

Dear Commissioners—Sisters and Brothers in Christ,

As we look to the September 25 meeting of National Capital Presbytery, I want to draw your attention to three important aspects of the meeting.

We will bid farewell to **Wilson Gunn**, who has faithfully served us as General Presbyter for nearly 15 years. The Personnel Council invites all of us to enjoy a reception in Wilson's honor from 5:00 to 6:00 in Stone Hall, where a special menu of "sweet and savory" appetizers will be served. We will take some time early in the meeting to bid him a formal farewell.

The theme of our meeting, and our worship is **Dismantling Racism**. We are blessed to have as our guest preacher Dr. Catherine Meeks of Atlanta; she has helped our Confronting Racism task force in their work. We will also hear their report during our meeting. I urge you to read through the liturgy in the packet prior to the beginning of our meeting. It is powerful, and will no doubt be more personally meaningful with some contemplation beforehand. Speaking of which, there are some great opportunities to go deeper with this important issue, which is a struggle that the gospel compels us as individuals and as a denomination to engage. Beginning at 1:00 there is a workshop: *The Color of Whiteness: Engaging White Privilege in Church and Society*; this will be followed by a panel discussion which is one of several Open Space options. More information can be found on the Presbytery website Open Space Topics page (<https://www.thepresbytery.org/presbytery-meeting/open-space-topics>).

Finally, we have some **very important business** before us this month. And **there is a lot of it!** I will do my best as moderator to move the business along, though it is essential that we not rush through anything. We will be a more effective body if we read the reports, noting our questions and concerns before we gather. If you find anything confusing or difficult to understand, I encourage you to reach out to our Presbytery staff, who can make sure your concern is either clarified ahead of time and/or placed before the appropriate committee, commission or council to be addressed when the business is presented.

In Christ's service and yours,

Quinn Fox
Moderator

Registration for Meeting

CALL TO THE STATED MEETING

National Capital Presbytery Tuesday September 25, 2018 @ 6:00pm

National Presbyterian Church, Washington DC

Open Space 4:00 – 5:15pm

Reception 5:15 – 6pm

Stated Meeting Items:

- 1) Worship Theme: Dismantling Racism
Guest Preacher: Dr. Catherine Meeks
- 2) Business Items:
NCP Operating Budget Motion
First Reading of the Mission Budget
Revised Compensation Policy
- 3) Other:
Celebrating the ministry of Rev. G Wilson Gunn

Registration Instructions

- 1) Use link below to complete your **meeting** registration
- 2) **Member clergy:** to be excused, use registration link below
- 3) Questions, send email: scoe@thepresbytery.org or jmoody@thepresbytery.org

Registration link: <http://www.thepresbytery.org/presbytery-meeting>

*****Reminders*****

- ❖ Please print and bring this packet with you – paper copies **will not** be available at the meeting.

*The Worship and Theology Team has launched a new way of providing table fellowship for presbytery meetings. A table of sweet and savory treats will be **open to all** from 5:00 until 6:30. There will also be cake and punch at 5:15 to celebrate the ministry of Wilson Gunn.

Directions to Meeting

NATIONAL PC

4101 Nebraska Avenue

NW Washington, D. C. 20016 202/537-0800

FROM THE BELTWAY FROM THE EAST: Take I-495 to exit #33 south, Route #185 south (Connecticut Avenue). Continue on Connecticut Avenue across the District line at Chevy Chase Circle to Nebraska Avenue. Turn right on Nebraska Avenue and go through Tenley Circle (at Wisconsin Avenue). Continue on Nebraska Avenue to next traffic light (Van Ness Street). Turn left on Van Ness Street to parking lot entrance on your right.

FROM THE BELTWAY FROM THE WEST: Take I-495 to exit #39 east, Route #190 east (River Road). Continue on River Road to its end at Wisconsin Avenue. Turn right on Wisconsin Avenue to Tenley Circle. Turn right on Nebraska Avenue and go to next traffic light (Van Ness Street). Turn left on Van Ness Street to parking lot entrance on your right.

FROM CHAIN BRIDGE: Cross Chain Bridge into D.C. Turn right on Canal Road at the end of Chain Bridge. Turn left on Arizona Avenue (this is the first left after the bridge). Continue on Arizona Avenue to its end at Loughboro Road. Turn right on Loughboro Road which becomes Nebraska Avenue. Continue on Nebraska Avenue past American University, through Ward Circle to church entrance on your right just after entrance to NBC. Continue past the church to parking in the rear.

FROM METRO: Take the Red Line to Tenleytown. Take the West exit onto Wisconsin Avenue. Exit metro, turn right and walk south. At Tenley Circle turn right on Nebraska Avenue. Continue on Nebraska Avenue past Van Ness Street. Church is on your left in the block past Van Ness Street.

**Stated Meeting
National Capital Presbytery
September 25, 2018
National Presbyterian Church**

We Gather in Community

6:00PM CALL TO ORDER AND PRAYER

Rev. Dr. Quinn Fox, Moderator

6:05PM CALL TO WORSHIP

Rev. Dr. Quinn Fox

We profess that each of our religious practices calls us to deeper community, the promotion of peace, justice as God defines it, compassion, and the self-awareness of our shortcomings in these pursuits.

We are living through a time of change and transition. The Church is reforming, and our world is evolving. There are perils and polarizing events that call us to remember we are followers of Jesus. It is time for us to come together with our identity in Christ, to pray unceasingly, and to be mindful of our call to love despite nationality, political party, race, ethnicity, gender, geography, socio-economic status, ability, sexuality, or anything that causes us to 'other' one another. We come together as one body, children of the Living God.

LITURGICAL DANCE "Break Every Chain" The Darryl M. Gross Memorial Dance Ministry

PRAYER OF CONFESSION

Rev. Alice Tewell and Elder George Kerr III

Racism is fundamentally at odds with our Christian values.

We confess that systemic racism exists, and that this systemic racism is the operant ideology of white supremacy, which has

*** Forced Africans, Asians, and others into slavery**

*** Exploited Chinese workers**

*** Imprisoned Japanese citizens into concentration camps**

*** Extinguished the majority of First American people, their languages, their spirituality, and their culture, and forced relocation of those remaining**

*** And, at times, sanctioned the slaughter of African Americans during enslavement.**

through Jim Crow, militarism, and imprisonment, as well as Latinx and Asian Americans.

We are all swept up in this system; we are all complicit in its continuance. Most of us did not choose this systemic ideology. Most of those advantaged by this system lack the awareness of its damage on others oppressed by this system and how we cooperate with this system. Rabbi Abraham Joshua Heschel taught, "In a free society where injustice exists, although everyone is not guilty, all are responsible."

All of us carry some range of attitudes endemic to this systemic racism.

*** Many of us who are advantaged by systemic racism hear the call of the Divine to embrace the transformation we might experience in confessing our complicity and opening our ears to hear the suffering our brothers and sisters have experienced in this system. We are recovering racists.**

*** Others of us, however, publicly profess white supremacy. We are consciously and intentionally racist.**

*** Others of us have no interest in self-awareness. We are unconsciously racist.**

*** Those of us who suffer the operative exercise of this ideology are particularly aware of the damage it leaves in its wake. If we are serious about shifting this systemic reality, it begins by listening to the voices of those who suffer this damage. It also relies on the awareness, candor, and courage of those suffering this damage. That candor is risky.**

We confess that in certain periods our own religious practices have been blind to systemic racism, at times even endorsing a sense of entitlement to the detriment of others. We confess that some of our faith traditions have occasionally perpetrated violence upon each other.

We repent of those practices and pledge ourselves to an openness of heart to further understand how the continuance of certain practices extends that damage, and then to ceasing that damage. To shift this systemic reality will entail our concerted, confessional, conversational, communal, and candid attention. We are aware of how this systemic racism has impacted some preventing psychological, social, and economic prosperity through redlining, refusal of benefits offered advantaged races, fraud, Jim Crow practices, voter suppression, housing discrimination, employment discrimination, substandard schooling, disproportionate incarceration, discriminatory policing, unrestrained violence, lynching, and other acts of terrorism that have harmed generations of citizens. It is time to have a conversation about compensatory measures that our society might offer to atone for the systemic violence perpetrated against disadvantaged groups.

We therefore encourage our individual congregations as well as our denomination and the larger Church and Interfaith Community to initiate conversations and to sponsor actions that directly confront all forms of racism.

Silence....

ASSURANCE OF PARDON

Rev. Dr. Wilson Gunn, Jr., General Presbyter

6:15PM Omnibus/ Motion p.10

Elder Sara Coe, Stated Clerk

6:20PM Transitions and Pastoral Prayer

Rev. Dr. G. Wilson Gunn, Jr., General Presbyter

6:40PM Celebrating Rev. Dr. Wilson Gunn's Ministry

Rev. Ann Herlin

ANTHEM

Sargent Memorial Gospel-Aires

7:20PM NCP Operating Budget/ Motion p. 12, 21

Elder Mark Stunder

First Reading of the Mission Budget p. 12, 16

7:50PM Mission Highlights Video	LaJuan Quander, NCP Director of Communication
8:00PM Report from AC for Unity PC/ Motion p. 13	Elder Charles Barber Rev. Diane Hendricks
8:10PM AC for Wheaton Community/Motion p. 12	Elder Charles Barber
8:20PM Recommendation from COM/ Motion p. 13	Elder Charles Barber Rev. Lyman Smith
8:30PM Compensation Policy / Motion p. 13, 26	Elder Charles Barber
8:40PM Interfaith Conference of Metropolitan Washington Statement on Racism/ Motion p. 13, 45	Rev. Dr. Wilson Gunn Andrea Brown
8:50PM Report from the Confronting Racism Panel	
8:55PM Introduction to the Confronting Racism Task Force Listening Project	Rev. John Molina-Moore

We Are Immersed in the Word

Introduction of Preacher	Elder Therese Taylor-Stinson
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SCRIPTURE	Galatians 3:28	Elder Miriam Dewhurst, Vice Moderator
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SERMON	"Building Inner and Outer Bridges"	Dr. Catherine Meeks
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Silence....

INVITATION TO THE LORD'S TABLE	Rev. Dr. G. Wilson Gunn, Jr., and Rev. Elenora Giddings-Ivory
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Friends, this is the joyful feast of the people of God!

They will come from east and west, and from north and south, and sit at table in the kingdom of God.

All will be together there at the table; all will be reconciled.

God's justice will be established, and we will be at peace in Christ.

This is the Lord's table.

Our Savior invites all those who trust in him to share the feast which he has prepared.

