERAL EXPENSES		1,500	2,400
BOARD OF EXAMINERS EXPENSES			
200/6105 Board of Ex Travel/Meals/Housing		2,100	1,000
200/6120 Board of Ex Teleconference		50	50
200/6125 Board of Ex Misc/Other Expenses		500	750
200/6150 Pastoral Assessment Center		15,500	18,000
TOTAL BOARD OF EXAMINERS EXPENSES		18,150	19,800
PASTORAL CARE EXPENSES			
200/6210 EC Care/Coaching		3,200	3,200
200/6230 Healthy Pastors Task Force		1,000	750
200/6240 Pastors Wives Retreat		1,500	1,500
TOTAL PASTORAL CARE EXPENSES		5,700	5,450
		2019	2020
		<u>Budget</u>	<u>Budget</u>
STUDENT AID LEADERSHIP TEAM			
200/6340 Student Aid Promotion		500	500
200/6390 SA Leadership Team Misc/Other Expenses		100	100

TOTAL STUDENT AID LEADERSHIP TEAM EXPENSES		600	600
INSTITUTE FOR CHURCH LEADERSHIP EXPENSES			
200/6410 Inst. for Church Leadership Travel/Meals/Housing		700	500
200/6430 Inst. for Church Leadership-Course Subsidy		<u>3,000</u>	<u>4,000</u>
TOTAL INST. FOR CHURCH LEADERSHIP EXPENSES		3,700	4,500
TOTAL MDC EXPENSES		45,718	48,338
300 - Church Health Community			
INCOME			
300/4140 Endowment Fund Transfer		36,228	34,518
300/4160 Women's Network		4,000	4,000
300/4165 Men's Events		<u>2,000</u>	<u>2,000</u>
TOTAL INCOME		42,228	40,518
CHURCH HEALTH ASSOCIATE EXPENSES			
300/5010 CH Associate Salary & Wages		12,000	12,000
300/5015 CH Associate FICA		918	918
300/5025 CH Associate Pension		1,560	1,800
300/5030 CH Associate Workers Comp		50	100
300/5035 CH Associate Disability		100	100
300/5050 CH Associate Continuing Ed		1,000	1,500
300/5055 CH Associate Travel		<u>3,000</u>	<u>3,000</u>
TOTAL CHA SALARY & BENEFITS EXPENSES		18,628	19,418
CH COMMUNITY GENERAL EXPENSES			
300/6010 CH Community Meeting Travel		250	250
300/6090 CH Community Misc/Other Expenses		<u>500</u>	<u>500</u>
Total CH Community General Expenses		750	750
EVANGELISM EXPENSES			
300/6360 Evangelism Seminar		3,500	3,500
300/6390 Evangelism Misc/Other Expenses		<u>250</u>	<u>250</u>
TOTAL EVANGELISM EXPENSES		3,750	3,750
		2019	2020
		<u>Budget</u>	<u>Budget</u>
CHRISTIAN EDUCATION EXPENSES			
300/6410 Chr Ed Travel/Meals/Housing		100	100
300/6430 Chr Ed Misc Resources		500	500
300/6440 Chr Ed Seminars		1,000	1,000
300/6450 YNET		<u>1,500</u>	<u>1,500</u>
TOTAL CHRISTIAN EDUCATION EXPENSES		3,100	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 DIFFERENCES EVENTS EXP		5,500	5,500
CHURCH HEALTH EXPENSES			
300/6620 NCD		5,000	2,500
300/6630 CH Seminars		1,000	1,000
300/6640 Local Church Surveys/Coaching		1,500	1,500
300/6660 CH Specialized Training		1,500	2,000
300/6670 CH Resources		1,000	1,000
300/6690 CH Misc/Other Expenses		<u>500</u>	<u>-</u>
TOTAL CHURCH HEALTH EXPENSES		10,500	8,000
TOTAL CHC EXPENSES		42,228	40,518
400 - Missional Alignment Community			
INCOME			
400/4040 Episcopal Fund-Bishop		<u>4,000</u>	<u>4,000</u>
TOTAL INCOME		4,000	4,000
BISHOP SALARY & BENEFITS			
400/5010 Bishop Salary		91,850	93,677
400/5015 Bishop FICA		7,027	7,166
400/5025 Bishop Pension		3,360	3,600
400/5030 Bishop Workers Comp		500	500
400/5035 Bishop Disability		100	100
400/5045 Bishop Pension Services Fee		100	100
400/5050 Bishop Continuing Ed		1,200	1,200
400/5055 Bishop Executive Coaching		3,000	3,000
400/5060 Bishop Life Insurance		1,000	1,000
		2019	2020
		<u>Budget</u>	<u>Budget</u>
400/5065 Bishop Cell Phone Expense		<u>600</u>	<u>700</u>
TOTAL BISHOP SALARY & BENEFITS EXPENSES		108,737	111,043
DISTRICT FIELD DIRECTOR SALARIES & BENEFITS EXPENS			
400/5110 DFD Salary		132,000	124,000
400/5115 DFD FICA		5,215	9,486
400/5125 DFD Pension		10,080	10,800
400/5130 DFD Workers Comp		1,500	850
400/5135 DFD Disability		1,300	1,200
400/5145 DFD Pension Services Fee		1,300	300
400/XXXX District Training Supplies		<u>-</u>	<u>3,000</u>
TOTAL DISTRICT FIELD DIRECTORS EXPENSES		151,395	149,636

