## 2020

# Compensation Guide for Clergy and Lay Employees

### **Episcopal Diocese of Pittsburgh**



Recommended by Diocesan Council September 23, 2019 REVISED November 27, 2019

### Episcopal Diocese of Pittsburgh

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#### INTRODUCTION

The purpose of this Compensation Guide is to provide – for the Bishop's Wellness Committee, Parish Vestries, and Institutional Boards – standards for the proper compensation, including cash salary, allowances, and benefits, of clergy and lay employees in the Episcopal Diocese of Pittsburgh.

The Guide is applicable to the diocese, to all congregations in the diocese, and to any other institution under the authority of the Constitution and Canons of the Episcopal Diocese of Pittsburgh.

The terms of compensation of the Bishop are to be reviewed annually and recommended to the Diocesan Council for the Budget of the Diocese by a Bishop's Wellness Committee. The Committee is to be comprised of the President of the Standing Committee, the President of the Board of Trustees, the President of Diocesan Council, and the previous President of the Standing Committee. The Committee is to meet with the Bishop at least annually to review compensation and wellness issues with the Bishop.

The terms of compensation of other clergy and of lay employees serving in the Diocesan Office are recommended to the Diocesan Council by the Bishop for inclusion in the annual diocesan budget.

For parishes, other congregations, and other institutions under diocesan authority it is the responsibility of each Vestry, Board, or similar governing body to use these minimum and recommended Compensation Guidelines, approved by Diocesan Council and authorized by the Annual Convention of the Diocese, in determining the compensation levels for clergy and for lay employees for whom that body may be responsible.

Both clergy and vestries or similar bodies have access to the Bishop's Office and to the Compensation Committee of Diocesan Council to seek clarification of elements of the guide or to seek resolution of conflicts that may arise in applying the guide to particular situations.

Respectfully Submitted,

The Compensation Committee of Diocesan Council:

The Rev. Dr. Catherine Brall The Rev. Kimberly Karashin Mr. James Neral, Chair The Rev. Dr. Bruce Robison Ms. Karen Schneider

Ex officio: Mr. Jon Delano, The Rt. Rev. Dorsey McConnell; and Ms. Kathi Workman

#### CLERGY AND LAY EMPLOYEE COMPENSATION: DEFINITIONS AND POLICIES

#### **TOTAL COMPENSATION, CLERGY**

Clergy Compensation is appropriately guided by the resources available in the ministry situation in which the ministry is offered and by the level of responsibility and commensurate skill and experience required.

Clergy Compensation Letters of Agreement and subsequent specification of clergy compensation will specify and limit the figure of Total Compensation to include only those elements of compensation subject to assessment by the Church Pension Fund – the total of: (1) Cash Salary, (2) Housing/Utility Allowance or the amount specified in this guide to calculate the value of Housing/Utilities Provided (with additional Housing/Utility Allowance), (3) Equity Allowance, and (4) recommended Self-Employment Tax Allowance, as described and treated in this Guide.

Additional elements of compensation, such as the costs of pension assessments and contributions, health insurance, travel and professional allowances, and discretionary and benevolence funds are not included in the Total Compensation calculation.

#### **TOTAL COMPENSATION: CASH SALARY**

For the purpose of this Guide, "Cash Salary" refers to that portion of Total Compensation in addition to provided Housing and Utilities, Housing Allowance, Equity Allowance, and/or Social Security/Medicare Self-Employment Tax Allowance.

#### TOTAL COMPENSATION: HOUSING AND HOUSING ALLOWANCES

When church-owned housing and utilities are provided for the use of ordained clergy, the Internal Revenue Service currently allows their value to be excluded from the calculation of income subject to Federal Income Tax. In such situations, the Minimum and Recommended Total Compensation amounts designated in this Guide may be reduced by 25%.

When church-owned housing and utilities are not provided, clergy are permitted to designate in advance a portion of their income no greater than the fair market rental value of house, furnishings, and utilities, as a Housing Allowance, and this designated portion of their income is not subject to Federal Income Tax. A Designated Housing Allowance must be recorded in the official records of the congregation or other employer and should be identified on budget forms.

When housing and utilities are provided, an additional amount of Clergy Compensation may be designated as Housing Allowance (see below) to the extent allowable by the Tax Code. Two model Housing Allowance provisions are provided in this Guide at Appendix D. It is important to remind Clergy that the fair market rental value of provided furnished housing and utilities, and/or of any Housing /Utility Allowance, are subject to Self-Employment Tax and are to be reported on Schedule SE of IRS Form 1040.

### TOTAL COMPENSATION: OTHER INCLUDED ALLOWANCES SOCIAL SECURITY SELF-EMPLOYMENT TAX ALLOWANCE

For the purposes of Payroll Taxes related to Social Security and Medicare, all ordained clergy are considered self-employed. When desired and by negotiation, an allowance for clergy's social security self-employment tax (SECA), currently 15.3%, may be paid directly to the member of the clergy as an additional compensation.

The recommended method of administration of IRS-required and SECA taxes is through payroll withholding. NOTE: This income is fully taxable and reportable as income to the clergy. The amount of any Self-Employment Tax Allowance is included within, not in addition to, the Minimum and Recommended Total Compensation figures in this Guide.

#### **EQUITY ALLOWANCE**

The 133rd Annual Convention of the Diocese of Pittsburgh adopted a resolution stating that effective January 1, 1999, Letters of Agreement *for all clergy living in church-provided housing* shall include an additional category of compensation entitled "Housing Equity Allowance," and it was further resolved to specify an amount agreed upon between the clergy and the parish. NOTE: This income is fully taxable and reportable as income to the clergy. The amount of any Equity Allowance is included within, not in addition to, the Minimum and Recommended Total Compensation figures in this Guide.

#### **LAY EMPLOYEE COMPENSATION**

Canonically mandatory pension benefits for lay employees regularly scheduled to work 1,000 hours per year or more are described in Appendix C of this Guide. Canonically mandatory Denominational Health Plan benefits for lay employees regularly scheduled to work 1,500 hours per year or more are described in "2020 Policies for Clergy and Lay Participation in the Denominational Health Plan of the Episcopal Church," available from the diocese.