GREAT THANKSGIVING

One: The Lord be with you.

All: And also with you.

One: Lift up your hearts.

All: We lift them up to the Lord.

One: Let us give thanks to the Lord our God.

All: It is right to give our thanks and praise.

One: Gracious and ever present Creator of the Universe, we bring you our thanks and praise. In the beginning you breathed into us the breath of life, you formed us from the earth, you

blessed us into a world of beauty and a community of people and other beings, plants and animals. You sent us into this beloved community born from your own absolutely loving nature. Yet we were not content. We exploited this good earth for our own selfish purposes. We exercised our dominion irresponsibly. We violated our beloved community with violence and hatred, sibling against sibling, race against race, tribe against tribe, class against class. In the hope you might return us to your purpose you sent the flood waters to cleanse us. You sent Abraham and Sara to make of us a people who would bless the earth. You sent Moses and Miriam to lead us from bondage to freedom. You sent prophets to recall us to the ways of justice; a new path to your intended beloved community. Last of all you took on flesh and came to dwell among us so that we might be reconciled with you and with one another. United in worship with all the faithful of every time and place we sing forever to the glory of your name:

All: Holy, holy, holy Lord, God of power and might, heaven and earth are full of your glory. Hosanna in the highest. Blessed is he who comes in the name of the Lord. Hosanna in the highest.

One: You came among us to love us in ways we could not overlook. You came to live among us in ways impossible for us to ignore. You came among us as one of us, as our Lord Christ, who taught and laughed. Who told parables revealing your essential nature. Who lifted up the poor and challenged the high and mighty. Christ made you known to us. Finally, he gave himself to death that we might live. He gave himself to resurrection that we might embrace the boldness of life abundant. He ascended beyond our comprehension that we might trust that you hold the future no matter what the horrors of the present. All given that we might enjoy communal wholeness in the beloved community.

All: Dying you destroyed our death, rising you restored our life. Lord Jesus, come in glory.

One: You sent your Holy Spirit ever manifest, but now particularly evident. Your Spirit still creates your people, your congregations, your church. Your Spirit still creates Presbyteries which guide and correct, which challenge and equip your people to be witnesses to the truth of your way. Your Spirit restrains our tribal propensities and sets before us the way of compassion, justice and reconciliation. You call us into this diverse community of correction and encouragement that we might be ever faithful to your voice and not confuse it with our own. That we might continue to be perfected by your grace, even as we lament our own sin. Your Spirit leads us still to be a manifestation of your salvation, your reconciliation and your justice in a world which is unaware of your purpose for creation. So Come, Holy Spirit. Let these gifts of bread and wine make of us the body and blood of Christ. In this sharing may we be united with you and with one another across time and space. Reconciled, forgiven, redeemed, and fed, send us out to live in obedience and sacrifice, until that day when all will gather at your table in glory, proclaiming: Jesus is Lord! Through Christ, with Christ, in Christ, in the unity of the Holy Spirit, in the holy church, all glory and honor are yours, almighty God, now and forever.

All: Our Father who art in heaven, hallowed be Thy name, Thy Kingdom Come, Thy will be done, on earth as it is in Heaven. Give us this day our daily bread; and forgive us our

Elder Les Henig, Northwood
Rev. David Milam
Elder Sandra Barrett

Music Leaders:

Sargent Memorial Gospel-Aires
Music Director: Marilyn Gross
Liturgical Dancers:
The Darryl M. Gross Memorial Dance Ministry
Gloria Dixon
Layla Green
Marquise Fortune
Henrietta Ellis

339 Lift Every Voice and Sing

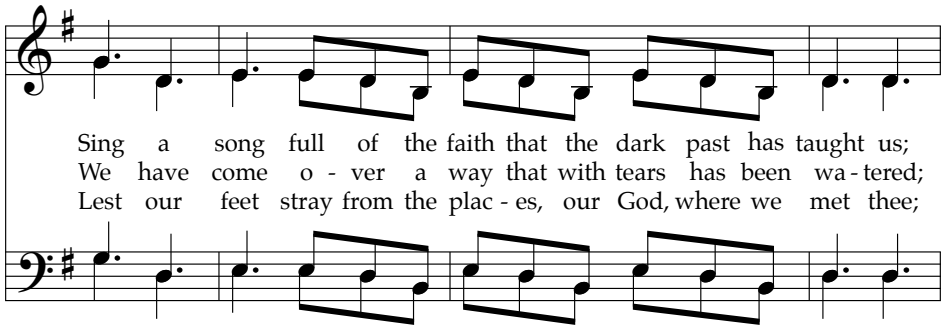
1 Lift ev - ery voice and sing till earth and heav - en
 2 Ston - y the road we trod, bit - ter the chas - tening
 3 God of our wea - ry years, God of our si - lent

ring, ring with the har - mo - nies of lib - er -
 rod, felt in the days when hope un - born had
 tears, thou who hast brought us thus far on the

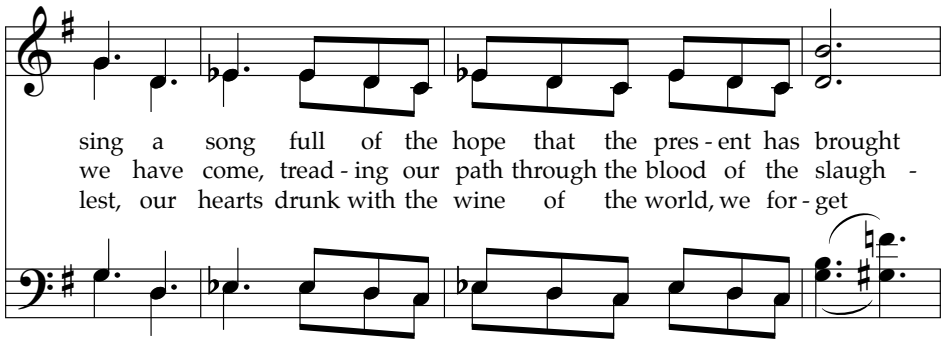
ty. Let our re - joic - ing rise high as the lis - tening
 died. Yet, with a stead - y beat, have not our wea - ry
 way; thou who hast by thy might led us in - to the

skies; let it re - sound loud as the roll - ing sea.
 feet come to the place for which our par - ents sighed?
 light, keep us for - ev - er in the path, we pray.

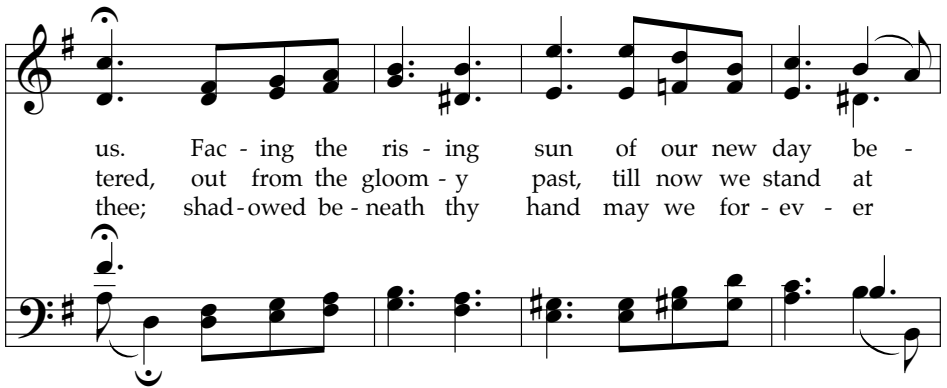
Initially a poem for a school assembly at which Booker T. Washington spoke on Lincoln's birthday in 1900, this text and tune have gained national recognition and devotion, not only within the African American community, but also among all who seek liberation from oppression.



Sing a song full of the faith that the dark past has taught us;
We have come o - ver a way that with tears has been wa - tered;
Lest our feet stray from the plac - es, our God, where we met thee;



sing a song full of the hope that the pres - ent has brought
we have come, tread - ing our path through the blood of the slaugh -
lest, our hearts drunk with the wine of the world, we for - get



us. Fac - ing the ris - ing sun of our new day be -
tered, out from the gloom - y past, till now we stand at
thee; shad - owed be - neath thy hand may we for - ev - er



gun, let us march on, till vic - to - ry is won.
last where the white gleam of our bright star is cast.
stand, true to our God, true to our na - tive land.

We Are One in the Spirit 300

They'll Know We Are Christians by Our Love

Capo 1: (Em) Fm (Bm) Cm (Em) Fm

1 We are one in the Spir - it; we are one in the Lord;
 2 We will walk with each oth - er; we will walk hand in hand;
 3 We will work with each oth - er; we will work side by side;
 4 All praise to the Fa - ther, from whom all things come,

(Am) B^bm (Em) Fm

we are one in the Spir - it; we are one in the Lord,
 we will walk with each oth - er; we will walk hand in hand,
 we will work with each oth - er; we will work side by side,
 and all praise to Christ Je - sus, God's on - ly Son,

(Am) B^bm (Em) Fm

and we pray that all u - ni - ty may one day be re - stored:
 and to - geth - er we'll spread the news that God is in our land:
 and we'll guard hu - man dig - ni - ty and save hu - man pride:
 and all praise to the Spir - it, who makes us one:

Refrain (C) D^b (Em) Fm

And they'll know we are Chris - tians by our love, by our

(Am) B^bm (Em) Fm (Am) B^bm (Bm) Cm (Em) (Am/E) (Em) Fm B^bm/F Fm

love; yes, they'll know we are Chris - tians by our love.

A parish priest at St. Brendan's on the South Side of Chicago in the 1960s was very involved in the local Civil Rights movement and needed something for his youth choir to sing at ecumenical, interracial events. Finding nothing, he wrote this song in a single day.

OMNIBUS MOTION FOR THE SEPTEMBER 25, 2018 PRESBYTERY MEETING

From the Stated Clerk

- The Stated Clerk moves the approval of the minutes of the May 22, 2018 presbytery meeting.
- The Stated Clerk moves the approval of the minutes of the June 26, 2018 presbytery meeting.
- The Stated Clerk moves that Dr. Catherine Meeks and Andrea Brown be seated.

