

The Presbytery of Northeast New Jersey

Presbyterian Church (USA)

STATED MEETING

#12

**Online Via Zoom
November 21, MMXXIII**

ATTENDANCE.

See Attached Appendix I for attendance. All others excused at their request or absent.

MINUTES.

Call to Order.

In accordance with the bylaws and electronic meeting policy of the Presbytery of Northeast New Jersey, the 12th Stated Meeting of the Presbytery of Northeast New Jersey was called to order on Tuesday, November 21, 2023 using ZOOM technology. The meeting was called to order at 7:07 am (EDT), by the Co-Moderator Pastor Doris Peterson (Elizabeth Ave-Weequihic) and opened with prayer. The meeting docket was arranged in a worshipful work format in which the elements of worship are interspersed with the business of the body.

A quorum was present.

Pastor Peterson led the presbytery in a **call to worship** and **opened the meeting with prayer.**

Stated Clerk.

Teaching Elder Jeremy T. Campbell (Stated Clerk), presented the report of the Stated Clerk. He presented the Consent Agenda.

Consent Agenda —

- 1) Approve the Docket for this meeting.
- 2) Approve the Excuses collected at the meeting.
- 3) Receive the Finance Committee's Report. (See Appendix II)
- 4) Receive the minutes and Report of the Vision Team. (See Appendix III)
- 6) Receive the Report of the COM with the exception any Items called out for Presbytery Action. (see Appendix IV)
- 6) Approve the designation of Housing Allowance for Rev. Jeremy Campbell and Rev. Steve Huston as indicated in the Clerks Written Report. (See Appendix V)
- 7) Set the Meeting Schedule for 2024 as follows, the third Tuesday of February (2/20/24) the third Saturday of May (annual meeting of the presbytery 5/18/24,) the third Saturday of September (9/21/24) and the third Tuesday of November (11/19/24.)
- 8) Receive the interim report of the Administrative Commission serving the former Calvin, Linden congregation. (See Appendix VI)

The Presbytery **VOTED** to enact the items on the Consent Agenda.

Living our Mission — NJMHA and PEWS program.

Community Ministries Organizer, **Elder Jerome Lane, Jr.** shared with presbyters about the work of the New Jersey Mental Health Association, and their PEWS program which seeks to educate people in congregations on issue of Mental Health First aid.

Rev. Martian led the presbytery in confession of sin and assurance of pardon.

The hymn we gather together was sung with thanks to Barb Piercy for providing digital music.

Living our Mission — Hearing God's word.

Following a sermon entitled **Giving Thanks** by **Rev. Valencia Norman**, based on Deuteronomy 8:7-18 presbyters broke in to small groups and had an opportunity to share what they are thankful for in this season of thanksgiving and were invited to pray for one another.

The Lord's Supper

Rev. John Kim presided at the celebration of the **Lprd's Supper**.

Living our Mission — Giving.

CMC/Grants report.

Community Ministries Organizer, **Elder Jerome Lane, Jr.** shared with presbyters about the Food Justice initiative and presbytery worship offering was collected to support the community refrigerator program. He then updated presbyters on the final grant awards from CMC and Grants teams for the year. (See Appendix VII)

Finance Committee report.

Elder Richard Friedl (Ridgewood, First) presented the report of the **Finance Committee**. He presented the **2024 budget**. Following an opportunity for presbyters to ask questions it was **VOTED** to adopt the budget as presented. He updated presbyters on the ongoing Audit of 2021 and 2022, as well as the work the finance team has been doing.

The doxology was sung.

Nominating update.

Rev. Dr. Deborah Huggins shared an update from nominating reminding commissioners that we need applications for GA commissioners. She shared that Nominating will present a slate to vision team to elect on the presbytery's behalf by the 12/31/23 reporting deadline. She also shared that nominating needs help both with identifying people to serve on presbytery commissions, teams and committees and with people willing to serve on nominating. She invited interested people to be in touch with her or with Jeremy and Steve.

COM report.

Rev. Bobbie Arrowsmith introduced **Rev. Shelley Gardner** of COMs admin team who shared with the presbtyery changes to the **minimum compensation policy** which account for the new Book of Order

requirement that **12 weeks of “Family Medical Leave”** be included in calls. presented part 1 of the report of the COM. **Rev. Arrowsmith** then welcomed new members of the presbytery and acknowledged recent retirements.

Adjourn.

The docket having reached its end, and the moderators hearing no new business, the Presbytery **VOTED** to adjourn following the small groups, and the meeting was closed with prayer and benediction offered by Rev. Dan Martian (Co-Moderator).

Attest:

Jeremy T. Campbell
Stated Clerk

Finance Committee Report
Presbytery of Northeast New Jersey
November 21, 2023

Appendix II

It is with great pleasure for the Finance Committee to present the proposed 2024 Budget of the PNENJ. We started this process in August with our committee members being assigned as liaisons to communicate and work with the various committees and teams that do the work of our Presbytery. From working with these committees and our finance committee discussions to best estimate our projected income, this budget came together. It is a “zero-based / balanced” budget. We trust you will find this well thought out, concise and complete. Thank you for your support. Attached is the proposed 2024 budget and the balance sheet. Please note the balance sheet is through October 31, 2023 and is unaudited.

To elaborate on few highpoints, this budget represents a reduction in Per-Capita assessment to the members of PNENJ, an increase in our mission giving and a 3% pay increase to our staff. From the 2023 perspective, after 10 months, expenses are in-line with only our Per-Capita income being lower than expected. (We know many pay their Per-Capita at the end of the year, please do not forget us). Finally, we have not had to withdraw from our portfolio at the budgeted level due to a healthy checking account balance from when PNENJ was formed from the 3 previous Presbyteries. Though this will not continue in 2024, however, we have put in place the proper financial vehicles to fund our Presbytery’s activity which is noted below.

Other ongoing financial updates; 1) the audit of 2021 is nearing completion. Once we have reviewed the findings, we hope to provide a complete report to this body with any steps or actions we need to change or correct in our accounting or financial practices; 2) Our investment portfolios continue to provide us solid growth and income. We feel we understand our portfolio and the expected performance parameters that allows us to provide working income to PNENJ while continuing to grow in value; 3) Our “sidecar” that captures our dividends to help fund the operations of this Presbytery is completed and active.

We would like to thank the Vision Team and all the Committee Chairs for their support and assistance they provide us during the year. We came together in February for our first meeting. We are still learning, but feel confident that we will continue to serve this Presbytery, doing God’s work for God’s people.

From all of us on the Finance Committee, we wish all a Happy Holiday Season and a Joyous New Year.