Parishes and other employers subject to the authority of the Episcopal Diocese of Pittsburgh shall comply with applicable Federal and State employment law, including Federal, State, and Local Minimum Wage and Occupational Health and Safety regulations. FORMA, the American Guild of Organists, the Association of Anglican Musicians, and other organizations serving Lay Professional Ministers of the Episcopal Church may offer recommended guidelines for Lay Professional compensation. The 2017 Bayer Center Wage and Benefit Survey of Southwestern Pennsylvania, which acts as a key market survey for Administrative, Accounting/Finance, HR, IT and Maintenance/Janitorial salaries, can be provided upon request to the Diocesan Office.

# MANDATORY ALLOWANCES NOT INCLUDED WITHIN "TOTAL COMPENSATION" FOR CLERGY AND LAY EMPLOYEES

#### TRAVEL (JOB-RELATED)

Each congregation or other institution subject to this Guide shall provide clergy and lay employees either a monthly, job-related Travel Allowance or an accountable reimbursement plan utilizing the IRS per mile reimbursement rate set annually by the Diocesan Council. It is recommended that the vestry adopt an accountable reimbursement plan. Reimbursements paid under an accountable plan are not reportable by the employer or employee as taxable income, unlike the monthly allowance which is taxable. The accountable plan is a significant advantage to the clergy. Note: When the accountable reimbursement plan is adopted by the vestry it applies to all employees – clergy or lay.

If employees are paid at a rate in excess of the IRS per mile reimbursement rate, under IRS revenue ruling 84-127, the entire reimbursement must be added to the wages reported on form W-2. The clergy can then claim a deduction of the IRS per mile rate on IRS Form 2106 for the business mileage. This is not recommended.

Clergy and lay employees should keep in mind that travel expenses either reimbursed as an allowance or under an accountable reimbursement plan <u>must</u> be documented. See APPENDIX E for a sample documentation form. In the event of an audit, the IRS may request the documentation of these expenses.

#### **RELOCATION (MOVING) ALLOWANCE**

When a congregation or other institution issues a call following the election of a clergy person to a full-time, settled position of ministry, the calling congregation or other institution shall pay the negotiated expenses associated with the relocation. NOTE: Such allowance is fully taxable and reportable as income to the clergy. The amount of any such allowance is separate and distinct from other provisions in this Guide, and is not part of Total Compensation tables provided below.

#### CONTINUING EDUCATION ALLOWANCE

All clergy, as required by canon and all lay ministry professionals are encouraged to engage in regular continuing education to strengthen their ministries. Parishes are expected to provide both time and money to make such study possible. Continuing education should be focused on vocational development, workshops, courses or intentional study in areas that undergird present or future ministry and develop or strengthen talents and skills. This time is not to be used as additional vacation or leisure time.

Congregations and other institutions shall designate a stated allowance amount in the annual budget (in previous years the Continuing Education Subcommittee of the Commission on

Ministry recommended \$500 to \$1,000 for each full-time clergy person or lay employee) toward the expenses of continuing education.

#### **SABBATICAL LEAVE**

After five years of continuous service in a parish or in the service of the Diocese, clergy in full-time ministry appointments are eligible for a period of paid sabbatical leave, accrued at the rate of two weeks per year of service, up to a maximum of three months (14 weeks) of paid leave. (Some slightly longer sabbaticals have been negotiated, with the additional leave paid or unpaid, depending on terms of the negotiation.) It is recommended that full-time lay ministry professionals be offered a similar sabbatical opportunity. Parishes should build provision into their budgets to cover the expenses of a sabbatical, which include program and travel costs as well as liturgical and pastoral care coverage for the parish. Limited diocesan aid may be available to help defray the cost of supply clergy and other expenses for the parish during the priest's sabbatical. The purposes of the sabbatical are to promote personal, spiritual, professional, and academic enrichment for continued ministry. A written description of the sabbatical plan should be submitted to the Bishop no less than 90 days before it commences. NOTE: Reimbursements to clergy for sabbatical program and/or travel costs are typically taxable income to the clergy under IRC Section 274 and 162.

### DESCRIPTION OF MANDATORY AND RECOMMENDED BENEFITS: CLERGY AND LAY EMPLOYEES

Note that any costs to the parish or other employer of the mandatory and recommended benefits required below are **not** included in the calculation of Minimum or Recommended "Total Clergy Compensation."

#### **CHURCH PENSION FUND: CLERGY AND LAY EMPLOYEES**

Title I, Canon 8, Section 3 of the Constitution and Canons of the Protestant Episcopal Church in the United States of America requires the diocese, parish, mission, and other ecclesiastical organizations to pay the Church Pension Fund Assessment for the Bishop and clergy (priests and stipendiary deacons), and to pay the contribution for lay employees scheduled to work 1,000 hours or more each year. See Appendix C for more information on this topic.

#### DENOMINATIONAL HEALTH PLAN: CLERGY AND LAY EMPLOYEES

Medical/Dental group insurance as provided by the Denominational Health Plan of The Episcopal Church is required to be offered to clergy and lay employees scheduled to work 1,500 hours or more each year. Policies governing this matter are found in a separate document available from the diocese entitled "2020 Policies for Clergy and Lay Participation in the Denominational Health Plan of the Episcopal Church."

#### SHORT-TERM/LONG-TERM DISABILITY

Parishes and other employers of full-time active clergy members are expected to continue the clergy member's salary and benefits during any period of disability that does not exceed six months. The Church Pension Fund provides a subsidy of up to 70% of the clergy member's total compensation, capped at \$1,000 per week for a maximum period of 26 weeks, to the parish/employer while the clergy member recovers. This subsidy becomes available after 14 days (the "elimination period") due to injury or sickness. This elimination period is waived for maternity. Maternity benefit ends twelve (12) weeks from the date of delivery.

This subsidy is available to parishes/employers *only* when the disabled clergy member's pension assessments are fully paid and up-to-date *and* the parish/employer is continuing to pay the clergy member. Where a parish/employer terminates the employment of a clergy member during a period of short-term disability, the subsidy is instead paid to the clergy member. Zurich American Life Insurance Company is the administrator for the clergy benefit which is managed and funded by The Church Pension Fund.

Addressing a disability properly will usually require help and guidance. Therefore, as soon as a clergy member or senior warden of any parish becomes aware of a condition that might trigger entitlement to a disability subsidy, the diocesan office must be notified immediately.

