Reports to the Convention

Diocesan Salary and Benefits Committee Report To the Convention June 2023

Committee Members The Rev. William Tatem - Chair The Rev. Meaghan Keegan The Rev. Dr. Elizabeth Papazoglakis Christopher Cassidy

The guidelines here are the minimum suggested stipend for 2024 for clergy serving parishes in the Diocese of Albany. **There is nothing to prevent congregations from providing compensation and benefits higher than those suggested.** Indeed, the salary and benefits committee is aware that in some circumstances, the minimum suggested amount may not be adequate. The committee is also aware of the negative impact the Covid-19 virus continues to have on the income of individuals, parishes, and the Diocese and the extreme hardship some are having in meeting their operating expenses. Consider, also, that the average clergy compensation in the Diocese is the lowest in the Northeast. Every congregation should review their clergy compensation package in light of the parish's circumstances as well as the clergy's needs. Every congregation is urged to encourage active stewardship as the norm within their parish.

Ultimately, our trust should be in the Lord, our God, to supply all of our need. Philippians 4:19

The **Clergy compensation and benefits** section is the only section revised this year. All the remaining sections remain in effect, unchanged.

1.) Clergy compensation and benefits

During the twelve months, December 2021 through December 2022, the Northeast Region Consumer Price Index (Unadjusted) rose approximately 6.3%. The Social Security COLA adjustment starting January 1, 2023 was an historic 8.7%. Considering the present unstable and unpredictable immediate future economic culture, the Committee recommends that vestries increase their priest's stipend by 3.0% for 2024. The following table shows the recommended minimum Stipends.

It is important to note that the diocesan-recommended stipends represent only the cash stipend paid to priests. Housing, Self-Employment Contributions Act (SECA), health insurance, Church Pension payments and travel expense reimbursement are not included. The suggested minimum stipend guideline for full-time curates and other full-time assisting priests is two thirds of the rector's stipend. The stipend for part-time priests should be proportionate to the time they spend working for the parish.

2024 STIPEND SCHEDULE						
CATEGORIES:	1	2	3	4	5	6
NORMATIVE	\$41665	\$48015	\$53920	\$59670	\$67845	\$75250
MINIMUM	\$40315	\$43960	\$50050	\$55690	\$62275	\$67845

The categories for the chart above are as follows:

Category 1: Parochial report Box 7-B income under \$89,999

Category 2: Parochial report Box 7-B income \$90,000 - \$109,999

Category 3: Parochial report Box 7–B income \$110,000 - \$149,999

Category 4: Parochial report Box 7-B income \$150,000 - \$189,999

Category 5: Parochial report Box 7-B income \$190,000- \$249,999

Category 6: Parochial report Box 7-B income Greater than \$250,000

Please note that "Box 7-B" is "Total Operating Revenues" only. What is included and excluded from this box is explained in the accompanying workbook for the Parochial Report in the section entitled *Stewardship and Financial Information* and is available online at:

https://www.episcopalchurch.org/ Search for "Parochial Report Workbook; Document"

As in the past, if a vestry, or vestries of a group of congregations served by one priest, is unable to meet the minimum stipendiary guidelines they shall consult with the Standing Committee.

2.) SECA Payments

The IRS classifies clergy as Self-Employed for Social Security purposes and are responsible for paying their total Social Security assessments (SECA). The Diocesan recommended standard for parishes is that a minimum of one half of the Self Employment Contributions Act (SECA) payment be paid **to the clergy** by the parish.

3.) Minimum recommended compensation for supply clergy (priests and deacons).

\$130 for one Eucharistic weekend service.

\$25 for each additional service in the same weekend.

\$100 for weekday liturgical services

\$80 per unit for pastoral or other assigned responsibilities such as prayers at time of death, hospital visits, etc. A unit is a morning, an afternoon or an evening.

Expenses are reimbursed at cost for meals, lodging, parking, etc and at the IRS maximum approved rate for mileage. The mileage rate changes every six months. Please go to this address to find the latest rate: https://www.irs.gov/ Search for mileage rates

4.) Church Pension Group

Church Pension Group participation is mandatory for clergy, including supply clergy, "if you are regularly employed for five or more consecutive months by the same employer and are compensated by your employer". If you would otherwise meet the criteria for mandatory participation except that you are expected to be employed for less than five consecutive months, you and your employer may choose to participate in the Clergy Pension Plan if you have a letter of agreement (or other contract of employment) that provides for the payment of <u>Assessments</u> on your behalf by your employer.

Laypersons scheduled to work more than 20 hours a week, or 1000 hours a year, for a church should be enrolled with the Church Pension Fund.

5.) Health Insurance

Clergy and family health insurance continues to be part of all clergy compensation packages of the Diocese of Albany. It is recommended that family dental insurance be provided as well. Laypersons scheduled to work more than 30 hours a week, or 1500 hours a year, should be enrolled on parity with the clergy.

6.) Vacations

The normal vacation time for clergy in the Episcopal Diocese of Albany is a total of four weeks to include five Sundays for all full and part time priests regardless of how long they have served.