



Pastoral Care Committee

2014-2015

Report

We request that church leadership boards give priority to the care of all pastoral leadership staff. Realizing that staffing and financial resources of local churches can vary, we encourage the appropriate local committee to annually review and recommend appropriate action in all areas of this report.

Confirm Review of Report: The local church leadership board or appropriate sub-committee of the board should review this report at their first annual meeting and advise the District Superintendent that it has been reviewed.

I. Personal Well-Being

A. Physical

1. A full-time pastor should be given an annual paid vacation. As a minimum guideline, we suggest the following schedule for total years of full-time service to the denomination, including previous and current assignment:

0-4 Years	2 Weeks	(14 days, including 2 Sundays)
4-14 Years	3 Weeks	(21 Days, including 3 Sundays)
15 –24 Years	4 Weeks	(28 Days, including 4 Sundays)
25 years and over	5 weeks	(35 days, including 5 Sundays)

2. The full time pastor is required to take at least one day per week for relaxation and refreshment of the mind, soul and body. Since this is not always possible, we recommend compensating days off be given and that the local church leadership board **insist** on a regular day off.
3. The Sacramento District offers a YEAR ROUND vacation resource to all full time pastors/associates at a fully furnished condominium that sleeps 8 people, located in Kings Beach, CA (1 mile from the north shore of Lake Tahoe). Rental reservations can be made through the District Office. Reservations are for 7 days, (Monday 4 pm – Monday 10 am), at the following cost:
Senior Pastors & Full-Time Associates: **\$210 for one week** (\$160 + \$50 refundable security deposit)
Retired Pastors & Off-District Pastors: **\$395 for one week** (\$345 + \$50 refundable security deposit)
4. Local churches are also encouraged to consider a SUMMER vacation resource for full time ministers and their families through **LOVE for Pastors** (Loma Ocean View Escape) at Point Loma Nazarene University. For info please email Debbie Edwards at DebbieEdwards@pointloma.edu, or access their web site at:

<http://www.pointloma.edu/experience/academics/centers-institutes/center-pastoral-leadership/church-relations/loma-ocean-view-escapes-love-pastors>

B. Educational

1. Each church leadership board should encourage its entire pastoral staff to enrich their ministry at the local church by providing funds and time for continuing education. This should be a line item on the church budget separate from the pastor's compensation. This may include ministerial conventions,

seminars, directed studies, as well as special college and seminary courses. This provision may also include the purchase of professional development materials (software, books and periodicals), and the payment of professional dues.

2. According to the *Manual of the Church of the Nazarene*, the expectation for all assigned and unassigned licensed and ordained ministers is to continue a pattern of lifelong learning to enhance the ministry to which God has called him or her. A minimum expectation is 20 hours of Lifelong Learning per year. *Church of the Nazarene Manual - Paragraph 426.6*
3. Each church should consider granting an occasional Sunday for the full time pastor to visit other churches to gain insight for worship and missional ministries.

C. Inspirational

1. Each local church should provide the needed finances to send any and all pastoral staff and spouses to special events, such as Pastoral Team Retreat, the annual Celebration of Mission & Ministry (Missions Convention & District Assembly), and General Assembly. We also encourage consideration of helpful conferences and events sponsored by other organizations as deemed appropriate and applicable to the local church mission. The amount budgeted should include the total registration fee plus any and all expenses (transportation, lodging, and meals).
2. Full payment of all shares for others will result in the District depositing \$100 towards registration of the senior/lead pastor for the Pastoral Team Retreat.
3. Local churches may also consider assisting a small church pastor, church planter, evangelist, missionary or retired pastor in attending such functions.
4. If appropriate, each church should consider giving their senior/lead pastor time away for district family camp (not as vacation time) and care for financial expenses if at all possible.

D. Extended Illness

In the event of a severe pastor/family illness requiring time away from ministry responsibilities, we recommend that the church leadership board consider the following action:

1. Delegate local responsibilities to qualified leaders within the congregation, and as recommended by the District Superintendent.
2. Provide for necessary personal needs (meals, transportation, child care, etc.)
3. Arrange for adequate financial support.
4. Establish an appropriate duration of actual sick leave as recommended by a pastor's primary physician.