The Church Pension Fund also provides long-term disability benefits for clergy at no additional cost. If the clergy member's disability is prolonged beyond 26 weeks, or is expected to last beyond 26 weeks, the clergyperson or his/her representative should initiate a claim for Long-Term Disability Benefits through The Church Pension Fund. Church Pension Group can provide the forms necessary to make a claim for long-term disability plan benefits and the diocesan office can assist in the completion of the forms. The maximum benefit period is two years or upon reaching age 72, whichever occurs first (or age 65 for members who are 63 or younger when disability begins). Please note the Continuation of Benefit on Total Disability for active employees under the age of 60 is provided under the Group Life Insurance Benefit.

Congregations and other employers within the diocese are encouraged to provide short-term and long-term disability insurance benefits for full-time lay employees. These benefits can be made available for purchase by either the employer or lay employee. Zurich American Life Insurance Company is the provider and administrator for the lay benefits. Parishes and employers are strongly encouraged to discuss short- and long-term disability benefits with all employees at the beginning of employment so that each employee can take appropriate measures to secure adequate disability coverage.

#### **GROUP LIFE INSURANCE BENEFITS**

All clergy listed in Active Status with The Church Pension Fund are provided with a Group Term Life Insurance Benefit equal to six times total annual compensation, up to \$150,000. Other benefits provided include Continuation of Benefit on Total Disability (for active clergy under the age of 60), Early Payment of Death Benefit (Accelerated Benefit or Living Benefit), and AD&D. Clergy and their spouses have the ability to purchase additional insurance coverage from the Church Life Insurance Corporation and the Pennsylvania Widows Corporation. Please contact

the diocesan office for additional information. Group Life Insurance may be included as an additional negotiated benefit in Clergy or Lay Employee Letters of Agreement. Congregations and other employers within the diocese are *encouraged* to provide life insurance benefits for full-time lay employees.

### ADVOCACY FOR CLERGY AND LAY EMPLOYEES DURING COMPENSATION/BENEFIT NEGOTIATIONS

At the time of determining the annual budget in congregations, clergy and lay employees often find it difficult to negotiate for an adjustment in compensation and benefits. Negotiation is not a skill that everyone possesses. In response to this reality, the Compensation Committee notes that clergy and lay employees may ask an advocate to represent his or her needs and desires to the vestry or budget committee.

#### **LETTERS OF AGREEMENT**

For Clergy, the Bishop requires that, prior to beginning a compensated ministry within the Diocese of Pittsburgh, a Letter of Agreement has been signed by the Clergy Person, the Senior Warden or other officer of the Parish or employing Organization, and the Bishop. An original, signed copy of the Letter of Agreement is to be maintained in the files of the Diocesan Office.

The Letter of Agreement should specify terms of call and compensation. A detailed Position Description should be attached and considered part of the Agreement.

Terms of compensation within the Letter of Agreement are to be reviewed annually, and the entire Letter of Agreement should be reviewed and updated periodically.

See APPENDIX F for a recommended Letter of Agreement template, noting the following about the template's content and use:

- The template refers to "Clergy" throughout. This may be replaced by "Rector," "Priest-in-Charge," or another appropriate title.
- The Position Description included in the template attempts to capture the complete range of responsibilities for a full-time rector or priest-in-charge. For clergy in a part-time role, the Position Description should be modified such that expected responsibilities are reasonable based on the number of hours for which the clergy is to be compensated. In the case of a single part-time clergyperson leading a parish, it is expected that he or she will engage and empower the lay leadership in helping to cover all the necessary functions of a healthy parish.
- The Outline for Mutual Ministry Review, included at the end of the template (after the Position Description), provides additional guidance on the Mutual Ministry Review process introduced in Section F of the template. This guidance (or something similar)

should be a standard element of all Letters of Agreement, to encourage and facilitate the adoption of Mutual Ministry Review as a regular practice in the life of every parish.

It is strongly recommended that similar, periodically updated Letters of Agreement be created/updated for all Lay Employees, as well.

#### CLERGY AND CONGREGATIONS: SITUATIONS OF MINISTRY AND DEPLOYMENT

#### **PARISH "TYPE" DESCRIPTIONS**

The descriptions of each congregational situation, and particularly of the clergy responsibility level, are provided to help the congregation assess their level of functioning and ministry development. The "types" are determined by a mix of factors, including size of active congregation, available financial resources, and style of ministry.

- TYPE 1 May include lay-led parishes, diocesan church plants or "restart" congregations, and ministry utilizing part-time clergy, shared clergy, supply clergy, or deacons
- TYPE 2 Smaller parishes with settled full or part-time clergy and lay volunteers filling most other staff roles
- TYPE 3 Mid-sized parishes with settled full or part-time clergy and a mix of paid and volunteer staff
- TYPE 4 Larger parishes with complex programming and some paid lay and clergy staffing
- TYPE 5 Largest parishes with the most complex programming and multiple paid lay and clergy staffing

See Appendix A for the 2020 breakdown of Diocesan parishes by Type.

#### **CLERGY MINISTRY DEPLOYMENT DEFINITIONS**

#### **CLERGY DEPLOYED IN FULL-TIME MINISTRY SITUATIONS**

Full-time clergy may either hold canonically elected and tenured positions (Rectors) or be non-tenured Priests-in-Charge and other Associate or Assistant positions. Appendix B of the Compensation Guide relates the five patterns or "types" of deployment situations with minimum and recommended Total Compensation guidelines for full-time ministry in these situations. The location of a ministry situation within these guidelines is somewhat flexible and takes into account a number of factors including the size of the active congregation, available resources (both human and financial), and the scope and complexity of the ministry and parish programs. Parishes and settled full-time and part-time clergy are to have a signed Letter of Agreement that is regularly updated. Clergy serving in a shared situation shall be paid as full-time if their time commitment total among all participating parishes is 100% or 40+ hours per week.

#### FULL TIME CALCULATION, DAYS OFF, AND VACATION

For the purposes of this Guide, a work week for full-time clergy will average approximately 48 hours.

Full-time clergy are expected to have at least one continuous 24-hour period each week reserved for personal and family use, and may have up to 48 hours of such time. Full-time clergy shall have a minimum of one full month of paid vacation time per year, to include at least four Sundays. Arrangements for designated days-off and paid vacation time for Settled Part-Time Clergy are to be negotiated and included in the Letter of Agreement.

