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## Diocesan Compensation Guidelines – 2025

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### COMPENSATION PHILOSOPHY AND GUIDING PRINCIPLES

This document has been developed by the Administration and Finance committee of the Anglican Diocese of Calgary to provide direction to all parishes in the Diocese with respect to determining clergy compensation arrangements. How we treat each other matters.

The parish family supports all of its clergy in their ministry of the people and communities by:

- listening and responding to questions and suggestions in a timely fashion;
- supporting individual clergy in creating local parish engagement with the wider church;
- supporting training for pastoral leadership;
- providing opportunities for enrichment through continuing education & personal development;
- providing a total compensation package as outlined in the Compensation Guiding Principles; (see Mark 12:29-31)

The Clergy supports their covenant with their parishioners, their ministry and the Bishop by:

- actively providing spiritual guidance and leadership;
- being responsive to the unique pastoral and sacramental needs of their parish;
- providing opportunities for all members of their parish to participate in church life;
- providing communication within the parish on matters which affect Diocesan strategies and goals;
- offering to share their expertise and supporting collaboration between parishes for the common good.

The Bishop supports the clergy and the Parishes in common ministry by:

- providing pastoral support to the clergy;
- actively supporting collaboration between parishes;
- linking the Diocese with provincial, national and global Anglicanism;
- being a visible and active presence to clergy and parishes;
- authorizing licensing, discipline and being chief liturgical officer for the diocese
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### ***Compensation Guiding Principles***

Since we value the whole person, within our ability to pay, we:

- recognize the value of the total compensation package, (salary, benefits, & professional development);
- recognize differences in parish complexities and ministries;
- recognize differences in prior experience, education and age of entry;
- support our clergy in professional development, and recognize educational achievements.

### **SALARY DETERMINATION – THE MODEL**

The salary determination model to establish salaries for this year is the same as the one used for the past several years. To use the model, points are assigned for “Experience” and “Size of Congregation” (the two “objective” components) that are then added together to give “base points” value that determines the salary range (and, therefore, the minimum salary). The points assigned for the third component (including “subjective” factors such as performance and ability of the parish to pay) provide a value for “additional points” that are used to indicate where

the salary should be placed in the salary range. **Please note – the “additional points” do not affect the salary range that is used.**

### **Component 1 – Experience:**

**Intent:** To recognize experience acquired in both years from ordination as a deacon and in significant prior experience that provides skills directly related to the position occupied.

#### **Factor Descriptions**

**Years since ordination:** It is a reasonable expectation that after 9 years a priest should be at a fully functioning career level. Experiences acquired after 9 years are recognized in increased performance (recognized as part of Component 3, below) and in the ability of the clergy to accept positions in larger and more complex situations, which are assigned points in other areas of the salary calculation model. We differentiate between Incumbents and Assistants to recognize the different levels of responsibility between the two roles.

**Prior Experience:** Recognizes significant prior experience that relates directly to skills required as a parish priest. All life experiences are suitable for consideration, depending on the type and complexity of the parish situation. Individual situations will be assessed by the Corporation, with assistance from the Bishop's Office, if required.

|                        |           |        | Prior Experience |             |                  |                       |
|------------------------|-----------|--------|------------------|-------------|------------------|-----------------------|
| Years since ordination |           | Points | 3 – 5 Years      | 6 – 9 Years | 10 or more Years | Points for Experience |
| Less than 3            | Assistant | 150    | 50               | 75          | 100              |                       |
|                        | Incumbent | 200    | 50               | 75          | 100              |                       |
| 3 – 4                  | Assistant | 200    | 25               | 50          | 75               |                       |
|                        | Incumbent | 250    | 25               | 50          | 75               |                       |
| 5 – 6                  | Assistant | 250    | 0                | 25          | 50               |                       |
|                        | Incumbent | 300    | 0                | 25          | 50               |                       |
| 7 – 8                  | Assistant | 300    | 0                | 0           | 25               |                       |
|                        | Incumbent | 350    | 0                | 0           | 25               |                       |
| 9 or more              |           | 400    | 0                | 0           | 0                |                       |