II. Personal Encouragement

1. Each church is encouraged to recognize all members of the paid pastoral staff at appropriate times of the year: birthdays, anniversaries, Christmas, etc. Special attempts should be made to show appreciation and express love to the pastors and families at all times, being careful to remember children in the home. Suggested gifts could include but not be limited to gift certificates to favorite restaurants, book stores or other places of interest to your pastoral family.

2. Each church should participate in some form of annual appreciation for the pastoral staff, such as the nationally designated Clergy Appreciation Month. *Focus on the Family* has helpful resources available at: www.thrivingpastor.org/cam/
3. We encourage local churches to remember retired ministers, missionaries, and evangelists with special and appropriate acts of love, kindness, and prayer.

III. Compensation

A. Salary

1. Each church, where possible, should endeavor to employ its senior/lead pastor on a full-time basis.
2. The salaries of the senior/lead pastor and pastoral staff are to be carefully reviewed semi-annually as a minimum. It should be recognized that a salary increase is only an actual increase when it is above the current cost-of-living index. When a pastor leads a church in growth that is reflected in increased finances, this should be a factor in determining the amount of increase in his or her salary and benefits. The church board secretary is requested to notify the District Office when a salary increase is given, stating the amount of the increase.
3. A study should be made of the compensation of pastoral staff to determine means of limiting tax liability. Professional assistance is available through Pensions and Benefits USA (www.pbusa.org). We recommend local churches seek assistance relating to tax laws and their impact on the tax liability of all pastoral staff.
4. With regard to interim and temporary pastoral supply, consideration should be given to reimbursement for 1) travel at the **2013** IRS mileage rate of **56.5 cents** per mile, 2) food and lodging, and 3) a minimum salary/honorarium relative to the following factors of the specific local church:

Average Worship Size (0-75)	\$125 for a single service, \$175 for a full day
Average Worship Size (76-200)	\$200 for a single service, \$250 for a full day
Average Worship Size (201-349)	\$250 for a single service; \$300 for a full day
Average Worship Size (350+).....	\$375 for a single service, \$500 for a full day
5. Salary and/or honorarium for full time interim pastors or tenured evangelists serving long-term should be equal to the full time senior/lead pastor's weekly salary plus benefits.

B. Housing

1. Churches should discuss with all paid pastoral staff the option of purchasing their own home. The church may wish to consider an interest-free loan, down payment assistance, or a shared equity arrangement. Churches may also consider the long-term value of a church-owned parsonage. We encourage pastors and church boards to review the materials available through Pensions and Benefits USA (www.pbusa.org) for comparing the benefits of providing a parsonage or providing a housing allowance. Pensions and Benefits USA also provides helpful resources in Finance and Compensation Planning Memos, as well as the Pastor's Compensation Worksheet.
2. When any pastor or staff purchases their own home, a housing allowance should be established commensurate with current housing and utility costs, or what tax laws refer to as the fair rental value.

3. If the local church owns a parsonage, the appropriate committee or board should be aware of and responsible for needed repairs, maintenance, and improvements. We recommend a parsonage inspection semi-annually by the leadership board or appropriate committee so that repairs are cared for properly and adequately.

C. Health Insurance

1. Providing health insurance for any or all pastoral staff is the responsibility of the local church.
2. For those churches that are financially able we urge local church leadership boards to consider:
 - a. providing dental and vision care for any or all pastoral staff.
 - b. assisting with medical expenses not paid by insurance for any or all pastoral staff.
3. Other insurance coverages that may be considered for any or all pastoral staff are long term care insurance and long-term disability insurance through private carriers.