#### **CLERGY DEPLOYED IN PART-TIME MINISTRY SITUATIONS**

#### **Time Commitment Calculations for Part-Time Clergy Appointments:**

1/4 Time	Sermon Preparation, Sunday Service, plus equivalent of 7-8 hours/week pastoral care/groups/meetings/other services
1/2 Time	Sermon Preparation, Sunday Service, plus equivalent of 18-20 hours/week pastoral care/groups/meetings/other services
3/4 Time	Sermon Preparation, Sunday Service, plus equivalent of 28-30 hours/week pastoral care/groups/meetings/other services

#### **CLERGY ASSISTANTS (FULL- AND PART-TIME)**

Parishes with a full-time Rector or Priest-in-Charge may also be served by additional stipendiary clergy on a full or part-time basis. Minimum Compensation for Full-Time Assistant Clergy shall conform to the minimum stipend levels established for Full-Time Clergy in Type II Parishes in Appendix B and shall include mandatory health and pension benefits. Part-Time Clergy Assistants shall receive a Letter of Agreement defining their duties and specifying the "percentage of full time" of the ministry appointment.

Minimum compensation for Part-Time Assistant Clergy shall be calculated on a percentage basis using the Minimum Full Time Compensation standard for Type II parishes. If the percentage assignment meets qualifying hours, such clergy shall also be accorded health and pension benefits.

#### **SUPPLY CLERGY**

Supply Clergy provide liturgical leadership on occasional instances – as when parish clergy may be away on vacation or study leave – or during short-term intervals when there is a vacancy in a parish. Supply Clergy provide liturgical leadership and preaching at Sunday or designated weekday services only, and are not expected to attend to additional or on-going pastoral or administrative duties.

If a Supply position is expected to extend beyond a single three-month period or to involve duties beyond liturgical leadership and preaching, the position shall be redefined as Long-Term Supply, following further guidance explained for Clergy in Settled Appointments, Part-time on page 15.

# APPENDIX A REGISTER OF PARISH TYPES AND MINISTRY SITUATIONS

The location of a parish situation within these guidelines may be somewhat intuitive, taking into account a number of factors including the size of the active congregation, available resources (both human and financial), and the scope and complexity of the ministry and parish programs.

#### Type 1

Blairsville, St. Peter's
Brackenridge, St. Barnabas
Brighton Heights, All Saints
Brookline, Advent
Carnegie, Atonement
Donora, St. John's
Hazelwood, Good Shepherd
Homestead, St. Matthew's
Jeannette, Advent
Monongahela, St. Paul's
North Versailles, All Souls
Northern Cambria, St. Thomas
Penn Hills, St. James
Scottdale, St. Bartholomew's
Wayne Township, St. Michael's

#### Type 2

Canonsburg, St. Thomas Crafton, Nativity Homewood, Holy Cross Indiana, Christ Church Johnstown, St. Mark's Kittanning, St. Paul's McKeesport, St. Stephen's North Side, Emmanuel Somerset, St. Francis Wilkinsburg, St. Stephen's

#### Type 3

Brentwood, St. Peter's
Franklin Park, St. Brendan's
Highland Park, St. Andrew's
Ligonier, St. Michael's
Oakmont, St. Thomas
Peters Township, St. David's
Pittsburgh, Trinity Cathedral
Squirrel Hill, Redeemer

#### Type 4

North Hills, Christ Church

#### Type 5

East Liberty, Calvary Mt. Lebanon, St. Paul's

# APPENDIX B CLERGY COMPENSATION MINIMUM AND RECOMMENDED GUIDELINES

#### **Clergy in Settled Appointments, Full Time**

Guideline figures include ONLY: Cash Stipend and Allowances designated for Housing, Utilities, Housing Equity, and Self-Employment Tax. If Housing and Utilities are supplied by the parish, the Guideline figures may be reduced by 25%. (Figures are for Compensation as defined in the Rules of the Church Pension Fund and do not include allowances for Travel, Professional Expenses, Benevolence and Discretionary Funds, and Continuing Education or Sabbatical allowances.)

Guideline figures ranging above the Minimum/Initial figures at each level represent a standard of normal compensation for full-time clergy with good performance. When resources are available and in accordance with advancing tenure and performance, clergy are appropriately compensated above the indicated Guideline figures at each level. Compensation for clergy in parishes shall not fall below the Minimum/Initial range for the designated Parish Type (see Appendix A) and the Minimum "Type 1" figure shall be an Absolute Minimum for all full-time clergy, including those who have positions in other diocesan institutions or ministries. The Absolute Minimum for full-time Assistant or Associate Rectors shall be the Minimum "Type 2" figure.

#### ABSOLUTE MINIMUM COMPENSATION, BY PARISH TYPE (See page 13)

PARISH TYPE	FULL TIME PRIMARY	FULL-TIME ASSOCIATE	OCCASIONAL SUPPLY
Type 1	\$51,000	N/A	See supply clergy policies on page 17
Type 2	\$56,100	N/A	Same as above.
Type 3	\$64,525	\$56,100	Same as above.
Type 4	\$74,250	\$56,100	Same as above.
Type 5	\$85,425	\$56,100	Same as above.

#### RECOGNITION OF EXPERIENCE: MINIMUM AND TARGET RANGES, BY PARISH TYPE

It is appropriate to recognize <u>ordained experience</u> of clergy by setting target Compensation above Parish Type Minimums for higher experience levels of Full-time Primary clergy assuming good performance and in accordance with the table below. Full-time Associate clergy may be reviewed annually for Compensation above the Parish Type II Minimum based on performance and Parish financial support.

PARISH TYPE	0-4 Years (Absolute Minimum)	5-9 Years Target	10-14 Years Target	15-19 Years Target	20+ Years Target
Type 1	\$51,000	\$ 55,100	\$ 59,500	\$ 64,250	\$ 69,400
Type 2	\$56,100	\$ 61,700	\$ 67,850	\$ 74,675	\$ 82,150
Type 3	\$64,525	\$ 72,275	\$ 80,900	\$ 90,625	\$101,525
Type 4	\$74,250	\$ 84,650	\$ 96,500	\$110,000	\$125,400
Type 5	\$85,425	\$ 99,100	\$114,950	\$133,350	\$154,675

The figures above beyond the "0-4 Years" category are representative of market <u>target</u> compensation and are not to be treated as absolute minimums. Clergy-person performance and the financial capabilities of the Parish are also factors of consideration.

