



# The Presbyterian Church of Queensland

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Effective from 28 April 2023 with monthly EPFB payments effective from 1 May 2023

## Payments to ministry staff from Church Office

Payroll	
Stipend - Cash Component	\$ (1a)
Superannuation	\$
Ministry Allowance	\$ (4)
Stipend Supplement (cash)	\$ (3)
<b>TOTAL</b>	<b>\$</b>

\*\* PCQ Accounts will be invoicing Treasurer's based upon figures paid by Payroll

## Payments to ministry staff from Treasurers

EPFB	\$ (1b)
If manse provided deduct accommodation	\$ (2)
Stipend Supplement (EPFB)	\$ (3)
<b>TOTAL</b>	<b>\$</b>

### 1. STIPEND and SUPERANNUATION

The Stipends Commission establishes the minimum stipends which must be paid, but encourages congregations and committees to be generous in supporting the needs of ministry staff and encourages paying ministry staff above minimum stipends where possible.

Superannuation is paid at 15% for all Zones based on Stipend (Cash and EPFB amounts), including Stipend Supplement. PCQ Church Offices will be advising Church Treasurers of the amounts and will be invoiced.

#### 1.1 Ministry Staff Eligible for EPFB in accordance with Section 57, Fringe Benefits Tax Assessment Act 1986

Employee Category	Zone	Stipend Fortnightly (for superannuation)	Cash Stipend Fortnightly (1a)	EPFB Fortnightly (1b)	EPFB Monthly <sup>‡</sup> (1b)
Ordained Ministers (including Chaplains) / Licentiatees	Urban	2,943.00	1,471.50	1,471.50	3,201.00
	Provincial	3,002.00	1,501.00	1,501.00	3,265.00
	Rural	3,061.00	1,530.50	1,530.50	3,329.00
	Remote	3,178.00	1,589.00	1,589.00	3,457.00
Accredited Ministry Worker (Home Missionary)	Urban	2,619.00	1,309.50	1,309.50	2,848.00
	Provincial	2,672.00	1,336.00	1,336.00	2,906.00
	Rural	2,724.00	1,362.00	1,362.00	2,963.00
	Remote	2,829.00	1,414.50	1,414.50	3,076.00
Accredited Ministry Worker (Specialist Ministry Worker) & Deaconess	Urban	2,207.00	1,103.50	1,103.50	2,400.00
	Provincial	2,252.00	1,126.00	1,126.00	2,449.00
	Rural	2,296.00	1,148.00	1,148.00	2,497.00
	Remote	2,384.00	1,192.00	1,192.00	2,592.00
Director MR / CE	Not Applicable	3,384.00	1,692.00	1,692.00	3,680.00
Candidate for the Ministry - Field Education	Not Applicable	468.00	234.00	234.00	507.00

‡ Monthly EPFB payment is only applicable until 31 August 2023, after which EPFB must be paid as fortnightly amounts.

#### 1.2 Ministry Staff NOT Eligible for EPFB in Accordance with Section 57, Fringe Benefits Tax Assessment Act 1986 (explained further in Tax Ruling 2019/3)

Employee Category	Zone	Stipend <sup>^</sup> Fortnightly (for superannuation)	Cash Stipend Fortnightly (1a)	Reportable Fringe Benefit <sup>#</sup> * Fortnightly (1b)
Clerk of Assembly	Not Applicable	3,146.00	2,537.00	609.00
Accredited Ministry Worker . Home Missionary . Specialist Ministry Worker . Other Ministry Worker	All zones	2,829.00	2,829.00	0
	All zones	2,418.00	2,418.00	0
	All zones	2,418.00	2,418.00	0
MTN Trainees	Not Applicable	1,766.00	1,766.00	0
Deaconess and Non-Candidate Field Education	Not Applicable	468.00	468.00	0

<sup>^</sup> For ministry workers (not eligible for EPFB) employed by PCQ on 27 April 2023, their stipend will be the higher of either this Stipend Schedule or the Stipend they were paid on the 27 April 2023 plus 6% (rounded up to nearest dollar) unless their employment letter stipulates other arrangements.

