



The Presbyterian Church of Queensland

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STIPENDS SCHEDULE

Salary Package Payable from 1 November 2020

Payments to ministry staff from Church Office

<u>Payroll</u>	
Stipend - Cash Component	\$ (1a)
Superannuation	\$
Ministry Allowance	\$ (4)
Stipend Supplement (cash)	\$ (3)
TOTAL	\$

Payments to ministry staff from Treasurers

EPFB	\$ (1b)
If manse provided deduct accommodation	\$ (2)
Stipend Supplement (EPFB)	\$ (3)
TOTAL	\$

** PCQ Accounts will be invoicing Treasurer's based upon figures paid by Payroll

1. STIPEND and SUPERANNUATION

The Stipends Commission establishes the the minimum stipends which must be paid, but encourages congregations and committees to be generous in supporting the needs of ministry staff and encourages paying ministry staff above minimum stipends where possible.

Superannuation is paid at 15% for all Zones based on Cash and EPFB amounts, including Stipend Supplement.
PCQ Church Offices will be advising Church Treasurers of the amounts and will be invoiced.

1.1 Ministry Staff Eligible for EPFB

Employee Category	Zone	Cash Stipend Fortnightly (1a)	EPFB Monthly (1b)
Ordained Ministers (including Chaplains) / Licentiatees	Urban	1,345	2,913
	Provincial	1,372	2,972
	Rural	1,399	3,030
	Remote	1,453	3,147
Accredited Ministry Worker (Home Missionary)	Urban	1,197	2,593
	Provincial	1,221	2,645
	Rural	1,245	2,697
Accredited Ministry Worker (Specialist Ministry Worker) Deaconess	Remote	1,293	2,800
	Urban	1,009	2,185
	Provincial	1,029	2,229
Director MR / CE	Rural	1,049	2,273
	Remote	1,090	2,360
QTC Principal		1,547	3,350
QTC Lecturers		1,748	3,787
MTN Trainees		1,614	3,496
		673	1,457

1.2 Ministry Staff NOT Eligible for EPFB in Accordance with Tax Ruling 2019/3

There are two choices - one uses a limited EPFB and the other no EPFB. Congregations need to consider which is the most effective payment means when the tax component for EPFB is included.

Employee Category	Zone	Cash Stipend Fortnightly (1a)	EPFB Monthly (1b)
Clerk of Assembly	Urban	2,286	1,325
Accredited Ministry Worker (Other Worker)	Urban	1,443	1,325
		2,334	0

* In addition the employing body (congregation or denomination) is required to pay tax on the EPFB component which is approximately \$288 per fortnight.

Note: PCQ Regulations require all administrative staff employment conditions to be confirmed by the Operations Manager.

1.3 **Part-Time Appointees**

Stipends for part-time positions should be calculated on a **pro rata** basis, unless otherwise approved by both the Congregation and Presbytery.

2. **MANSE PROVIDED**

If a manse is provided, \$1,902 per month is to be deducted from the EPFB paid by the Congregation.

3. **STIPEND SUPPLEMENT FOR MINISTRY STAFF ELIGIBLE FOR EPFB**

Agreed payments above the basic stipend that have been approved by the Congregation, Presbytery and the Committee on Ministry Resourcing are to be paid by Treasurers as 50% cash and 50% EPFB. The Stipend supplement is to be determined as a percentage above minimum stipend and is only applied to the Stipend - Cash and EPFB. The payment of stipend supplements cannot be used to increase (or be based on) superannuation or ministry allowance.

4. **MINISTRY EXPENSES ALLOWANCE**

QTC Principal and Lecturers:	\$122 p ft
Director Ministry Resourcing / Christian Education	\$81 p ft
Ministers, etc:	
Urban Charge:	\$411 p ft
Provincial Charge:	\$416 p ft
Rural Charge:	\$564 p ft
Remote Charge:	\$610 p ft

Add an extra **36c/km** for distances over **12,500 km** pa for **Urban Charges**, an extra **36c/km** for distances over **15,000 km** pa for **Provincial Charges**, an extra **47c/km** for distances over **17,500 km** pa for **Rural Charges** and an extra **47c/km** for distances over **20,000 km** pa for **Remote Charges**. Ministers and Committees of Management should agree on the extra distance to be paid.

6. **STUDY LEAVE**

Ministers, Accredited Ministry Workers and Deaconesses are entitled to 7 days study leave per year (non-cumulative), which is to be in accordance with Finance and Administration Board Regulation 110.14.

7. **ADDITIONAL INFORMATION**

Where payment is to be made to a Minister, Licentiate, Accredited Ministry Worker or Candidate for the Ministry, whether a current employee of the PCQ, or not, these amounts are to be paid through PCQ Church Offices for inclusion on a PAYG income summary.

Pulpit Supply Fees

\$100 for the first service
The fee for a second service should be negotiated
Travel reimbursement of 66c/km

Interim Moderator / Moderator of an Appointment Charge

Not less than \$100 for the first service
The fee for a second service should be negotiated
Not less than \$100 per meeting payable to the minister
Travel reimbursement of 66c/km

Wayne Fry
Convener - Stipends Commission