From the Nominating Committee

The Nominating Committee moves and recommends to the presbytery the following to serve on the indicated commission or committee:

- Committee on Ministry
Catherine McCullough, RE, Specialized, Class of 09-2020
- Other Boards
For Synod Nominating Committee: Gerry Hendershot, RE, Pilgrims, Class of 12-2019
- Preparation for Ministry
Lewrene Glaser, RE, National, Class of 09-2019
- Representation
Jochebed Jordan, RE, Redeemer, Class of 09-2021

From the COM Coordinating Commission

The COM Coordinating Commission nominates and recommends the following COM members to be on the COM Coordinating Commission and the Congregational Transitions Commission for the year ending September 1, 2019:

COM Coordinating Commission

Stephen Smith-Cobbs, MWS, Trinity (Herndon)
Joan Erickson, RE, Heritage
Lyman Smith, MWS, Specialized
Harriet Hopkins, RE, Fairfax
Charles (Chuck) Booker, MWS, Bethesda
Mick Burns, MWS, Providence
Aaron Fulp-Eickstaedt, MWS, Immanuel

Shelby Etheridge Harasty, MWS, Saint Mark

Congregational Transitions Commission

Lyman Smith, Co-Chair, MWS, Specialized

Harriet Hopkins, Co-Chair, RE, Fairfax

Jeri Fields, MWS, First United Dale City

Jay Losher, MWS, Gaithersburg

Alice McGinnis, RE, Colesville

Brian Mickle, MWS, First Arlington

Paul Dornan, RE, New York Avenue

Beth Williams, MWS, United Christian Parish

MaryAnn McKibben Dana, MWS, At Large

From the Leadership Council

- The Leadership Council nominates and recommends to the presbytery the Rev. Lyman Smith (Specialized) and Ruling Elder Harriet Hopkins (Fairfax) as co-chairs, Congregational Transitions Commission, for the year ending 9/1/19.
- The Leadership Council nominates and recommends to the presbytery Ruling Elder Jochebed Jordan to serve on the Nominating Committee, Class of 2021.

ACTION ITEMS FOR THE SEPTEMBER 2018 PRESBYTERY MEETING

From the Leadership Council

1. The Leadership Council moves approval of the 2019 Operating Budget at \$1,094,498, which includes an increase in the combined per capita rate from \$39.91 to \$41.73 (a 4.56% increase). \$31.93 of the \$41.73 goes to National Capital Presbytery. (See p. 21)
2. The Leadership Council moves that the proposed 2019 Mission Budget of \$951,563, with a 15.2% contribution to the Presbyterian Mission Agency (PMA) from unified giving contributions and 2.8% to Presbytery Leadership Formation be received for First Reading. (See p. 16)
3. The Leadership Council approves the recommendation of the COM Coordinating Commission and moves that the Presbytery form an Administrative Commission for Wheaton Community Presbyterian Church with the following powers and responsibilities:
 - a. In the absence of a Session, assume original jurisdiction with all the powers and responsibilities of a Session.
 - b. Call, moderate and record the action of a congregational meeting for the purpose of electing a nominating committee to propose a slate of members to be elected to serve on the Session of the Wheaton Community Presbyterian Church (WCPC).
 - c. Advise the Nominating Committee in its selection of proposed candidates to sit on the Session.
 - d. Call, moderate and record the action of a congregational meeting which will elect Session members after receiving the recommendations from the Nominating Committee.
 - e. Provide for the training, examination, installation and/or ordination of those elected to be elders for service as the Session of the WCPC.
 - f. Report to the Presbytery any additional recommendations for action regarding the WCPC.
 - g. Communicate to the congregation concerning any matter the Administrative Commission deems appropriate.
 - h. Report quarterly the progress of the Administrative Commission to the Stated Clerk of the Presbytery.

The Moderator of the Presbytery is empowered to appoint members of this Administrative Commission.

Rationale: The entire Session of Wheaton Community Presbyterian Church resigned leaving no Session in place.

4. The Leadership Council approves the recommendation of the Committee on Ministry Transitions Commission and recommends that presbytery approve the call of the Rev. Scott Ramsey as Pastor/Head of Staff of Lewinsville Presbyterian Church as provided by Book of Order G-2.0504c. [This motion requires $\frac{3}{4}$ vote in favor to approve.]
5. The Leadership Council approves the recommendation of the COM Coordinating Commission and moves that the draft 2019 Compensation Policy be approved. (See p. 26)
6. The Leadership Council approves and recommends that presbytery approve the Interfaith Conference of Metropolitan Washington Statement on Racism. (See p. 44)

From the Unity Presbyterian Church Administrative Commission

Dissolution Resolution for Unity Presbyterian Church

Introduction

Unity Presbyterian Church was formed as a merger between Camp Springs Presbyterian and District Heights Presbyterian on May 3, 1998.

District Heights Presbyterian Church opened its doors on June 15, 1947 to 255 people under the care of the Rev. Robert S. Chamberlain. Following him came the Rev. Frank W. Penick, the Rev. James M. Armstrong, the Rev. Robert Wallace McCarter, the Rev. William H. Johnson and then the Rev. Roy Sharrett. Rev. Gerald Wheat and Rev. Theodore Nace were two of the interim pastors that filled the pulpit until the closing service held on May 3, 1998.

From this vibrant church came the nucleus of Camp Springs Presbyterian Church, formed on May 21, 1961. Rev. Laurean H. Warner, Jr. started with 59 charter members who met in Camp Springs Elementary School and then Roger B. Taney Junior High School. The congregation moved into its church building on 5.2 acres of land on a hill at the corner of Farmer Drive and Brinkley Road on July 24, 1966. Following is the list of pastors that served next: Rev. K. Dean Myers, interim pastor Rev. Frederick A. Feldner, Rev. John G. McFayden, interim pastor Rev. Theodore Nace, then the Rev. Calvin H. Gittner.

Rev. Gittner became the pastor of Unity Presbyterian Church in Camp Springs on May 3, 1998. Next came interim pastor Rev. John Boyles and then the Rev. Evangeline G. Taylor followed by stated supply pastors: Rev. Richard G. Thomas, Rev. Dr. Jean M. Coyle and the Rev. T. Denise Anderson.

Some of Unity's mission projects have been: Warm Nights shelter program, ACT (Andrews, Camp Springs, Temple Hills) cluster Thanksgiving and Good Friday services, collecting food each Sunday and clothes for United Christian Missions (Agape), making teddy bears for Children's Hospital, Thanksgiving and Christmas baskets, giving to the Christmas mitten tree and the Souper Bowl of Caring offering. Some

of Unity's fellowship times have included: annual picnics, ice cream socials, clean up days, yard sales, Christmas dinners and going to Toby's dinner theater.

Unity's church banner "One In The Lord" was inspired by the large tree that one sees from the pulpit. From the roots (Camp Springs PC and District Heights PC) came the tree of Unity (branches) to bear fruit (in the leaves) FAITH, HOPE, LOVE.

Resolution

Whereas the congregation of Unity Presbyterian Church was founded May 3, 1998;

And whereas at the request of the Unity Presbyterian Church Session, National Capital Presbytery voted on November 15, 2016 to establish an administrative commission to work with the Session to discern ongoing viability and the possibility of dissolution;

And whereas the Session of Unity Presbyterian Church voted on October 22, 2017 to request that National Capital Presbytery to dissolve the Unity Presbyterian Church congregation effective December 31, 2018;

Now, therefore, the Session and Administrative Commission recommend that National Capital Presbytery concur with the request of the Session of Unity Presbyterian Church to dissolve the congregation effective December 31, 2018.

And further, the Administrative Commission recommends that National Capital Presbytery commend the Session and members of Unity Presbyterian Church for their grace and faithfulness in making this difficult decision and their support of the greater church through their pastor's service as co-moderator of the 222nd General Assembly and their support of NCP's New Thing ministry development initiative;

And further, the Administrative Commission recommends the National Capital Presbytery approve the following implementation procedures:

Pastoral Care

- 1.) Pastoral Care of the members of Unity Presbyterian Church shall be a concern for surrounding Presbyterian churches and National Capital Presbytery as a whole. Every effort shall be made to welcome those members who choose to transfer membership to or attend nearby Presbyterian churches. The Session of Unity Presbyterian Church is committed to honor any member's request for transfer prior to dissolution on December 31, 2018.
- 2.) The membership rolls kept by the Clerk of Session of Unity Presbyterian Church are to be transmitted to the Stated Clerk of National Capital Presbytery by December 31, 2018; the Stated Clerk will maintain the membership rolls for one year, until December 31, 2019, and shall grant letters of transfer upon request. On the one year anniversary date of the dissolution of the church, all remaining membership names shall be deleted from the membership rolls of National Capital Presbytery.

- 3.) Following the date of dissolution, pastoral care for members on the rolls of National Capital Presbytery will be provided by the pastors of Southminster or Faith Presbyterian Churches and/or other neighboring congregations. "Pastoral care" in this context is meant to be a response to a pastoral emergency or crisis. National Capital Presbytery expressly authorizes the pastors of Southminster or Faith Presbyterian Churches and/or other neighboring congregations to offer shut-in communion as is deemed appropriate.

Records

- 4.) By December 31, 2018 the Stated Clerk of National Capital Presbytery will receive the Session minute books, all registers, rolls, and records of Unity Presbyterian Church.

Real Property and Related Assets

- 5.) Following dissolution National Capital Presbytery will continue to hold title of all of Unity's real estate consisting of about 5.2 acres of land located at 4401 Brinkley Road, Temple Hills, MD 20748.
- 6.) Prior to dissolution, the Session of Unity Presbyterian Church shall terminate all leases with any tenants who currently have leases to use the property.

Assets/Other

- 7.) The treasurer of Unity Presbyterian Church shall remain in place until financial matters are settled. The treasurer shall clear any outstanding debts and financial obligations.
- 8.) When all outstanding debts are paid, the treasurer of Unity Presbyterian Church's bank accounts and transfer all financial assets to National Capital Presbytery.

Dismissal of Administrative Commission

- 9.) The Administrative Commission designated to work with the Session of Unity Presbyterian Church shall be dismissed with the Presbytery's thanks upon the submission of their final report and the action of National Capital Presbytery.

