REMUNERATION, TRAVEL AND HOUSING

PART 1: GENERAL

- 1 The Diocese shall confer remuneration and other benefits on the following classifications of Clergy:
 - a) full-time regular parish Clergy;
 - b) full-time regular Clergy serving in a Diocesan or other special ministry;
 - c) part-time Clergy;
 - d) interim Clergy;
 - e) retired Clergy; and
 - f) Assistant Curates.
- 2 Clergy remuneration comprises:
 - a) Clergy stipend;
 - b) Clergy Car Replacement Allowance and a Travel Reimbursement;
 - c) Clergy Housing Allowance or the CRA deemed value of one's rectory residency but does not include the leave and other benefits set out in Regulations 7-4 to 7-9; and
 - d) the Employer's contribution to the Group Registered Retirement Savings Plan under Regulation 7-6.

PART 2: FULL-TIME CLERGY

1 Stipend

- 1(1) The Scale of Minimum Stipends, established by the Diocesan Council which is set out as Schedule A to this Regulation (Scale of Minimum Stipends), establishes the minimum compensation to which regular full-time Clergy, serving in a parishes or special ministries, are entitled.
- 1(2) A Parish Corporation may pay its Cleric an amount above that required by the Scale of Stipends based on qualifications and experience.
- 1(3) The stipend shall be set at 150% of the top level of the Minimum Stipend Scale (see Schedule A) for the Diocesan Bishop, and at 140% of the top level for a Suffragan Bishop and a Coadjutor Bishop.
- 1(4) The Diocesan Bishop shall receive an increment of one thousand dollars (\$1000) per year of service (in the role of the Diocesan Bishop) after the first year with a maximum of ten (10) such increments in subsequent years.
- 1(5) The stipend shall be set at 125% of the top level of the Minimum Stipend Scale (see Schedule A) for the Executive Assistant to the Bishop of Fredericton.

2 Travel

- 2(1) Full-time Clergy are entitled to a Car Replacement Allowance in an amount established by the Diocesan Council on the recommendation of the Human Resources Committee.
- 2(2) Full-time Clergy serving in a parish are entitled to Travel Reimbursement in an amount established by the Diocesan Council on the recommendation of the Human Resources Committee. (Schedule B Travel Reimbursement Chart)
- 2(3) Parishes making reimbursement to clergy driving in excess of the threshold number of kilometres per year on parish business may recover those costs from the diocesan travel pool. (Schedule B)
- 2(4) A layperson who is working on behalf of the Diocese and all categories of Clergy not in receipt of the car replacement allowance may claim for travel reimbursement at a rate according to Category B on the Travel Reimbursement Chart (Schedule B).
- 2(5) Clergy on Diocesan staff who are in receipt of car replacement allowance may claim for travel reimbursement at a rate according to Category A on the Travel Reimbursement Chart (Schedule B).
- 2(6) Parish clergy in receipt of car replacement allowance and travel reimbursement shall provide a report to the Diocesan Treasurer at the end of each month. The report shall contain the number of kilometres driven in that month on parish business.
- 2(7) All Clergy making a parish claim for travel reimbursement are responsible for keeping records distinguishing kilometres driven for personal use from kilometres driven on parish business.
- 2(8) The Diocese administers the pool of funds established to pay the anticipated excess travel reimbursement claims. Each Parish Corporation shall pay equally into the pool in an amount that shall be established from time to time. (Schedule B)

3 Housing

Regular full-time Clergy are entitled to either a rectory or a housing allowance in accordance with Regulation 7-3 (Housing Standards and Moving (Relocation)).

PART 3: REGULAR PART-TIME CLERGY

1 Stipend

1(1) The stipend for regular part-time Clergy shall be based on the Scale of Minimum Stipends (see Schedule A) and shall be calculated pro rata.

2 Travel

2(1) Regular Part-Time Clergy shall be paid travel reimbursement. (Schedule B - Travel Reimbursement Chart).

