

2018 Quadrennial Conference

Finance Committee Report

Note: All deletions are underlined in parentheses. New material is presented in bold, capitalized print.

We, your committee on finance, submit the following for your adoption:

1. That the Conference fiscal year begins January 1st and concludes on December 31st. All monies to be recorded on the Conference Annual Financial Report must be forwarded to the Conference Ministries Development Center no later than January 10th.
2. That all monies be paid into the Conference Ministries Development Center by check or money order by the tenth of each month accompanied by the monthly church and/or Minister's report. **IF A CHURCH BECOMES DELINQUENT IN (2) CONSECUTIVE MONTHLY REPORTS THE CONFERENCE SECRETARY SHALL NOTIFY THE SENIOR PASTOR OF THE CHURCH. THAT PASTOR SHALL THEN INFORM THE BISHOP AND THE CONFERENCE SECRETARY WITHIN (7) DAYS THAT THE REPORTS HAVE BEEN SENT. FAILURE TO REMEDY THE DELINQUENCY WITHIN (7) DAYS WILL LEAD TO A MEETING BETWEEN THE CHURCH PASTOR AND SECRETARY AND THE BISHOP AND CONFERENCE SECRETARY.**
3. That the Conference operates on a BALANCED itemized annual budget.
4. That the Conference Executive Council serves as the Planning and Budgetary Committee for the Conference.
5. That all auxiliary boards needing an allocation from the Conference shall submit an annual budget for the year to the Planning and Budgetary Committee by October 15th. Each department receiving funds from the Conference shall submit a monthly financial report BY THE 15TH OF THE FOLLOWING MONTH to the Conference Executive Council. Failure to comply can result in loss of allocation for the REMAINDER OF THE year.
6. That, since tithing is the biblical basis for the financial structure of the Church (Genesis 14:20, Malachi 3:8-11, Matthew 23:23), ministers are to serve as leaders and role models for the Church by setting the example in tithing. To do so, they must pay full tithe (10% of all income) into the storehouse. Since tithing is a symbol of our submission to God, it is important to tithe on all sources of income without seeking any exceptions. The "Storehouse" for the minister is the Conference treasury (just as the "Storehouse" for the Church member is the local church treasury). In light of this position, all ministers are required to give a full tithe monthly into the Conference treasury.

As mandated by the policy set forth by the 2013-2017 IPHC manual pages 183 & 184 under item (h.) States:

The license minister who does not tithe shall be dealt with in the following manner:

1. If a licensed minister has not reported the tithe for (3) months, he/she shall be required to meet with the Conference Executive Council.
 2. In the event he/she does not meet with Conference Executive Council when requested or does not make satisfactory amends he/she shall forfeit their minister's license.
 3. Any licensed minister forfeiting his/her ministers license in one conference for failure to tithe shall not be considered for license in any other conference until he/she has been reconciled to the conference in which he/she forfeited his/her credentials.
7. **That the conference executive council appoint a three-person committee from the conference executive council to initiate proceedings set forth by the manual to address the non-tithing issue of ministers.**
8. That, in light of the scriptural teaching on tithing as God's plan and His promise to "Lift the curse and open the windows of heaven" as pictured in Malachi 3:10-12, all ministers, members, and churches are reminded to fulfill their blessed privilege and responsibility of tithing.
 9. In light of the mandate of the 2006 Upper South Carolina Quadrennial Conference 10% of all funds from the local churches are to be received into the Conference and labeled "General Tithe."
 10. We strongly recommend a minimum honorarium equivalent of 10% of the pastor's salary for the spouse in recognition of the teamwork required in a 21st century ministry.
 11. That the Conference Executive Council guides the exploration of pastoral health care options such as HSA's (Health Savings Accounts), group insurance.
 12. We recommend a recognition day for the pastor's spouse in addition to Pastor Appreciation Day.
 13. That the following guidelines be used by Church boards in evaluating the support package provided by the local Church for its pastor. These guidelines should be interpreted only as a minimum standard of support. Churches should seek to do more.
 - A. The church board should review the pastor's salary annually and grant, at minimum, a cost of living increase and other increases in salary in keeping with the diligence, merit, and service of a pastor. Special consideration should be given where growth has resulted from the services and efforts of the pastor.

B. The following scale should be considered in setting the minimum weekly salary for “full-time” pastors. (Please note that this schedule is based upon membership, not attendance.)

<u>Church Membership</u>	<u>Weekly Salary</u>
75 or less	\$616.00
76 to 100	\$672.00
101 to 150	\$700.00
151 to 200	\$728.00
201 to 250	\$784.00
251 to 300	\$896.00
301d up	\$1008.00

C. “Full-time” status, though a some-what flexible term, shall be understood as consisting of the following minimum standards: Weekly salary per the above scale, housing of \$850.00 month, plus actual cost of utilities (electricity, fuel, water, telephone.)

1. Actual cost of family hospitalization insurance.
2. Retirement (based on 7% of salary.)
3. Reimbursement for church-related travel expenses (lodging, meals, mileage, etc.)
4. Social security allowance.

D. Churches working toward “Full-time” status and/or “Full-time” churches endeavoring to enhance their pastoral support package should consider adding and/or increasing benefits in lieu of a salary increase until the amount “Full-time” minimum standard is achieved.

THE COMMITTEE HIGHLY RECOMMENDS THAT THE EXECUTIVE COUNCIL CONDUCT A THOROUGH REVIEW OF SECTION 13 IN ITS ENTIRITY BEFORE THE NEXT QUADRENIUM.

14. That each church give its pastor a minimum of an additional one-week salary per year in observance of each of the following: Vacation, Christmas, Pastor Appreciation Day. Churches are encouraged, on Pastor Appreciation Day, to allow the church congregation to give a love gift offering for the benefit of the pastor and pastor’s family.
15. Financial consideration should also be given toward the purchase of books, periodicals, tapes, and continuing education that will improve pastoral skills.

16. That local churches consider the following in compensation of evangelists:
 - A. Churches employing full-time evangelists should pay them no less than the pastor's benefit pay package, plus housing accommodations.
 - B. If a church cancels a revival for a full-time evangelist without giving at least 30 day's notice that church should pay the evangelist.
 - C. That local churches pay a visiting minister who fills the pulpit for one service \$200 plus travel expenses.

17. That churches should allow the **PREVAILING** IRS standard for mileage reimbursement. Current rate is (.55) **.56** cents per mile. This should include pastor's spouse when church related work is involved.

18. That a registration fee be paid by each local Church delegate and ministerial delegate to all conferences. It is recommended that the local Church pay this registration fee for its pastor and delegates.

19. That the Conference conducts annually a W-2 and church tax law workshop for pastors and church secretary/treasurers. This is in effort to keep them current of changes as well as to ensure proper deductions and reporting in compliance with IRS rules and regulations.

20. (That the Conference continues to pay the cost of all Conference utilities.)

21. That a CPA audits the financial records of the Upper South Carolina Conference consecutively each year in accordance to the IPHC Manual and that a detailed report of all disbursements is provided to the Conference body.

Signed: Larry Smith, Chairman, R.C. Davenport, Robin Entrekin, Myron Toney, committee members