Committee Members:

Denise Kennedy – Treasurer

Judy Tharaud – Assistant Treasurer

Liz Hutchinson - Bookkeeper

Rev. Rick Boyer

Rev. Jen van Dantz

Pastor Martha Day

Ruth Arriaza

Rick Friedl - Chair

PNENJ - PROPOSED BUDGET FOR 2024

<u>INCOME</u>	<u>2024 BUDGET</u>	<u>2023 BUDGET</u>
Per-Capita	\$ 383,891	\$ 378,041
Church Mission	\$ 110,000	\$ 105,000
Income from Funds:	\$ 601,313	\$ 570,003
Fidelity / ACM	\$ 473,147	
Presbytery Foundation	\$ 56,000	
Young Trust	\$ 47,500	
Caldwell/Pleasantdale Grant	\$ 24,666	
Loan Interest	\$ 1,000	\$ 1,000
Mortgage Interest	\$ 95,000	\$ 100
TOTAL	\$ 1,191,204	\$ 1,054,144

<u>EXPENSES</u>	<u>2024 BUDGET</u>	<u>2023 BUDGET</u>
Administration	\$ 205,000	\$ 241,716
Facilities	\$ 48,500	\$ 67,767
Compensation	\$ 515,000	\$ 501,427
Committees:	\$ 95,000	\$ 44,500
Vision Team	\$ 15,000	
COM	\$ 40,000	
Prep on Ministry	\$ 40,000	
Mission:	\$ 220,000	\$ 200,000
Grants	\$ 90,000	

Appendix II

Community Ministry	\$	90,000		
Camp Johnsonberg	\$	40,000		
Shared Mission Support GA/Synod:	\$	38,500	\$	36,750
Restricted Foundation Funds:	\$	29,204	\$	22,500
Audit Fees/Financial Review:	\$	40,000		
TOTAL	\$	<u>1,191,204</u>	\$	<u>1,114,660</u>
VARIANCE	\$	-	\$	(60,516)

Presbytery of Northeast New Jersey 2022 Actuals vs Budget

<u>INCOME CATEGORY</u>	<u>2022 Budget</u>	<u>2022 Actual</u>	<u>2023 Budgeted</u>
Per-Capita	\$ 396,800	\$ 404,577	\$ 378,041
Church Mission	\$ 156,049	\$ 170,208	\$ 105,000
Other	\$ 666,510	\$ 67,639	\$ 60,616
Loan Interest	\$ -	\$ 9,709	\$ 1,000
Mortgage Interest	\$ -	\$ 109,624	\$ 100
Investment	<u>\$ 60,616</u>	<u>\$ 28,938</u>	<u>\$ 570,003</u>
	\$ 1,279,975	\$ 790,695	\$ 1,114,760

<u>EXPENSE CATEGORY</u>	<u>2022 Budget</u>	<u>2022 Actual</u>	<u>2023 Budgeted</u>
Administration	\$ 240,992	\$ 239,794	\$ 241,716
Facilities	\$ 72,000	\$ 83,933	\$ 67,767
Personnel	\$ 527,103	\$ 505,365	\$ 501,427
Committees	\$ 52,000	\$ 83,927	\$ 44,500
Mission	\$ 326,049	\$ 326,608	\$ 236,750
Investments	\$ 63,750	\$ 654,441	\$ 22,500
Other	<u>\$ -</u>	<u>\$ 46,346</u>	<u>\$ -</u>
	\$ 1,281,894	\$ 1,940,414	\$ 1,114,660

Appendix II

INCOME

2023 Budget		January '23	February'23	March '23	April '23	May'23	June'23	July'23	August'23	September'23	October'23	November'23	December'23
\$	878,041	Per-Capita	\$ 19,448	\$ 7,430	\$ 18,880	\$ 61,631	\$ 15,810	\$ 37,390	\$ 36,806	\$ 18,075	\$ 2,770	\$ 22,990	
\$	105,000	Mission Giving	\$ 3,870	\$ 2,022	\$ 8,362	\$ 13,276	\$ 26,663	\$ 6,190	\$ 10,759	\$ 4,108	\$ 4,084	\$ 2,865	
\$	1,000	Loan Interest	\$ 67	\$ 15	\$ 5	\$ 55	\$ 7	\$ -	\$ 51	\$ -	\$ 4	\$ -	
\$	100	Mortgage Interest	\$ 8,819	\$ 7,260	\$ 7,226	\$ 8,840	\$ 7,158	\$ 7,123	\$ 8,745	\$ 7,054	\$ 7,020	\$ 6,753	
\$	60,616	Designated Accounts	\$ 344	\$ 1,144	\$ 95	\$ 75	\$ -	\$ 832	\$ 4,800	\$ 8,918	\$ 410	\$ 2,700	
\$	570,003	Capital Asset Draw / Other Fin. Funds	\$ 18,361	\$ 4,760	\$ 3,700	\$ 17,015	\$ 2,700	\$ 26,593	\$ 13,385	\$ -	\$ 3,800	\$ 13,409	
	Other/Non-Reoccurring			\$ 2,200	\$ 1,100	\$ -	\$ 48,600	\$ 1,320	\$ 2,525	\$ 247,005	\$ 4,659		
\$	1,114,760	TOTAL INCOME	\$ 50,909	\$ 22,631	\$ 40,468	\$ 101,992	\$ 52,338	\$ 126,728	\$ 75,866	\$ 40,680	\$ 265,093	\$ 53,376	

EXPENSES

\$	241,716	Administration	\$ 18,670	\$ 67,380	\$ 11,561	\$ 14,618	\$ 10,927	\$ 16,288	\$ 11,430	\$ 16,269	\$ 13,474	\$ 26,440	
\$	67,767	Facilities	\$ 5,363	\$ 5,463	\$ 5,516	\$ 5,224	\$ 5,999	\$ 5,517	\$ 5,643	\$ 5,385	\$ 5,371	\$ 4,958	
\$	501,427	Personnel	\$ 33,720	\$ 49,734	\$ 45,606	\$ 41,320	\$ 26,523	\$ 41,686	\$ 43,529	\$ 42,479	\$ 43,703	\$ 38,502	
\$	44,500	Committees	\$ -	\$ -	\$ 6,569	\$ -	\$ -	\$ -	\$ 418	\$ 6,828	\$ -	\$ -	
\$	236,750	Mission	\$ 6,684	\$ 4,122	\$ 7,043	\$ 10,831	\$ 85,828	\$ 9,573	\$ 9,281	\$ 3,112	\$ 8,414	\$ 5,399	
\$	22,500	Restricted/Designated	\$ 15,328	\$ 11,384	\$ 7,443	\$ 15,890	\$ 4,605	\$ 10,832	\$ 12,064	\$ 10,893	\$ 15,581	\$ 9,507	
	Other/Non-Reoccurring			\$ 3,410	\$ -	\$ -	\$ -	\$ -	\$ 13,351	\$ 44,557	\$ 138,147	\$ -	
\$	1,114,660	TOTAL EXPENSE	\$ 79,765	\$ 138,083	\$ 87,148	\$ 87,883	\$ 133,882	\$ 83,896	\$ 95,716	\$ 129,523	\$ 224,690	\$ 84,806	
MONTHLY POSITION (+/-)		\$ (28,856)	\$ (115,452)	\$ (46,680)	\$ 14,109	\$ (81,544)	\$ 42,832	\$ (19,850)	\$ (88,843)	\$ 40,403	\$ (31,430)		
NET CASH BALANCE		\$ -	\$ 374,791	\$ 336,925	\$ 381,401	\$ 303,140	\$ 314,436	\$ 305,852	\$ 224,500	\$ 523,395	\$ 500,453		

CAPITAL ASSETS

	As of Feb. 28	1st Q Balance	2nd Quarter	3rd Quarter	4th Quarter
Presbytery Foundation	\$ 1,370,166	\$ 1,411,459	Not Reported y	\$ 1,411,459	\$ 1,417,329
New Covenant Funds	\$ 468,522	\$ 492,962		\$ 494,000	\$ 515,755
Fidelity	\$ 5,549,024	\$ 5,629,685		\$ 5,788,772	\$ 5,761,517
PLP	\$ 91,001	\$ 91,001		\$ 91,034	\$ 91,101
TOTALS:	\$ 7,478,713	\$ 7,625,107	\$ 7,785,265	\$ 7,785,702	

