



Just What You've Been Waiting On The End of the Year Reports!



Statistical Forms must be completed online by Thursday, February 15, 2024 by midnight. The 2023 Statistical Breakdown for monies sent to Providence Presbytery for Mission Partnership Giving will be sent out shortly after the books close on January 11, 2024. This breakdown will be useful in completing the online statistical forms for the General Assembly. The website for the online Statistical Forms is <http://oga.pcusa.org/stats>

When to submit forms:

All End-of- the-Year forms:

Deadline: January 31, 2024

Except For:

Deadline: January 22, 2024

Clergy Compensation Package - 2024

Musician Compensation - 2024

Educator Compensation - 2024

Deadline for Monies to be Credited to 2022:

Money must be received by 5:00 p.m. on
Thursday January 11, 2024

Providence Presbytery

P. O. Box 2601

Rock Hill, SC 29732

PROVIDENCE presbytery

P. O. Box 2601 Rock Hill, SC 29732
Phone: 803-328-6269 www.providencepres.org



DATE: December 15, 2023
TO: Ministers, Clerk of Sessions, and Treasurers
FROM: Rose Lemmons-Berry, Business Administrator
RE: Year End Reports and Info

Please look through the enclosed information carefully. There is a lot of info, but it is all important. It is time again - when the statistical reports and other forms are sent to you for reporting for 2023 and 2024.

We had requested an estimated 2024 pledge from churches by October 1, 2024. If you have not sent your 2024 pledge, please do so ASAP. A 2024 Fair Share Asking For Mission Partnership Giving Acceptance Form is enclosed. Please return the signed acceptance form. **Deadline: October 1, 2023.**

Your packet should contain the following items:

1. **2024 Bulletin Insert/Missionaries/Elders Who Died Info Sheet. Deadline: January 31, 2024**
3. **2024 Session Members List. Deadline: January 31, 2024**
4. **2024 Church Leader Page. Deadline: January 31, 2024**
5. **2024 Clergy Compensation Form. Deadline: January 22, 2024**
A form should be completed for each pastor. Only installed pastors are required to return the form. Clergy are responsible for sending this form back to the Presbytery office. Remember salary packages are required to be approved at the February 2024 Presbytery meeting.
6. **2024 Musicians Compensation Form. Deadline: January 22, 2024**
A form should be completed for your musician(s). Musician compensation packages do not have to be approved by Presbytery. We are asking for this information because we often receive requests from our churches for this information.
7. **2024 Church Educator Compensation Form. Deadline: January 22, 2024**
A form should be completed for your Church Educator. The Church Educator is responsible for sending this form back to the Presbytery office. Remember educator's salary packages have to be approved at the February 2023 Presbytery meeting.
8. **The Salary Studies Committee Report for 2024 is enclosed. Board of Pension Pastor's Participation Coverage dues for 2024 are 39%. Please read through the 2024 Salary Studies Report for explanation and specifics of 2024 BOP coverage.**

9. **2024 Per Capita Assessments**
10. **Taxation of Death Benefits - Information on Taxation of Death Benefits and the BOP calculator. You will need to complete this prior to last payroll for the year. Information needs to be entered on employees W-2 if the employees are in the Board of Pensions plan.**
11. **Financial Tidbits for 2024 - This is a list of several items you need to know for 2024.**
12. **2024 Prayer Calendar**
13. **IRS Tax Guide for Churches & Religious Organizations.** This is a must-read guide for those working with church finances. Also, Publication 517 **Social Security & Other Information for Members of the Clergy & Religious Workers** is a must. Go to the IRS website to get this information at www.irs.gov.
14. The manual, **The Clerk of Session: A Practical Guide for the Presbyterian Church (U.S.A.)** is available to help you with the office of the clerk of session. Please call the Presbytery office for a copy.
15. **There is no longer a printed statistical workbook from the General Assembly on how to complete the On-Line Session Annual Statistical Report for the Year 2023.** Click on the Frequently Asked Questions links for assistance or call the Presbytery office.

The website address is: <http://oga.pcusa.org/stats>. The online statistical reporting portion will become active on December 1, 2023. The program works best using one of the following web browsers Firefox, Safari, or Chrome.

*If you are using Internet Explorer, it will be necessary to do the following from the website:
Select "tools" (alt +t) from the Internet Explorer toolbar menu
Select "Compatibility View Settings"
The address of the page you are on should be displayed in the box
Select "add"*

Please Complete The Information Listed Below And Return To:

Providence Presbytery

515 Oakland Avenue

Rock Hill, SC 29730

Or email to: lemmonsberry@providencepres.org

Deadline: January 31, 2024

Church Name: _____

Contact Person: _____

Phone #: _____ Email Address: _____

Bulletin Inserts

Throughout the year we send information to churches which they use as bulletin inserts. So that we send the correct number of bulletin inserts to the church, please tell us the number of inserts your church uses.

For 2024, our church will need _____ bulletin inserts.

2024 Missionaries

Please list the missionaries your church will be supporting for 2024. We need the first and last name(s) of the missionaries to make sure the money is applied correctly to the proper General Assembly Project number. **(Make sure that you send in your Mission Directed Support Form to the General Assembly)**

_____	_____	_____
Missionary	Church	Project #
_____	_____	_____
Missionary	Church	Project #
_____	_____	_____
Missionary	Church	Project #
_____	_____	_____
Missionary	Church	Project #

Elders Who Died In 2023

The following is a list of the elders from our church who have died during the calendar year 2023.

_____	_____	_____	_____
Name of Elder	Date of Death	Name of Elder	Date of Death
_____	_____	_____	_____
Name of Elder	Date of Death	Name of Elder	Date of Death
_____	_____	_____	_____
Name of Elder	Date of Death	Name of Elder	Date of Death

Name of Church: _____ Contact Name: _____
Phone: _____ Email Address: _____

Please List Your Session Members For 2024

We anticipate starting up or semi-monthly e-newsletter "In The Know" in 2024. The addresses of the individuals listed below will be added to that mailing list. If individuals do not wish to receive this e-newsletter, they may ask to be removed from the list at any time. If individuals in your congregation would like to receive the In-The-Know newsletter, please email info@providencepres.org a list of email addresses for your church. If you need additional space for your session members – continue on the back or open another fillable form to continue.