National Capital Presbytery									
2019 Proposed Mission & Operating Budgets									
Approved by B&F Committee 8/3/18									
				2018		2019			
				Approved	Spending Requests	Proposed	% over 2018	\$ over 2018	Notes
MISSION BUDGET									
MISSION REVENUES									
Unified Mission Contributions				571,271	532,565	532,565	-7%	(38,706)	
Less, 15.2% to PMA				(110,655)	(80,950)	(80,950)	-27%	29,705	15.2% to PMA (19.2% in 2018)
Less 2.8% for Presbytery Leader Formation (PLF)				(15,000)	(14,912)	(14,912)	-1%	88	2.8% to PLF (3% in 2018)
NCP Net Unified Mission Contributions				445,616	436,703	436,703	-2%	(8,913)	82% to Mission Budget (78% in 2018)
Miscellaneous Mission Income									
PLF income from United Mission Contributions				15,000	14,912	14,912	-1%	(88)	Re-recognized PLF revenue for expense
Resurrection Spending Amt				88,464	97,553	97,553	10%	9,089	
DC Resurrection Spending Amt				34,087	34,150	34,150	0%	63	
Scholarship Funds Spending Amount (inc. Bovard				41,288	40,822	40,822	-1%	(466)	
Benevolence Interest									
TOTAL MISSION REVENUES				624,455	624,140	624,140	0%	(315)	
OTHER SOURCES of MISSION FUNDS									
Mission Fund Unreserved				132,729	54,000	52,323	-61%	(80,406)	
Church Development Fund					46,961	50,910		50,910	Current balance
New Church Development Fund				223,000	223,000	223,000	0%	0	
Next Blessings Fund									
Immig't Cong. & Emerg Mins Fund					1,190	1,190		1,190	
Mission Bequest									
TOTAL SOURCES of FUNDS for MISSION				980,184	949,291	951,563	-3%	(28,621)	
MISSION BUDGET EXPENSES									
Church Development									
New Thing (New Worshipping Communities)									
NWC Coaching/Training				15,000	10,000	10,000	-33%	(5,000)	
Seed Money for New Projects				120,000	100,000	100,000	-17%	(20,000)	
Subtotal New Church Devel				135,000	110,000	110,000	-19%	(25,000)	

National Capital Presbytery									
2019 Proposed Mission & Operating Budgets									
Approved by B&F Committee 8/3/18									
				2018	2019				
				Approved	Spending Requests	Proposed	% over 2018	\$ over 2018	Notes
			Intercultural Ministries						
			Immigrant Support (General)	5,000					
			Brazilian Bible Church	0					to be decided later in fall
			Christ the King Church	0					" "
			Emmanuel Indonesian Church	0					" "
			Indo-Pak Church	0					" "
			Indonesian-American Church	0					" "
			Universal Evangelical	0					" "
			Immigrant Fellowship Grants	75,500					" "
			Intercultural Grants	7,500					" "
			IM programming						" "
			Subtotal Immigrant Ministries	88,000	80,000	80,000	-9%	(8,000)	
M I S S I O N			Transforming Congregations						
			Transformation Congregations	22,500	20,000	20,000	-11%	(2,500)	
			Transformation Grants	120,000	180,000	180,000	50%	60,000	
			Leadership Training Events	7,500	7,000	7,000	-7%	(500)	
			Next Blessings	0	-	-			
			Subttl Transform. Congres.	150,000	207,000	207,000	38%	57,000	
			CDC Resources						
			Leadership Development						
			Research Services	6,500	6,500	6,500	0%	0	
			Equipping Ministries Grants	10,000	10,000	10,000	0%	0	
			Equipping Leaders Grants	8,000	8,000	8,000	0%	0	
			CDC Programming						
			Subtotal Resources	24,500	24,500	24,500	0%	0	
			Total Church Development	397,500	421,500	421,500	6%	24,000	
			Resources/ Spiritual Formation						
			Scholarships	2,500	-		-100%	(2,500)	
			Grants to Churches and Orgs	5,000	-		-100%	(5,000)	
			Partnership with Reformed Institute	1,000	-		-100%	(1,000)	
			Support and Resourcing Congregations	1,500	10,000	10,000	567%	8,500	
			Total Resources/Spiritual Formation	10,000	10,000	10,000	0%	0	

National Capital Presbytery									
2019 Proposed Mission & Operating Budgets									
Approved by B&F Committee 8/3/18									
				2018	2019				
				Approved	Spending Requests	Proposed	% over 2018	\$ over 2018	Notes
M I S S I O N	Mission Coordination								
	Committee Support								
			Mission Team Support	1,000	1,000	1,000	0%	0	
			Research & Development	5,000	5,000	5,000	0%	0	
			Total Committee Support	6,000	6,000	6,000	0%	0	
	Direct Support								
	Peace & Justice Advocacy Team								
			VA Interfaith Center Public Policy	1,500	1,500	1,500	0%	0	
			Washington Interfaith Network	1,000	1,000	1,000	0%	0	
			Action in Montgomery (AIM)	1,000	1,000	1,000	0%	0	
M I S S I O N			VOICE (IAF - VA)	1,000	1,000	1,000	0%	0	
			Interfaith Conf of Metro DC	9,000	9,000	9,000	0%	0	
			PCUSA Office of Public Witness	6,500	6,500	6,500	0%	0	
			Subtotal Peace & Justice Advocacy Tea	20,000	20,000	20,000	0%	0	
	Young Adult Ministries								
			Young Adult Volunteer Support	15,000	15,000	15,000	0%	0	
			Grants Colleges & Young Adult	6,000	6,000	6,000	0%	0	
			Campus Ministry Support	80,000	80,000	80,000	0%	0	
			Subtotal Young Adult Min.	101,000	101,000	101,000	0%	0	
			Total Direct Support	127,000	121,000	121,000	-5%	(6,000)	
M I S S I O N	Congregational Support								
	Local Mission Grants								
			Matching Dues for WIN AIM VOICE	2,000	2,000	2,000	0%	0	
			Congregation Grants	34,700	34,700	34,700	0%	0	
			Total Congregational Support	36,700	36,700	36,700	0%	0	
	Network Support								
	Global Mission								
			Global Mission Network Grants	6,000	6,000	6,000	0%	0	
			Mission Worker Matching Grants	10,000	10,000	10,000	0%	0	
			International Seminaries	5,000	5,000	5,000	0%	0	
M I S S I O N			Congregational Ptnrship Grants	50,000	50,000	50,000	0%	0	
			Subtotal Global Mission	71,000	71,000	71,000	0%	0	

National Capital Presbytery									
2019 Proposed Mission & Operating Budgets									
Approved by B&F Committee 8/3/18									
				2018	2019				
				Approved	Spending Requests	Proposed	% over 2018	\$ over 2018	Notes
M S S I O N			Other Networks						
			Refugee Team	5,000	5,000	5,000	0%	0	
			Earth Care Grants	10,000	10,000	10,000	0%	0	
			Israel/Palestine Network	2,300	2,300	2,300	0%	0	
			Urban Ministry Network	20,000	20,000	20,000	0%	0	
			Subtotal Other Networks	37,300	37,300	37,300	0%	0	
			Total Network Support	108,300	108,300	108,300	0%	0	
			Total Mission Coordination	272,000	272,000	272,000	0%	0	
			Other						
			Black Presbyterian Caucus	6,000	6,000	6,000	0%	0	
			Educator Network Support	1,400	1,400	1,400	0%	0	
			Immigrant Ministries Network	0	-	-		0	
			Funding Initiative	8,000	6,500	6,500	-19%	(1,500)	
			Presbytery Leader Formation	15,000	15,000	14,912	-1%	(88)	
			Seminary Scholarships	41,288	40,822	40,822	-1%	(466)	
			Total Presbyterian Affinity Groups	71,688	69,722	69,634	-3%	(2,054)	
M I S S I O N									
			Mission Staff						
			Salaries	130,889	84,644	84,644	-35%	(46,245)	
			Board of Pension Benefits	30,142	31,318	31,318	4%	1,176	
			NCP Supplemental Medical Benefit	1,652	1,692	1,692	2%	40	
			FICA	10,013	6,475	6,475	-35%	(3,538)	
			Continuing Ed Non-exempt	1,000	1,000	1,000	0%	0	
			Continuing Ed Exempt	2,000	1,000	1,000	-50%	(1,000)	
			Travel & Misc Reimbursables	5,000	5,000	5,000	0%	0	
			Personnel Costs/Other	3,300	3,300	3,300	0%	0	
			Supplemental Expenses	3,000	2,000	2,000	-33%	(1,000)	
			Training/Bonus	2,000	2,000	2,000	0%	0	
			Mission Staff Apportionment	40,000	40,000	40,000	0%	0	
			Total Mission Staff	228,996	178,429	178,429	-22%	(50,567)	

National Capital Presbytery										
2019 Proposed Mission & Operating Budgets										
Approved by B&F Committee 8/3/18										
					2018	2019				
					Approved	Spending Requests	Proposed	% over 2018	\$ over 2018	Notes
					TOTAL MISSION EXPENSES	980,184	951,651	951,563	-3%	(28,621)
					SOURCES less USES	0	(2,360)	0		0
					NET INCOME (Inc/(Dec) in Net Assets)	(355,729)	(327,511)	(327,423)	-8%	28,306

National Capital Presbytery											
2019 Proposed Mission & Operating Budgets											
Approved by B&F Committee 8/3/18											
					2018		2019				
					Approved		Spending Requests	Proposed	% over 2018	\$ over 2018	Notes
OPERATING BUDGET											
	OPERATING REVENUES										
	Per Capita Assessments				1,189,877	1,179,081	1,179,081	-1%	(10,796)	1.9% NCP inc; 4.5% total inc; \$41.73 PC	
		Less, General Assembly portion			(230,462)	(252,882)	(252,882)	10%	(22,420)		
		Less, Synod portion			(25,342)	(24,017)	(24,017)	-5%	1,325		
	NCP Net Per Capita Assessments				934,073	902,182	902,182			1.9% increase	
	Allowance for Unpaid NCP Per Capita				(35,000)	(35,000)	(35,000)	0%	0		
	Late Assessments from Prior Year				30,000	30,000	30,000	0%	0		
	Interest Earned on Accounts				500	2,000	2,000	300%	1,500		
	Investment/Dividend Income				2,000	-	-	-100%	(2,000)		
Grandin Fund Administrative Fee				800	800	800	0%	0			
Miscellaneous Revenues					-	-		0			
		TOTAL OPERATING REVENUES			932,373	899,982	899,982	-3%	(32,391)		
	OTHER SOURCES of OPERATING FUNDS										
	Parish Pastor Retreat Fund				19,672	20,000	20,000	2%	328		
	Office Fund				140,211	174,516	174,516	24%	34,305	amount required to balance budget	
		TOTAL FUNDS for OPERATIONS			1,092,256	1,094,498	1,094,498	0%	2,242		