Appendix II

INCOME

202300Budget	Category	Total Y-T-D	% of Budget
\$ 378,041	Per-Capita	\$ 241,230	63.81%
\$ 105,000	Mission Giving	\$ 82,199	78.28%
\$ 1,000	Loan Interest	\$ 204	20.40%
\$ 100	Mortgage Interest	\$ 75,998	75998%
\$ 60,616	Designated Accounts	\$ 19,318	31.87%
\$ 570,003	Capital Asset Draw / Other Fin. Funds	\$ 103,723	18.20%
	Other/Non-Reoccurring		
\$ 1,114,760	TOTAL INCOME	\$ 830,081	74.46%

EXPENSES			
\$ 241,716	Administration	\$ 207,057	85.66%
\$ 67,767	Facilities	\$ 54,439	80.33%
\$ 501,427	Personnel	\$ 406,802	81.13%
\$ 44,500	Committees	\$ 13,815	31.04%
\$ 236,750	Mission	\$ 150,287	63.48%
\$ 22,500	Restricted/Designated	\$ 113,527	504.56%
	Other/Non-Reoccurring		
\$ 1,114,660	TOTAL EXPENSE	\$ 1,145,392	102.76%

MONTHLY POSITION (+/-) \$ (315,311)

NET CASH BALANCE

- Presbytery Foundation
- New Covenant Funds
- Fidelity
- PLP
- TOTALS:

Appendix II

PNENJU Balance (Unaudited as of October 31, 2023)

Assets:		Liabilities:	
Cash & Cash Equivalents	\$ 500,453	Payroll & Other	\$ 13,301
Notes Receivables	\$ 37,436	Net Assets:	
Mortgage Receivables	\$ 2,079,180	Unrestricted	\$ 8,606,535
Investments:		Council/Board Restricted	\$ 410,078
Fidelity	\$ 5,705,980	Temporary Restricted	\$ 85,920
Presbyterian Foundation	\$ 1,357,558	Premanent Restricted	\$ 1,748,052
New Covenant	\$ 515,756		
Presby. Investment/Loan	\$ 91,101		
Fixed Assets:			
Building & Improvements	\$ 1,021,248		
Accumulated Depreciation	\$ (448,456)		
Other	\$ 3,630		
	<u>\$ 10,863,886</u>		<u>\$ 10,863,886</u>

Vision Team
DRAFT minutes 10/24/2023

Attendance

Members

Leah Fowler
Berj Gulleyan
Doris Peterson
Kirk Woodward
Linwood Bagby
Joanne Van Sant
Wanda Lundy
Marcus Lambright
Dan Martian
Jeremy T. Campbell
Denise Kennedy

Excused

Maria Santa
Debbie Murphy
Dave Myers
Gayle Griffin
Roger Widicus
Steve Huston

Guests

Rick Friedl - Finance Team

Vision Team met for its regular meeting on zoom at 4:37 PM on October 24th 2024. Rev. Campbell opened the meeting with prayer.

Elder Rick Friedl convener of the Finance team shared the proposed 2024 budget with the vision team solicit their input and laying out the process used so far as well as the plan moving forward. He shared about the current financial position and the plans going forward in terms of our draw on our investments and as well leveraging our investments to be able to better support ministry. He answered questions the vision team had, and outlined the process to roll out the budget to the presbytery. Vision team members remarked that the budget process this year felt different than in years past not only because of the process bit the tone of the conversation felt more about ministry and mission.

The vision team discussed the position description for a new Community Mission Team. It **VOTED** to approve this position description if the way be clear from the existing groups, and if it requires major adjustment we will circulate by email. It follows the format we have been developing as we have redesigned other areas of our work.

It was **VOTED** to use \$750 of our vision team budget to cosponsor a pastors breakfast on saturday 1/13 which will feature speakers Rev. Dr. Micah McCreary president of NBTS and Rev. Dr. Neal Presa former moderator of the general assembly.

There was a great discussion and debrief of the presbytery meeting which saw little in person attendance. The vision team liked the idea of one presbytery convocation in person each year, with big speakers and learning sessions, an all day affair and they added that having this sort

of event in a venue might change the conversation. They also noted how hard Steve and Jeremy worked to make the hybrid meeting happen and on the technology. They recommended an outside firm to handle the hybrid tech soup to nuts to allow Steve and Jeremy to focus on their primary roles. Vision of busses from churches rolling up to the presbytery convocation. This was an exciting discussion.

Owing to the late hour and diminishing quorum there was a brief introduction to the idea of discerning a presbytery approach to capital/physical plant needs of churches. This concept will be continued at future vision team meetings.

Rev Dr. Leah Fowler closed with prayer at 5:56.

Attest

Rev. Jeremy T. Campbell
Stated Clerk/Corporate Secretary

Congregational Mission Team

Purpose

The Congregational Mission Team works with congregations to assess, evaluate, and understand the needs of the community and provide training, support, and resourcing so congregations can meet the needs of their community.

Relationship to the Presbytery

The Presbytery has designated this team to assist with the work that is necessary and helpful for the accomplishment of its mission. The Mission Team is accountable to the Presbytery in carrying out their responsibilities.

What is Necessary: Assigned Book of Order Responsibilities

1. Enable congregations to give effective witness in the world to God's new creation in Jesus Christ.
2. Assist congregations in developing mission (in its particular context) and participating in the mission of the whole church (see helpful ways below to fulfill this responsibility).
3. All mission funding should enable the church to give effective witness in the world to God's new creation in Jesus Christ, and should strengthen the church's witness to the mission of God.

What is Helpful: Additional Responsibilities

1. Assess community needs
2. Encourage congregations to develop new community ministries
3. Cultivate partnerships between congregations
4. Cultivate partnerships between congregations and community agencies
5. Facilitate the sharing of information and resources between congregations in the area of mission
6. Envision new, creative ways to utilize church property for community ministry
7. Authorize New Worshiping Communities under the auspices of the Presbytery and support those sponsored by Congregations.
8. Communicate the results of new initiatives with the presbytery
9. Provide training and informational workshops to equip congregations for mission
10. Inform and educate congregations about grant sources available to congregations, through the Presbytery of Northeast New Jersey, the Synod of the Northeast, the General Assembly of the PC(U.S.A.), and the Presbyterian Mission Agency
11. Endorse applications from congregations, for Synod and PC(USA) Grants
12. Administer a grant process for Greystone, The Susan Poor Fund, Peacemaking, and other potential funding sources, as they become available - including an annual process of evaluation.
13. Determine uses for the local portion of unrestricted mission funds received from congregations.

Notes:

- If the Congregational Mission Team so chooses, it may divide its work amongst various sub-committees as it deems helpful. It should be noted any such sub-committees shall be chaired by an elected member of the Congregational Mission Team, and that sub-committees may co-opt additional members of the presbytery and its congregations to aid in their work as they see fit. (Double note as this is true for all subcommittees: Sub-committees are, however, restricted from exercising powers commissioned by the presbytery and as such their recommendations must be approved by the full Congregational Mission Team. This note will eventually be included in a separate policy on sub-committees)
- The Congregational Mission Team may be called on occasionally to be a resource to congregations for advice, analysis and interpretation of the demographics of their community, for example helping to interpret Mission insight™ data.
- The Congregational Mission Team meets as often as it needs to accomplish its work.
- The Team will initially be populated by combining the membership of the Community Ministries Commission and the Grants Team, and will remain in their current classes... Regular elections will follow beginning in May 2024 on the ordinary cycle.

