

SUGGESTED HONORARIA GUIDELINES FOR SUPPLY MINISTERS PRESBYTERY OF WESTERN NORTH CAROLINA

I. The Guideline

Should we always provide an honorarium for the visiting minister? **YES**, with the following 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 required. In all other cases, an honorarium ~~is to~~ should be provided for a minister who is called upon to fill your pulpit for the convenience of the pastor, the Session, and the congregation.

Examples: If a member of the Presbytery Staff is asked to fill the pulpit of a local church because the pastor is on vacation, leading a youth retreat, or is ill, an honorarium should be provided.

If, on the other hand, that member preaches by appointment of Presbytery on the occasion of installing a new pastor for the church, an honorarium should not be provided.

In the same manner, if an institutional staff person is invited to fill the pulpit because the church is without a pastor, or the installed pastor is on vacation, or is ill, or is away on other church business, an honorarium should be provided.

If, on the other hand, someone is in your pulpit at the request of an institution to speak on behalf of that institution an honorarium should not be provided.

It is all too easy to rationalize that since someone is already being paid from other church funds, we should not have to provide an honorarium. It should be remembered that nearly all of the persons who preach at your church prepare their sermons at home in non-working hours and travel to your church during times which they would otherwise have with their families in order to lead your worship.

This guideline also covers persons listed on the Presbytery's Supply Pulpit directory; however, it does not have any guidance for congregational ruling elders stepping into their own pulpit for the pastor.

II. The Amount of the Honorarium:

We suggest a minimum honorarium of not less than \$125.00 one service, and \$175.00 for two services on the same day; which should be supplemented by an additional mileage reimbursement at the current IRS maximum rate.

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.

IV. Moderator of Session:

Should we always provide an honorarium for a visiting Moderator of Session? **YES**, with the following exception: If the Moderator of Session is a member of the Presbytery Staff, no honorarium is suggested. For all other visiting Moderator of Session, we suggest a \$75.00 honorarium, which should be supplemented by an additional mileage reimbursement at the current IRS rate.

If you have further questions concerning supply Ministers or visiting Moderator of Session and honoraria, please call the Presbytery office (828/438-4217) and we will attempt to find answers for you.