National Capital Presbytery									
2019 Proposed Mission & Operating Budgets									
Approved by B&F Committee 8/3/18									
				2018	2019				
				Approved	Spending Requests	Proposed	% over 2018	\$ over 2018	Notes
O P E R A T I O N G	Committee on Ministry								
	Care Team								
		Spiritual Direction	0	1,000	1,000		1,000		moved up from bottom of list
		Retreats/Workshops	19,672	19,672	20,000	2%	328		Calm the Waves retreat (match rev)
		Clergy/Educator Peer Groups	2,000	2,000	2,000	0%	0		
		Listening Team/Care Giving	750	750	750	0%	0		
		Clergy Coaching	1,000	1,000	1,000	0%	0		
		Subtotal Care Team	23,422	24,422	24,750	6%	1,328		
	Transitions Team								
		Liaison Expenses	1,500	1,500	1,500	0%	0		
		Interim Training	1,200	1,200	1,200	0%	0		
		Interim Support Group	2,500	2,500	2,500	0%	0		
		Psychological Testing	1,200	1,200	1,200	0%	0		
		Holy Cow Consulting	2,500	2,500	2,500	0%	0		
		Subtotal Transitions Team	8,900	8,900	8,900	0%	0		
	Relations Team								
		Conflict Mediation Team	1,305	1,305	1,305	0%	0		
		New Ordained Support Group	500	500	500	0%	0		
		Workshops/Training	1,500	1,500	1,500	0%	0		
		Subtotal Relations Team	3,305	3,305	3,305	0%	0		
	Specialized Ministry Team								
		Committee Support	300	300	300	0%	0		
		Subtotal Specialized Ministry	300	300	300	0%	0		
	Other COM Expenses								
		Administration	200		200	0%	0		
		Background Checks	700		700	0%	0		
		Committee Training	245		245	0%	0		
		Examinations Team Expenses	150		150	0%	0		
		Translation Services	1,000		1,000	0%	0		
		Subtotal Other COM Expenses	2,295	2,295	2,295	0%	0		
	Total Committee on Ministry			38,222	39,222	39,550	3%	1,328	

Cover letter outlining Compensation Policy changes

Dear Saints,

Note the following substantive proposed changes in the Compensation Policy:

1. Increases the pulpit Supply fee from \$175 to \$200. (Section XX). Also adds \$50 per additional service.
2. Calculates minimum salary from a customized zip code close to the church rather than one figure for the whole Presbytery. (Section III) Staff will calculate the minimum for each search being conducted for a pastor.
3. "Recommend" (rather than "require") that no salary be below the minimum. (Section I)
Customized housing amounts make it labor intensive to calculate every salary every year. Also when minimum salary rose 6% one year it placed a difficult burden on some congregations placing many of them out of compliance. This year the minimum salary amount has decreased in most zip codes. There is still a recommended COLA raise amount.
4. Updated Section IV to correspond with tax law changes on moving expenses.
5. All other changes are to clarify existing standards or to recommend prudent practices.

Thanks,

Committee on Ministry Coordinating Commission



National Capital
PRESBYTERY
MISSIONAL · PASTORAL · PROPHETIC

2019 COMPENSATION AND PERSONNEL POLICIES FOR PASTORS

National Capital Presbytery

11300 Rockville Pike – Suite 1009 – Rockville – MD – 20852 – Tel: 240-514-5348
www.thepresbytery.org

2019 COMPENSATION AND PERSONNEL POLICIES FOR PASTORS National Capital Presbytery

These policies have been developed as a means of providing a uniform set of compensation and personnel policies to guide the Sessions of National Capital Presbytery in their relationships with their pastors. These policies are required for all installed Pastors, Associate Pastors, Organizing Pastors, Stated Supply Pastors, Associate Stated Supply Pastors, Interim Pastors and Interim Associate Pastors. These policies provide a compensation guideline for all other pastoral relationships. Annual calculations of minimum compensation requirements are set out in the Appendix. An executive summary provides an overview of the required elements in the policy.

These policies were developed at the request of the Coordinating Team of Committee on Ministry by special task force. COM reviewed and amended this policy in 2016.

In the policies the term "pastor" includes all ministers of the Word and Sacrament serving National Capital Presbytery congregations.

Where the terms "is", "required", "shall", or "will" appear, this shall be understood as mandatory. Where the term "may" appears, this shall be understood as suggestive only.

In those circumstances where a congregation does not have a personnel policy or session records which specify personnel decisions and the Committee on Ministry is required to adjudicate discrepancies between the Session's understanding and the Pastor's understanding, the COM will be inclined to regard the recommendations found in this document as being operative for the particular church.

**Originally Approved
June 27, 2006
Amended June 13, 2013
Amended January 28, 2014
Amended September 5, 2017
Amended September 25, 2018**

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INTRODUCTION

The called relationship between pastor and congregation is a unique employment situation. Presbyterian calls occur between pastors and congregations who have discerned God's direction in creating a relationship of mutual ministry, and who have had that call validated and affirmed by the presbytery. Like other members of the Body of Christ, pastors are called to be servants of God. God calls pastors into service in a variety of settings each of which, when faithfully discerned, ought to be honored regardless of size or wealth of the congregation or specialized ministry. At the same time, faithful discernment of a call includes a practice of good stewardship of the resources of the whole of the denomination, not solely consideration of the preferences of a particular congregation. The connectional nature of Presbyterian call, and its initiation by God, preclude a purely economic or marketplace approach to the topic of compensation for pastors.

BASIC CONSIDERATIONS

When a pastor is called to a church, the local church, in the Call, promises the pastor a fair salary so that the pastor may "devote herself/himself full time to the ministry of the Word among us." The Session further promises and obligates itself "to review annually the minister's terms of call and shall propose for congregational action such changes as the session shall deem appropriate, provided that they meet the presbytery's minimum requirements." (Book of Order, G-2.0804).

This review shall be recorded in the Session and Congregation minutes. (Book of Order, G- 1.0503c). The Session Records Committee will note compliance in their annual review of Session minutes.

Please note the following considerations:

- 1) The church needs to recognize that the typical Presbyterian pastor has completed training equivalent to other professional graduate degrees.
- 2) Many pastors come from seminary carrying heavy tuition indebtedness. In such circumstance committees calling pastors should discuss with them the implication for repaying these loans and how that fits into proposed salaries.
- 3) Sessions of our Presbytery should recognize that the cost of living in the presbytery is among the highest in the nation.
- 4) Sessions must stress the importance of adequate stewardship by all members of the church to sustain a fair salary for the pastor. They should not make the pastor carry the burden of poor congregational stewardship.
- 5) Pastors affirm that their calls are calls to service and not for financial gain. There is a balance that pastors and churches must maintain between what is needed for the pastor to work in the ministry of the church, and what the local church can support.
- 5)6) The goal of the Presbytery policy is to provide every pastor with an adequate salary by which they can live in this area and be able to retire after 40 years of service to the church with adequate resources to see them to their life's end. These salary requirements are designed to place particular rules in place which will accomplish this particular goal.

Other creative approaches can certainly be considered for approval by the Committee on Ministry, however ordinarily the Committee on Ministry will follow these particular standards and will not approve salary packages that do not minimally meet these standards.

- 7) Sessions may request an exemption to any of these standards from the Congregational Transitions Commission.

I. SALARY

The minimum salary for pastors working full time (40-50 hours a week) is 61.6% of the church- wide median effective salary as computed by the Board of Pensions. Part time pastors, those employed for 20 or more hours per week, may be prorated. This applies to both installed and temporary pastoral positions. [LS2]

The median effective salary as calculated by the Board of Pensions can be found at <http://www.pensions.org>. To understand the Board of Pensions definition of “effective salary” refer to “Understanding Effective Salary” at: <http://www.pensions.org/AvailableResources/BookletsandPublications/Documents/pln-103.pdf#search=effective%20salary>

Rationale: The church-wide median effective salary includes housing which is computed by the Board of Pension formulas to be 30% of the salary. National Capital Presbytery’s minimum cash salary is 80% of the church-wide median effective salary less housing. This is, in effect, **61.6% of the church-wide median effective salary including housing.** See Item 3 in the Appendix for a step-by-step guide to this calculation.

GUIDELINES FOR SALARY LEVELS

- 1) Each year (usually at the June Presbytery meeting) when the data is available the Presbytery Committee on Ministry establishes communicates a minimum salary level generated by the formulas in this policy for all full-time pastors for the coming year. No It is recommended that no salary shall be below this level. [WG3] These standards shall be posted on the Presbytery website and updated annually (see Appendix for annual changes).
- 2) Annually the Presbytery Committee on Ministry approves changes in every pastor’s terms of call and publishes a compensation report on range of pastor salaries within the Presbytery. This report is the “Salary Range Report” and can be found at this link:
https://www.thepresbytery.org/application/files/2815/0239/0488/2017_Pastor_Salary_Range_report.crFNL.pdf
- 3) Part-time pastor compensation shall be proportional to the hours worked, based upon a 40-50-hour work week.
- 4) Normally church professionals, such as pastors, work 40-50 hours per week. If more time is required in a given week, additional time off may be taken during the following week. For the health and well-being of both the pastor and the congregation, attention shall be given to a proper work-life balance.
- 4.5) For retired minister-members already receiving BOP pension benefits, the

church omits the BOP coverage from this calculation, but is required to pay the BOP required 12% post-retirement service dues if working 20 hours per week or more [LS4][WG5]

[WG6]

TAX REPORTING REQUIREMENTS

Pastors have a dual tax status. For federal income taxes, pastors are ordinarily considered employees, but for social security purposes they are self-employed with regard to services performed in the exercise of their ministry. An IRS form W-2 should then be issued by the church for pastoral services (see additional tax resources referenced in the Appendix).

Pastors in manses are alerted that the fair market rental of the manse is included in the Social Security (FICA) salary amount. This can exceed the 30% amount added to calculate the BOP effective salary. Consult your tax advisor in this regard.

II. PART TIME PASTORATE

Part-time (less than 20 hours per week) Temporary Positions (non-Installed Pastors) All pastors in the NCP will be provided BOP benefits if working 20 hours or more per week. This applies to both installed and temporary positions. Exceptions must be approved by the Congregational Transitions Commission.