3 Housing

3(1) Regular Part-Time Clergy are entitled to either a rectory or housing allowance on the pro-rata basis defined by the terms of the appointment.

4 Benefits

- 4(1) Regular Part-Time Clergy are entitled to the same vacation benefits as regular Full-Time Clergy on a pro rata basis.
- 4(2) Regular Part-Time Clergy working half-time or more are required to participate in the regular Clergy pension, medical, vision, dental and life insurance plans as provide in the General Synod 'Policy Re: Benefits for Employees on Short Term Contracts,' which is set out as Schedule C to this Regulation
- 4(3) Regular Part-Time Clergy working less than half-time are entitled to one week's educational leave per year and a \$300 education allowance.

PART 4: RETIRED CLERGY ("RETIREES")

1 Appointment

The Bishop may appoint a retired member of the clergy ("Retiree") on a full-time or part-time interim (temporary) basis.

2 Stipend

A Retiree may negotiate a remuneration arrangement with the Parish Corporation based on time expectations and workload, rather than the Scale of Minimum Stipends (see Schedule A).

3 Travel

3(1) A Retiree may claim travel reimbursement according to Category B of the Travel Reimbursement Chart (Schedule B).

4 Housing

4(1) A Retiree is not entitled to either a rectory or a housing allowance.

5 Benefits

- 5(1) A Retiree is not eligible to participate in the regular Clergy pension, medical, vision, dental or life insurance plans, but shall normally participate in the retired Clergy benefit plans.
- A Retiree is entitled to two weeks paid vacation per year to be paid at his or her regular weekly rate, or to 4% vacation pay in lieu thereof, the latter to be paid annually in June or at termination of appointment.
- 5(3) A Retiree working more than half-time is entitled to two week's educational leave per year and a \$450 education allowance. A Retiree working half-time or less is entitled to one week's educational leave per year and a \$300 education allowance.

PART 5: INTERIM NON-RETIRED CLERGY

- 1 The Bishop may appoint a non-retired member of the clergy to be the Incumbent of a parish (see Schedule D <u>Directive 8.8.3 Interim Parish Ministry</u>)
- A non-retired member of the clergy who is appointed to be an Incumbent on an interim basis shall be paid a Stipend, Car Replacement and Travel Reimbursement, and be provided with a rectory or Housing Allowance.

PART 6: ASSISTANT CURATES

- 1 The Bishop may appoint an Assistant Curate to serve in a parish.
- 2 A Parish Corporation may employ an Assistant Curate at its own expense or in accordance with the Diocesan Training Curacy Program (see Schedule E Policy B-5 Diocesan Training Curacies)

PART 7: VOCATIONAL DEACONS

- 1 Stipend
 - 1(1) A (vocational) deacon normally would not be paid a Stipend.
- 2 Travel
 - 2(1) A (vocational) deacon may claim travel reimbursement from the Parish Corporation according to Category B of the Travel Reimbursement Chart (Schedule B).

3 Housing

3(1) A (vocational) deacon is not entitled to either a rectory or a housing allowance.

4 Benefits

- 4(1) A (vocational) deacon is not eligible for participation in the regular Clergy pension, medical, vision, dental or life insurance plans.
- 4(2) A (vocational) deacon is entitled to up to four weeks, unpaid vacation per year.
- 4(3) Parishes with (vocational) deacons functioning with a current covenant shall provide an annual contribution of \$450 to the diocesan continuing education fund for (vocational) deacons.

PART 8: HONORARIA FOR TAKING OCCASIONAL SERVICES

- 8(1) Clergy not established in a regular, parish stipendiary ministry shall be paid at least \$100/day by the receiving Parish Corporation for taking a service or services in another parish.
- 8(2) Where a layperson or member of the clergy who is established in a regular parish stipendiary ministry takes a service or services in another parish, the receiving Parish Corporation is encouraged to pay an honorarium.