MISSIONAL ALIGNMENT COMMUNITY EXPENSES			
400/6010 MAC Travel		650	650
400/6040 MAC Training		1,000	1,000
400/6090 MAC Misc/Other Expenses		500	500
TOTAL MA COMMUNITY EXPENSES		2,150	2,150
CONFERENCE NETWORK TEAM			
400/6110 CNT Travel/Meals/Housing		11,768	9,000
400/6120 CNT Teleconference		500	500
400/6140 CNT Appropriations Made		6,250	6,250
400/6150 CNT Retirement Gifts		2,000	2,000
400/6160 CNT Retiree Luncheon		1,000	1,100
TOTAL CONFERENCE NETWORK TEAM EXPENSES		21,518	18,850
DENOMINATIONAL GOVERNANCE EXPENSES			
400/6210 NMT Travel		4,000	4,000
400/6220 NMT Meals		1,000	1,200
400/6230 NMT Housing		1,000	1,200
400/6250 NMT Misc/Other Expenses		500	250
400/6260 Natl Executive Committee		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		50	50
TOTAL DENOMINATIONAL GOVERNANCE EXPENSES		9,250	7,900
		2019	2020
		<u>Budget</u>	<u>Budget</u>
STATIONING EXPENSES			
400/6410 Stationing Elder Salaries & Wages		3,900	4,000
400/6430 Stationing Travel/Meals/Housing		3,000	4,000
400/6440 Stationing Resources		750	750
400/6480 Stationing Misc/Other Expenses		250	250
400/6490 Stationing Moving		30,000	30,000
TOTAL STATIONING EXPENSES		37,900	39,000
EPISCOPACY EXPENSES			
400/6510 Episcopacy Travel/Mea		50	50
400/6590 Episcopacy Misc/Other Expenses		100	100
TOTAL EPISCOPACY EXPENSES		150	150
NEXUS/PROMOTION OF CHRISTIAN UNITY EXPENSES			
400/6650 Nexus Promotional Materials		1,000	1,000
TOTAL NEXUS EXPENSES		1,000	1,000
PRAYER MOBILIZATION EXPENSES			

