Commission on Ministry
Honorarium Guidelines

The Commission on Ministry has adopted the following guidelines for honoraria to be provided to ministers, commissioned pastors or ruling elders invited by a session to serve as supply preachers or moderators of session.

When an Honoraium Should be Paid.

Preaching -- When a session invites a minister of the Word and Sacrament or a commissioned pastor to preach, the session should compensate that individual for the time spent preparing for and presiding at a worship service.   These situations include when the congregation's minister is on vacation, ill, or otherwise absent from the pulpit and when the congregation does not have an installed, stated supply or temporary pastoral relationship with a minister or commissioned pastor.

Moderating – When a session invites a minister of the Word and Sacrament or a commissioned pastor to serve as moderator of its session, either when the session's moderator is unavailable, or when the session is without a moderator, the session should compensate that individual for the time spent preparing for and moderating a session or congregational meeting.

When an Honorarium Need not be Paid.

Preaching – When the presbytery or an agency of the church has requested the opportunity for one of its representatives to preach, the session is not responsible for compensating that individual. These situations include when presbytery policy provides that the general presbyter preaches after a minister's pastoral relationship is dissolved and when a Presbyterian educational institution asks to speak about the school.

Moderating – When the presbytery determines that it needs to provide a moderator for a session or congregational meeting, the session is not responsible for compensating that individual.

Reasonable Amounts to be Paid

The amount of a reasonable honorarium may vary depending on the extent of the time expected to be spent preparing for and actually performing the work requested and the number of services at which the individual will preach. Recognizing that the complexity of worship preparation may vary depending on the size of the congregation, the reasonable amount of compensation may also vary. These guidelines, approved by the Commission on Ministry, are available to all ministers and commissioned pastors as well as the sessions within our presbytery.

Sessions and individuals serving them should reach an agreement as to the compensation to be paid, including whether the honorarium will be a non-taxable housing allowance.

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In addition to the honorarium, sessions should also consider reimbursing the individual at the current IRS rate for mileage incurred in traveling to and from the church to assist the congregation.

Pulpit Supply -- The Commission on Ministry suggests the following minimum amounts for pulpit supply plus mileage:

Congregation Size	Single Service	Multiple Services
Less than 75	$100	$200
75 – 300	$200	$250
300 +	$250	$300

Moderating – The Commission on Ministry suggests that sessions compensate moderators $100 per meeting for preparation and moderating.

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.

Examples

Reason for Pulpit Supply	Payable
Regular minister on vacation or ill.	Yes
Columbia Seminary, Presbyterian College, Board of Pensions, or Presbyterian Communities of S.C. request to preach.	No
General Presbyter preaches on the Sunday after pastoral relationship is dissolved.	No

Reason for Fill in Moderator	Payable
Moderator on vacation or ill	Yes
Congregation has no installed, stated supply or interim minister or commissioned pastor and presbytery appoints an ongoing moderator	Yes
Congregation in transition and presbytery appoints a moderator for a particular meeting	No

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