PART 9: CLERGY OUTFITTING GRANT

- 1(1) A newly ordained (transitional) Deacon, upon his or her first appointment, shall be provided a grant in an amount established by the Diocesan Council.
- 1(2) A newly ordained Bishop shall be provided a grant in an amount established by the Diocesan Council.

PART 10: PAYROLL ADMINISTRATION

1 Diocesan Responsibilities

- 1(1) The Diocese shall administer payroll, ensuring that the Clergy are paid on a timely basis, that withholdings are properly calculated and remitted/allocated as required, and that adequate payroll information is provided to both Parish Corporation and the Cleric on a timely basis.
- 1(2) The Diocese shall ensure that T4, T4-A, Record of Employment, and other forms are prepared and distributed as required within the appropriate time frames.

- 1(3) The Diocese shall provide temporary financing to make sure payroll can be processed as required.
- 1(4) The Diocese shall, in accordance with Schedule F Parish Payroll Arrears of this Regulation, monitor the arrears in parish payroll assessment payments.

2 Parish Corporation Responsibilities

2(1) As the employer the Parish Corporation is responsible for meeting its payroll cost obligations on a monthly basis, with such payment being due on the 22nd day of each month. In the event the Parish Corporation chooses to meet its payroll obligation through direct debit, the processing date is the 28th day of each month.

Note: While the Diocese does make sure that cash flow is adequate to cover the payroll cost, this does not in any way reduce the obligation of the Parish Corporation to provide the necessary funding.

3 Clergy/Employee Responsibilities

- 3(1) The employee shall provide all necessary documentation and information as requested, including TD1 forms, notices of any:
 - a) Change in stipend or withholding amounts;
 - b) Banking information for direct deposit purposes, and;
 - c) Monthly reports of kilometres driven on parish business.
- When a pay-statement is issued, the employee shall carefully examine it and immediately advise Synod Office of any errors or omissions.

4 Procedure

- 4(1) At the beginning of each year, or with a new appointment, the Parish Corporation shall indicate the stipend which will be paid. The failure to do so will result in the assumption that the minimum stipend applies (see Schedule A). The Diocese will then issue a statement showing the cost for which the Parish Corporation is responsible and, if requested, an estimate of the net pay amount.
- 4(2) A Cleric or other employee is paid on a semi-monthly basis on the 15th and 30th days of each month through direct deposit to an account or accounts of the employee's choosing. If a payday falls on a non-banking day, it will be deposited on the previous, closest banking day.
- 4(3) The payroll is processed at least four working days prior to the applicable pay date. Any changes in amounts must be communicated with that time frame in mind. Normally changes in withholdings are processed only on the first pay of the month.
- 4(4) Withholdings are remitted and allocated on a monthly basis.

- 4(5) The payroll processing is carried out by a contracted service provider.
- 4(6) Employment Insurance premiums are calculated on stipend, car replacement, travel allowance and the value of housing. An annual maximum premium applies. A Cleric will normally reach that maximum in the latter months of each year, resulting in an increase in net pay for a short time. For Employment Insurance (EI) purposes, a Cleric is assumed to work 93.3 hours per semi-monthly (i.e. twice-per month) pay period.
- 4(7) Canada Pension Plan premiums are calculated on stipend, car replacement, and travel allowance. While a maximum applies a Cleric will not normally attain it since housing value is excluded.
- 4(8) Income tax is calculated based on the personal exemption which applies as per TD1 form. In the absence of that form tax is based on "single" status.
- 4(9) A T4 form will include as income, stipend, car replacement, employer contribution to the Group RSP and housing value. The T4 form will include a Pension Adjustment amount which is the sum of employee and employer contributions to the Pension Plan.
- 4(10) T4 forms are normally distributed annually in the first or second week of February.

Revised 25 November 2010

Schedule A Scale of Minimum Stipends

Schedule B Travel Reimbursement Chart

Schedule C Benefits for Employees on Short Term Contracts

Schedule D Directive 8.8.3 Interim Parish Ministry

Schedule E Policy B-5 Diocesan Training Curacies

Schedule F Parish Payroll Arrears