#### **Clergy in Settled Appointments, Part-Time**

Clergy serving congregations by diocesan appointment as "clergy-in-charge," with pastoral and administrative duties, and other clergy serving parishes or other diocesan institutions as Parish Assistants in long-term, part-time positions shall have a Letter of Agreement defining the position as a percentage of full-time (e.g., 25%, 50%, 75%), and with a narrative description outlining the extent of ministerial responsibilities. See Table on Page 14 for specific guidance. Minimum Compensation in these positions will apply the percentage of full-time service to the figure for the diocesan Absolute Minimum for the Parish Type. (Thus, e.g., a long-term 25% position in a "Type 2" Parish would have a Minimum Compensation of \$14,025 (\$56,100 x .25).

#### **Clergy in Supply Appointments, Single-Event or Short-Term**

Clergy Minimum Supply Compensation Rates are intended to apply to occasional instances – as when parish clergy may be away on vacation or study leave – or short-term intervals when there is a vacancy in a parish. "Supply Rates" are intended to apply to liturgical leadership and preaching at Sunday or designated Weekday services only, and do not include additional ongoing pastoral or administrative duties.

If a Supply position is expected to extend beyond a single three-month period or to involve duties beyond liturgical leadership and preaching, the position shall be redefined as Long-Term Supply, following further guidance explained for Clergy in Settled Appointments, Part-time on page 15.

- 1. One Sunday Service, with Sermon \$150 on short-term basis; \$200 on long-term basis
- 2. Two Sunday Services, with Sermon \$175 on short-term basis; \$225 on long-term basis *An additional \$50 is to be paid for each additional service on the same weekend.*
- 3. Midweek Service, with Informal Homily \$ 60

If a Supply Clergy is expected to be regularly employed for five or more consecutive months by a parish, the supply clergy must be enrolled in the Church Pension Plan and pension assessments of 18% paid by the parish on behalf of the clergy. If a Supply Clergy is expected to be employed for less than five consecutive months, but actually works for five or more consecutive months, participation in the Clergy Pension Plan will be mandatory retroactive to the date of hire. This is applicable not only to Supply Clergy serving a parish on a weekly basis, but also to those serving on a less frequent, but still regular, basis – for example, once a month, or every other week.

When major holy days, such as Christmas, fall on a day other than Sunday, the provisions of options 1 and 2 above will apply and is not be compensated as a midweek service.

Supply Clergy are to be reimbursed for round-trip travel costs from their home to the Church at the current IRS reimbursable mileage rate.

#### APPENDIX C 2019 PENSION BENEFITS POLICY CLERGY AND LAY EMPLOYEES

#### **Clergy Pensions**

In all cases parishes and other employers under the authority of The Episcopal Church shall comply with the canons of the Episcopal Church and of the Episcopal Diocese of Pittsburgh by enrolling all eligible Clergy (priests and stipendiary deacons) in the Clergy Pension Plan of The Church Pension Fund of The Episcopal Church and by paying all Pension Fund assessments and contributions in a timely manner. Treasurers and other Administrators are encouraged to consult with the Director of Administration to assure compliance.

#### **Lay Employee Pensions**

As of January 1, 2013, parishes and other employers under the authority of the canons of The Episcopal Church and of the Episcopal Diocese of Pittsburgh shall enroll all Lay Employees, scheduled to work 1,000 hours per year or more, in the Lay Employee Pension Plan of The Church Pension Fund of The Episcopal Church and shall pay all Pension Fund assessments in a timely manner.

Participation in the Lay Employee Pension Plan of The Church Pension Fund was mandated by the 76th General Convention of The Episcopal Church in 2009. The Plan includes two programs – one "Defined Benefit" and the other "Defined Contribution." Each employing parish or organization determines which program to provide for its lay employees. The Defined Benefit program requires an Employer Contribution of 9% of the employee's compensation. The Defined Contribution program requires a base Employer Contribution of 5% of the employee's compensation. Employees are encouraged to contribute to their account in the Defined Contribution program, and the Employer is required to match the Employee's contribution up to an additional 4% of the Employee's compensation, for a total Employer contribution of 9%.

Effective in July 2019, The Episcopal Church Center (TEC), taking a step closer to parity in pension benefits between its lay and clergy employees, increased its base Employer Contribution for the Defined Contribution program from 5% to 8% while maintaining the 4% match, resulting in an increased total contribution from 9% to 12%. Parishes which offer the Defined Contribution program are strongly encouraged to follow TEC's lead by increasing their Employer contributions from 5% to 8% while maintaining the 4% match, for a recommended total contribution of 12%. (Note: The Diocese of Pittsburgh contributes 11% plus a 4% match for a total contribution of 15% for its lay employees.)

#### **APPENDIX D**

# TWO EXAMPLES OF VESTRY HOUSING RESOLUTIONS FROM THE 2015 EPISCOPAL MINISTERS TAX GUIDE PUBLISHED BY THE CHURCH PENSION FUND

1. Sample housing allowance resolution for a priest or deacon who lives in a church-provided rectory:

The following	resolution was duly adopted	by the Vestry	of	Church at	a regularly
	eting held ona qu			-	5 7
Whereas, the	Reverend is co	ompensated by	0	Church excl	usively for
services as a m	ninister of the gospel; and				
Whereas,	Church provides _	wit	th rent free us	se of a chu	ırch-owned
rectory as com	pensation for services that (h	e or she) render	s to the church	in the exer	cise of (his
or her) ministr	y; and				
Whereas,	incurs expenses for	living in chui	ch provided h	ousing; the	refore it is
hereby					
Resolved, that	the annual compensation pai	d to	for calendar	year	shall
be \$	, of which, \$	_ is hereby de	esignated to be	e a housing	allowance
pursuant to Sec	ction 107 of the Internal Reve	nue Code; and	it is further		
Resolved, that	the designation of \$	as a hous	ing allowance	shall apply	to calendar
year and	d all future years unless other	wise provided b	y the Vestry; an	nd it is furth	ier
Resolved, that	as additional compensation	to	for calendar	year	and for all
future years ur	nless otherwise provided for b	y this Vestry, _	sh	all be permi	itted to live
in the church-o	owned rectory located at	, and tha	at no rent or oth	ner fee shall	be payable
	for such occupancy and use				

# 2. Sample housing allowance resolution for a deacon or priest who owns or rents his or her home:

The following resolution was duly adopted by the Vestry of Church at a regularly
scheduled meeting held on a quorum being present:
Whereas, the Reverend is compensated by Church exclusively for the services as a minister of the gospel; and
Whereas, Church does not provide with a rectory; therefore, it is hereby
Resolved, that the total compensation paid to for calendar year shall be
\$, of which \$ is hereby designated to be a housing allowance; and it is
further
Resolved, that the designation of \$ as a housing allowance shall apply to calendar year and all future years unless otherwise provided.