### **Component 2 – Size of Congregation:**

**Intent:** To recognize the total number of people that look to the priest for leadership in the life of the community and “pastoring” in their personal lives. Factor Descriptions

**Average Sunday Attendance:** The attendance range for each of six size categories. In a multi-congregation parish, the total of all congregations in the parish is used to assign points for the salary calculation. For example, in a parish with three congregations with Average Sunday Attendance of 30, 18, and 8, one hundred fifty points are assigned to the incumbent based on the total Average Sunday Attendance of 56. Note that “Average Sunday Attendance” should be interpreted to mean all “main” weekend services. For example, if there is a “main” service on Saturday evening and the people attending that service do not, generally, attend another service on the next day, then the Saturday evening service would also be included in the calculation of “Average Sunday Attendance”. The purpose of the “Average Sunday Attendance” factor is to serve as an indicator of the size of the congregation. It does not include special Sundays such as Christmas and Easter.

**Incumbent:** The indicated number of points is assigned for a full-time incumbent's position.

**Assistant:** The indicated number of points is assigned for a full-time assistant's position.

(please contact the diocesan office for clarity on what substantiates Full Time or Part Time Equivalent hours)

| Average Sunday Attendance | Incumbent | Assistant | Points |
|---------------------------|-----------|-----------|--------|
| 20 or less                | 50        | 0         |        |
| 21 to 45                  | 100       | 0         |        |
| 46 to 75                  | 150       | 50        |        |
| 76 to 110                 | 200       | 75        |        |
| 111 to 150                | 250       | 100       |        |
| 151 or more               | 300       | 125       |        |

### **Component 3 – Other variables:**

**Intent:** To recognize other variables that impact the relative complexity/demands on and performance of clergy.

#### **Factor Descriptions**

Rural Parish: To recognize the administrative and geographic complexity associated with rural parishes that are sometimes multi-congregational.

Specialized Ministry: This would include full-time vocations such as, but not limited to, youth ministry, pastoral care, chaplaincy, administration, ministry requiring specific training (e.g. trained interim ministry, etc). Note that points are not assigned for the completion of specialized training. Points are only assigned in this area if the specialized training is being used in the ministry setting. In particular, incumbents (including priest-in-charge) and assistants do not normally receive points in this category.

| Factor                         | Incumbent | Assistant | Points |
|--------------------------------|-----------|-----------|--------|
| Rural parish – 1 congregation  | 25        | 0         |        |
| Rural parish – 2 congregations | 50        | 0         |        |
| Rural parish – 3 congregations | 75        | 25        |        |
| Rural parish – 4 congregations | 100       | 50        |        |
| Specialized Ministry           | 0 – 50    |           |        |
| <b>Total</b>                   |           |           |        |

### **Calculation of Base Points and Additional Points:**

Two point values are used to determine the target salary. First the points for “experience” and the points for “size of congregation” are combined to give a “base points” value that is used to determine the absolute minimum salary (i.e. the salary range). “Additional points” (from Component 3) are used to determine the target salary amount (at or above the minimum for the range determined according to the base points).

| Points Assigned           |  |
|---------------------------|--|
| Component 1 - Experience  |  |
| Component 2 – Parish Size |  |
| <b>Base Points</b>        |  |

| Points Assigned |  |
|-----------------|--|
| Other Variables |  |

|                          |  |
|--------------------------|--|
| <b>Additional Points</b> |  |
|--------------------------|--|

### **Salary Calculation:**

#### **A) Diocese Ranges:**

| <b><u>Base Points</u></b> | <b>Minimum</b> | <b>Midpoint</b> | <b>High</b> |
|---------------------------|----------------|-----------------|-------------|
| 350 or less               | 59,365         | 68,265          | 77,178      |
| 351 to 450                | 66,037         | 75,939          | 85,843      |
| 451 to 550                | 72,722         | 83,630          | 94,536      |
| 551 to 650                | 77,164         | 88,746          | 100,313     |
| 651 or more               | 79,393         | 91,305          | 103,216     |

The salaries in the table are used to calculate fair salary compensation for clergy in the Diocese of Calgary. In particular, the minimum for each point range is to be regarded as **absolute**. However, the number of additional points can be used as a guide to indicate whether the minimum, midpoint, high, or some other value (above the minimum) should be used as the target salary.