Domains:

- Serve as a commission of the presbytery in times of local natural disaster for the purposes of applying for and distributing disaster relief funds

Restrictions:

- Uses for the local portion of unrestricted mission funds received from congregations must be made in consultation with the Vision Team and the Finance Committee.
- Some grant allocations may need to be approved by action of the presbytery. The authority for approval shall be clearly stated in establishing the various funds.

Membership

The Mission Team is composed of no fewer than 7 and no more than 15 members elected by the presbytery to serve a three year term, with the option of renewal for a successive term. The team shall reflect the diversity of the presbytery in gender, race, ethnicity, age, geography and shall include teaching and ruling elders, and may include non-ordained members of congregations. Members of the commission are elected by the presbytery to serve a three year term, with the option of renewal for a successive term. The Community Ministries Coordinator serves as ex-officio members of the committee. For purposes of decision-making, a quorum shall be two-thirds of the members of the team.

Gifts and Requirements for Ministry

Team members should be passionate about diversity, culturally alert and

competent, and be fluent in expression of cultural humility. Members should be passionate about sharing the love of Christ with all those in need. Members will think creatively about how to resource and equip our congregations to be engaged in mission.

November 2023 Co-Leader Report

In the time since our last gathering on September 16th I spent five weeks out of the office: one week in St. Louis for the PC(USA) Polity, Benefits, and Mission conference; two weeks of vacation in Oklahoma to mark the one year anniversary of my father's death; one week in Cleveland, OH for a training with the professor who developed the Appreciative Inquiry method. And after two days in the office to answer a backlog of emails and phone calls, I took three days in early November to gather with presbytery leaders from the Synod. There we met with staff from the Presbyterian Mission Agency along with a consultant working on an evaluation of the Synod's vision plan known as the New Way Forward.

In the three weeks I was actually in town between meetings the majority of my time was focused on resourcing sessions and pastors on a variety of topics from personnel to strategic planning. I also continued to resource the Admin/Ops and Finance committees as they worked this fall to evaluate the staff, review policies, and prepare the 2024 budget.

Now that I am back in the office until Christmas, my focus has shifted to developing an appreciative inquiry process that can be completed by the middle of 2024. While it is an ambitious timeline, my annual review stated this needs to be a priority for me and the presbytery. In order to move this project forward I will be gathering a small advisory team together this month. That team will help select a larger planning team who will in turn determine what stakeholders to invite into the process. In order to discern the answers to the questions we ask, it will be important to hear from as many different voices from around the presbytery as we can

Finally, I continue to make my way around the presbytery to visit pastors, sessions, and attend worship. To date, I have visited a total of 60 congregational pastors and/or sessions. I have worshiped with a total of 56 congregations - bringing my total to 82 of our 96 active congregations. That leaves me with just 14 churches to go. My goal is to make a connection with every congregation by May.

Steve Huston
Organizing Co-Leader

*If you have any questions about this report, contact
Stated Clerk Jeremy Campbell prior to the meeting. Telephone: 201-599-1111
Email: jtcampbell@pnenj.org*

Commission on Ministry Report to Presbytery

Presbytery of Northeast New Jersey

November 21, 2023

A. Actions Taken by the Transitions Team (Convener Joan Davies)

Central, Montclair

The COM reviewed and **APPROVED** the Mission Study prepared by South Church and **VOTED** to permit them to move forward to form a Pastoral Nominating Committee.

First, Ramsey

A one year renewal of the temporary pastor covenant between **First Presbyterian Church Ramsey** and **Rev. Berj Gulleyan** was **APPROVED**.

B. Actions taken by the Administrative Team (Convener Rev. Shelley Gardener)

The Administrative team continued their work on both the Minimum Terms of Call policy and the development of a recommended process for healthy boundaries training and made recommendations on both to the full COM at their November meeting. They also continued their work on Validated Ministries beyond our congregations.

C. Actions Taken by the Membership Team (Convener Rev. Susan Friedl)

The membership team voted unanimously to **RECEIVE** Rev. Eid Abdelmasseh as a member of the presbytery, Transferring his membership from New Covenant Presbytery in Texas. He has recently moved to NJ and is working as a part time

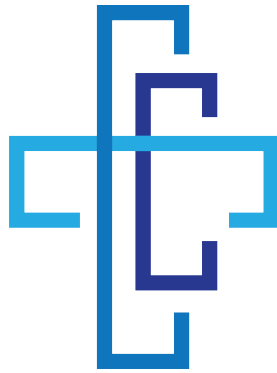
chaplain. He hopes to develop a ministry with recent Egyptian immigrants in the Bayonne area.

D. General

Shelley Gardener brought 2 motions from the Admin Team to the full COM:

1. The updates to the 2024 minimum terms of call document, which include language to clarify manse values, as well as the required family medical leave. **APPROVED**
2. Recommendation that Safe Gatherings online modules be the format for boundary training for Teaching Elders and others on the pulpit supply list. This will be rolled out to those required to attend in 2024 and can be done online at peoples own pace and on their schedule. **APPROVED**

Jeremy Campbell updated the COM on what is known so far about the changes for the benefits plan of the board of pensions for 2025. Much information on this is available on the board of pensions “season of rebuilding” micro website <https://seasonofrebuilding.pensions.org/> and more will be available following the March 2024 BOP board of directors meeting when the plan will be approved.



PRESBYTERY OF
NORTHEAST
NEW JERSEY

POLICY ON COMPENSATION / MINIMUM TERMS OF CALL

MINISTERS OF WORD & SACRAMENT

CERTIFIED CHRISTIAN EDUCATORS

COMMISSIONED PASTORS

Adopted on Behalf of Presbytery by COM at its September 7, 2023 Meeting

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I. INTRODUCTION

Congregations provide compensation to their pastors to free them from the need for secular employment, allowing them to devote full time to ministry. In some cases, churches call a pastor on a part-time basis, recognizing that such arrangements may necessitate the pastor's pursuit of additional compensation. (This is sometimes referred to as 'tent-making.')

When a pastor is called, the congregation promises to pay him/her fairly. Thus, the presbytery establishes a fair minimum and recommends regular increases commensurate with the pastor's experience and increases in the cost of living. This document only specifies *minimum* compensation; many churches pay more than minimum.

Serving as a pastor is one of the most stressful occupations. When a congregation calls a pastor, there is a three-way mutually supportive relationship between congregation, pastor and presbytery. All three parties have an interest in seeing pastors succeed. A pastor must find and participate in supportive structures for their own self-care. These may include clergy groups, coaching relationships, mentors or formal programs such as the Early Ministry Institute or CREDO.

A. A WORD ABOUT NEGOTIATION

The purpose of this policy is to set *minimums* for all forms of compensation, including things like time off. Many churches can, and should expect to, pay more than the minimum. It is common for churches to extend an offer and for a pastor to respond with a counter-offer. Often this will represent practices of good stewardship in a capitalist society. We are simply doing what is expected of employers and job seekers in our culture and time.

However, sometimes other factors come into play. Some pastors are timid about asking for more. Some pastors are also in denial about longstanding financial problems. Some churches are in denial too!

