

Presbytery of Coastal Carolina

Recommendation for Supply Preaching Honoraria and Session Moderating

Minimum for any guest preacher (CRE, ordained minister, lay speaker, Presbytery staff person)

One worship service:

\$125 (this includes mileage for a preacher who travels less than 20 miles one way)

or \$100 plus mileage (for preachers who travel more than 20 miles one way)

Two worship services:

\$200 (includes mileage within 20 miles one way)

or \$175 plus mileage (more than 20 miles one way)

Mileage should be reimbursed at the current IRS rate (0.545 per mile as of January 1, 2018) and added to the base amount.

All checks should include in the memo:

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

NOTE:

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

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

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.

For tax purposes, ministers are responsible for to the IRS all honoraria received and may claim mileage expenses, whether or not a church pays mileage separately, if expenses are supported by clear, detailed mileage records.

In addition, **churches who pay one individual more than \$600 in a calendar year are required by the IRS to issue a 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.

Session Moderating

For churches not having a PC(USA) Teaching Elder or Commissioned Ruling Elder relationship, a small honorarium (\$25-\$50) per session is appropriate. Travel reimbursement at the current IRS rate (0.545 per mile as of January 1, 2018) is required.