**Note:** that the additional points are not used in the determination of which of the salary ranges is to be used. For example, if the number of “base points” for a particular person is 375 then the minimum shown (\$58,259) is to be regarded as the absolute minimum that can be paid to that person.

For employees that begin a new position partway through the year, a pro-rated cost-of-living adjustment based upon the increase in the lowest minimum may be used. In situations where the parish believes the salary should be decreased, no changes will be made until after consultation with the diocesan office.

#### **B) Individual Target Salary Information:**

Current Target (as calculated above): \_\_\_\_\_  
 Current Salary: \_\_\_\_\_  
 Recommended New Salary: \_\_\_\_\_

#### **C) Administration:**

To assist parishes, the Diocese operates a central payroll and benefits system administered by the Diocesan Office. It is Diocesan policy that all parishes are expected to participate in the Diocesan Payroll Service for all employees that belong to the General Synod Pension and Benefits plans (Executive Committee: June 2008).

While the Diocese may administer the payroll procedures, the Corporation and priest will jointly determine individual salaries. If there is a need in calculating compensation, assistance in will gladly be given by the Diocesan office.

Parishes using the Diocesan payroll service are reminded that any changes to compensation must be submitted on the Employee Information Form and signed by Corporation members. They may **not be submitted** by treasurers. The Employee Information Form must be submitted in the first week of the month in which the change is effective.

Submission of these forms may be made via email to [bgogol@calgary.anglican.ca](mailto:bgogol@calgary.anglican.ca) .

#### **D) Housing:**

The Diocese does not pay a separate housing allowance. Instead, the Diocese has increased the salary grid so that clergy may purchase or rent their own housing. All associated costs for housing are not borne by the parish or diocese. If a parish owns a rectory, one of the conditions of employment *may be* that the clergy will live in the rectory.

#### **Housing Assistance:**

In some situations, the parish may wish to provide assistance to a clergyperson to acquire a residential property. The recommended way to do this is through the use of a “Joint Agreement” whereby the clergyperson agree the

parish to have an interest in the property. In this way, the clergy person is able to build up a certain amount of equity in a property. The Diocesan Office will administer this agreement, should it take place.

## GROUP BENEFITS

Alberta Blue Cross provides the following:

- Basic Life Insurance\*
- Dependent Life Insurance\*
- Accidental Death & Dismemberment\*
- Additional Life Insurance\*
- Extended Health Coverage \*
- Dental Coverage\*
- Health Care Spending Accounts\*
- Employee and Family Assistance Plan\*
- Pension Plan\*\*
- Short Term Disability\*\*
- Critical Illness
- Continuing Education Plan
- seCUREme\*
  
- Long Term Disability\*\* (provided by Manulife)

\* require minimum half time position for eligibility

\*\* these benefits are based on salary paid

A booklet describing these benefits in detail is available from the Diocesan Office. A sheet showing the benefit premiums and contributions that are paid by both employees and the employer is also available through the Diocesan website.

In addition to the benefits described in the booklet, it should be noted that all parishes are responsible for continuing an employee's salary during the first 8 days of any disability. The Short Term Disability (STD) plan provided through the insurance company (Alberta Blue Cross) will provide a disability benefit if the employee's disability continues beyond 8 days. The insurance company benefit continues for a maximum of 17 weeks. If disability benefits are required beyond the first 8 days covered by the employer and the next 17 weeks covered through the STD plan, then coverage continues to be provided through the Long Term Disability (LTD) plan through the National Church's Pension Office.

Employees who are eligible for the benefits are responsible for the cost of Additional Life Insurance, Basic Life Insurance, Dependent Life Insurance and Critical Illness. Parishes are responsible for the cost of Accidental Death & Dismemberment, Continuing Education Plan, Dental coverage, Extended Health coverage, Long Term Disability coverage, Short Term Disability coverage and Health Care Spending Accounts contributions. The Pension Plan is paid for by both the employee and the employer. Currently, the employer-paid monthly premiums are charged to the parish at a total flat rate of \$355/month. The Diocese pays the cost of the Employee and Family Assistance Plan.

