

Appendix X (2022 COM Manual) – Honorariums for Occasional Supply & Moderators

The Presbytery of Coastal Carolina Recommended Honorariums

Minimum for any guest preacher

One worship service:

\$135 plus mileage at the IRS business rate**

Two worship services:

\$225 plus mileage at the IRS business rate

All checks should include in the memo:

“Honorarium and mileage” (with \$ amounts listed if calculated separately by the church)

If a church cancels a guest minister with less than 8-days’ notice, the honorarium should still be offered.

Very small churches or those with extreme budget constraints who do not plan to provide the expected minimum **must negotiate with the supply preacher *ahead of time*.

Preachers who are asked to perform **additional services** which require more time and preparation, such as celebrating communion, installing officers, or moderating a congregational meeting should receive additional compensation.

NOTE: These are suggested **minimum** amounts only. Many churches offer more compensation for supply preaching. Some churches offer more to ordained ministers than to other speakers.

In addition, **churches who pay one individual more than \$600 in a calendar year may be required by the IRS to issue FORM 1099 to the preacher**, who may be considered a “Contract Employee.” In such a situation, be sure to calculate mileage separately and obtain the individual’s Social Security number and mailing address for a 1099. *Please consult a CPA or tax advisor for information and advice.*

For tax purposes, ministers are responsible to the IRS for all honoraria received and may claim mileage expenses according to IRS guidelines.

Moderating Session Meetings

Persons appointed by the COM to moderate session meetings should be reimbursed mileage at the IRS business rate and receive a small honorarium (\$35-\$60 suggested) per session meeting. The session should not expect the moderator to do additional ministry beyond moderating session meetings. The moderator may, however, assist them in seeking pastoral coverage in the case of serious illness, deaths, funerals, and other emergencies.