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

Name: _____ Phone # _____ Email: _____
Address: _____ City _____ State _____ Zip _____

(Include addresses, phone numbers, **email addresses**)

If you already have the information in a different format, you may attach your list to this sheet to send in.

Return to: Providence Presbytery, P. O. Box 2601, Rock Hill, SC 29732
or email to lemmonsberry@providencepres.org

Deadline for returning is January 31, 2024

CHURCH LEADERS FOR 2024

Please supply the name, address, phone numbers, and email addresses for any of the leadership positions below that pertain to your congregation. Please change titles where appropriate.

The email addresses of the individuals listed below will be added to our semi-monthly e-newsletter mailing list, In-The Know. If individuals do not wish to receive this e-newsletter, they may ask to be removed from the list at any time. If individuals in you congregation would like to receive the In-The-Know newsletter, please email info@providencepres.org list of email addresses for your church.

CHURCH: _____	Phone: _____
Street Address: _____	Fax #: _____
Complete Mailing Address: _____	Email: _____
_____	Website: _____
Sunday Service Time(s): _____	Facebook: _____
Sunday School Time(s): _____	Twitter: _____
Wednesday Night Service: _____	

			Preferred Mailing Address:	Church	Home
Doctor	Reverend	Commissioned Lay Pastor	Work Phone: _____		
			Home Phone: _____		
PASTOR:			Cell Phone: _____		
			Fax #: _____		
Home Mailing Address: _____			Primary Email: _____		

_____			Additional Email: _____		

			Preferred Mailing Address:	Church	Home
Doctor	Reverend	Commissioned Lay Pastor	Work Phone: _____		
			Home Phone: _____		
ASSOCIATE PASTOR:			Cell Phone: _____		
			Fax #: _____		
Home Mailing Address: _____			Primary Email: _____		

_____			Additional Email: _____		

			Preferred Mailing Address:	Church	Home
Doctor	Reverend	Commissioned Lay Pastor	Work Phone: _____		
			Home Phone: _____		
ASSOCIATE PASTOR:			Cell Phone: _____		
			Fax #: _____		
Home Mailing Address: _____			Primary Email: _____		

_____			Additional Email: _____		

CHRISTIAN EDUCATOR: Preferred Mailing Address: _____ Church Home Work Phone: _____
Certified Christian Educator Yes No Home Phone: _____
Home Mailing Address: _____ Cell Phone: _____
_____ Fax #: _____
_____ Primary Email: _____
_____ Additional Email: _____

SECRETARY OR ADMINISTRATIVE ASSISTANT : Preferred Mailing Address: _____ Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Home Mailing Address: _____ Primary Email: _____
_____ Additional Email: _____

CLERK OF SESSION: _____ Preferred Mailing Address: _____ Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Home Mailing Address: _____ Primary Email: _____
_____ Additional Email: _____

CHAIRPERSON, BOARD OF DEACONS: _____ Preferred Mailing Address: _____ Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Home Mailing Address: _____ Primary Email: _____
_____ Additional Email: _____

TREASURER: _____ Preferred Mailing Address: _____ Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Home Mailing Address: _____ Primary Email: _____
_____ Additional Email: _____

DIRECTOR(S) OF MUSIC OR CHOIRMASTER:

Preferred Mailing Address:

Church

Home

Work Phone: _____

Home Phone: _____

Cell Phone: _____

Fax #: _____

Primary Email: _____

Home Mailing Address: _____

Additional Email: _____

ORGANIST: _____

Preferred Mailing Address:

Church

Home

Work Phone: _____

Home Phone: _____

Cell Phone: _____

Fax #: _____

Primary Email: _____

Home Mailing Address: _____

Additional Email: _____

MODERATOR, PRESBYTERIAN WOMEN:

Preferred Mailing Address:

Church

Home

Work Phone: _____

Home Phone: _____

Cell Phone: _____

Fax #: _____

Primary Email: _____

Home Mailing Address: _____

Additional Email: _____

MODERATOR, PRESBYTERIAN MEN:

Preferred Mailing Address:

Church

Home

Work Phone: _____

Home Phone: _____

Cell Phone: _____

Fax #: _____

Primary Email: _____

Home Mailing Address: _____

Additional Email: _____

DAY CARE OR KINDERGARTEN DIRECTOR:

Preferred Mailing Address:

Church

Home

Work Phone: _____

Home Phone: _____

Cell Phone: _____

Fax #: _____

Primary Email: _____

Home Mailing Address: _____

Additional Email: _____

CHRISTIAN EDUCATION COMMITTEE CHAIRPERSON: Preferred Mailing Address: Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Primary Email: _____
Home Mailing Address: _____

Additional Email: _____

CHURCH SCHOOL SUPERINTENDENT: Preferred Mailing Address: Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Primary Email: _____
Home Mailing Address: _____

Additional Email: _____

SENIOR HIGH ADVISOR: Preferred Mailing Address: Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Primary Email: _____
Home Mailing Address: _____

Additional Email: _____

MID HIGH ADVISOR: Preferred Mailing Address: Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Primary Email: _____
Home Mailing Address: _____

Additional Email: _____

MISSIONS COMMITTEE CHAIRPERSON: Preferred Mailing Address: Church Home
Work Phone: _____
Home Phone: _____
Cell Phone: _____
Fax #: _____
Primary Email: _____
Home Mailing Address: _____

Additional Email: _____

STEWARDSHIP COMMITTEE CHAIRPERSON:	Preferred Mailing Address:	Church	Home
	Work Phone:	_____	
Home Mailing Address: _____ _____ _____	Home Phone:	_____	
	Cell Phone:	_____	
	Fax #:	_____	
	Primary Email:	_____	
	Additional Email:	_____	

CHURCH DISASTER POINT OF CONTACT:	Preferred Mailing Address:	Church	Home
	Work Phone:	_____	
Home Mailing Address: _____ _____ _____	Home Phone:	_____	
	Cell Phone:	_____	
	Fax #:	_____	
	Primary Email:	_____	
	Additional Email:	_____	

CHURCH MISSION POINT OF CONTACT FOR THE PRESBYTERY:			
Preferred Mailing Address:	Church	Home	Work Phone: _____
Home Mailing Address: _____ _____ _____			Home Phone: _____
			Cell Phone: _____
			Fax #: _____
			Primary Email: _____
			Additional Email: _____

Please fill out the above information for **2024** and return it to Providence Presbytery, P. O. Box 2601, Rock Hill, SC 29732 or email to lemmonsberry@prvidencepres.org.