All parishes must participate in the General Synod LTD and pension plans with respect to all their employees.

It should be noted that employees and contract workers are different types of position under employment law. For clarity on this issue and help with Contract offers, please contact the Diocesan Office.

For participating employers in the General Synod pension plans, the following tables indicate for which benefits various employees are eligible. In these tables, "Temporary Contract" means that the position or work assignment has a defined end-point. (i.e. a "term" or "contract"); "Employee" means that the position or work assignment has no defined end-point (i.e. the working relationship will continue until retirement, resignation, or termination); and "Retired" means that the person is in receipt of payments from the General Synod Pension Plan. **(Note: These definitions are for the purposes of these particular tables only.)**

| <b>Half-time or more; Not Retired</b>                    |  |  |
|--|--|--|
| <b>Group Benefit</b>                                     | <b>Temporary Contract<br/>(12 months or more)</b>                                  | <b>Employee</b>  |
| Pension Plan (GSPP)                                      | Yes  | Yes  |
| Health & Dental Benefits<br>(including Spending Account) | Yes  | Yes  |
| Life Insurance<br>(including AD&D, SIDB, Dependent Life) | Yes (50% coverage after<br>age 65); and a further 50%<br>at age 70<br>No (over 75) | Yes (50% coverage after<br>age 65); and a further 50%<br>at age 70<br>No (over 75) |
| Short Term Disability                                    | No   | Yes (under age 70);<br>No (over 70)  |
| Long Term Disability (Manulife)                          | No   | Yes (under age 65)   |

| <b>Less than Half-time; Not Retired</b>                  |  |  |
|--|--|--|
| <b>Group Benefit</b>                                     | <b>Temporary Contract<br/>(12 months or more)</b>    | <b>Employee</b>  |
| Pension Plan (GSPP)                                      | Yes (at employer option<br>under 700 hours per year) | Yes (at employer option<br>under 700 hours per year)                     |
| Health & Dental Benefits<br>(including Spending Account) | No   | No   |
| Life Insurance<br>(including AD&D, SIDB, Dependent Life) | No   | No   |
| Short Term Disability                                    | No   | STD – No<br>LTD – Yes (under age 70<br>if Pension Plan);<br>No (over 70) |
| Long Term Disability (Manulife)                          | No   | Yes (under age 65)   |

| <b>Half-time or more; Retired</b>                        |  |  |
|--|--|--|
| <b>Group Benefit</b>                                     | <b>Temporary Contract<br/>(12 months or more)</b>                                  | <b>Employee</b>  |
| Pension Plan (GSPP)                                      | No   | No   |
| Health & Dental Benefits<br>(including Spending Account) | Yes  | Yes  |
| Life Insurance<br>(including AD&D, SIDB, Dependent Life) | Yes (50% coverage after<br>age 65); and a further 50%<br>at age 70<br>No (over 75) | Yes (50% coverage after<br>age 65); and a further 50%<br>at age 70<br>No (over 75) |
| Short Term Disability                                    | No   | No   |
| Long Term Disability (Manulife)                          | No   | No   |

| <b>Less than Half-time; Retired</b>                      |  |                  |
|--|--|------------------|
| <b>Group Benefit</b>                                     | <b>Temporary<br/>(12 months or more)</b> | <b>Permanent</b> |
| Pension Plan (GSPP)                                      | No                                       | No               |
| Health & Dental Benefits<br>(including Spending Account) | No                                       | No               |
| Life Insurance<br>(including AD&D, SIDB, Dependent Life) | No                                       | No               |
| Short Term Disability                                    | No                                       | No               |
| Long Term Disability (Manulife)                          | No                                       | No               |

## TRAVEL REIMBURSEMENT

All full-time clergy who travels less than 8,000 kilometres per year on parish business will receive a minimum taxable auto allowance of \$520 per month. This amount will be included as employment income for the year. The clergy may then deduct from taxable income the actual portion of auto expenses that was incurred to operate the automobile for business use when they complete their tax return. In order to claim this deduction, Revenue Canada requires that a travel log be kept to show the kilometres traveled on parish business.