- 1) **Non-installed** Teaching elders working less than 20 hours per week are not eligible to be included in the ordinary **BOP Benefits plan**. All installed pastors are required to be in the BOP plan regardless of the number of hours worked. Minimum BOP dues may apply.
<http://www.pensions.org/MembersAndEmployers/TreasurersandAdministrators/Pages/DefiningEligibility.aspx>
- 2) **The minimum hourly rate** to be used for all contracts of less than 20 hours shall then be the total minimum salary [1. effective salary, 2. BOP family coverage benefits amount (currently 38%) plus 3. The FICA offset] divided by 2200. See the appendix for this calculated amount for the current year. This shall be recalculated annually according to this formula.
- 3) **No paid days off, vacation or study leave time** are required. Any **time off**, vacation or study leave would be arranged on the pastor's non-working time. No sick leave would be accrued. The pastor shall have at least 6 Sundays off annually (unpaid) during which the church shall make other arrangements for worship leadership. Short-term contracts will allow one unpaid Sunday off for every two months served.
- 4) Any benefits the pastor chooses to take may be represented as a corresponding **reduction of compensation** at this hourly amount (medical, 403b, dental, etc.). Any reasonable amount (up to the full cost of housing) can be designated as housing allowance for the tax benefit of the pastor. This needs to be noted in the Session's minutes and reported to the Presbytery.
- 5) Any amount of time over and above the agreed upon hours to be worked by the pastor shall be paid at this hourly rate over and above the ordinary hourly agreement amounts. This **additional work time**

shall be approved by the Session or by whomever the Session appoints to have this authority.

- 6) While this is the minimum amount to be paid, nothing in this standard prevents negotiations which would **exceed these standards** between a pastor and a Session.
- 7) **Professional travel expenses** shall be reimbursed at the IRS rate.

III. HOUSING

The goal of a housing allowance is to provide (a) a means for adequate housing for the particular pastor and (b) sufficient resources whereby the pastor may be able to own a home (not necessarily in this area) after 40 years of service. Such arrangements should be designed for maximum tax advantage available to the pastor. Housing and salary are separate aspects of a pastor's call for tax purposes.

- 1) In the case of a pastor living in a manse with paid utilities, the church shall (a) place funds in a separate fund (deferred equity allowance, 403b, etc.) an amount of 1/40th of the "median house cost" or (b) pay the pastor/educator additional salary if the pastor has a ~~long-term~~long-term housing plan. The "median house cost" is established to be latest ~~quarterly~~annual reported US median sales price of existing single-family homes for metropolitan areas as calculated by the National Association of Realtors. This information is available at <http://www.realtor.org>

OR

- 2) In the case of a pastor not living in a manse, the church shall pay the pastor a housing allowance
 - i. equal to or exceeding the median fair market rent as calculated by HUD for a three-bedroom intermediate rent in the church zip code (or an adjacent zip code not more than five miles from the church) for the Washington-Arlington-Alexandria, DC- VA-MD HUD Metro FMR Area. The HUD calculated Fair Market Rent for three bedrooms can be found at: <http://www.huduser.org> [WG7]
 - ii. Utilities at 25% of this HUD FMR for three bedrooms.

Presbytery staff will generate this minimum salary amount for each congregation upon request.

Creative housing alternatives such as equity sharing or investments are possible to help a pastor afford to live in the area. The only requirement in this regard is that the risk and the reward of such arrangements be proportionately shared between the pastor and the congregation or calling agency in the judgment of the Committee on Ministry. All equity sharing, investment agreements or other agreements related to housing are subject to the approval of the Committee on Ministry. Contact the Presbytery office for help with these matters.

The Presbytery has prepared an Excel ~~Microsoft~~-worksheet for calculating salary and comparing to minimum standards. This worksheet is available upon request by email attachment. Contact Colette Ramm at: cramm@thepresbytery.org.

IMPORTANT CONSIDERATIONS

- 1) The Session's Personnel Committee is encouraged to recognize housing costs in the Washington, DC, metro area are among the highest in the nation, both for rental and purchase.
- 2) There is great value in having the pastor living within and identifying with the same parish community in which most of the members live. The Session's Personnel Committee needs to think through carefully the question of what is equitable for a pastor and family to live within the geographical parish area.
- 3) Most housing costs now consume more than 40% of the total family income.

BASIC GUIDELINES

- 1) Under the Internal Revenue Code, an ordained pastor may exclude a housing allowance from income for tax purposes, if it is designated *in advance* and paid as part of compensation when that allowance is used for:
 - a. Rent of a home, or
 - b. Purchase of a home, including down payment, mortgage, legal fees, fees for searching the title, installment payments, interest, taxes, fire and home liability insurance premiums, repairs, etc., and
 - c. Expenses for maintaining a home (other than for costs of food) such as utilities, furnishings, repairs, and landscaping.
 - d. The Internal Revenue Service has ruled that an ordained pastor may exclude from her/his gross income "only an amount equal to the fair rental value of the home, including furnishings and appurtenances such as garage, plus the cost of utilities" or can exclude "the amount of compensation used for: (1) furnishings, running expenses and real estate taxes to the extent they do not exceed the fair rental value, and (2) utilities."
- 2) Prior to the last session meeting of each year, each pastor shall complete and submit to her/his Personnel Committee a request for an appropriate housing allowance for the coming year. Based upon this data the Personnel Committee and the Session will approve specific amounts to be designated for housing allowance for the up-coming year for each pastor. This action shall be recorded in the Session minutes subject to approval by the congregation.
- 3) If the total amount designated for housing allowance is not fully used for housing it is the pastor's responsibility to include the balance as gross income in computing tax liability for the year in which it is received.
- 4) If the church provides a manse, it shall be in good repair and large enough for the pastor's family needs. There should be a committee of the Session to work with the pastor to see that the manse is well maintained.
- 5) If a manse is provided, the Board of Pensions requires an amount be added to effective salary for the calculation of dues. This is normally calculated at 30% of cash salary though a higher percentage may be indicated in this presbytery.
- 6) The Session should encourage pastors occupying manses to check with

their tax advisor on the impact this may have on their taxes. Though the BOP considers 30% of cash salary as the value of the benefit, the IRS may look instead at market rate rent.

IV. RELOCATION ASSISTANCE

The National Capital Presbytery requires congregations to pay the cost of all actual moving expenses (item “~~1.a.~~” below). The Presbytery recommends congregations extend reimbursement for items ~~1. Bb. through h, e, d and 2. a, b, e, d~~ below.

NON-TAXABLE REIMBURSEMENTS [WG8]

- a. moving costs up to a limit of 12,000 pounds of packing and crating household goods and personal effects
- b. in-transit insurance
- c. temporary storage up to a limit of one year
- d. moving costs for one personal car
- e. house hunting travel expenses for the pastor and spouse (or partner) (one round trip covering a period not to exceed 5 days) including lodging and meals
- f. transfer travel expenses for final trip of the family (based on air travel)
- g. temporary housing expenses at the new location (not to exceed 30 days)
- d.h. If the church reimburses the pastor for the cost of selling old residence, cost of buying or leasing new residence and/or terminating old lease (up to \$4,000), it is a taxable reimbursement.

TAXABLE REIMBURSEMENTS

- ~~a. house hunting travel expenses for the pastor and spouse (or partner) (one round trip covering a period not to exceed 5 days) including lodging and meals~~
- ~~b. transfer travel expenses for final trip of the family (based on air travel)~~
- ~~c. temporary housing expenses at the new location (not to exceed 30 days)~~
- ~~d. If the church reimburses the pastor for the cost of selling old residence, cost of buying or leasing new residence and/or terminating old lease (up to \$4,000), it is a taxable reimbursement.~~

The expenses noted in “~~2d.h~~” above include attorney’s fees, escrow fees, appraisal fees, real estate agent’s commissions, title costs, and “points” paid for service other than interest. Consult with your tax advisor about which, if any, of these reimbursements are deductible.

V. PROFESSIONAL EXPENSES

Many pastors experience professional costs other than car expenses and study leave expenses. Sessions may want to establish a separate "professional expense" category which could include such items as:

- 1) Attendance at Presbytery, Synod, General Assembly,
- 2) Attendance at professional conferences and continuing education events,
- 3) Books and professional journals which are used as essential tools for ministry,
- 4) Administrative costs for such items as meetings, special retreats

and personnel expenses for the staff when involved in carrying out their duties.

Congregations may choose to combine Continuing Education, Professional Expenses and Travel expenses into one-line item or in separate line items. IRS regulations require that these expenses be vouchered for reimbursement. Any expenses that are not vouchered are subject to taxation.

VI. SELF-EMPLOYMENT TAX/SOCIAL SECURITY

- 1) Pastors are considered by the Internal Revenue Service as "self-employed" for Social Security purposes, and therefore the entire Social Security tax is to be paid by the pastor. This is referred to as "Self-Employment Tax".
- 2) The base upon which a pastor pays Self-Employment Tax (Social Security) includes:
 - a. Cash salary
 - b. Housing allowance and utilities
 - c. Other income
- 3) Since the pastor is self-employed, the church cannot withhold Social Security tax from the pastor's compensation. All congregations in National Capital Presbytery shall pay 7.65% of the BOP effective salary as a social security off-set to their pastors.
- 4) A pastor's social security off-set can be paid
 - a. in regular installments with other pay,
 - b. in quarterly portions corresponding to IRS deposit requirements (immediately prior to April 15, July 15, September 15, January 15); or
 - c. the pastor may direct the social security offset be included in the form of excess withholding tax.
- 5) 100% of any self-employment tax reimbursement amount paid to the pastor must be added to the total salary upon which income taxes and Self-Employment Taxes are to be paid. (include in line 1 of W-2 form)
- 6) For current rates and earnings limits for Self-Employment tax, contact the local Internal Revenue Service office.
- 7) Some pastors have filed with the Internal Revenue Service to be exempt from Social Security payments. It should be noted:
 - a. Participation in Social Security is now obligatory unless one objects to participation by reason of religious principle or conscience. Financial considerations are not a legal basis for waiving participation (i.e. feeling that one would be financially ahead by investing in another program.)
 - b. A member of the Presbyterian Pension Plan who does not participate in Social Security and is not eligible for Medicare Part A and Part B will not be eligible for the Board's Medicare Supplement coverage after retirement.

VII. PENSION-MAJOR MEDICAL

The Call of each pastor requires that she/he shall be enrolled in the Board of Pension's pension and major medical plan of the Presbyterian Church (USA). Details of the plan can be found at www.pensions.org.