**NOTE**: In order to qualify for the exemption from Federal and local income taxes, clergy housing allowances must be approved in advance, and may not be made retroactive. Thus it is important that the Vestry adopt a resolution for a newly employed clergyperson in advance of his or her start date. Housing allowances may be increased prospectively, if necessary. For further information about the intricacies of housing allowances and the Internal Revenue Code, see the Clergy Tax Guide published annually and available from The Church Pension Fund at cpg.org. Individual consultation by telephone is available, without charge.

# APPENDIX E MILEAGE & TRANSPORTATION REPORT

Date	Location To/From	Purpose of Travel	Miles	Toll/Parking
	Number of miles	X current IRS Rate =	\$	
		Total amount of other expenses	\$	
	Total milea	ge and transportation expenses	\$	

#### APPENDIX F

#### LETTERS OF AGREEMENT FOR CLERGY

#### EPISCOPAL DIOCESE OF PITTSBURGH MINISTRY COVENANT AGREEMENT

between The Wardens and Vestry of Church, and The Reverend **Preamble** The Wardens and Vestry of Church and The Rev. enter this agreement with the concurrence of the Bishop of the Episcopal Diocese of Pittsburgh. The Clergy will lead Church as pastor, priest and teacher, sharing in the councils of this congregation and of the whole Church, in communion with our Bishop. By word and action, informed at all times by the Holy Scriptures, the Book of Common Prayer, and the Constitution and Canons of the Episcopal Church and the Episcopal Diocese of Pittsburgh, the Clergy will proclaim the Gospel, love and serve Christ's people, nourish them, and strengthen them to glorify God in this life and in the life to come. This ministry is further described in a Position Description, attached, which has been developed and approved by the Clergy, Wardens and Vestry of this parish and is considered part of this Letter

of Agreement.

#### Section A. Times of Work & Leave

(Please choose only the version that is appropriate for your ministry setting)

#### Full Time Version

1) The Clergy's work includes not only activities directed to the parish and its well-being, but also labors on behalf of the Diocese and community. This work for the Diocese will include participation in ordination services, clergy funerals, a yearly clergy retreat/conference, yearly Diocesan Convention and other events deemed important by the Bishop.

The Clergy's scheduled workweek is five days. It is estimated that this would be, on average, 48 hours per week. In general, no more than three evenings per week are expected. The Clergy is expected to preserve 48 hours (with at least one continuous 24-hour period) each week solely for personal and family use.

- 2) The Clergy will have the following periods of leave at full compensation:
  - a) National Holidays, to be taken so as not to interfere with worship for major occasions.
  - b) One month of Annual Leave, which will include at least four Sundays. No more than days and one Sunday may be carried forward to succeeding years. Annual Leave consists of Vacation, Sick Leave and Compassion Leave.
  - c) Professional Development Leave, at the rate of two weeks per year, for classes, conferences, etc., that are expected to be mutually beneficial to both Clergy and Parish.
  - d) Two weeks per year of service in this parish for Sabbatical Leave, to be available after the fifth year, up to a maximum of three months (14 weeks) may be taken. Sabbatical arrangements will be made in full consultation with the Vestry, to ensure benefits for Parish as well as Clergy.
  - e) \_\_\_\_\_ weeks paid leave of absence upon the birth or adoption of a child. (In the case of maternity leave, CPG will reimburse the parish's cost of substitute clergy for up to 12 weeks.)

#### 3/4 Time Version

1) The Clergy's work includes not only activities directed to the parish and its well-being, but also labors on behalf of the Diocese and community. This work for the Diocese will include participation in a yearly clergy retreat, yearly Diocesan Convention and other events deemed important by the Bishop.

The Clergy's scheduled workweek consists of 32-36 hours. In general, no more than three evenings per week are expected. The Clergy is expected to preserve 48 hours (with at least one continuous 24-hour period) each week solely for personal and family use.

2) The Clergy will have the following periods of leave at full compensation:

- a) National Holidays, to be taken so as not to interfere with worship for major occasions.
- b) One month of Annual Leave, which will include at least four Sundays. No more than \_\_\_\_\_ days and one Sunday may be carried forward to succeeding years. Annual Leave consists of Vacation, Sick Leave and Compassion Leave.
- c) Professional Development Leave, at the rate of two weeks per year, for classes, conferences, etc., that are expected to be mutually beneficial to both Clergy and Parish.
- d) Two weeks per year of service in this parish for Sabbatical Leave, to be available after the fifth year. Sabbatical arrangements will be made in full consultation with the Vestry, to ensure benefits for Parish as well as Clergy.

e)	weeks	paid leave	of absence upon the	birth or adoption	of a child.
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#### 1/2 Time Version

- 1) The Clergy's work includes not only activities directed to the parish and its well-being, but also labors on behalf of the Diocese and community. This work for the Diocese will include participation in a yearly clergy retreat, yearly Diocesan Convention and other events deemed important by the Bishop. The Clergy's scheduled workweek consists of 20-24 hours. In general, no more than two evenings per week are expected.
- 2) The Rector will have the following periods of leave at full compensation:
  - a) National Holidays, to be taken so as not to interfere with worship for major occasions.
  - b) One month of Annual Leave which will include at least four Sundays. No more than days and one Sunday may be carried forward to succeeding years. Annual Leave consists of Vacation, Sick Leave and Compassion Leave.
  - c) Professional Development Leave, at the rate of two weeks per year, for classes, conferences, etc., that are expected to be mutually beneficial to both Clergy and Parish.
  - d) Two weeks per year of service in this parish for Sabbatical Leave, to be available after the fifth year. Sabbatical arrangements will be made in full consultation with the Vestry, to ensure benefits for Parish as well as Clergy.

e) .	weeks pai	leave of absence	upon the birth	or adoption of	a child.
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#### 1/4 Time Version

- 1) The Clergy's work includes not only activities directed to the parish and its well-being, but also labors on behalf of the Diocese and community. This work for the Diocese will include participation in a yearly clergy retreat, yearly Diocesan Convention and other events deemed important by the Bishop. The Clergy's scheduled workweek consists of 10-12 hours. In general, no more than one evening per week is expected.
- 2) The Clergy will have the following periods of leave at full compensation:
  - a) National Holidays, to be taken so as not to interfere with worship for major occasions.