If a church is in an area where the cost of living is exceptionally high,¹ they should expect that their pastor will need more compensation simply to afford to live in their community. Another point for consideration: will the pastor making significantly more or less than the average person in a pew?

It is also highly recommended that Clerks of Session, Church Treasurers, and Pastor Nominating Committees communicate proactively with the Board of Pension, specifically the Church consultant for the Northeast.

¹ New Jersey is an expensive state. Jersey City, Union City, Hoboken and West New York may have the highest costs of all NJ towns.

B. NOTES FOR 2023-24

As revisions to this policy are considered, inflation has stabilized somewhat following 2 years of record increase. It appears that the general cost of living has gone up 3% since last year and that the cost of consumer goods has also gone up 3%.

The Board of Pensions has not changed the cost of Pastor's Participation this year. It remains 39%.

The COM proposes that the presbytery raise the minimum compensation for pastors by 3% for 2024.

Compensation recommendation by COM was moved, and approved at the September 16, 2023 Presbytery Meeting.

II. MINIMUM TERMS OF CALL FOR FULL TIME MINISTERS OF WORD & SACRAMENT

	Mandatory	Recommended			
YEARS IN THIS OR SIMILAR POSITION	0-4	5-9	10-14	15-19	20+
EFFECTIVE SALARY	64,300	66,415	68,560	72,345	74,880
PASTOR'S PARTICIPATION PLAN BENEFITS	25,077	25,902	26,739	28,215	29,204
TRAVEL/PROFESSIONAL REIMBURSEMENT	3,000	3,000	3,000	3,000	3,000
PAID VACATION	1 MONTH	1 MONTH	1 MONTH	1 MONTH	1 MONTH
CONTINUING EDUCATION LEAVE	2 WEEKS	2 WEEKS	2 WEEKS	2 WEEKS	2 WEEKS
CONTINUING EDUCATION ALLOWANCE	1,800	1,800	1,800	1,800	1,800
TOTAL MINIMUM COST TO CHURCH	94,177	97,116	100,099	105,360	108,884

III.

C. PART-TIME PASTORS

For part-time staff, the effective salary should be pro-rated on the basis of the number of hours per week with 40 hours per week as the basis for full-time. A three-quarter time pastor would work 30 hours per week; half time 20 hours per week; quarter-time, 10 hours per week. Please refer to Rubric of Pastoral Responsibilities found in PNENJ COM Resources.

The duration of Vacation, Continuing Education and Birth/Adoption Leave remain unchanged for Part Time Pastors. This is because their time per week is already reduced for being part-time. For example, a half-time pastor taking one week of vacation receives only one half-week of paid time off.

Travel/Professional allowances and Continuing Education Allowance are negotiable, based on the needs and expectations of the particular church and pastor. If a pastor will be driving a lot of miles as part of their work, then this amount should be raised to full cover these expenses while still leaving funds for other needed items.

D. INTERIM PASTORS

There is a special test for minimum terms of call for Interim Pastors. Their terms should be at least 90% of the prior pastor's terms of call provided they have comparable experience, with changes in hours adjusted proportionately. Minimums for interims are the higher of the normal minimums calculated below or this 90% figure.

E. ELEMENTS OF CALL:

1. EFFECTIVE SALARY/PENSION BASE

Effective Salary (pension base) = cash salary + housing allowance + utilities/furnishings.

The Housing Allowance should be one of the following:

- When there is a church-owned manse, the Housing Allowance should be the manse amount + the amount of utilities directly paid by the church.
- When where is no manse, the Housing Allowance should be an estimate of the rent of a space or the costs of home ownership (principle payments, taxes and mortgage interest)

In no case shall the manse amount be less than 30% of the cash salary.

Utilities/Furnishings Allowance includes the following:

- cost of utilities paid by the pastor
- the purchase of furniture, appliances, dishes and cookware, and decorating items including rugs, pictures, curtains, bedspreads, sheets, towels, etc.
- insurance on the home and contents

- miscellaneous expenses including improvements, repairs and upkeep of the home and its contents, snow removal, lawn mowing, light bulbs, cleaning supplies, etc.

General Principle: It is better for the utilities/furnishings allowance to be a little high. Since setting the Housing and Utilities/Furnishings Allowances is simply a matter of labeling dollars already committed to salary, this is a simple way for a congregation to help a pastor reduce their tax burden at no cost to the church.²

2. BENEFITS

The cost to the church for benefits is a percentage of the Effective Salary described in the last section. Go to the web site for the PCUSA Board of Pensions for details. <https://www.pensions.org/>

In recognition of our theology of benefits, and in the spirit of caring for our clergy, we recognize that there are three main areas where benefits are needed: health insurance, death/disability coverage and retirement income. For installed pastors, the Board of Pensions requires enrollment in the Pastors' Participation Plan (<https://www.pensions.org/what-we-offer/benefits-packages/Pastors-Participation>) which includes medical, pension, death/disability benefits. For non-installed pastors, it is the policy of the Presbytery of Northeast New Jersey, that they shall ordinarily be enrolled in the Pastors' Participation Plan. For dual income families and part time tent making pastors, it is the expectation of the Presbytery of Northeastern New Jersey that all of the identified benefit needs will be accommodated either by the church or another employer.

The Board of Pensions offers an alternate set of benefits which includes pensions, death and disability. It is called Minister's Choice. It is available for pastors who work at least 20 hours/week. The cost is 10% of effective salary. <https://www.pensions.org/what-we-offer/benefits-packages/Ministers-Choice>

In addition to the basic medical, pension, death/disability benefits, the Board of Pensions offers optional benefits, including: dental, vision, supplemental death and disability, along with medical and dependent care spending accounts. Churches can elect to offer these benefits during the annual employer agreement process with the Board of Pensions. The pastor then selects among optional benefits.

3. SOCIAL SECURITY OFFSET (SECA)

Pastors are required to pay self-employment tax. This tax is assessed at a rate of 15.3% of their ministerial income including utilities and the cash housing allowance or fair rental value of a manse. To assist the pastor in paying this substantial tax many churches include in the terms of call a Social Security Offset. This is generally calculated as 7.65% of the pastor's cash salary, utilities and cash housing allowance or fair rental value of a manse. The social security offset is NOT included in the Effective Salary (pension dues calculation) but it IS included on the pastor's annual Form W-2. See the appendix for guidance on filling out the pastor's annual Form W-2.

² When the time comes for the clergy to calculate their taxes, they can designate any amount of furnishing allowance not actually used for housing-related expenses as regular income—so if the figure too high that doesn't create any problems with the IRS.

4. TRAVEL/PROFESSIONAL REIMBURSEMENT

The Travel/Professional Reimbursement covers professional expenses paid by the church. Churches should adopt an Accountable Reimbursement Plan³ whereby the pastor is reimbursed for properly documented professional expenses. An Accountable Reimbursement Plan describes a plan that reimburses the employee (pastor) for expenses incurred in the performance of his/her duties. This plan must be administered by the church. The pastor should submit receipts and/or contemporaneous records (mileage log) to the church's treasurer/bookkeeper for reimbursement. Professional travel (air/train fare, hotel and meals when out of town overnight) should be documented and reimbursed in a similar manner. IRS guidelines must be complied with. Items purchased with professional expense dollars are those determined by the pastor to be relevant to their work and professional development. Items such as books, robes & stoles, cell phones, computer hardware & software purchased in this way are the property of the pastor. Cell phone bills may also be reimbursed.