Deadline for returning is January 31, 2024. Please make sure you have included: box number if rural route, or if post office box (make sure you give the P. O. Box as the mailing address), use correct street or road numbers, zip, and phone numbers.

Please check whether individuals would rather receive mail at the church or their home. Check the appropriate box(es) for each minister's title. Make sure that you put the name of the church on this page (otherwise, we have to guess what church the people listed attend). If you have any questions, please call the Presbytery office (803) 328-6269.

Remember: Most communications from the Presbytery office will be sent by email, unless requested to be sent by mail.

**PROVIDENCE PRESBYTERY
 INFORMATION ON CLERGY COMPENSATION PACKAGE –2024**

Only installed pastors are required to complete this form.

Deadline: January 22, 2024

Email to: lemmonsberry@providencepres.org

Or mail to: Providence Presbytery, P. O. Box 2601, Rock Hill, SC 29732

Name of Pastor: _____ **Church:** _____

Check all that apply: **Pastor** **Co-Pastor** **Associate Pastor** **Designated Pastor**
 Stated Supply **Interim Pastor** **Parish Associate** **Other** _____

Service: **Full-time (35 hrs or more)** **Part-time (20 - 34 hrs)** _____ **Hrs Per Week**

SALARY PACKAGE

	2023	2024
1. Annual Cash Salary	\$ _____	\$ _____
2. Housing Allowance & Utility Allowance	\$ _____	\$ _____
3. Employing Organization Contributions Deferred Compensation (403b, etc.)	\$ _____	\$ _____
4. Bonus (see instructions below for what items are included)	\$ _____	\$ _____
5. *SECA Allowance (in excess of one-half of SECA obligation)	\$ _____	\$ _____
6. Other	\$ _____	\$ _____
6a. SUBTOTAL	\$ _____	\$ _____
7. ** Manse or Housing provided Value (30% of line 6a) Must be at least 30% for members residing in employer-provided housing.	\$ _____	\$ _____
8. TOTAL EFFECTIVE SALARY (lines 6a + 7)	\$ _____	\$ _____

BENEFITS

9. BOP dues (39% Required for Installed Pastors) (See 2024 Salary Studies Report for Requirements)	\$ _____	\$ _____
10. *SECA allowance (Up to one-half of SECA obligation - .0765 X line 8)	\$ _____	\$ _____
11. Other Optional Benefits (paid by church)	\$ _____	\$ _____
12. TOTAL BENEFITS (lines 9-11)	\$ _____	\$ _____

REIMBURSABLE EXPENSES

13. Professional expenses (prof. expenses, cell phone, travel, etc.)	\$ _____	\$ _____
14. Continuing Education	\$ _____	\$ _____
15. TOTAL REIMBURSABLE EXPENSES	\$ _____	\$ _____
16. TOTAL COST TO THE CHURCH (Total of line 8, line 12, line 15)	\$ _____	\$ _____

*See next page for SECA instructions

**Do not include value of housing in cost to the church

Vacation Leave	_____ Days	_____ Days
Continuing Education Leave	_____ Days	_____ Days
Sick Leave	_____ Days	_____ Days
Military Leave	_____ Days	_____ Days

**For assistance in calculating salary packages, go to www.pensions.org
 or go directly to the dues calculator: www.pensions.org/calc/dues#results**

Change in terms of call was approved by the congregation on _____

Date

Reported by: _____

Phone _____

Name & Position

Continued → →

Line 1 - Annual Cash Salary

Include all annual cash salary. Also include employee contributions to 403(b)(9) plans, tax-sheltered annuity plans, salary reduction contributions to flexible health spending accounts, and cafeteria plans.

Line 2 - Housing Allowance & Utility Allowance

Include all housing, utility, and furnishing allowances.

Line 3 - Employing Organization Contributions

Include employing organization contributions to 403(b)(9) plans, tax-sheltered annuity plans, and equity allowances. Matching contributions to the Board's optional Retirement Savings Plan are not included in Total Annual Effective Salary.

Line 4 - Bonus

Include bonuses, unvouchered professional expense allowances, gifts from employing organizations, and manse equity allowances (unless contributed to a qualified deferred compensation program). Also include year-end or other bonuses, unvouchered allowances (such as expenses that are not paid through an accountable reimbursement plan), down payment grants for the purchase of a home, savings from interest-free or interest-reduced loans (not loan principal), and gifts paid by the employing organization. (Gifts received directly from private donors or honoraria are NOT included.)

Line 5 – SECA Allowance (in excess of one-half of SECA obligation)

If the church or employing organization pays for or reimburses the member for more than 50% of their Self-Employment Contribution Act (SECA) tax obligations, then the amount in excess of 50% of the expense must be included in this line. The excess must be shown on **Line 5** and be included as salary in computing dues for the Board of Pensions.

Line 6 - Other

Include all other forms of compensation not otherwise covered in the fields above, including medical deductible and medical expense reimbursement allowances not paid through a group benefit plan, insurance premiums for additional insurance coverage provided for individual employees (premiums for group plan coverage are not included), and others.

Line 7 – Manse or Value of Housing

The Manse amount must be at least 30% of the fields above for members residing in employer-provided housing.

Line 10 - Instructions for SECA (Self-Employment Contributions Act) tax calculation.

Please, carefully follow the calculation of SECA to ensure that any allowances paid for SECA are shown on the correct line on the front of this form for calculation of dues for the Board of Pensions.

