

HONORARIA FOR SUPPLY MINISTERS

For

The Churches of Charleston Atlantic Presbytery

The following is an update of guidelines for honoraria to be provided to supply ministers who fill the pulpits of churches in Charleston Atlantic Presbytery in the absence of their pastor:

- I. Do we always provide an honorarium for the visiting minister? YES, with one exception. If a minister is filling your pulpit at the request of the institution, agency, or governmental body he or she represents, no honorarium is called for. In all other cases, an honorarium is to be provided for a minister who is called upon to fill your pulpit for the convenience of the pastor, the Session, and the congregation.

Example: If Donnie R. Woods is asked to fill the pulpit of St. Elmo's Presbyterian Church because the pastor is on vacation, leading a youth retreat, or is ill, an honorarium is to be provided. If, on the other hand, Mr. Woods preaches in St. Elmo's by appointment of Presbytery on the occasion of installing a new pastor for St. Elmo's Church, an honorarium is not to be provided. In the same manner, if Dr. John Griffith is invited to fill the pulpit because the church is without a pastor, the installed pastor is on vacation, the installed pastor is ill, the installed pastor is away on other church business, an honorarium should be provided. If, on the other hand, Dr. Griffith is in your pulpit at the request of the Board of Presbyterian College to speak on behalf of the Presbyterian College, it is not necessary to provide an honorarium.

It is all too easy to rationalize that since Dr. Griffith, The Rev. Woods, or a retired minister is already being paid from church funds we should not have to provide an honorarium. It should be remembered that nearly all of the persons who supply your church prepare their sermons at home during non-working hours and travel to your church during times which they would otherwise have with their families in order to lead your worship. Let's try to be fair in remembering to compensate those who use their time and energies as our supply ministers.

- II. The amount of the honorarium:
 - A. We suggest a minimum honorarium of not less than \$100.00 which should be supplemented by an additional mileage reimbursement using the current IRS rate.
 - B. Medium-size churches (i.e. 200-500 members) should provide an honorarium of not less than \$100.00 for one service and \$150.00 if there are two services. Reimbursement for mileage at the current IRS rate should be added.

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- C. Large churches (i.e. above 500 members) should provide an honorarium of \$150.00 and \$175.00 if there are two services. Reimbursement for mileage at the Current IRS rate should be added.
- D For retired ministers it would be most helpful if you could mark the check "Honorarium for housing assistance". Such designation will be of benefit to retired ministers when filing their income tax return.

III. Presenting the honorarium:

The honorarium may either be placed in an envelope and handed to the supply minister in the study immediately prior to or after the worship service by a member of the Session or mailed. If you choose to mail the honorarium, the Clerk of Session or the Chair of the Worship Committee should check with the treasurer to make sure that this has been done.

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