Reimbursement to the pastor for business use of a personal vehicle can be done by using the IRS standard mileage rate or by reimbursing actual vehicle expenses. In the Accountable Reimbursement Plan it is best to refer to the "standard IRS mileage rate" as this rate is changed periodically. If the church chooses to reimburse based on actual expenses they should consult a professional as substantial additional record keeping is required.

An income tax deduction may be possible for any documented unreimbursed travel/professional expenses incurred by the pastor. In this circumstance the pastor should consult their own tax advisor.

5. PAID VACATION

One month vacation consists of four weeks + two work days, and may include up to five Sundays.

Pastors are allowed to carry over one week of vacation from one year to the next.⁴ Additional vacation may be carried over at the discretion of the session.

6. CONTINUING EDUCATION LEAVE & ALLOWANCE

The two weeks Continuing Education Leave may include two Sundays. It is the general intent that Continuing Education time should be used regularly and steadily. However, with the approval of the session, Continuing Education Leave and Continuing Education Allowance may be accumulated for later use.

The Continuing Education Allowance should be paid by the church in compliance with an adopted Accountable Reimbursement Plan. Reimbursable expenses incurred by the pastor include tuition and fees for relevant continuing professional education, air/train/auto costs, lodging and meals when necessarily away from home overnight.

If a pastor leaves a position, accrued Continuing Education Leave does not extend the duration of employment (and benefits) in the same way accrued vacation does. When a pastorate is ending, it is hoped that sessions will work with pastors to provide accrued Continuing Education Allowance to a departing pastor who wishes to take Continuing Education Leave within a reasonable time after employment is ended. Such funds are paid according to the congregation's Accountable Reimbursement Plan.

³ If the church does not adopt an *Accountable Reimbursement Plan* and chooses to instead pay the pastor a set agreed allowance and does not require the pastor to provide documentation to the church, by default, has adopted an *Unaccountable Plan* and must include these payments on the pastor's annual Form W-2.

⁴ This provision puts PCUSA churches into compliance with New Jersey's Earned Sick Leave Law (2018).

7. RETIREMENT SAVINGS PLAN (a 403(b) plan offered by the Board of Pensions)

Pastors may voluntarily defer a portion of their salary to the Retirement Savings Plan on a pre-tax basis.⁵ Such deferment is entirely at the pastor's option and the amount may be changed at any time. Voluntary salary deferment does not alter Effective Salary, does not change terms of call or require approval by the congregation (for installed pastors) or the session (for contracted pastoral services).

Alternately or additionally, a church may make an employer contribution to the Retirement Savings Plan. This amount is not included in the calculation for Effective Salary (and therefore does not affect the cost of benefits). The pastor may not change this number without renegotiating the terms of call.

8. FAMILY LEAVE

As part of the Book of Order, G-2.0804 A minimum of twelve (12) weeks paid family medical leave must be included in Terms of Call. Family medical leave was defined by the General Assembly (2022, PC-Biz HSB 06) as including, but not limited to, leave

- to accommodate the birth, foster placement, or adoption of a child
- to provide care to an ill or disabled family member
- to heal following a loss or tragic event.

9. DAY OFF AND HOLIDAYS

Since pastors work on Sundays, it is expected that the pastor will set aside another day of the week as their day off. If the pastor's day off happens to be on Monday, the pastor should not be deprived of the many Monday holidays and may take another day as their holiday ('comp time'). If the pastor needs to work on a day an employer would ordinarily consider a holiday, such as Christmas or Easter, the pastor should receive another day as holiday time.

⁵ NOTE: Unlike most states, pretax contributions to 403b plans are subject to New Jersey state income tax.

F. LESS COMMON ITEMS IN TERMS OF CALL

1. DEBT ASSISTANCE – BOARD OF PENSIONS

Minister Educational Debt Assistance is available for up to \$5,000 per year, for up to five years. Total awards may not exceed \$25,000 over five years. Pastors must have completed a CREDO conference and have an effective salary below \$80,000. The Board considers financial means, the nature and amount of your debt, and other factors, as appropriate. The funds available and number of grants awarded each year are limited. Awards are at the discretion of the Board of Pensions. Details can be found at <https://www.pensions.org/your-path-to-wholeness/assistance-program/receiving-assistance/minister-educational-debt-assistance-grants> .

2. SUPPLEMENTAL MEDICAL COVERAGE

Several options are available to provide a pastor with supplemental medical coverage to cover expenses not paid by the medical plan. The Board of Pensions makes available a Flexible Spending Account (FSA) which is recommended. Health Savings Accounts, Cafeteria Plans, and Section 125 Plans may be available to certain individuals not in the Pastor Participation Plan. Each of these possibilities has tax implications, may impact other church staff and must be implemented in compliance with regulations that are often complex. A professional should be consulted when implementing any of these plans.

3. DEPENDENT CARE BENEFITS

A pastor can elect to withhold funds from their cash salary to pay for dependent care expenses. The Board of Pensions offers such a Dependent Care Account Plan. Churches can elect to offer these benefits during the annual employer agreement process.

4. SABBATICAL LEAVE

Some churches offer a pastor a sabbatical leave. A Sabbatical Leave is separate and distinct from paid vacation or continuing education leave. It is a time of study, renewal and prayer for the pastor, an extended time away from church responsibilities to reflect and recharge. Sabbaticals are usually offered after an extended time in a pastorate, typically 7 years. Some churches include the promise of a sabbatical in an initial offer to a pastor as an incentive for consistent service.

Though a Sabbatical Leave is separate from paid vacation or continuing education leave, they may be combined. Travel/Professional expense allowance and Continuing Education may be used by the pastor during Sabbatical Leave. A church may offer additional funds for this purpose. The Board of Pensions offers a grant, as do some other organizations.

III. MINIMUM COMPENSATION FOR PERSONS WHO ARE NOT MINISTERS OF WORD AND SACRAMENT

G. COMMISSIONED PASTORS

A Ruling Elder who has undergone special training may be commissioned by the presbytery to serve in a pastoral capacity. Such persons are referred to as Commissioned Pastors (CP).⁶ Minimum compensation for Commissioned Pastors is 75% of the minimums for Ministers of Word and Sacrament. This includes consideration of years worked in this or a similar position.

1. IS THE COMMISSIONED PASTOR DEEMED CLERGY FOR TAX PURPOSES?

If a Ruling Elder is commissioned by the presbytery to serve as a Commissioned Pastor, then that CP may be considered clergy for employment and tax purposes. The rule of thumb is this: if they are allowed to administer the sacraments, then they may be deemed clergy. This means they can benefit from the Housing Allowance. The SECA allowance can apply to them. They will also need to make quarterly estimated tax payments to the IRS like any other self-employed person.

However, if the CP is not functioning as clergy (or does not want to be classified this way for IRS/employment purposes), then they can be a regular employee of the church for whom Withholding/FICA is done. Their Cash Salary will equal their Effective Salary.