400/6710 Prayer Mobilization Committee Meetings		100	100
400/6740 Prayer Mobilization Teleconference		750	250
400/6760 Prayer Mobilization Misc Resources		500	500
400/6790 Prayer Mobilization Misc/Other Expenses		<u>1,000</u>	<u>1,000</u>
TOTAL PRAYER MOBILIZATION EXPENSES		2,350	1,850
PARA-CHURCH MINISTRIES EXPENSES			
400/6820 NAE		<u>3,000</u>	<u>3,000</u>
TOTAL PARA-CHURCH MINISTRIES EXPENSES		3,000	3,000
HERITAGE COMMISSION EXPENSES			
400/6920 Heritage Commission Teleconference		50	-
400/6990 Heritage Commission Misc/Other Expenses		<u>4,000</u>	<u>4,000</u>
TOTAL HERITAGE COMMISSION EXPENSES		4,050	4,000
BISHOP TRAVEL EXPENSES			
400/7010 Bishop Auto Insurance		1,025	1,075
400/7020 Bishop Auto Maintenance		1,500	1,500
400/7030 Bishop Travel/Meals/Housing		4,000	4,000
400/7040 Bishop Missions Trip		<u>3,000</u>	<u>3,000</u>
TOTAL BISHOP TRAVEL EXPENSES		9,525	9,575
TOTAL MAC EXPENSES		351,025	348,154
		2019	2020
		<u>Budget</u>	<u>Budget</u>
490 - AGENCIES & INSTITUTIONS			
EXPENSES			
BENEFITS CORPORATION			
490/6320 Hospitalization-Retirees		40,000	-
490/6325 Pension-Defined Benefit Plan (Retirees)		<u>62,000</u>	<u>60,000</u>
TOTAL BENEFITS CORPORATION		102,000	60,000
490/6400 ETS		<u>44,000</u>	<u>-</u>
TOTAL EST		44,000	-
CAMPING			
490/6510 Twin Pines		<u>20,113</u>	<u>-</u>
TOTAL CAMPING		20,113	-
TOTAL EXPENSES		166,113	60,000
500 - Conference Support Team			
INCOME			

500/4010 Ministry Funds		945,763	868,000
500/4310 Investment Income		6,000	6,000
500/4350 Endowment Fund Transfer		4,400	4,400
500/4360 Interest-Certificates of Indebtedness		4,785	3,045
500/4370 L&I Transfer		20,000	20,000
500/4410 Rental Income - Church Center		11,700	7,200
500/4510 Conference Journal Sales		1,800	1,800
500/4525 Other Denominational Items		1,800	1,200
500/4570 B&W Copier		2,500	1,000
500/4575 Color Copier		11,000	11,000
500/4580 Postage		17,000	15,000
TOTAL INCOME		1,026,748	938,645
SALARIES/WAGES & BENEFITS			
500/5010 Salaries		240,273	233,501
500/5015 FICA		18,333	17,955
500/5020 Hospitalization		10,928	11,275
500/5025 Pension		15,120	18,000
		2019	2020
		<u>Budget</u>	<u>Budget</u>
500/5030 Workers Comp		1,400	1,400
500/5035 Disability		700	700
500/5045 Pension Service Fee		700	700
500/5060 Continuing Ed		500	500
500/5080 Travel & Entertainment		1,000	1,000
TOTAL CST SALARIES/WAGES & BENEFITS		288,954	285,031
RESOURCES - MINISTRY AIDES EXPENSES			
500/6120 Journal Printing/Expenses		1,700	200
500/6140 Planbooks		800	800
500/6190 Other Denominational Items		1,000	2,000
TOTAL RESOURCES - MINISTRY AIDES EXPENSES		3,500	3,000
PURCHASED SERVICES			
500/6210 Legal Fees		20,000	15,000
500/6220 Audit		17,000	18,000
500/6230 Purchased Services - Financial		(14,787)	-
500/6240 Purchased Services - Payroll		3,825	4,500
500/6250 Purchased Services - IT		5,000	5,000
TOTAL PURCHASED SERVICES		31,038	42,500
OFFICE EXPENSES			
500/6310 B&W Copier		8,100	6,500
500/6315 Color Copier		20,400	19,000
500/6320 Computer Hardware-Peripherals		4,000	5,000
500/6325 Computer Software		3,000	16,652
500/6330 Computer Supplies		1,000	1,000