First, determine the amount subject to SECA tax, then determine the amount the church should pay the minister by multiplying the total subject to SECA by 15.3% and dividing by 2 for the church's portion.

Cash salary:	\$ _____	(line 1)
Housing Allowance/Utilities	\$ _____	(line 2)
Employing Organization 403 Contributions	\$ _____	(line 3)
Bonus	\$ _____	(line 4)
SECA Allowance in Excess of 50%	\$ _____	(line 5)
Other	\$ _____	(line 6)
Manse Value	\$ _____	(line 7)

Total subject to SECA Multiply by: =

This amount is one-half of the Minister’s SECA Tax Liability and should be shown ONLY on line 10. It is NOT included in “Total Effective Salary” when calculating

MUSICIAN COMPENSATION 2024 (For Non-Ordained Staff)

Make additional copies if needed or complete an additional fillable form

Deadline: January 22, 2024

Scan & Email To: lemmonsberry@providencepres.org or

**Mail to: Providence Presbytery
P. O. Box 2601, Rock Hill, SC 29732**

Name _____ Church _____

Email: _____ Phone: _____

Status Information (Please check):

Full-time: _____ Part-time _____ If part-time, how many hours a week? _____

Educational Level: Bachelor's degree _____ Master's Degree _____

Certification: Certified Educator _____ Certified Associate Educator _____

1. CASH SALARY (Please list) \$ _____ (total paid per year)

2. PENSION/MEDICAL BENEFITS (Please check if receiving)

MAJOR MEDICAL
RETIREMENT
DEATH & DISABILITY BENEFITS

3. MILEAGE (Please check if receiving)

Reimbursed at _____ cents per mile. If this is a budgeted item, how much allotted per year?

\$ _____

or

Reimbursed at actual costs. If this is a budgeted item, how much per allotted year?

or \$ _____

Paid in a stipend of \$ _____ per year.

4. VACATION (Please give number)

_____ weeks per year (paid)

5. CONTINUING EDUCATION (Please give amounts)

_____ amount budgeted per year

_____ weeks per year (paid)

6. OTHER BENEFITS (Please list) _____

(Not listed any other place on this form, such as housing provisions)

7. COMMENTS _____

GRAND TOTAL COST TO CHURCH \$ _____

**EDUCATOR COMPENSATION 2024
(For Non-Ordained Staff)**

Deadline: January 22, 2024

Scan & Email To: lemmonsberry@providencepres.org or

**Mail to: Providence Presbytery
P. O. Box 2601, Rock Hill, SC 29732**

Name: _____ Church: _____

Email: _____ Phone: _____

Status Information (Please check):

Full-time: Part-time If part-time, how many hours a week? _____

Educational level: Bachelor's Degree Master's Degree

Certification: Certified Educator Certified Associate Educator

1. ANNUAL CASH SALARY \$ _____

2. PENSION/MEDICAL BENEFITS (Please check if receiving)
MAJOR MEDICAL
RETIREMENT
DEATH & DISABILITY BENEFITS

3. MILEAGE (Please check if receiving)

Reimbursed at _____ cents per mile.

If this is a budgeted item, how much allotted per year? \$ _____

or

Reimbursed at actual costs.

If this is a budgeted item, how much per allotted year? \$ _____

or

Paid in a stipend of _____ per year.

4. VACATION (Please give number of hours PAID per year) _____

5. CONTINUING EDUCATION (Please give amounts)

_____ amount budgeted per year

_____ Hours per year (paid)

6. OTHER BENEFITS (Please list Items Not listed any other place on this form,
such as housing provisions) _____

_____ COMMENTS _____

GRAND TOTAL COST TO CHURCH \$ _____

Salary Study Committee Report For 2024

The following Minimum Base Salaries are recommended for 2024

The committee recommends a 3.5% increase for 2024

Revised 10/15/23

The committee, which is made up of lay people and staffed by the General Presbyters, looks at a variety of data from such sources as the United States Department of Labor's Bureau of Labor Statistics report on the consumer price index, as well as projected percentage increases from area school districts, city governments, and larger employers. **We recommend a 3.5% salary increase for 2024 plus merit increases for exemplary employees, if possible.** The committee urges Sessions to develop position descriptions for all church staff and to implement an annual evaluation process. Contact the Presbytery office if you need assistance with suggestions and resources.

For 2024 the BOP Benefits Plan provides two non-contributory plans for PC(USA) ministers: the existing Pastor's Participation required for installed pastors and available to other ministers and Ministers Choice. **All installed pastors (teaching elders) are required/mandated to be enrolled by their church in the Board of Pensions Pastor's Participation Plan** regardless of the number of hours the pastor is regularly scheduled to work. This consists of (1) Medical Dues of 29%, (2) Pension Dues of 8.5%, (3) Death & Disability Dues of 1%, and (4) Temporary Disability Dues of .5% - Total **Pastor's Participation BOP dues for 2024 is 39%** on a non-contributory basis. The cost is the same regardless of family status. In 2024 the minimum participation basis for medical dues is \$43,103 (\$12,500 minimum annual dues), and the participation basis for pension dues increases to \$16,775. In addition to the Pastor's Participation and Ministers Choice plans, the Board of Pensions also has the **Pathways to Renewal** Program (minimum salary \$33,333) which is designed to assist small congregations with the cost of dues. It reduces Pastor's Participation dues dramatically from 39 percent of effective salary to 22 percent. **Certain criteria have to be met for this program. More information about this program is on the last page of this document.***

Teaching Elders who are not in installed pastoral positions are considered to be Other Teaching Elders and may be enrolled in Pastor's Participation or Minister's Choice. The plan option for non-installed pastors (teaching elders) is the Minister's Choice Plan.

Minister's Choice provides pension and death and disability benefits, including Temporary Disability Plan, and an employee assistance plan. The employer cost for the package is 10% of effective salary. Any minister who is not installed and is employed a minimum of 20 hours a week is eligible for the package. Employers may elect to offer additional benefits and decide whether to share in the cost of any of these.