2. STEPS FOR DETERMINING MINIMUM COMMISSIONED PASTOR (CP) COMPENSATION

- Determine how many years of experience the CP has in similar work.
- Using that number of years, look up the minimum Effective Salary in the chart for Ministers of Word and Sacrament. Multiply that number by 0.75 (75%).
 - If the CP is deemed clergy, then designate some of the Effective Salary as Housing Allowance.
- The church should remember to budget money for Withholding/FICA.
 - If the CP is deemed clergy, then the church will NOT do ordinary Withholding/FICA. The church may consider adding a SECA allowance.
- Look up the minimum amount of TRAVEL/PROFESSIONAL REIMBURSEMENT on that same chart. Multiply that number by 0.75 (75%).
- Look up the minimum amount of CONTINUING EDUCATION ALLOWANCE. Multiply that number by 0.75 (75%).
- The CP and congregation must negotiate and agree on benefits to be offered.
- Vacation, Continuing Education Leave, Birth/Adoption Leave and Day Off must be available.

⁶ In addition to **COMMISSIONED PASTORS**, The Book of Order term also uses the term **COMMISSIONED RULING ELDERS (CRE)**. There is also an older term, **COMMISSIONED LAY PASTOR (CLP)**. Feedback from people doing this work is that since they are doing the work of a pastor, they really need the word 'PASTOR' in their job title.

3. PART-TIME COMMISSIONED PASTORS

Compensation for part time Commissioned Pastors is pro-rated in the same way as pastoral compensation. Example: For a half-time position, take all the numbers determined in the previous list and multiply by 0.5 (50%).

Hypothetical Example: If the minimum Effective Salary for a Minister of Word and Sacrament was \$60,000, then the minimum Effective Salary for a CP would be $\$60,000 \times 0.75 = \$45,000$. If the CP position was half time, then the minimum Effective Salary would be $\$45,000 \times 0.5 = \$22,500$.

The duration of Vacation, Continuing Education and Birth/Adoption Leave remain unchanged for Part Time CPs. This is because their time per week is already reduced for being part-time. For example, a half-time pastor taking one week of vacation receives only one half-week off.

H. CERTIFIED CHRISTIAN EDUCATORS

Many persons engage in a ministry of Christian Education in churches, but some have undergone a rigorous training and certification process. This policy only applies to Certified Christian Educators, not other educators employed by churches.

“Certified Christian educators are persons certified and called to service in the ministry of education in congregations or councils. They shall have skills and training in biblical interpretation, Reformed theology, worship and sacraments, human development, faith development, religious educational theory and practice, and the polity, programs, and mission of the Presbyterian Church (U.S.A.). ... The presbytery shall establish minimum requirements for compensation and benefits for Certified Christian Educators and Certified Associate Christian Educators...” (from the Book of Order, G-2.1103)

Minimum compensation for Certified Christian Educators is based on the minimums for Ministers of Word and Sacrament. This includes consideration of years worked in this or a similar position.

The Effective Salary total is identical (100%) to that of Ministers of Word and Sacrament.⁷ Social Security Offset does not apply, but Withholding/FICA must be done. Travel/Professional Expenses, Paid Vacation and Continuing Education Leave & Allowance are all identical to those of pastors. Benefits are negotiable. Birth/Adoption Leave and Day Off must be available.

The PCUSA has an excellent document: “Suggested Compensation Guidelines for Establishing a PC(USA) Educator’s Salary” <https://www.pcusa.org/resource/suggested-compensation-guidelines-establishing-edu/>

PART-TIME: Compensation for part-time Certified Christian Educators is pro-rated in the same way as pastoral compensation.

I. ALL OTHER CHURCH EMPLOYEES

BENEFITS: The PCUSA Board of Pensions allows your church to offer various kinds of benefits to musicians, educators and other staff. There are options for health insurance (minimum 20 hours per

⁷ By the tax code, Only clergy may benefit from a Housing, Utilities/Furnishing Allowances, so the Effective Salary = Cash Salary.

week). There are no hour minimums for the Retirement Savings Plan, Dental, Vision or Flexible Spending Accounts. Offering these benefits as options to your employees generally costs the church nothing. Get the details at <https://www.pensions.org/>

WITHOLDING: While clergy are deemed self-employed by the IRS for many purposes, other church employees are not. Since they are regular employees, Withholding/FICA must be done for all positions not filled by Ministers of Word and Sacrament or Commissioned Pastors functioning as clergy.⁸

IV. THE COMMISSION ON MINISTRY (COM) AND TERMS OF CALL

Ultimately all terms of call for Ministers must be approved by the COM. This policy document is offered in hopes of providing clarity so that such approvals are smooth and routine.

J. SITUATIONS WHERE MINIMUM COMPENSATION IS NOT MET

The COM recognizes that each church represents a unique set of circumstances. It is possible that a church may want to request an exemption to the policy on minimum compensation. When this is the case, the session must appoint one of its members (not the pastor, certified educator or commissioned pastor) to contact a COM liaison to explain the request and the reasons for it. The terms of call are not finalized until COM approves the exemption. (The Book of Order does not permit the presbytery to grant an exemption to the minimum for installed Ministers of Word and Sacrament, G-2.0804)

V. PULPIT SUPPLY/MODERATOR FEES

For pulpit supply the minimum fee is \$225 + \$75 for each additional worship service in the same church on the same day. To moderate a regular/notable meeting of the session or the congregation the minimum fee is \$125. Additional funds for mileage are *not* expected.

NOTE ON FORM 1099-MISC: IRS regulations require a payer to issue a Form 1099-MISC to report payments in excess of \$600 in a calendar year to non-corporate payees. That sum would include pulpit supply and moderation fees.

INFORMATIONAL NOTE FOR DRAFTS of this document...

Newark pulpit supply was \$165. Palisades was \$200 + mileage. Elizabeth was \$200 + \$50/additional service.

Newark meeting moderation was \$65. Palisades was \$100 + mileage. Elizabeth was \$100.

⁸ Some kinds of positions may be filled by ‘independent contractors’ who are paid with a 1099 rather than a W-2. Withholding is not needed for these positions. This part of employment law is tricky; consult a professional about when this is appropriate and when it is not.

VI. APPENDIX - GUIDANCE IN FILLING OUT FORM W-2 FOR CLERGY

- A. Generally ministers are an employee of the church and their compensation is properly reported to tax authorities on a Form W-2.
- B. Withholding of Social Security Taxes and Medicare Taxes from a minister's salary is prohibited.
- C. Ministers are NOT subject to NJ unemployment taxes or disability taxes and these should not be withheld from a minister's salary.
- D. Federal and NJ Income Taxes may be withheld from a minister's salary but is not required. It is the minister's option to have taxes withheld from their paycheck or to be personally responsible for making estimated tax payments. If the minister chooses to have the taxes withheld they may want to consult with a professional to determine the appropriate amount to withhold. Reliance on the charts in IRS Circular E will almost always result in under withholding.
- E. FORM W-2 (Note that this is the 2017 form. Boxes on more recent forms are similar)

Box 1 – include cash salary + social security offset + any payments paid under an unaccountable plan less any amount withheld in accordance with a 403B plan.

Box 2 – Federal income taxes withheld if any. If no taxes were withheld, leave blank.

Box 3 – leave blank

Box 4 – leave blank

Box 5 – leave blank

Box 6 – leave blank

Box 7 – leave blank

Box 8 – leave blank

Box 9 – leave blank

Box 10 – include any dependent care benefits withheld from the cash salary

Box 11 – leave blank

Box 12a – code C – value of term life insurance > \$50,000. This number can be obtained from the Board of Pensions.

Box 12b – code E – amount withheld in accordance with a 403B plan

Box 12c – code DD – cost of employer sponsored health coverage (the medical portion of the pension dues)

Box 12d – leave blank

Box 13 – check “Retirement Plan” box

Box 14 – include when applicable

Fair rental value of the manse

Cash housing allowance

Cash utility allowance

Actual amount paid for the minister's utilities

Box 16 – include cash salary + social security offset + any payments paid under an unaccountable plan.
Do NOT subtract 403B contributions withheld.