500/6335 Postage		21,000	17,000
500/6340 Postage Machine		6,500	6,500
500/6345 Paper & Envelopes		3,000	2,500
500/6350 Office Supplies		1,500	2,000
500/6360 Water Coolers		1,000	1,000
500/6365 Bank Fees		4,300	6,000
500/6370 Credit Card Fees		2,500	2,800
500/6390 Misc/Other Office Expenses		<u>500</u>	<u>500</u>
TOTAL OFFICE EXPENSES		76,800	86,452
COMMUNICATIONS EXPENSES			
500/6410 Website		2,500	2,035
500/6420 Photography		100	100
		2019	2020
		<u>Budget</u>	<u>Budget</u>
500/6490 Misc Communications		<u>500</u>	<u>500</u>
TOTAL COMMUNICATIONS EXPENSES		3,100	2,635
CHURCH CENTER PROPERTY EXPENSES			
500/6510 EC Church Offices Repairs		3,000	5,000
500/6520 Property Maintenance		5,500	7,000
500/6530 Insurance		7,000	7,000
500/6540 Natural Gas		1,200	1,200
500/6545 Electric		10,000	10,000
500/6550 Water/Sewer		1,100	1,300
500/6555 Trash Removal		1,300	1,300
500/6560 Telephone/Internet		9,300	9,700
500/6570 Janitorial/Supplies		6,100	5,750
500/6580 Depreciation Expense		<u>10,000</u>	<u>10,000</u>
TOTAL CHURCH CENTER PROPERTY EXPENSES		54,500	58,250
BUDGET/FINANCE COMMITTEE EXPENSES			
500/6610 Budget/Finance Travel/Meals/Housing		750	750
500/6620 Budget/Finance Teleconference		<u>45</u>	<u>45</u>
TOTAL BUDGET/FINANCE COMMITTEE EXPENSES		795	795
PROPERTY COMMITTEE EXPENSES			
500/6720 Property Teleconference		50	25
500/6780 Property Repairs		<u>5,000</u>	<u>5,000</u>
TOTAL PROPERTY COMMITTEE EXPENSES		5,050	5,025
DENOMINATIONAL ACTIVITIES EXPENSES			
500/6910 PILOT-Taxes		500	500
500/6920 Donations (Fire Co., etc.)		700	700
500/6930 Natl Conf Newsletters		600	600
500/6940 Loan & Investment Committee		15	25
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 ACTIVITIES EXPENSES		5,655	3,965
TOTAL CONFERENCE SUPPORT TEAM EXPENSES		469,392	487,653
		2019	2020
		<u>Budget</u>	<u>Budget</u>
Summary:			
Revenues			
Ministry Funds		945,763	868,000
Interest Income/Endowment Fund		51,413	47,963
Bookstore		34,100	30,000
Other		<u>43,200</u>	<u>38,700</u>
		1,074,476	984,663
Expenses			
- 200 Ministerial Development Community		45,718	48,338
- 300 Church Health Community		42,228	40,518
- 400 Missional Alignment Community		351,025	348,154
- 490 Affiliates		166,113	60,000
- 500 Conference Support Team		<u>469,392</u>	<u>487,653</u>
		1,074,476	984,663
Increase/(decrease) net assets		-	-
	Ministry Funds (excl camping ministry)	6.05%	5.60%
	Twin Pines	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 2019 is recommended by the Finance Committee.

Bishop	\$93,177
Executive Director	\$83,549

- 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. Natural Church Development Coach Remuneration: We recommend \$20.00 per hour plus expenses including the standard IRS mileage rates. This remuneration is evaluated annually.

7. Honorariums for National Conference Positions: we recommend the following for 2019 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

8. Church Contribution to their Pastor's 403(b) Pension Account: We recommend a monthly contribution of \$300 (full-time pastors) and \$150 (part-time pastors), effective January, 2020. 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) Churches shall be granted a moving subsidy as established by National Conference.

- a. As of January 1, 2019 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 (1003).
 - 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 (1003.4).
4. Pulpit Supply Honorarium-- suggested guideline for churches:
\$150 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. To be reviewed annually.
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.
1. 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
2. Ministry Leave: Based on NC Rule 1015 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.
3. 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. We encourage churches to support their pastor(s) during times of extended time away for personal or family illness or injury by continuing their salary and benefit payments. Short term disability is available to pastors beginning with the 61st day of disability. Each illness situation is different and will require a different response from the employing church. Churches should consult with the District Field Director for further direction.
10. 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>.

11. 2020 Salary forms and the COLA percentage will be available on the EC Church website sometime between Oct-Nov.
12. Effective January 2014 based on the healthcare reform law contributions to a Flexible Spending Account (FSA) will be adjusted annually and that amount will available on the Pastors FSA Agreement form which is part of the Pastoral Compensation reporting forms.

Respectfully Submitted,

Debra Patterson
Treasurer/Finance Committee, Chair