Those full-time clergy traveling more than 12,000 kilometres per year on parish business will receive a non-taxable reimbursement of \$0.62 per kilometre. Clergy in this situation must supply the parish with a log of kilometres traveled (date, destination, number of kilometres) in order to receive the reimbursement.

Those clergy traveling between 8,000 and 12,000 kilometres per year have the option of receiving a taxable allowance of \$520 per month or submitting a travel log and receiving a non-taxable \$0.62 per kilometre.

The Diocese reimburses anyone (clergy or lay) traveling on Diocesan committee business at a rate of \$0.62 per kilometre.

Note that under CRA regulations any travel reimbursement that is paid on a “per kilometre” rate is considered a reimbursement of expense and is, therefore, not subject to income tax, EI premiums, or CPP contributions. Conversely, any flat monthly allowance is considered to be a part of employment income and is subject to income tax, EI premiums, and CPP contributions.

Travel reimbursement rates for 2024 were calculated using an average of the automobile allowance rates found on the 2023 federal government automobile allowance rates website. The per kilometre for 2024 will be \$0.62.

Finally, it should be noted that as in the case with salary, the travel reimbursement guidelines are minimums. Clergy and parishes are at liberty to agree to other reimbursement amounts that exceed the guideline amounts. Also, parishes and clergy requiring assistance in determining a fair reimbursement amount for different situations are encouraged to contact the Diocesan Office.

## CLERGY DEVELOPMENT:

It is understood that clergy will be given time to attend the annual clergy conference and the clergy retreat, as per Diocesan policy. The clergy conference & retreat fees are to be covered by the parish. This time away from the parish will not affect normal earnings.

As a result of a motion passed at the 1996 Diocesan Synod, clergy “shall be entitled to and should undertake, as part of their clergy responsibilities, not less than two weeks annually for personal growth and vocational development. Clergy will provide wardens and the Bishop annually with a proposal for their program. The content

and timing of such program must be endorsed by parish wardens and approved by the Bishop.” This is to be understood as *Study Leave*. This time away also does not affect normal earnings.

## **SERVICE HONOURARIUM:**

Supply clergy, and lay readers who conduct services outside their own parish must be paid at least the following rates:

- \$175.00 for one service in one day
- \$250.00 for two services in one day

For multi-point parishes these costs will be divided between the various points in a fair and equitable manner. Travel reimbursement for supply clergy will be at the rate of \$0.62 per kilometre. This is an expense of the parish and where multi-point parishes are served it should be apportioned fairly between them.

The supply clergy Honorarium and travel reimbursement amounts must be paid in full on the day of the worship.

**NOTE:** Where supply services are provided “occasionally”, CRA accepts that the supply clergy are operating as self-employed individuals, and as such are responsible for reporting their income on their tax returns and paying any necessary CPP contributions on self-employment income. In this case the parish is NOT responsible for withholding taxes or other statutory deductions, and is only responsible for reporting the income to the CRA on a T4A IF the total amount paid to any one individual exceeds \$500 in any calendar year. This reporting requires the parish to retain the individual’s name, address and SIN or CRA issued business number.

The tax situation may be entirely different when there is an ongoing arrangement for an individual to provide services on a regular basis. In such a situation it is necessary to carefully determine whether the clergyperson’s relationship to the parish is truly that of a self-employed independent contractor, or that of an employee. Under Canadian law, this is considered a matter of fact based on all the relevant circumstances including the degree of supervision or control and the terms of any written contract governing the relationship. For example, if the clergyperson is expected to perform pastoral services in addition to conducting services, that might be an indicator of an employer/employee relationship.

Wherever an employer/employee relationship exists, the parish is responsible to withhold and remit statutory deductions including income tax, and both employee and employer shares of EI and CPP, and to report all income and deductions on a T4 at year end. In such a case, the individual MUST be placed on the parish’s payroll system as an employee so that the proper deductions and reported can be made.