The Board of Pensions calculates “Effective Salary” as the sum of these items:

- | | | |
|----|--------|---|
| a. | -----→ | <i>Annual Cash Salary</i> |
| b. | -----→ | <i>Housing Allowance</i> |
| c. | -----→ | <i>Deferred Compensation</i> |
| d. | -----→ | <i>Utility and Furnishing Allowances</i> |
| e. | -----→ | <i>Bonuses, Unvouchered Allowances, Gifts from Employer</i> |
| f. | -----→ | <i>Other Allowances (e.g., medical deductibles, SECA allowances in excess of 50% of estimated obligation, etc.)</i> |
| g. | -----→ | <i>Manse amount (must be at least 30% of lines a-f for Members who qualify for the IRS housing allowance exclusion)</i> |

These items are defined carefully on the Board of Pension instructions. (www.pensions.org)

Failure to make the required payment seriously jeopardizes the pastor's retirement benefits. Aid- receiving churches which are in arrears two quarters or more, will have pension dues deducted from their monthly check.

The percentage of dues paid on the pastor's total salary is established by the Board of Pensions.

If the church pulpit is vacant due to the departure of a pastor, there is a fixed percentage established by the Board of Pensions which shall be remitted. This is referred to as Vacancy Dues and is currently 12% on the salary of the person last holding the now vacant position and payable for one year. Churches which are in arrears in vacancy dues or pension payments, will not be allowed to call an installed pastor. Under some circumstances these dues can be waived. Refer to www.pensions.org. Such a request requires the approval of the COM.

Churches employing retired pastors should check with the Board of Pensions regarding required post-retirement payments.

All local churches and pastors should have a copy of the **Terms of the Benefits Plan of the Presbyterian Church (USA)**. This may be secured from the Board of Pensions.

Pastors are reminded that a Board of Pensions Service/Salary Change form (ENR-111) be completed any time there is a change in the terms of call.

VIII. MEDICAL REIMBURSEMENT

Because the Major Medical Plan of the Board of Pensions does not fully reimburse a pastor for medical expenses, many churches have established a medical reimbursement fund upon which the pastors and their families/partners may draw each year. (Referred to as a “Cafeteria 125 fund,” some IRS rules apply.) If a church wishes to follow this practice, the amount of the fund shall be established annually,

as a part of the annual compensation review. The fund shall be used only for the same type of deductibles which are covered by the Major Medical Plan of the Board of Pensions and other qualified medical and child care uses defined by IRS rules.

IX. MATERNITY-PATERNITY LEAVE

In addition to other benefits, a session is encouraged to consider the inclusion of maternity and/or paternity leave in their personnel policies for all staff. Churches are required to address whether Maternity/ Paternity benefits are included in the church's Personnel Policies or in Session minutes. Churches can consult the National Capital Presbytery Personnel Policies if they care to see a sample policy in this regard.

X. SICK LEAVE

The congregation shall provide at least 12 days of sick leave annually which can be accumulated up to 90 days total. Ordinarily, earned-but-not-used sick leave is forfeited at employment termination without compensation.

XI. DISABILITY BENEFITS

If a pastor remains disabled by illness or injury after exhausting all accumulated paid sick leave benefits, the pastor will also be entitled to the following:

- 1) A pastor is eligible for disability benefits as a participating member of the Benefits Plan of the Presbyterian Church (USA). Disability benefits commence after 90 days of disability. See www.pensions.org. Disability benefits (Board of Pensions and Social Security together) equal 60% of the pastor effective salary on the date disability began.
- 2) Churches are responsible for the pastor compensation for the first 90 days of disability. This should include pay for unused sick leave.
- 3) Refer to a particular state's disability statutes to ensure compliance.
- 4) For current information on disability benefits, contact the Board of Pensions area representative.

XII. WORKER'S COMPENSATION

Consult local regulations regarding requirements in this regard.

XIII. TRAVEL AND AUTO EXPENSES

A pastor work includes much travel for hospital and home visitations, as well as travel for governing body responsibilities. These travel costs shall be reimbursed as part of the terms of the Call to the pastor. Auto expenses are not to be added to the W-2 form if the reimbursement is done in accordance with an accountable reimbursement plan, but each pastor must account to the church for travel expenses.

Auto expenses are constantly increasing, and such reimbursements should reflect this. It is recommended that the current I.R.S. mileage rate be established as the amount reimbursed. Reimbursement ~~in excess of more than~~ the I.R.S. mileage rate, must be added to the pastor's W-2 as additional compensation.

As mentioned above in "Professional Expenses", Travel expenses, Continuing

Education Expenses and Professional expenses may be combined into the same line item in the church's budget or as separate line items.

XIV. PERFORMANCE REVIEW

Every pastor shall have an annual performance review with the Session itself or the Session's Personnel Committee

The Session is also required by the **Book of Order** (G-2.0804) to review the adequacy of the pastor(s) salary. It is recommended this be done at a time separate from the performance review with several months between the two evaluations.

Such evaluations should be supportive and encouraging to help the effectiveness of the pastor. Criticism should be constructive. It is to be remembered that people function better under proper encouragement. The Committee on Ministry stands ready to aid any session in this regard.

Each church shall have a current job description for each pastor, against which the pastor may be evaluated for work completed and effectiveness of her/his ministry.

Evaluation tools may be secured from the Presbytery office.

XV. STUDY LEAVE

A study leave of at least two weeks per year (14 days including normal days off – see appendix for calculation examples) shall be provided for all full-time pastors as part of the terms of Call. This includes two Sundays. Normally the study leave should be taken each year. The study leave may be accrued up to six weeks (three years). Unused study leave funds may be accumulated up to three years. Contact the Presbytery office or see the appendix for the minimum study leave allowance

The purpose of the study leave is to enhance the professional abilities of the pastor which shall be mutually beneficial to both the pastor and the church. The goal is for self- development in the work of ministry and not for vacation, recreation, or leisure.

Study leave should equip a pastor for the work not only in the local church, but the whole Church. Hence a study leave may have immediate and direct relevance broader than the current pastoral position.

Each pastor shall present the plans and rationale for each study leave to the Session for discussion, approval, and the timing of the leave.

In the event of termination of service, any accumulated study leave time and allowance shall be forfeited. Pay in lieu of this study leave will not be provided.

A written report of each study leave shall be given to the Session at the next meeting following the conclusion of the study leave.

Provision must be made in planning the study leave to cover the pastor's work during the absence.

XVI. SABBATICAL LEAVE

To enable pastor to devote significant time to their spiritual, technical or professional development, sabbatical leave may be granted within the following guidelines:

- 1) Ordinarily, the pastor must have completed six (6) years of credited service in the local church, with the sabbatical leave to be taken in the seventh year of ministry. At the discretion of the session, sabbatical leave may be granted earlier.
- 2) At least six years must have elapsed since any previous extended sabbatical leave.
- 3) A written plan with identified goals must be approved by the Session and by the Presbytery Committee on Ministry. This must be done long enough in advance so that budget and staff needs will be met.
- 4) Ordinarily the length of sabbatical leave will be three (3) months. Earned vacation within a particular year or accumulated study leave from previous years can be added to the sabbatical time with the approval of the session.
- 5) The local church may, but is not required, to be financially responsible for the pastor's expenses of sabbatical leave to a degree greater than the standard and accrued professional allowances.
- 6) It is recommended that the congregation reserve 4% of the amount of the pastor's annual salary package every year in a separate fund to accommodate additional leadership costs when the pastor is on Sabbatical leave.^{WG9} This amount is not a salary reduction.

XVII. VACATION

- 1) A vacation with pay is provided for all pastors. It is a necessary time of rest, refreshment, and relaxation for health and work performance.
- 2) It is the responsibility of the Personnel Committee and the pastor to see that vacation time is used annually in order to have an effective ministry.
- 3) Vacation is to be kept separate from study leave, attendance at conferences, or weekly days off and sabbatical leave.
- 4) Pastors are encouraged to take vacation in a large enough block of time (at least one week) for the refreshment which is necessary for effective renewal.
- 5) Pastors in National Capital Presbytery shall have as part of their Call at least four weeks of vacation. This is to be defined as four times the number of working days in a standard work week. This includes four Sundays. (see appendix for example calculations)
- 6) The church is encouraged to provide one personal weekend in addition to the annual vacation.
- 7) The church shall be financially responsible for coverage of all pastoral functions including preaching.
- 8) The Presbytery encourages that up to but no more than 10 days of vacation time be rolled from one year into the next calendar year. The annual refreshment from vacation comes only if the pastor takes the vacation regularly. Excessive accumulation of vacation time does not provide for that regular refreshment. Unused vacation benefits are payable in full to the date of the dissolution of the call.

XVIII. WEEKLY TIME OFF

- 1) Pastors are expected to take at least one full, uninterrupted day off each week.
- 2) When there has been an unusually heavy week, pastors are encouraged to take an extra day off during the next week to compensate. This is not considered a vacation day.
- 3) The Committee on Ministry of the Presbytery considers a normal pastoral week to be 40- 50 hours.

XIX. HOLIDAYS

- 1) Churches shall provide the following paid holidays:
 - ✓ *New Year's Day*
 - ✓ *Martin Luther King, Jr. Birthday*
 - ✓ *President's Day*
 - ✓ *Easter Monday*
 - ✓ *Memorial Day*
 - ✓ *Independence Day*
 - ✓ *Labor Day*
 - ✓ *Thanksgiving Day and the following Friday*
 - ✓ *Christmas Day and the day after*
- 2) If a pastor works on a designated holiday, another day shall be recognized as a day off.
- 3) When a holiday falls on a Saturday or Sunday, it shall be observed as a holiday on the nearest Friday or Monday respectively.
- 4) When a holiday occurs on a pastor's day off, it may be observed either the day before or the day following.

XX. PULPIT SUPPLY FEE

- 1) The church shall establish an adequate budget reserve to cover the costs of a substitute for the pastor when required during periods of vacation, study leave, and other absences.
- 2) A guest preacher shall be reimbursed for travel expenses in addition to a minimum honorarium of \$175200.00^[LS10]^[WG11].
- 2)3) A guest preacher shall be paid a minimum of \$50 for each additional worship service.

[WG12]

XXI. MODERATING SESSION MEETINGS AND OTHER SERVICES

The minimum hourly rate set by the formula in Section II. 2. of this document shall be paid to guest ministers for moderating the Session, pastoral care coverage during vacations, or sabbaticals, and any other agreed upon pastoral services provided in the absence of an installed or temporary pastor of a congregation. The amount of the minimum hourly rate for the current year can be found in the appendix (Section XXIV).

XXI.XXII. FEES FOR BAPTISMS, WEDDINGS, FUNERALS/MEMORIAL SERVICES AND COUNSELING

Pastors shall not expect any compensation from church members for performing baptisms, weddings, funerals or memorials, or pastoral counseling.

~~XXII.~~XXIII. SAVINGS PLANS AND ANNUITIES

The local church and pastor may wish to enter into some type of arrangement whereby money is withheld from the pastor's salary and placed into a tax deferred savings plan.