Minister's Choice provides important financial protection and opens the door to assistance programs now available only through Pastor's Participation: CREDO; Healthy Pastors, Healthy Congregations; Minister Educational Debt Assistance; and Sabbath Sabbatical Support. Additionally, Minister's Choice gives access to Emergency Assistance, Adoption Assistance, and Transition-to-College Assistance.

Regarding non-installed pastoral positions: We recommend, if at all possible, that all teaching elders/Ministers of Word and Sacrament in congregational service be provided coverage in the Pastoral Participation Plan or Minister's Choice Plan.

Remember: Each employing organization offering any of the Board of Pensions Retirement Program Plans, Financial Protection Program Plans, Health Programs Plans, or Tax-Advantaged Accounts must complete an Employer Agreement each year. The Employer Agreement Plan for 2024 must be completed online at www.pensions.org Click Benefits Connect to complete the Employer Agreement. The deadline to complete the Board of Pensions 2024 Employer Agreement is October 6, 2023. The chart on the next page list each benefit for the Pastor's Participation Plan, Minister's Choice Plan, and the Menu Options Plan for installed ministers, non-installed ministers, and other church workers.

Benefit	Pastor's Participation: Installed Ministers	Minister's Choice: Non-Installed Ministers working 20 hr minimum per week	Menu Options: Non-Installed Ministers and Other Church Employees															
Retirement	Pension (8.5% of effective salary) Retirement Savings Plan: Offered (employer and/or voluntary contributions)	Pension (8.5% of effective salary) (employer and/or voluntary contributions)	Pension (8.5% of effective salary) (employer and/or voluntary contributions) Minister/Employee: 20 hr minimum per/week															
Medical	Preferred Provider Organization (PPO) Includes Employee Assistance Plan (EAP) (29% of effective salary)	Employee Assistance Plan (EAP) Only No other health coverage provided	Preferred Provider Organization (PPO) Exclusive Provider Organization (EPO) Includes (employer-specific coverage-level rates) Includes Employee Assistance Plan (EAP) Ministers: No hour's requirement Employees: 20 hours or more per week <table border="0"> <tr> <td>Dues</td> <td>EPO</td> <td>PPO</td> </tr> <tr> <td>Member-only</td> <td>\$8,810</td> <td>\$10,366</td> </tr> <tr> <td>Member + Spouse</td> <td>\$17,911</td> <td>\$21,071</td> </tr> <tr> <td>Member + Child(ren)</td> <td>\$13,669</td> <td>\$16,081</td> </tr> <tr> <td>Member + Family</td> <td>\$24,398</td> <td>\$28,702</td> </tr> </table>	Dues	EPO	PPO	Member-only	\$8,810	\$10,366	Member + Spouse	\$17,911	\$21,071	Member + Child(ren)	\$13,669	\$16,081	Member + Family	\$24,398	\$28,702
Dues	EPO	PPO																
Member-only	\$8,810	\$10,366																
Member + Spouse	\$17,911	\$21,071																
Member + Child(ren)	\$13,669	\$16,081																
Member + Family	\$24,398	\$28,702																
Death & Disability	Death and Disability (1% of effective salary)	Death and Disability (1% of effective salary)	Death and Disability (1% of effective salary, if provided with pension plan, 2.5% of effective salary without pension plan) Minister/Employee: 20 hr minimum per/wk															
Temporary Disability	Temporary Disability (.5% of effective salary)	Temporary Disability (.5% of effective salary)	Temporary Disability (.5% of effective salary) Employees: 20 hr minimum per/wk															
Term Life	Not Available	Not Available	Paid by employer (\$1/\$5,000 up to \$50,000) Ministers/Employees: 20 hr minimum per/wk who are not enrolled in the Death and Disability plan															
Group Term Life	Not Available	Not Available	Paid by employer (\$1,000 up to \$50,000) Minister/Employee: 20 hr minimum per/wk															
Optional	Dental Vision Eye Wear Coverage Flexible Spending Accounts (Health Care & Dependent Care) Supplemental Death Supplemental Disability Retirement Savings Plan	Dental Vision Eye Wear Coverage Flexible Spending Accounts (Health Care & Dependent Care) Supplemental Death Supplemental Disability Retirement Savings Plan	Dental Vision Eye Wear Coverage Flexible Spending Accounts (Health Care & Dependent Care)** Supplemental Death*** Supplemental Disability**** Retirement Savings Plan															

** Must be enrolled in the PPO or EPO option of medical plan to enroll in the Health Care FSA to be eligible. Dependent Care FSA enrollment open to any employee

*** Must be enrolled in Death & Disability or Group Term Life to be eligible

**** Must be enrolled in Death & Disability and have an effective salary of at least \$120,000 (2023 amt - 2024 amt not available)

Other Recommendations concerning Board of Pension participation for 2024:

- All Other Teaching Elders working 21 - 40 hours a week may be enrolled in the Pastor Participation Plan**
 Medical: Member and dependent coverage (if needed)
 Plus: Pension, Death & Disability Coverage, and Temporary Disability Coverage

Or the Minister's Choice Plan and/or the Menu Option Plan (see chart for coverage)

- All Full-Time (40 hrs a week) Non-Ordained Employees who were in the BOP plan prior 12/31/16 be grand-fathered into the plan with the following provisions:**
 Medical: Member coverage only
 Plus: Pension, Death & Disability Coverage, and Temporary Disability Coverage
- For Non-Ordained Employees who are hired after December 31, 2016 working Full-Time (40 hrs a week), the church will pay the equivalent of 50% of the medical dues of the BOP plan (\$5,183) for BOP coverage or for them to shop the exchange.** In addition, the BOP Pension (8.5%), Death and Disability (1%), and Temporary Disability Coverage (.5%) will be paid for by the employer.

