

## MINISTERIAL SUPPORT

We encourage each local church to pray and seek God's guidance in envisioning and establishing creative ministries that speak to the needs of their community, reaching unchurched people for Christ.

Believing that it is the sacred duty and goal of each church to support its pastor so that the pastor may devote full time to the work of the ministry, the District Advisory Board recommends:

1. That the church families provide its pastoral family with a solid base of prayer support, encouragement, and understanding upon which can be built an effective ministry.

2. That regular attention be given to adequate financial provisions for the pastor and family. Items in the financial package should include:

**Salary:** A minimum of \$2,000 per month be considered as a base for self-supporting churches. Salary supplement through the District Church Support budget may be recommended by the District Superintendent and approved by the District Advisory Board on a case-by-case basis. Salary reviews should be made annually.

**Housing:** A parsonage, including all utilities, improvements, and maintenance costs, or a comparable cash housing allowance. Regular attention should be given by the church board to parsonage care and improvement.

**Health Insurance:** Each church should insure that each pastoral family has health insurance coverage. The only exceptions are those churches under temporary Church Planting assistance. Federal Laws under the ACA must be followed by all churches in regard to medical insurance and any reimbursement plans. Such protection is of vital importance, both to the church and its pastor(s).

**Social Security:** Participation in the Social Security program is mandatory for Nazarene ministers and requires them to pay the tax on a quarterly basis at the rate of 15.30%, figured on salary and the value of provided housing. Reimbursement by the church to the pastor for the net full amount paid by the pastor is recommended.

When the church is unable to meet these provisions, it is recommended that contact be made with the District Advisory Board to seek potential solutions.

3. Each church is to have a *Pastoral Care Committee*. Its function is to provide recognition for the pastors and their families on special occasions (Thanksgiving, Christmas, birthdays, anniversaries, pastoral tenure, etc.) with a gift/cash and, when appropriate, a celebration.

4. That each church establish an Accountable Reimbursement Plan with its pastoral staff in accordance with the current I.R.S. Code in order to provide for the reimbursement of out-of-pocket ministry expenses including the costs of operation of personal vehicles used in church work, church-related entertainment, professional enrichment, district meetings, and continuing education not otherwise provided for by the church. Careful attention must be given to the reimbursement policy so that proper accountability is in place for everyone.

5. That the church board give serious consideration to retirement planning for its ministers. Regular deposits of any amount into a tax-sheltered annuity or other retirement plan offered by the general church is one logical approach. Payment in full of the Pensions & Benefits Budget is also vital.

6. That our churches encourage personal renewal for their pastor through:  
Regular use of at least one day each week for rest and relaxation. Vacation time, given with full pay and with the church paying for pulpit supply, built around the pattern of:

a. Two weeks (14 calendar days, including 2 Sundays) for pastors who have served in the denomination up to 5 years.

b. Three weeks (21 calendar days, including 3 Sundays) for pastors serving the denomination from 6 to 15 years.

c. Four weeks (28 calendar days, including 4 Sundays) for pastors serving in the denomination more than 15 years.

Provisions of at least one week each year for study and improvement apart from church functions and vacations, with a report being given to the church board regarding the week's activities and actual expenses being reimbursed to the pastor.

7. That we continue the practice, particularly at Christmas time, of the larger churches sponsoring smaller church pastoral families for special care. This process is coordinated through the district office.

8. That we be reminded that the objective of each local church is to become fully self-supporting, including adequate care for our pastoral families. Salary supplements from the Church Support budget and from other district sources should be considered as temporary assistance while full local support is being developed. No church should expect such assistance for more than two years. After a church has received support for one year, it should present a plan to the Advisory Board for removing itself from assistance.

9. That financial care of commissioned evangelists serving our churches include:

a. Salary for each week of service to the local church at the rate of at least twice the pastor's weekly salary. A meeting held over two Sundays should be considered as equivalent to two weeks. The reimbursement of travel, lodging, and other expense should be additional.

b. Consideration given to group insurance coverage provided for commissioned evangelists by the local church where membership is held.

10. Since we believe that adequate support for ministerial personnel will relieve personal pressures, thereby resulting in more effective leadership and direction for Kingdom growth, we recommend that a copy of this report be provided to each church board secretary and read or distributed to each local church board at the first church board meeting following the district assembly.

