



The Presbyterian Church of Queensland

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Effective from 1 September 2022

Payments to ministry staff from Church Office

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

Payments to ministry staff from Treasurers

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

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

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 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

Employee Category	Zone	Cash Stipend	EPFB
		Fortnightly (1a)	Monthly (1b)
Ordained Ministers (including Chaplains) / Licentiates	Urban	1,388	3,019
	Provincial	1,416	3,080
	Rural	1,444	3,141
	Remote	1,499	3,260
Accredited Ministry Worker (Home Missionary)	Urban	1,235	2,686
	Provincial	1,260	2,741
	Rural	1,285	2,795
Accredited Ministry Worker (Specialist Ministry Worker)	Urban	1,041	2,264
	Provincial	1,062	2,310
	Rural	1,083	2,356
Deaconess - Appointed prior to 1 September 2022	Remote	1,124	2,445
	Not Applicable	1,596	3,471
Director MR / CE	Not Applicable	1,596	3,471
QTC Principal	Not Applicable	1,804	3,924
QTC Lecturers	Not Applicable	1,666	3,624
Candidate for the Ministry - Field Education	Not Applicable	220	478

1.2 Ministry Staff NOT Eligible for EPFB in Accordance with Tax Ruling 2019/3

Employee Category	Zone	Cash Stipend	EPFB
		Fortnightly (1a)	Monthly (1b)
Clerk of Assembly	Urban	2,359	1325 *
Accredited Ministry Worker (Other Worker)	All zones	1,489	1325 *
		2,418	0
Home Missionaries	All zones	2,704	0
Specialist Ministry Worker	All zones	2,204	0
MTN Trainees	Not Applicable	1,666	0
Deaconess and Non-Candidate Field Education	Not Applicable	440	0

* 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.

2. **MANSE PROVIDED**

If a manse is provided, \$1,942 per month is to be deducted from the EPFB paid by the Congregation.

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 (or be based on) superannuation or ministry allowance.

4. **MINISTRY EXPENSES ALLOWANCE**

QTC Principal and Lecturers:
Director Ministry Resourcing / Christian Education
Ministers, etc:
Urban Charge:
Provincial Charge:
Rural Charge:
Remote Charge:
Field Education (Candidate, Deaconess, Non-Candidate)

\$122.00 p ft
\$81.00 p ft
\$428.00 p ft
\$463.00 p ft
\$605.00 p ft
\$651.00 p ft
\$106.50 p ft

Add an extra **37c/km** for distances over **12,500 km** pa for **Urban Charges**, an extra **37c/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. In most cases, superannuation on these amounts will also be payable. From 1 July 2022 superannuation will be payable on all amounts in accordance with new legislative requirements.

Pulpit Supply Fees

\$100 for the first service
The fee for a second service should be negotiated
Travel reimbursement of 66c/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 66c/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.