- b) One month of Annual Leave which will include at least four Sundays. No more than days and one Sunday may be carried forward to succeeding years. Annual Leave consists of Vacation, Sick Leave and Compassion Leave. c) Professional Development Leave, at the rate of two weeks per year, for classes, conferences, etc., that are expected to be mutually beneficial to both Clergy and Parish. d) Two weeks per year of service in this parish for Sabbatical Leave, to be available after the fifth year. Sabbatical arrangements will be made in full consultation with the Vestry, to ensure benefits for Parish as well as Clergy. e) weeks paid leave of absence upon the birth or adoption of a child. **Section B. Compensation** Housing Allowance Version (Clergy with their own housing) 1) The Clergy's annual cash salary will be \$ \_\_\_\_\_\_\_, paid in installments consistent with the Parish's payroll cycle. It will be reviewed and adjusted annually in accordance with the current minimum compensation standards for clergy of the Episcopal Diocese of Pittsburgh. (In addition, the parish may provide SECA reimbursement payments as a supplement to the Clergy's cash salary.) 2) At the Clergy's request, \$ \_\_\_\_ of this salary (\$ \_\_\_\_ per month) is designated as "Housing Allowance" under the Federal Internal Revenue Code. This amount, too, will be reviewed annually, and may be adjusted at the Clergy's request. 3) The Vestry shall pay the following benefits: a) Medical Insurance through an Episcopal Church Medical Trust (ECMT) plan, as required by the Diocesan Compensation Guide.
  - \*If the equivalent or better than the ECMT offering is provided independently through the employment of the Clergy's spouse, the Clergy may waive participation in the Diocesan ECMT plan. The Vestry will then not provide duplicate coverage, but will use the amount of the Diocesan ECMT premium that would have been spent to provide additional income (a medical stipend), or to fund a 403b for the Clergy. If at any time the Clergy revokes the waiver, the Vestry will provide ECMT in accordance with the Diocesan plan.
  - b) Church Pension Fund Assessment of 18% on the sum of the Clergy's total assessable compensation (cash salary, including housing allowance; SECA reimbursement; medical stipend). The Parish's payment of this assessment entitles the Clergy to numerous benefits, including Life Insurance, Short- and Long-Term Disability Insurance, Maternity Leave, etc. Refer to A Guide for Benefits Under the Clergy Pension Plan at www.cpg.org for additional details.

#### Section C. Expenses

The Vestry will pay the following expenses incurred by the Clergy in fulfilling the duties of the office:

1) Travel expenses, including: a) Mileage, at the current rate provided by the Internal Revenue Service, to be reviewed annually against the updated IRS rate. (This does not include the cost of commuting to and from the parish.) b) Parking fees, tolls, bus fares, etc. 2) The normal expenses of the church's office operation, such as telephone, postage, office equipment, supplies, secretarial services, etc. (This should not exceed the amount designated for such expenses in the Parish's annual operating budget.) 3) An expense allowance, up to \$ \_\_\_\_\_ annually, for reimbursement of expenses incurred in the course of professional activities on behalf of \_\_\_\_\_\_ Church. 4) Reasonable costs associated with either residential telephone service or cell phone usage, depending on the Clergy's preferred method of communication for ministry purposes. In either case, the telephone number will be published to insure the Clergy's ready accessibility in case of emergencies. 5) A Continuing Education Allowance of \$ \_\_\_\_\_ per year, to be reviewed annually, and paid to or on behalf of the Clergy toward expenses incurred in relation to classes, conferences, etc., that are expected to be mutually beneficial to both Clergy and Parish. Section D. Discretionary Fund In accordance with the Canons of the Episcopal Church, a Discretionary Fund is to be established as a church checking account under the Clergy's sole control, from the following from gifts given the Clergy for the purposes of the Discretionary Fund. The Clergy will manage the fund in accordance with guidelines provided in the Manual of Business Methods in Church Affairs, found on the diocesan website. This fund is to be audited annually as part of the church's annual audit. **Section E. Supplementary Compensation** 1) The Clergy will not charge fees for performing any rites of the Church (for example,

Church.

baptisms, marriages, funerals) for members of

- 2) The Clergy may, however, receive income from other sources, provided such activity does not interfere with the Clergy's fulfillment of his/her primary duties. Among such possible income sources are:
  - a) Sacramental services on behalf of persons not in any way related to the parish.
  - b) Fees and honoraria for professional services performed on personal time for groups unrelated to the parish, or for sermons, books or articles published outside the parish.
  - c) Other employment.

#### Section F. Mutual Ministry Review

- 1) The Clergy, Wardens and Vestry agree to an annual discussion and mutual review of the total ministry of the parish, in order to:
  - a) Provide the Clergy, Wardens, and Vestry opportunities to assess how well they are fulfilling their responsibilities to each other and to the ministries they share.
  - b) Establish goals for the work of the whole parish for the coming year.
  - c) Isolate areas of conflict or disappointment that have not received adequate attention and may be affecting the parish's ministry.
  - d) Clarify the expectations of all parties to help prevent future conflict.
  - e) Recognize and celebrate the blessings and successes experienced during the previous year.
- 2) In performing the annual review, the Clergy, Wardens and Vestry will follow the guidance set forth in the attached Outline for Mutual Ministry Review.
- 3) The Clergy or Wardens may request that the Mutual Ministry Review be facilitated by a mutually agreed-upon third party, whose selection may be determined in consultation with the Bishop or member of diocesan staff, if desired.
- 4) The Parish will share the results of the Mutual Ministry Review with the Bishop upon request.

