

**THE PRESBYTERIAN CHURCH IN CANADA**

**2011 MINIMUM STIPEND AND ALLOWANCE SCHEDULE**

Presbyteries can set their own minimums,  
provided they exceed those set by the 136th General Assembly.

**Categories:** (See Note 1)

<b>Basic Stipend 2010:</b> (See Notes 2 & 3) <b>the increment has been adjusted and COLA of .6% has been applied to the minimum stipend grid</b> (see Note 1)	33,681	31,729	29,782
<b>Basic Stipend 2011:</b> (See Notes 2 & 3)	33,883	31,919	29,961
<b>Increment:</b> (See Note 4)	775	714	648

**MINIMUM STIPEND**

Starting Stipend 2011	33,883	31,919	29,961
After 1st increment	34,657	32,633	30,608
After 2nd increment	35,432	33,347	31,256
After 3rd increment	36,206	34,063	31,905
After 4th increment	36,981	34,778	32,552
After 5th increment	37,755	35,492	33,199
After 6th increment	38,530	36,208	33,847
After 7th increment	39,305	36,921	34,495
After 8th increment	40,079	37,635	35,142

**Appropriate Accommodation:** (See Note 5) Applicable to each category.  
**Utilities - on voucher** Applicable to each category.

**Health & Dental Insurance:** (See Note 6) Applicable to each category.  
(working 50% or more of normal hours of work)

<b>Continuing Education</b>	600	600	600
	2 weeks	2 weeks	2 weeks

**OTHER**

**Retired Minister:** 100% of Category I basic stipend and increments, plus accommodation and utilities; pro-rated for part-time service based on 5 days per week.  
(See A&P 1991, p. 344, re part-time ministries.)

**Student on annual appointment:** (See Note 7) \$25,073 per annum, plus manse and utilities.

**Student on summer appointment:** Rate is set at \$405 or \$305 plus housing per week (the choice to be made by the congregation) and travel to be paid as applicable.

**Sunday Supply:** \$150 per Sunday for both clergy and lay, plus accommodation and meals, as required, and travel expense reimbursed at the rate of \$0.40 per km.

**Maximum Qualifying Income:** (See Note 8) \$64,140 per annum effective January 1, 2011.  
Effective January 1, 2011 the members contribution level will be 6.0% percent of their "Maximum Qualifying Income" formerly "Pensionable Earnings" to the annual maximum.

(Please see next page for an explanation of the notes.)

## NOTES:

### 1. Stipend Categories:

- Category I - ordained ministers, lay directors of institutions
- Category II - diaconal ministers, lay missionaries with special training
- Category III - lay missionaries

The 134th General Assembly defined as CPI (consumers price index) as per Statistics Canada average of the year on year increases from June to May.

### 2. **Basic Travel:** Changes to Revenue Canada's regulations re travel expenses necessitated a change to the Church's practice of annually setting a minimum travel allowance in addition to basic stipend. The result of the change is that the basic travel allowance is now included in the minimum basic stipend figure.

The individual worker has a choice of either:

1. including on his/her annual tax return as part of income all revenue received in respect to travel and then claiming as a deduction all business travel related expenses,

or

2. being reimbursed at a per kilometre rate as per Revenue Canada's 4 point provision as supplied to congregational treasurers for church workers. Basic stipend can be adjusted downward by the mutually agreed upon cost of the option.

### 3. **Multiple Point Charges:** A travel allowance is provided equal to the average number of kilometres travelled on a Sunday for church services, multiplied by \$41.00, to a maximum of \$4,920 (non taxable).

### 4. **Years of Service Increments:** The first year of service increment is payable on the first of the month following the completion of the first 12 months of service, counting from the date of the service of induction/recognition. Subsequent incremental increases become effective on the first of the month following the completion of further 12 month periods of service.

### 5. **Appropriate Accommodation:** All persons remunerated under one of the minimum stipend categories for church workers, regardless of their marital status, are to receive 100 percent of the fair rental value of appropriate accommodation. (See A&P 1992, p. 222.)

### 6. **Health & Dental Insurance:** Coverage under the Health & Dental Insurance plan will apply to the above three categories of professional church workers. (See also A&P 1986, p. 212, Item No. 6; and A&P 1988, Rec. No. 37, p. 227) As of July 1, 1998 we allow participation of non-clergy full-time and part-time staff with 20 hours or more, conditional upon participation of all such employees in a congregation and the congregation providing the required premiums. (See A&P 1998, Rec. No. 24, p. 219)

### 7. **Student on Annual Appointment:** Students on annual appointment do not receive increments, are expected to work full-time when their college is not in session (apart from one month's annual vacation) and must not enroll in summer programs; therefore the annual remuneration rate for such students in respect to their congregational responsibilities is 74 percent of the basic rate set annually by the General Assembly in respect to an ordained minister. (See A&P 1989, p. 212-213.)

### 8. **Maximum Qualifying Income:** is defined as the sum of the actual stipend and 60% (percent) of stipend (in respect of allowances) to the annual maximum.