

HONORARIA FOR SUPPLY MINISTERS

A SUGGESTED POLICY

(09/06/07)

1. We suggest a minimum honorarium of \$125.00 which should be supplemented by an additional mileage reimbursement if the supply preacher must travel more than 50 miles round trip to your church. [\$175.00 if there are two services.]
2. Large churches (i.e. above 500 members) should provide an honorarium of \$150.00 and \$250.00 if there are two services. Reimbursement for mileage in excess of 50 miles round trip should be added at IRS rate.
3. For retired ministers it would be most helpful if you would mark the check "Honorarium for housing assistance." Such designation will be of benefit to retired ministers when filing their income tax return.
4. Columbia Theological Seminary has established the honorarium for students filling pulpits between \$125.00 and \$150.00, plus mileage.
5. Commissioned Lay Pastors are paid on the same honoraria as other pulpit supply pastors -with the exception of Commissioned Lay Pastor Candidates. Candidates should be reimbursed for their travel and a check in the amount of \$50.00 should be sent to the presbytery office and marked CLP Training. (In this way the CLP program pays for itself.)
6. Presbytery Staff members do not expect honorarium.
7. Churches should pay appointed Session Moderators and PNC Liaisons for mileage at the IRS approved business rate.

To whom should you offer honoraria? An honorarium should be provided to any minister filling your pulpit on any occasion when he/she is there in the absence of the installed pastor or at the convenience of the church and/or the installed pastor. Exceptions would be when a minister is in your pulpit at the request of the institution, program, or church agency whose cause is being represented and whose presence has been requested by that agency, institution, or cause.

Example: If your minister is to be on vacation and you request Dr. Frank McElroy, Jr., President of the Presbyterian Home in Quitman, Georgia, to fill the pulpit, an honorarium is to be provided. If, on the other hand, the Presbyterian Home of Quitman, Georgia, request the opportunity for Dr. McElroy to be heard in your pulpit on behalf of the institution, there would be no honorarium provided.

If you have further questions concerning supply minister and honoraria, please call the Presbytery Office and we will attempt to find answers for you.