#### Section G. Agreement Revisions and Termination

1) This letter may	be revised only through the mutual agreement of both the	Wardens and
Vestry of	Church and The Rev.	·

2) The Clergy's tenure is to continue under this agreement, or under subsequent revisions of this agreement, until dissolved by mutual consent, or by arbitration and decision, as provided by the relevant Canons of the Episcopal Church and the Episcopal Diocese of Pittsburgh.

#### **Section H. Other Possible Agreements**

			penses incurred in making the move by Church. Moving
expenses co	uld include family tra ions during the move,	avel, transporting house	ehold goods, reasonable temporary uses Allowance of up to two weeks
2) The movi	ing date shall be in the	e week of	The Clergy shall begin
duties in the circumstance	parish no later than _		, unless delayed by adverse
cash salary, a	<b></b>	Insurance, to the Clergy	o continue payment of the Clergy's surviving direct dependents for a
ministry revi	•	• •	t at the time of the annual mutual isions may be mutually agreed upor
5) If the Cl Agreement, a another mutu	ergy and Vestry are in either party may appearally agreed upon third	in disagreement concernal for mediation to party, the Bishop remain	ning interpretation of this Letter or ing the final arbiter.
			on, will be made part of the minutes es will be given to each new Vestry
Date		Clergy	
		Senior Warden	
Reviewed	Diocesan Director of	f Administration	
Approved			
	Bishop		

#### Letter of Agreement Addendum #1 CLERGY POSITION DESCRIPTION

The Clergy will lead	Church as pastor, priest and teacher, sharing in the
councils of this congregation	and of the whole Church, in communion with our Bishop. By word
and action, informed at all ti	mes by the Holy Scriptures, the Book of Common Prayer, and the
Constitution and Canons of	the Episcopal Church and the Episcopal Diocese of Pittsburgh, the
Clergy will proclaim the Go	spel, love and serve Christ's people, nourish them, and strengthen
them to glorify God in this l	Ife and in the life to come.

#### **Accountabilities**

- 1) Lead worship, preach the Gospel, and administer the sacraments at regularly scheduled services and special services throughout the liturgical year. In so doing, provide parishioners and others the opportunity for spiritual growth and meaningful response to Christ's love.
- 2) Provide for the pastoral care of parishioners especially those who are elderly, ill, or otherwise unable to attend services so that any grief, anxiety, or distress is met with Christian concern.
- 3) Encourage parishioners to recognize the needs of others (within and beyond the parish), and to respond to those needs as appropriate, with Christ-like compassion.
- 4) Provide a Christian education program through which persons of all ages might learn the content of the Faith and its application to daily living.
- 5) Work to increase the depth and breadth of participation by laity in leadership roles, and share with them the administration of the parish.
- 6) Work closely with the Vestry in establishing and managing the goals, priorities, and programs of the parish.
- 7) Participate in community and diocesan activities, thus extending the mission of the parish beyond itself.
- 8) Maintain a pattern of life that sets a wholesome Christian example.

[Template Note: This Position Description attempts to capture the complete range of responsibilities for a full-time rector or priest-in-charge. For clergy in a part-time role, the Position Description should be modified, such that expected responsibilities are reasonable based on the number of hours for which the clergy is compensated. In the case of a single part-time clergyperson leading a parish, it is expected that he or she will engage and empower the lay leadership in helping to cover all the necessary functions of a healthy parish.]

# Letter of Agreement Addendum #2 OUTLINE FOR MUTUAL MINISTRY REVIEW

#### **Participants**

The Mutual Ministry Review will involve, at minimum, the Clergy, Wardens, and Vestry of the parish. If desired, others integral to the leadership and administration of the parish (e.g., parish coordinator, music director, Sunday School director) may also be asked or required to participate.

#### Frequency/Scheduling

The Mutual Ministry Review process will be undertaken by the parish annually. The timing of the review may be determined through discussion and agreement by the Clergy, Wardens, and Vestry. For some parishes, an end-of-year review may be desirable; for others, conducting the review during the slower summer season will seem more feasible. A parish may also consider completing the review prior to its annual meeting, so that both outgoing and incoming vestry members may participate. It is recommended, though, that the Mutual Ministry Review take place *apart* from the parish's annual budget planning process, keeping in mind that it is intended as a review of the *total* ministry of the parish – not as a clergy performance review, nor as the basis for decisions related to clergy compensation.

#### Structure/Process

A Mutual Ministry Review may follow any of a number of available models. A simple Internet search will allow you to explore these models, and to choose an option that will work for your parish. The Episcopal Church Foundation (ECF) offers a valuable resource: <u>Living Into Our Ministries – The Mutual Ministry Cycle: A Resource Guide</u>, available on their website, ecfvp.org.

Whatever model is used, the Mutual Ministry Review should be designed in such a way that the following goals may be achieved:

- a) Provide the Clergy, Wardens, and Vestry opportunities to assess how well they are fulfilling their responsibilities to each other and to the ministries they share.
- b) Establish goals for the work of the whole parish for the coming year.
- c) Isolate areas of conflict or disappointment that have not received adequate attention and may be affecting the parish's ministry.
- d) Clarify the expectations of all parties to help prevent future conflict.
- e) Recognize and celebrate the blessings and successes experienced during the previous year.

The following list of questions, taken from ECF's <u>Living Into Our Ministries</u> resource (pp. 48-49), is intended to help you begin thinking about the questions that might be addressed through the Mutual Ministry Review process. Feel free to use or adapt these questions as desired.

#### **Sample Questions**

- How did we live out or put into action our mission statement (the Gospel) this past year?
- What was a highlight of our ministry this past year—with one another? in the community?
- What was the most positive activity in our congregation during the past year? Who was responsible for making it happen?
- Whom do you want to thank?
- What now needs the attention of the priest and vestry? What would you like to strengthen?
- What task or goal is most important for the coming year?
- How would you describe the quality of our congregational community life this past year?
- Last year, we set as a goal. How did we do?
- What attracts newcomers to our congregation?
- What do you believe God is calling us to do in the next years?
- What did you learn this year? How did you grow?
- What do you value most about Church?
- Describe two or three ways to strengthen the ministry and health of Church.
- Describe a moment or incident or encounter in the past year at \_\_\_\_\_ Church that was especially meaningful for you.
- Describe the one most important factor that, for you, gives "life" to \_\_\_\_\_\_ Church.
- If you had one wish for \_\_\_\_\_ Church for the next three to five years, what would it be?