If the parties intend for the relationship of the clergyperson to the parish be truly that of a self-employed independent contractor, it is advisable for the details of that arrangement to included in a written contract that stipulates what services will be provided and that the clergyperson will be responsible for all income tax and other income related reporting and remitting, and that no employment related benefits are provided. It may also be advisable to pay the clergyperson on the presentation of a written invoice. Officially the total amount paid during the year needs to be reported on a T4A slip in box 048 if over \$500. However, the current (2024) official guidance includes the remark that “The CRA is **NOT** assessing penalties for failure relating to the completion of box 048.”

## **CAR LOANS:**

There is a Diocesan Clergy Car Loan fund that presently is available for loans of up to \$15,000 with priority given to new and rural clergy. Repayment terms can be up to four years.

## **Maternity/Parental Leave, Sabbath leave, Bereavement leave and Vacation policies:**

The Diocese has all of the above noted leave policies available as a separate document on the Diocese’s website or by communicating with the diocesan office.



**SUMMARY OF SALARY CALCULATION**

NAME: \_\_\_\_\_

This summary form is provided for your convenience. Please do not send it to the Diocesan Office.

**Component 1 – Experience:**

|                        |           |        | Prior Experience |             |                  |                       |
|------------------------|-----------|--------|------------------|-------------|------------------|-----------------------|
| Years since ordination |           | Points | 3 – 5 Years      | 6 – 9 Years | 10 or more Years | Points for Experience |
| Less than 3            | Assistant | 150    | 50               | 75          | 100              |                       |
|                        | Incumbent | 200    | 50               | 75          | 100              |                       |
| 3 – 4                  | Assistant | 200    | 25               | 50          | 75               |                       |
|                        | Incumbent | 250    | 25               | 50          | 75               |                       |
| 5 – 6                  | Assistant | 250    | 0                | 25          | 50               |                       |
|                        | Incumbent | 300    | 0                | 25          | 50               |                       |
| 7 – 8                  | Assistant | 300    | 0                | 0           | 25               |                       |
|                        | Incumbent | 350    | 0                | 0           | 25               |                       |
| 9 or more              |           | 400    | 0                | 0           | 0                |                       |

**Component 2 – Size of Congregation:**

| Average Sunday Attendance | Incumbent | Assistant | Points |
|---------------------------|-----------|-----------|--------|
| 20 or less                | 50        | 0         |        |
| 21 to 45                  | 100       | 0         |        |
| 46 to 75                  | 150       | 50        |        |
| 76 to 110                 | 200       | 75        |        |
| 111 to 150                | 250       | 100       |        |
| 151 or more               | 300       | 125       |        |

**Component 3 – Other variables:**

| Factor                         | Incumbent | Assistant | Points |
|--------------------------------|-----------|-----------|--------|
| Rural parish – 1 congregation  | 25        | 0         |        |
| Rural parish – 2 congregations | 50        | 0         |        |
| Rural parish – 3 congregations | 75        | 25        |        |
| Rural parish – 4 congregations | 100       | 50        |        |
| Specialized Ministry           | 0 – 50    |           |        |
| <b>Total</b>                   |           |           |        |

**Calculation of Total Points:**

| Points Assigned      |  |
|----------------------|--|
| Experience           |  |
| Size of Congregation |  |
| <b>Base Points</b>   |  |

| Points Assigned          |  |
|--------------------------|--|
| Other Variables          |  |
| <b>Additional Points</b> |  |

**Salary Ranges:**

| <b><u>Base Points</u></b> | <b><u>Minimum</u><br/>(Additional Points<br/>0 to 100)</b> | <b><u>Midpoint</u><br/>(Additional Points<br/>100 to 300)</b> | <b><u>High</u><br/>(Additional Points<br/>over 300)</b> |
|---------------------------|--|---|---|
| 350 or less               | 58,259   | 66,993  | 75,739  |
| 351 to 450                | 64,806   | 74,524  | 84,243  |
| 451 to 550                | 71,366   | 82,071  | 92,774  |
| 551 to 650                | 75,726   | 87,092  | 98,443  |
| 651 or more               | 77,913   | 89,603  | 101,292   |

**Individual Target Salary Information:**

Current Target: \_\_\_\_\_

Current Salary: \_\_\_\_\_

Recommended New Salary \_\_\_\_\_