Churches Which Do Not Provide a Manse

Size	Base Salary * (Cash Salary + Housing Allowance)	Soc. Sec. Allowance (Base Salary + Housing Allowance) x (15.3% ÷ 2 = 7.65%) **	Total Minimum *** (Base Salary + Soc. Sec. Allowance)	BOP Dues (Pension/Medical/ Disability) **** (Base Salary + Housing Allowance) x 39%)	Minimum Professional Expenses *****	Total Cost To Church (Does Not Include Manse Value)
501- Up	\$72,389	\$ 5,538	\$ 77,927	\$ 28,232	\$ 3,400	\$ 109,558
301 - 500	\$68,771	\$ 5,261	\$ 74,032	\$ 26,821	\$ 3,400	\$ 104,252
151 - 300	\$65,329	\$ 4,998	\$ 70,327	\$ 25,478	\$ 3,400	\$ 99,205
76 - 150	\$62,064	\$ 4,748	\$ 66,812	\$ 24,204	\$ 3,400	\$ 94,417
0 - 75	\$58,962	\$ 4,511	\$ 63,472	\$ 22,995	\$ 3,400	\$ 89,868

Base Salary: Cash Salary plus housing allowance. This does not include car, education, or other Professional Expense allowances. These items should be included in the current expense budget of the church.

** **Social Security Allowance:** Taxes on wages are known as FICA (*Federal Income Contributions Act*) or SECA (*Self Employment Contributions Act*) taxes. Both the employee and employer contribute to FICA (a combined 15.3%: 7.65% for employer and 7.65% for employee). Ministers are considered self-employed and pay SECA Taxes. Churches are required to pay one-half of the cost (15.3% ÷ 2 = 7.65%) as an allowance to the minister; however, they may pay more than the required one-half.

*** **Total Minimum:** This is the figure used to compare if Presbytery's Minimum is being met.

**** **BOP Dues Basis:** Multiply Base Salary + Housing Allowance x 39%.

***** **Minimum Professional Expenses:** A statement concerning professional expenses is discussed later in this report. **Minimum** professional costs are computed as follows: \$1,000 for Continuing Education, and, \$2,400 for Travel Allowance.

Churches Which Do Provide a Manse

Size	Base Salary *	Manse Value (Base Salary x 30%) **	Soc. Sec. Allowance (Base Salary + (Manse Value) x (15.3% ÷ 2 = 7.65%) ***	Total Minimum **** (Base Salary + Soc. Sec. Allowance)	BOP Dues (Pension/Medical/ Disability) ***** (Base Salary + Manse Value) x 39%)	Minimum Professional Expenses *****	Total Cost To Church (Does Not Include Manse Value)
501- Up	\$55,685	\$ 16,706	\$ 5,538	\$ 61,223	\$ 28,232	\$ 3,400	\$ 92,855
301 - 500	\$52,901	\$ 15,870	\$ 5,261	\$ 58,162	\$ 26,821	\$ 3,400	\$ 88,383
151 - 300	\$50,252	\$ 15,076	\$ 4,998	\$ 55,250	\$ 25,478	\$ 3,400	\$ 84,128
76 - 150	\$47,740	\$ 14,322	\$ 4,748	\$ 52,488	\$ 24,204	\$ 3,400	\$ 80,093
0 - 75	\$45,356	\$ 13,607	\$ 4,511	\$ 49,866	\$ 22,995	\$ 3,400	\$ 76,262

* **Base Salary:** This does not include car, education, or other Professional Expense allowances. These items should be included in the current expense budget of the church.

** **Manse Value:** Calculate Base Salary x 30% (Required by General Assembly in computing BOP dues).

*** **Social Security Allowance:** Taxes on wages are known as FICA (*Federal Income Contributions Act*) or SECA (*Self Employment Contributions Act*) taxes. Both the employee and employer contribute to FICA (a combined 15.3%: 7.65% for employer and 7.65% for employee). Ministers are considered self-employed and pay SECA Taxes. Churches are required to pay one-half of the cost (15.3% ÷ 2 = 7.65%) as an allowance to the minister; however, they may pay more than the required one-half.

**** **Total Minimum:** This is the figure used to compare if Presbytery's Minimum is being met.

***** **BOP Dues Basis:** Multiply Base Salary + Manse Value x 39%.

***** **Minimum Professional Expenses:** A statement concerning professional expenses is discussed later in this report. **Minimum** professional costs are computed as follows: \$1,000 for Continuing Education, and \$2,400 for Travel Allowance.

Travel and Business Expenses

- The church should reimburse travel costs at the IRS allowed rate per mile for business use of a personal car (a mileage log is necessary);* or
- Provide a credit card for travel expenses charged directly to the church; and,
- Reimburse any other travel or business costs on a dollar-for-dollar basis.

* The 2023 mileage rate is 65.5¢ per mile. The IRS has not determined the 2024 mileage rate. The rate for the following year is usually announced in December.

Continuing Education

The church's annual budget should provide an amount for the continuing education of the minister on an annual basis. Monies so budgeted should be disbursed to the minister on the basis of a plan, approved by the session, for such education and on submission of actual costs. Ordinarily, the annual amount is at least \$1,000. Ministers can accrue this amount, and the time, for a three-year period if approved in advance by the Session.

Note: The average church in the Presbytery provides about \$4,225 to cover Professional Expenses, which includes Travel and Continuing Education.

Associate Pastor Compensation

The minimum salary for Associate Pastors is the minimum for ministers in the Presbytery, which for 2024 is \$63,473 (salary including housing allowance, plus social security). Medical/disability insurance and annuities of 39% are also required.

Persons Called to Educational Ministry

There is no longer a designation of Certified Associate Christian Educator. The two current designations for educator certification are Certified Christian Educator (CCE) and Christian Education Associate (CEA).

Certified Christian Educators hold either a bachelor's degree or master's degree and have completed courses in Biblical Interpretation, Reformed Theology, Religious Education Theory and Practice, Human Growth & Faith Development, Worship & Sacraments, and Polity, Program & Mission of the PCUSA as well as passed an intensive, integrative exam that allows them to demonstrate their knowledge in these seven areas.

Christian Education Associates may not have a four-year college degree. These are usually lay people who have accepted a call to serve in Christian Education in a church but do not have any formal Christian Education training or preparation for ministry. They work with their Certification Advisor through a process that introduces them to basic knowledge and skills related to Christian Education and to whet their appetites so that they may want to pursue further course work.