D. Local Church Expense

1. The local church should reimburse ministry related pastoral car expense at a rate approved by the local church board. The **2015** IRS allowed rate is **57.5 cents** per mile-business or **14 cents** per mile-charitable. Because of tax benefits, some churches may choose to provide a vehicle for professional/pastoral use only.
2. Each church should make provisions for a comfortable and well-equipped office for its pastors. This provision should include: supplies, postage, telephone, computer, internet access, fax, and when possible, secretarial help.
3. Recognizing that hospitality may be incurred as a local church expense, consideration should be given to establishing an account to reimburse pastors for expenses incurred in carrying out appropriate professional responsibilities such as hosting for meals, providing refreshments, etc.

IV. Sacramento District Sabbatical Policy

1. Pastors in today's world face incredible stress and demand in their career. Normal routines often do not provide adequate time for reflection and renewal of the vision and mission. In an effort to prevent burn-out and encourage longer pastoral tenure, the District Superintendent, District Advisory Board, and Pastoral Care Committee recommend that each local church adopt the District's sabbatical policy. This policy states that after seven years of service in the same local church, a sabbatical rest of one to three months may be considered for a full-time senior/lead pastor, and any full time pastoral staff who meet the same requirement.
2. Implementing the Sabbath rest/Sabbatical is to be done after consultation by the local church leadership board with the approval of District Superintendent. The District Sabbatical policy is to be considered by every church board.
3. We also recommend that after a reasonable period of service in the current assignment before becoming eligible for sabbatical consideration, churches grant their pastor an extended time away for rest, renewal, prayer, and spiritual growth, in addition to vacation.

V. Social Security, Retirement & Life Insurance Benefits

1. The local church should reimburse the pastor/associate the full amount of Social Security tax based on the total of the salary and housing allowance or parsonage rental value (including utilities) computed on **15.30%** of these stated items. Each local church should review regularly the impact of current tax law as it relates to estate and retirement planning through qualified independent counsel.
2. The Church of the Nazarene Pensions & Benefits USA plan is summarized below:

2015 ANNUAL PENSION SUPPLEMENT and LIFE INSURANCE

Annual Church P&B Fund Contribution	Life Insurance	Base APS	Bonus APS	403(b) Match
\$0 of P&B Fund Goal	\$0	\$0	\$0	\$0
\$1 to 49% of P&B Fund Goal	\$15,000	\$0	\$0	\$0
50% to 99% of P&B Fund Goal	\$15,000	\$200	\$0	\$0
100% of P&B Fund Goal	\$15,000	\$200	10% of P&B Fund Paid	\$0
100% of P&B Fund & Education Fund Goal	\$15,000	\$200	10% of P&B Fund Paid	50% Match of 403(b) Contributions (up to \$250)

Annual Church P&B Fund Contribution (at least 50% of P&B Fund Goal)	Number of APS Grants Available per Church	Total Base APS \$ Available per Church
\$1 to \$1,500	1	\$200
\$1,501 to \$3,000	2	\$400
\$3,001 to \$5,000	3	\$600
\$5,001 to \$10,000	4	\$800
\$10,001 to \$15,000	5	\$1,000
\$15,001 to \$20,000	6	\$1,200
\$20,001 to \$25,000	8	\$1,600
\$25,001 and up	15	\$3,000

For complete information regarding the charts above, go to www.pbusa.org, heading: **Nazarene APS Program FAQ**.

3. Pastors may also want to consider independent financial counsel and assistance for various needs.
4. Consideration should be given to provide the supplemental term life insurance for the pastor and associate that is offered by Pensions & Benefits USA, or other appropriate sources.

* For more information regarding Pensions & Benefits through the Church of the Nazarene, and to assist with local church pastoral compensation and well being related issues, please contact:

Pensions and Benefits USA / 17001 Prairie Star Parkway / Lenexa, KS 66220
 (913) 577-0500, ext. 2760 / or toll free: 1-888-888-4656 / Email: help@pbusa.org

Thank you to Church Leadership Boards and congregations for your support and care for pastoral families!
 Rev. Scott Walker (Fairfield New Hope), *Chairperson*; Committee members: Rev. John Garnica (Susanville), Anglin Baker (Stockton First), Jeremy Fox (Carson City); Rev. Steve Scott, District Superintendent