

## Intermountain District Church Planting and Ministerial Support 2009

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 Committee on Church Planting and Ministerial Support recommends:

1. That the church family 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:

- a. Salary: A minimum of \$1,500 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.
- b. 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.
- c. Health Insurance: Every church is to pay the premiums for insurance coverage for its pastoral family or families. The only exceptions are those churches under temporary Church Planting assistance. Such protection is of vital importance, both to the church and its pastor(s).
- d. 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.

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, 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 IRS 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.

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 pastoral families through:

- a. Regular use of at least one day each week for rest and relaxation.

- b. Vacation time, given with full pay and with the church paying for pulpit supply, built around the pattern of:
    - (1) Two weeks (14 calendar days, including 2 Sundays) for pastors who have served in the denomination up to 5 years.
    - (2) Three weeks (21 calendar days, including 3 Sundays) for pastors serving the denomination from 6 to 15 years.
    - (3) Four weeks (28 calendar days, including 4 Sundays) for pastors serving in the denomination more than 15 years.
  - c. 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.

#### **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. The denomination will contribute annually to the retirement 403(b) account of the pastor and eligible members of the pastoral staff when the local church participates in paying into the Pensions and Benefits Fund through payment of its assigned Pensions and Benefits budget (see "2009 Nazarene APS Plan" under the District Assembly Reports link on the district's website, [www.intermountaindistrict.org](http://www.intermountaindistrict.org)). We urge churches to match this amount as a bare minimum. Churches that are able should increase that amount as much as possible, especially when the pastor resides in a parsonage.

3. Life insurance coverage is also available when a church participates in paying into the Pensions and Benefits Fund. Depending on the level of a church's participation, life insurance coverage may be available to eligible members of the pastoral staff as well.

### Sabbatical Leave Guidelines

*Sabbatical Defined:* An extended time away from routine ministry for the purpose of renewal, retooling, and fresh visioning.

*Length of Sabbatical:* After six (6) years of full-time ministry in the same local church, a sabbatical of up to six (6) weeks could be granted to take place in year seven (7). This time can be taken in successive weeks or in less extensive increments, as **the pastor and church board agree and in consultation with the district superintendent** (Manual 129.10).

*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.

*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 a brief written report to the district superintendent.

*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) 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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STEPHEN BORGER, *Chairman*