

Honorariums for Occasional Supply & Moderators for 2025

The Presbytery of Coastal Carolina Required Honorariums

Minimum for any guest preacher

One worship service:

\$150 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 clearly listed)

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 **shall** receive additional compensation of at least \$25 per added part.

Note: These are minimum amounts only. Preachers and congregation representatives are encouraged to negotiate the expected honorarium prior to the service.

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

Moderating Session Meetings

Persons appointed by the COM to moderate session meetings shall be reimbursed mileage at the IRS business rate and receive an honorarium from the church of at least **\$50 per session meeting**. The session should not expect the moderator to do additional ministry beyond moderating session meetings. The moderator may, however, assist the session in seeking pastoral coverage in the case of serious illness, deaths, funerals, and other emergencies.

Reporting Income to the IRS

Churches who pay one individual more than \$600 in a calendar year are required by the IRS to issue FORM 1099. These persons are considered a “Contract Employees.” In such a situation, be sure to calculate mileage separately and obtain the individual’s Social Security number and mailing address using a W-9 for issuing the 1099. *Please consult an accountant 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.

<p>APPROVED October 2024: The hourly contract rate for CREs / TS / SS is a minimum of \$25/hour; effective January 1, 2025.</p>
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