<sup>#</sup> If a Home Missionary, Specialist Ministry Worker or Other Worker is employed at a 70% or greater appointment, an option exists for payment as Cash or Cash plus reportable fringe benefit.

\* In addition, the employing body (congregation or denomination) is required to pay tax on the EPFB component which is approximately \$288 per fortnight.

#### 1.3 Part-Time Appointees

Stipends for part-time positions should be calculated on a **pro rata** basis, unless otherwise approved by both the Congregation and Presbytery.

#### 1.4 QTC Principal and Lecturers

The QTC Principal and Lecturers will be paid in accordance with the requirements of the **Educational Services (Post Secondary Education) Award 2020**. Where the positions meet the requirements of section 57 of the Fringe Benefits Tax Assessment Act 1996 (explained further in Tax Ruling 2019/3), their stipend can be paid as 50% cash component and 50% Expense Payment Fringe Benefit. Superannuation is to be paid as 15% on the total stipend.

## 2. MANSE PROVIDED

If a manse is provided, then a deduction from the EPFB paid by the Congregation must occur:

	<b>Per fortnight</b>	<b>Per month</b>
Urban and Provincial zones	\$946.50	\$2,059.00
Rural and Remote zones	\$894.00	\$1,944.00

## 3. STIPEND SUPPLEMENT FOR MINISTRY STAFF ELIGIBLE FOR EPFB

Agreed payments above the basic stipend that have been approved by the Congregation, Presbytery and the Committee on Ministry Resourcing are to be paid by Treasurers as 50% cash and 50% EPFB. The Stipend supplement is to be determined as a percentage above minimum stipend and is only applied to the Stipend - Cash and EPFB. The payment of stipend supplements cannot be used to increase ministry expense allowance.

## 4. MINISTRY EXPENSE ALLOWANCE

	<b>per fortnight</b>
QTC Principal and Lecturers:	\$122.00
Director Ministry Resourcing / Christian Education	\$81.00
Ministers, etc:	
Urban Charge:	\$454.00
Provincial Charge:	\$491.00
Rural Charge:	\$642.00
Remote Charge:	\$691.00
Field Education (Candidate, Deaconess, Non-Candidate)	\$113.00

Add an extra **40c/km** for distances over **12,500 km** pa for **Urban Charges**, an extra **40c/km** for distances over **15,000 km** pa for **Provincial Charges**, an extra **48c/km** for distances over **17,500 km** pa for **Rural Charges** and an extra **48c/km** for distances over **20,000 km** pa for **Remote Charges**. Ministers and Committees of Management should agree on the extra distance to be paid.

## 6. STUDY LEAVE

Ministers, Accredited Ministry Workers and Deaconesses are entitled to 7 days study leave per year (non-cumulative), which is to be in accordance with Finance and Administration Board Regulation 110.14.

## 7. ADDITIONAL INFORMATION

Where payment is to be made to a Minister, Licentiate, Accredited Ministry Worker or Candidate for the Ministry, whether a current employee of the PCQ, or not, these amounts are to be paid through PCQ Church Offices for inclusion on a PAYG income summary. Superannuation will be payable on all amounts in accordance with legislative requirements.

### Pulpit Supply Fees

\$100 for the first service

The fee for a second service should be negotiated

Travel reimbursement of 78c/km

### Interim Moderator / Moderator of an Appointment Charge

Not less than \$100 for the first service

The fee for a second service should be negotiated

Not less than \$100 per meeting payable to the minister

Travel reimbursement of 78c/km

### Administrative positions

Note: PCQ Rules require all new, amended and renewed administrative staff appointments to be confirmed by the Finance and Administration Board and be included in the PCQ payroll. Please contact HR@pcq.org.au or more information and/or guidance.

**Wayne Fry**  
**Convener - Stipends Commission**