Schedule A: For Certified Christian Educators

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions*	Professional Expense
2 to 3	\$48,338	\$3,698	\$52,035	\$15,566	See below
3 to 4	\$49,307	\$3,772	\$53,079	\$15,663	See below
4 to 5	\$50,293	\$3,847	\$54,140	\$15,761	See below
5 or more	\$51,297	\$3,9242	\$55,221	\$15,862	See below

- The recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary.
- *Board of Pensions Dues: [Member Only Coverage of \$10,732 for medical] + [Actual Base Salary x 10% - Consisting of 8.5% for Pension, 1% Death & Disability, and .5% Temporary Disability].
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry.
- Part-time Certified Christian Educators should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

Schedule B, C, and D: Christian Education Associates And Non-Certified Persons Called To Educational Ministry

These schedules were determined by beginning with the figures for Certified Christian Educators and calculating as noted below:

- MA in Education or related field: - 5% (See Schedule B)
- BA in Education or related field: -10% (See Schedule C)
- Associate degree or no degree: -15% (See Schedule D)

Schedule B: Christian Education Associates And Non-Certified Persons Called To Educational Ministry With A Master’s Degree In Education Or A Related Field

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions *	Professional Expense
Less than 1	\$44,103	\$3,374	\$47,477	\$15,142	See below
1 to 2	\$44,985	\$3,441	\$48,427	\$15,231	See below
2 to 3	\$45,923	\$3,513	\$49,436	\$15,324	See below
3 to 4	\$46,842	\$3,583	\$50,425	\$15,416	See below
4 to 5	\$47,777	\$3,655	\$51,432	\$15,510	See below
5 or more	\$48,734	\$3,728	\$52,462	\$15,605	See below

- The recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary.
- *Board of Pensions Dues: [Member Only Coverage of \$10,732 for medical] + [Actual Base Salary x 10% - Consisting of 8.5% for Pension, 1% Death & Disability, and .5% Temporary Disability.
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry.
- Part-time Christian Education Associates and Non-Certified Persons Called to Educational Ministry should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

Schedule C: Christian Education Associates And Non-Certified Persons Called To Educational Ministry With A Bachelor’s Degree In Education Or A Related Field

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions*	Professional Expense
Less than 1	\$42,620	\$3,260	\$45,881	\$14,994	See below
1 to 2	\$43,470	\$3,325	\$46,795	\$15,079	See below
2 to 3	\$44,378	\$3,395	\$47,773	\$15,170	See below
3 to 4	\$45,268	\$3,463	\$48,731	\$15,259	See below
4 to 5	\$46,170	\$3,532	\$49,702	\$15,349	See below
5 or more	\$47,094	\$3,603	\$50,696	\$15,441	See below

- The recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary.
- *Board of Pensions Dues: [Member Only Coverage of \$10,732 for medical] + [Actual Base Salary x 10% - Consisting of 8.5% for Pension, 1% Death & Disability, and .5% Temporary Disability.
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry.
- Part-time Christian Education Associates and Non-Certified Persons Called to Educational Ministry should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

Schedule D: Christian Education Associates And Non-Certified Persons Called To Educational Ministry With A Associate's Degree Or No Degree

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions*	Professional Expense
Less than 1	\$39,458	\$3,019	\$42,477	\$14,678	See below
1 to 2	\$40,265	\$3,080	\$43,345	\$14,758	See below
2 to 3	\$41,087	\$3,143	\$44,231	\$14,841	See below
3 to 4	\$41,909	\$3,206	\$45,115	\$14,923	See below
4 to 5	\$42,732	\$3,269	\$46,001	\$15,005	See below
5 or more	\$43,602	\$3,336	\$46,938	\$15,092	See below

- The recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary.
- *Board of Pensions Dues: [Member Only Coverage of \$10,732 for medical] + [Actual Base Salary x 10% - Consisting of 8.5% for Pension, 1% Death & Disability, and .5% Temporary Disability.
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry.
- Part-time Christian Education Associates and Non-Certified Persons Called to Educational Ministry should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

Musicians

In response to request for assistance regarding musicians' salaries, the Presbytery office has available guidelines from the Presbyterian Association of Musicians. Go to <http://presbymusic.org> or more information.

Part-Time Staff

Part-time pastors and associate pastors should receive at least the total minimum salary (using the without manse category) on a prorated hourly rate, based on the size of the church served.

Manse Equity Fund

The Manse Equity Fund is an attempt to correct the inequity between ministers who live in manses and those who accrue equity value by living in their own houses. Ministers may choose a qualified plan in consultation with the church and the Presbytery.

Size of Congregation	Manse Equity Allowance
501 - UP	\$2,000
301- 500	\$1,750
151 - 300	\$1,500
76 - 150	\$1,250
0 - 75	\$1,000

Pathways to Renewal*

Pathways to Renewal brings young ministers into the Benefits Plan with the full benefits of Pastor's Participation at substantially reduced dues. It is designed to provide hope of renewed leadership to small congregations and support to innovative ministries of congregations of all sizes.

How it works

The Board designed Pathways to Renewal to build ministerial leadership for the future of the Church. It reduces Pastor's Participation dues nearly in half, from 39 percent of effective salary to 22 percent. Through Pastor's Participation, ministers have access to Presbyterian CREDO and may be eligible for Minister Educational Debt Assistance, totaling \$5,000 a year for up to five years.

Eligibility

Churches To qualify, a congregation must have 150 or fewer members and not had an installed pastor for at least two years and not elected a Pastor Nominating Committee; or have any size membership and expand ministerial headcount.

Candidates or Ministers

The minister being called through Pathways to Renewal must be under age 40; be either a candidate for ordination or an ordained minister of the Word and Sacrament; and not have been previously covered under Pastor's Participation in the Benefits Plan.

