## The Presbyterian Church of Queensland

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Friday, 14 April 2023

## **Stipend Schedule changes**

The Commission reviewed the Stipend Schedule at its meeting on 29 March 2023. Attached is the updated Stipends Schedule which has been approved by the Court Appointed Receivers. The new Schedule applies from 28 April 2023 (monthly EPFB payments from 1 May 2023).

The increases have been made balancing the needs of ministry families and the capacity of the church to meet the increases. The Commission wishes to remind congregations that the Schedule represents the minimum amounts payable and that congregations are permitted to pay supplements above the minimum stipend (Section 3 of the schedule) if able.

There are a number of changes to the Schedule:

- 1) Stipends have been increased by at least 6%. Where this is not reflected in the new Schedule, a specific transition clause has been added to deal with specific circumstances (for roles not eligible for EPFB) where the increase to the schedule is less than 6%.
- 2) The payment of EPFB remains as a monthly payment, however congregations are encouraged to implement fortnightly EPFB payments to align with the fortnightly payroll by 1 September 2023. The Commission will provide more details on how this change will operate before then but is advising now so that ministry staff and treasurers can commence considering any implications. Congregations currently paying EPFB fortnightly can continue to do so.
- 3) The amount for a manse provided deduction to EPFB, now varies according to zones. This change is to reflect the changing costs of accommodation in the different zones.
- 4) Stipend arrangements for QTC Principal and Lectures are reflected in a new item 1.4 of the Schedule.
- 5) There are increases in some ministry expense allowances and distance and travel component amounts.

## Implications from changes to tax ruling related to exempt fringe benefits

The Commission has continued to assess the implications of the changed taxation ruling and the Schedule now provides the ability to handle circumstances where a ministry worker position is assessed as not eligible to receive an exempt fringe benefit (EPFB). The Commission is awaiting further information from the Court Appointed Receivers on the approach to be taken and congregations will be advised if any changes are necessary.

## Assistance

Please email <u>stipends@pcq.org.au</u> if you have any questions regarding these new arrangements.

If you have any queries about new or changing ministry positions, advice can be sought from the Committee on Ministry Resourcing (<u>CMR@pcq.org.au</u>) or the Stipends Commission.

Yours in Christ's service.

Wayne Fry Convenor, Stipends Commission