11. In view of *Manual* paragraph 159.2 it is expected that pastors shall be responsible to conduct an annual review of each staff member. In preparation for this meeting we would encourage the Local Church Board to examine the financial package, reimbursement guidelines, retirement plan and vacation standard of such staff members in order that the pastor may clarify the church's commitment and policy.

### **Retirement Benefits**

1. Each local church should review regularly the impact of current tax law as it relates to estate and retirement planning. Qualified independent counsel should be sought.

2. From Pensions and Benefits USA Budget fund allocations, contributions are made to eligible ministers' retirement accounts. A base contribution of \$200 will be added to their Nazarene 403(b) account, if a church participates in payment of at least 50% of their P&B Budget fund. We urge churches to match this amount as a minimum and increase the amount contributed to the pastor's 403(b) as much as they are able. Special attention should be given if the pastor resides in a church-owned parsonage.

3. If a church pays 100 percent or more of its P&B Fund AND Education Fund goals, each minister who received an APS base contribution will also receive an APS bonus contribution equal to 10 percent of the P&B Fund amount paid by his or her church AND will also receive a 50 percent match of his or her personal (by salary reduction or salary addition) Nazarene 403(b) Retirement Savings Plan account contributions (to a maximum of \$250 annually).

4. Basic Life Insurance is provided for every qualified minister in the amount of \$15,000 in life insurance coverage and \$1,000 of spousal life insurance coverage provided the church participates by paying the Pensions & Benefits allocation portion of the FTM. To qualify the minister must be an active, full-time and full-livelihood ordained minister, district-licensed minister, or district-credentialed lay person who is an employee of a Nazarene church or a Nazarene church agency on a U.S. district that pays into the Pensions and Benefits Fund, who is younger than age 70½, and who is not receiving a retirement benefit from the Basic Pension Plan portion of the Single Defined Benefit Plan.

### **Sabbatical Leave Guidelines**

Sabbatical Defined: An extended time away from routine ministry for the purpose of renewal, re-

tooling, and fresh visioning. It is recommended that it be established at a minimum of six weeks as set by the board, pastor and district superintendent.

For Senior Pastors: In order to encourage a healthy pastoral ministry and strong spiritual life of the pastor, the church board, in consultation with the district superintendent, should provide a sabbatical leave for the pastor during each seventh (7th) consecutive year of service in one congregation. (Manual ¶129.10).

For Pastoral Staff: The granting of sabbaticals for pastoral staff members may be reviewed on a case-by-case basis by their senior pastor and local church board, and in consultation with the district superintendent.

Local Church Responsibilities: To extend full compensation and benefits to the pastor during the sabbatical and provide interim ministry and a love offering to assist in travel and other expenses for the pastor. Some District funds may be available to offset sabbatical costs.

Pastor's Responsibilities: (1) To present a sabbatical plan to the church board for input and approval; (2) to provide a contact source, if needed; (3) to share the highlights of the sabbatical with the church upon completion; (4) to submit the sabbatical plan to the district superintendent before official approval is granted by the church board; (5) and submit a brief written report to the district superintendent following the sabbatical.

Important Sabbatical Preparations: (1) Lines of authority while pastor is gone; (2) pastor's responsibilities cared for; (3) procedures for dealing with any crisis (conflicts, counseling, etc.); (4) if interim pastor is brought in, a love offering given when assignment is completed.

Suggested Questions to Interact with in Planning for a Sabbatical: (1) What are the risks? (2) What are the advantages? (3) What are our mutual goals and expectations for the sabbatical? (4) What methods of communication will be in place regarding the sabbatical?

Examples of Sabbaticals: (1) continuing education at an accredited institution (NNU would provide a cost-effective program); (2) traveling sabbatical to visit other churches and get some fresh ideas; (3) a mountain retreat area where prayer and a planned reading program could take place; (4) attendance at various short-term seminars in area(s) of need; (5) a trip in the U.S. or abroad to a spiritual renewal center; (6) short-term cross-cultural ministry (7) mini-sabbaticals, such as those offered by NNU, for churches where this would be an unreasonable financial impact. NNU provides the use of their library, chapel programs, and free housing (as space is available).

*Respectfully submitted,*

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