There are various tax-sheltered plans and annuities which are available for such purposes. The Board of Pensions has established a 403b with Fidelity. Another plan has been designated by the Internal Revenue Service as a "Tax-sheltered Annuity Program for Employees of Public Schools and Certain Tax-exempt Organizations." Yet another alternative is a "Rabbi Trust." Pastors are encouraged to consult with tax and investment professionals.

Tax code provisions of any such plan must be closely followed by the Session and the pastor.

XXIII.XXIV. APPENDIX

These calculations will change from year to year and sometimes from quarter to quarter depending on the formulas employed. The formulas stay the same, the raw data referenced will change. This raw data was last researched and entered on June 30, 2018. A summary of the compensation data for use in terms of call that take effect in 2019 is attached. Please contact Colette Ramm at cramm@thepresbytery.org for the spreadsheet.

- 1) **The median effective salary** as calculated by the Board of Pensions can be found at: <http://www.pensions.org>. The church-wide median effective salary, announced for 2019 on June 26, 2018 has been established by the Board of Pensions at \$59,100. The minimum fulltime salary in National Capital Presbytery is \$36,405.
- 2) **To calculate the Presbytery's minimum salary figure** from the churchwide median effective salary:
 - a Start with the median effective salary which for 2018 is \$59,100. This figure represents the middle salary and housing amount paid to pastors of Presbyterian churches nationwide.
 - b Multiply the median effective salary by .77 to remove housing expenses as calculated by the Board of Pensions. Salary alone would then be \$45,507.
 - c The minimum cash salary for National Capital Presbytery has been set at 80% of this figure. Multiply the median effective salary reduced by housing (\$45,507) by .80 to calculate the Presbytery's minimum cash salary.
 - d The 77% and the 80% calculations together amount to 61.6% of the median effective salary (without housing).
 - e. $\$59,100 \times .77 = \$45,507$ $\times .80 = \$36,405$
 $\$59,100 \times .616 = \$36,405$
- 3) **The Presbytery** provides congregations with annual guidance concerning increases in the financial terms of call. This advice usually comes in the

form of a percentage increase which is linked to the increase in cost of living (see #8 below). The cost of living is a good benchmark but should not be used as the sole factor. Other considerations such as experience, length of service, and ratios to other staff members might also be considered. Use of an across the board percentage increase as the sole factor in determining salary increases leads to widening gaps between members of the pastoral staff, between pastoral staff and educators, and between professional staff and support staff which may not be intentional, faithful, or helpful. One possibility to consider is to give across-the-board fixed-cash amount as raises acknowledging that a dollar for one person buys the same thing as a dollar for another. Another possibility is to give a combination of a fixed-dollar amount and a percentage-of-salary amount together as the annual raise.

The “**median house cost**” is established to be latest quarterly reported US median sales price of existing single-family homes for metropolitan areas as calculated by the National Association of Realtors. This information is available at <http://www.realtor.org>. The ~~fourth-quarter preliminary~~annualized 2017 data places this figure at \$248,800, 1/40th of which is \$6,220.

- 4) The HUD calculated **Fair Market Rent** for three bedrooms can be found at: <http://www.huduser.org> This minimum is calculated by taking the 3br figure from the zip code list for the church address or an adjacent zip code not more than five miles from the church. Multiply that monthly amount by 12 for the annual minimum housing allowance. Add to that amount 25% of this amount for adequate the Utility allowance.

At the time a PNC or an Interim Search Committee is ~~formed~~formed, or Stated Supply Pastor is sought, tThe COM Administrator or the Director of Business Affairs will generate the minimum compensation for that position.

- 4)5) **Vacation:** Vacation is four weeks. This includes four Sundays. The church is encouraged to provide one personal weekend in addition to the annual vacation.

- 5)6) **Study leave:** Study leave is two weeks. This includes two Sundays. The minimum study leave and book allowance for pastors is \$1,000 annually.

- 7) **The Cost of Living Index:** The “cost of living” is based on the percentage increase or decrease in the consumer price index, using data from the U.S. Bureau of Labor Statistics. (<http://data.bls.gov>). The Committee on Ministry calculates changes in the cost of living using data on the “Consumer Price Index for Urban Wage Earners and Clerical Workers” in the “Washington Baltimore” area. The difference between the January factors for the current and the previous year is divided by the January factor of the previous year. The Presbytery recommends that congregations adjust salary packages by this calculated cost of living percentage change. For 2019, the recommended increase is 2.5%. This was calculated by

comparing the January 2017 factor of 250.567 and the January 2018 factor of 256.8, yielding a difference of 6.2330. 6.2330 divided by 250.567 yields a percentage change of (0.02488), which is rounded to 2.5%.

8) The minimum hourly rate is \$44.80 (See section II. 2.)

69) Tax resources

- a. Internal Revenue Service Publication 517, *Social Security and Other Information for Members of the Clergy and Religious Workers*
Available at <http://www.irs.gov/pub/irs-pdf/p517.pdf>
- b. Internal Revenue Service Publication 17, *Your Federal Income Tax For Individuals*
Available at <http://www.irs.gov/pub/irs-pdf/p17.pdf>
- c. Internal Revenue Service, *Tax Guide for Churches and Religious Organizations*
<http://www.irs.gov/pub/irs-pdf/p1828.pdf>

SUMMARY OF 2019 CHANGES IN COMPENSATION AND PERSONNEL POLICIES FOR PASTORS

National Capital Presbytery

In 2006, National Capital Presbytery adopted its Compensation and Personnel Policies for Pastors (the Policy). The full text of the Policy is available on the Presbytery website (www.thepresbytery.org). However, certain elements of the Policy change ~~annually~~annually, and these changes affect terms of call. The key changes are described below as guidance to churches developing or reviewing terms of call. For further information, please contact Colette Ramm at cramm@thepresbytery.org or call 240-514-5351

Annual Cost of Living Adjustment

The Presbytery provides congregations with a suggested percentage increase in the financial terms of call based on the increase in cost of living. For 2019 the cost of living percentage increase is 2.5%. This increase is applied to the total of the cash salary and housing allowance. While the cost of living is a good benchmark, it should not be used as the sole factor. Other considerations such as experience, length of service, and ratios to other staff members might also be considered. See Section XXII.3 of the Policy for further discussion.

Equity Allowance

Pastors living in church owned manses shall receive an equity allowance. The minimum equity allowance for 2019 is \$6,220. For further information on paying equity allowances, please contact Colette Ramm at cramm@thepresbytery.org.

Minimum Effective Salary for Board of Pensions*

The Policy establishes a minimum effective salary for pastors. For terms of call in calendar year 2019 (Jan. 1 – Dec. 31, 2019), the minimum effective salary is:

Pastors renting or buying homes..... \$67,445.60
(Estimated with a \$2070 3br monthly rent. Varies by church location.)

Total Minimum Compensation

The total minimum compensation (which includes the required Board of Pensions Dues and FICA) for a pastor in calendar year 2019 is:

Salary and Housing.....	<u>\$67,445.60</u>
BOP Dues... (38%).....	<u>\$24,958.57</u>
FICA.....	<u>\$5,160.35</u>
(<u>Estimated with a \$2070 3br monthly rent.</u>) <u>TOTAL</u>	<u>\$98,574.53</u>

Minimum Hourly Rate (less than 20 hours per week)

Total Minimum Full Time \$98,574.53
Divided by 2200 hours equals a Minimum Hourly Rate of \$44.80

Interfaith Conference of Metropolitan Washington --Draft Statement on Racism 3.0

We profess that each of our faith traditions calls us to deeper community, compassion, the promotion of peace and justice (as God ordains them for many of us,) and the self-awareness of our shortcomings in these pursuits. Many of our faiths derive this call from the belief that each of us reflects the Divine image and that we are in fact one human family.

Racism is fundamentally at odds with these values.

Whether as victims or from a position of privilege many of our people of faith have courageously resisted racism throughout our lives. **Nevertheless we must acknowledge** that systemic racism exists across North America. Manifested as white supremacy this pervasive racism has led in our country to such violations of human rights and dignity as

- Forcing Africans, Asians and others into slavery
- Denigrating the culture of the First Americans and forcing them off their lands
- Exploiting Asian, Hispanic, and other foreign born workers,
- Imprisoning Japanese citizens in concentration camps,
- And at times sanctioning the slaughter of many of these

Rabbi Abraham Joshua Heschel taught that **“In a free society where injustice exists, although not everyone is guilty, all are responsible.”**

Most of us did not choose this systemic ideology. Many of those advantaged by the system lack the awareness of its damage on others not advantaged by this system.

All of us carry some range of attitudes endemic to this systemic racism.

- Some in our society publicly profess white supremacy. These are consciously and intentionally racist.
- Others have no interest in self-awareness. These are unconsciously racist.
- Rejecting this racism, many people (including those advantaged by the system,) hear the call of the Divine to embrace the transformation we might experience in confessing our complicity and opening our ears to hear the suffering our brothers and sisters have experienced in this system.

If we are serious about shifting this systemic reality we will begin by listening to the voices of those who suffer this damage. We rely on the awareness, candor and courage of those suffering this damage. Candor is risky.

This systemic racism is not simply a personal prejudice but it has been expressed through discriminatory policy preventing psychological, social and economic prosperity through such practices as refusal of benefits offered advantaged races, fraud, Jim Crow practices, voter suppression, housing and employment discrimination, substandard schooling, disproportionate incarceration, discriminatory policing, unrestrained violence, lynching and other acts of terrorism that have harmed generations of citizens.

We acknowledge that in certain periods our own religious practices have been blind to systemic racism, at times even endorsing a sense of entitlement to the detriment of others. **We further acknowledge** that some of our faith traditions have occasionally perpetrated violence upon each other.

We pledge ourselves to an openness of heart to further understand how the continuance of certain practices extends that damage, and then to ceasing that damage. To shift this systemic reality will entail our concerted, confessional, conversational, communal, and candid attention.

Our times urgently require that we begin conversations about how our society might atone for the systemic violence perpetrated against disadvantaged groups. **We therefore encourage** our individual faith communities as well as the larger interfaith community to initiate conversation and to sponsor actions that directly confront all manifestations of racism.

We further encourage faith communities to embrace and model the beloved community we seek through interfaith acts of service to the vulnerable members of our region.

As communities of faith we commit to a process that culminates in a public witness on or around December 10, 2018, the 70th Anniversary of the ratification of the Universal Declaration of Human Rights