Box 17 – NJ income taxes withheld if any. If no NJ taxes were withheld, leave blank.

Box 18 – leave blank

Box 19 – leave blank

Box 20 – leave blank

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9 Verification code		10 Dependent care benefits		
e Employee's first name and initial Last name Suff.			11 Nonqualified plans		12a		
			13 Statutory employee Retirement plan Third-party sick pay		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2017

Department of the Treasury—Internal Revenue Service

The above guidance is general and should not be considered applicable to every church's particular circumstances. Professional guidance should be sought when appropriate.

Stated Clerk's Report November 21st 2023

Consent Agenda

- 1) Approve the Docket for this meeting.
- 2) Approve the Excuses collected at the meeting.
- 3) Receive the Treasures Report.
- 4) Receive the Report of the Vision Team with the exception any Items called out for Presbytery Action.
- 5) Receive the Report of the COM with the exception any Items called out for Presbytery Action.
- 6) Approve the designation of Housing Allowance for Rev. Jeremy Campbell and Rev. Steve Huston as indicated in the Clerks Written Report.
- 7) Set the Meeting Schedule for 2024 as follows, the third Tuesday of February (2/20/24) the third Saturday of May (annual meeting of the presbytery 5/18/24,) the third Saturday of September (9/21/24) and the third Tuesday of November (11/19/24.)
- 8) Receive the interim report of the Administrative Commission serving the former Calvin, Linden congregation.

B) Housing Allowance — Set the housing allowance for 2024 for Rev. Jeremy Campbell at \$55,000 and Rev. Steve Huston at \$60,000 of their respective cash salaries.

C) 2024 Meeting schedule — Set the Meeting Schedule for 2024 as follows, the third Tuesday of February (2/20/24) the third Saturday of May (annual meeting of the presbytery 5/18/24,) the third Saturday of September (9/21/24) and the third Tuesday of November (11/19/24.)

D) Take notice that the 2 Investigating committees which were impaneled during the adjourned meeting in January have completed their work and no charges were filed as a result of their investigation.

INTERIM REPORT OF THE CALVIN LINDEN ADMINISTRATIVE COMMISSION TO THE
PRESBYTERY OF NORTHEAST NEW JERSEY
November 21, 2023

The Administrative Commission of the Calvin Linden Presbyterian Church has met 24 times since October of 2022. 21 of those meetings have been over zoom and three of those meetings have been with members of the Congregation. Additional meetings were held separately with ARD Associates, officials from the City of Linden, with churches who are interested in leasing the facility and with Community Ministry Staff Leader Jerome Lane.

The Administrative Commission is working alongside, in conjunction with the Congregation to discern their future. Over the years, the Slovak population of the Community, which was the mainstay of the Linden Calvin Presbyterian Church has changed. Membership at Linden Calvin has declined, with long-term members retiring and moving away and in other cases, passing away.

The Administrative Commission is in the process of receiving and reviewing current financial reports, including contributions and expenses, current membership rolls and possible opportunities for the church in the future. Monthly financial reports have been received through the end of September 2023 with checkbook balances and New Covenant Fund balances also received through September 2023. Insurance information has been reviewed with Brown and Brown based on the coverage from Philadelphia Insurance. An appraisal of the church property and parking lot was performed on August 28th by Ard Associates of Clark, NJ.

A final worship service was held on Pentecost Sunday, May 28th, 2023, at 11 AM. A reception was held immediately following the service in the fellowship hall, with close to 100 people attending both the service and reception. Elder Linwood Bagby led the service. The Rev. Susan Friedl also participated, along with members and friends of the congregation. The Rev. Ryan Landino participated via a web link and sent a letter to be read during the service. An invitation to the Presbytery was posted on the Presbytery of Northeast NJ's Newsletter. Personal letters and contacts were made to the Rev. David Krotchko and his family. James Macklin of the Bowery Mission, one of the longtime mission partners of Calvin Linden also spoke during the service. Emails were also sent to the leaders of the Linden Interfaith Council and the Linden/Roselle Pastor's Council to invite them to the service and to inform them of the closing of the Calvin Linden Presbyterian Church.

Since the final service was held on May 28th, two churches have inquired about leasing the Calvin Linden Building for church services. One of those has been denied and with the other, the AC is awaiting additional information from them. One organization has requested use of the building to expand its services in Linden and a contractor has made very preliminary inquiries about purchasing the Calvin Linden building for use by his congregation. Members of the Administrative Commission have also met with officials of the city of Linden, including the mayor. At this point in time, the city of Linden does not have an interest in purchasing and developing the building. They have not completely shut the door. Conversations are ongoing with the Union County Division of Social Services. Home Rule laws in NJ dictated that we speak with Linden first before the County as the city has rights of first refusal. We met with Community Ministry Staff Person Elder Jerome Lane. Jerome spoke with the United Community Development corporation which works with the Presbytery in the former Newark Presbytery. Jerome informs us that they do not have an interest in expanding into Linden. He is awaiting a reply from the Salvation Army to see if they have an interest in expanding into Linden. Jerome is also reaching out to the NJ Center for Non-Profits to see if they have any organizations that might be interested in working with us. Another potential partner may be the State of NJ Veterans of Foreign Wars. Jerome has also

been in conversation with the Mental Health Association of NJ who expressed an interest in the property.

We, as the Administrative Commission, covet the prayers of the Presbytery as we journey alongside the members of Calvin Linden Presbyterian Church and continue to discern their future.

Elder Linda Macari, Rev. Dan Martian, Elder Skip Winter,
Elder Mary Ellen Tango and Elder John Arrowood

Community Ministry Committee Fall 2023 Grant Recipients

Willow Grove Presbyterian Church

Wheelchair Access Ramp

\$4000

Roseville Presbyterian Church

Community Movie Night equipment

\$2600

United Presbyterian Paterson

Safe Space Summer Camp

\$4000

Elizabeth Avenue-Weequahic Presbyterian Church

Food Pantry/Hunger Ministry

\$4000

Fanwood Presbyterian Church

Central Jersey Youth for Jesus

\$1000

Bloomfield Presbyterian Church on the Green

Wheelchair Access Ramp

\$4000

First Presbyterian Church of Moonachie

Hot Lunch Community Ministry

\$2000

First Presbyterian Church of Rahway

Food pantry renovations to host Rahway Food for Friends

\$4000

Fewsmith Memorial Presbyterian Church

Community Outreach/Bathroom Wheelchair Accessible Project

\$3900

Bethel Presbyterian Church

Thanksgiving Community Outreach

\$2000

Korean United Presbyterian Church

National/International Mission

\$4000

Grants Committee Fall 2023 Grant Recipients

Troop #8 East Orange Boy Scouts of America (Elmwood United Presbyterian Church)

\$7000

Parish Nursing Interfaith Training & Outreach, Inc. (Wallington Presbyterian)

\$8000

Shari's Book Club (Roseville UPC Outreach Community Corp)

\$10,000

Elizabethport Presbyterian Center

\$15,000

Refugee Assistance Grants 2023

First Presbyterian Church

\$3000

Presbyterian Church in Norwood

\$7500

First Presbyterian Church of Ridgewood NJ

\$7500