Costs

Churches receive a substantial reduction in dues for ministers they enroll in Pastor's Participation through Pathways to Renewal. Dues total 22 percent of effective salary:

2% for pension

1% for death and disability

19% for medical (two-thirds of standard medical dues, with a minimum medical dues rate of \$6,000) The dues discount runs five years or until the end of the employment relationship, whichever comes first.

Application

To apply for Pathways to Renewal or for additional information on qualifying for the program, call the Board of Pensions at 800-773-7752 (800-PRESPLAN) to speak with a service representative.

PROVIDENCE PRESBYTERY - 2024 ASSESSMENTS		
Churches	2022 Members	ASSESSMENTS \$12.60 (GA \$9.80), (Synod \$1.50), (Presbytery \$1.30)
Allison Creek	120	\$1,512.00
Beaver Creek	18	\$226.80
Beersheba	25	\$315.00
Beth Shiloh	127	\$1,600.20
Bethesda (K)	309	\$3,893.40
Bethesda (Y)	145	\$1,827.00
Bethlehem First	25	\$315.00
Bethune	15	\$189.00
Blackstock	2	\$25.20
Bowling Green	83	\$1,045.80
Camden Second	9	\$113.40
Carmel	8	\$100.80
Catholic	8	\$100.80
Clover	150	\$1,890.00
Community	23	\$289.80
Cornwell	49	\$617.40
Covenant	83	\$1,045.80
Dobys Bridge	115	\$1,449.00
Douglas	74	\$932.40
Faith	203	\$2,557.80
Fishing Creek	55	\$693.00
Fort Lawn	2	\$25.20
Grace (L)	75	\$945.00
Grace (Y)	276	\$3,477.60
Great Falls	37	\$466.20
Hebron	14	\$176.40
Hermon	56	\$705.60
Hopewell	40	\$504.00
Lancaster 1st	91	\$1,146.60
Liberty Hill	57	\$718.20
Lockhart	15	\$189.00
Messiah	2	\$25.20
Morningside	6	\$75.60
Mt. Pleasant	32	\$403.20
Mt. Tabor (U)	14	\$176.40
Oakdale	146	\$1,839.60
Oakland Ave.	720	\$9,072.00
Old Waxhaw	27	\$340.20

PROVIDENCE PRESBYTERY - 2024 ASSESSMENTS		
Churches	2022 Members	ASSESSMENTS \$12.60 (GA \$9.80), (Synod \$1.50), (Presbytery \$1.30)
Pleasant Grove (C)	39	\$491.40
Pleasant Grove (Y)	29	\$365.40
Pleasant Ridge	21	\$264.60
Purity	61	\$768.60
Ramah	25	\$315.00
Riverview	54	\$680.40
Rock Hill 1st	378	\$4,762.80
St. Paul's	17	\$214.20
Tirzah (L)	29	\$365.40
Tirzah (Y)	92	\$1,159.20
Union 1st	11	\$138.60
Unity	1,119	\$14,099.40
Uriel	21	\$264.60
Van Wyck	92	\$1,159.20
Wade Memorial	18	\$226.80
Woodlawn	73	\$919.80
York 1st	211	\$2,658.60
TOTAL	5546	\$69,879.60
Appendix 5: Page 2 of 34		

Taxation of Death Benefits

The Internal Revenue Code [Section 7702(j)] dictates that certain self-funded church death benefits be treated as life insurance contracts. The Benefit Plan's salary continuation and lump-sum death benefits qualify for that treatment.

Under the code, an employee is not taxed on the cost to an employer of group-term life insurance premiums if the total coverage provided does not exceed \$50,000. If the coverage exceeds \$50,000, the cost (as valued by the Internal Revenue Service) in excess of \$50,000 is deemed "imputed income" and must be included in the employee's gross income reported on the W-2.

If an employing organization provides additional group-term life coverage, that coverage also must be included in the total coverage amount. For example, if an employer pays for supplemental death coverage, that benefit would have to be included.

Taxation of Death Benefit Dues Calculator

Use the Board of Pensions taxation of death benefit dues calculator to calculate the imputed income to be reported yearly on a member's W-2, if any. You need to know the employee's salary and age and the median salary for his or her employment classification.

When an insured employee dies, paid death benefits are excluded from the recipient's gross income for federal and most state income tax purposes.

To access the Death Benefit Dues Calculator:

Go to www.pensions.org

Click the Red Menu Box at the Top Right Corner

Click Tax Resources (2nd column, second item from the bottom)

Scroll down to Calculators

Click Taxation of Death Benefit Dues Calculator

Complete the Form

The calculator will give you amount, if any, that needs to be included on the member's W-2 form.

The amount would be entered in Box 12 with a code of C.

Code C—Taxable cost of group-term life insurance over \$50,000. Show the taxable cost of group-term life insurance coverage over \$50,000 provided to your employee (including a former employee). See *Group-term life insurance*. Also include this amount in boxes 1, 3 (up to the social security wage base), and 5. Include the amount in box 14 if you are a railroad employer.

Financial Tidbits

Thank You For All you Do For The Church!

1. Please review your church's articles of incorporation and your by-laws to make sure that they don't conflict with each other. You also need to make sure that they are still valid.
2. Please check your insurance coverage to make sure you have the coverage you need. Remember, if you have added or deleted equipment, you need to make sure you have addressed this with your insurance company. Keep a current inventory for your church. Make sure you have adequate and appropriate coverage.
3. **REMEMBER:** If you have individuals that are on the BOP annuities plan, you will need to complete a payroll **Taxation of Death Benefits** worksheet, so you will know how much of their benefits are taxable. (This is referred to as Group Term Life or Taxation of Death Benefits). This also effects their W-2 for 2023. The Board of Pensions has a Taxation of Death Benefits Calculator on their website at www.pensions.org. The Calculator will give you amount, if any, that needs to be included on the member's W-2 form. After going to their website, you can navigate to the calculator by the following the instructions on the **Taxation of Death Benefits located in your yearend packet.**

Use the Taxation of Death Benefit Dues Calculator to calculate the imputed income to be reported yearly on the member's W-2, if any, for death benefit coverage by the Benefits Plan. You need to know the salary and age of each employee and the current median salary information.

If the employing organization provides additional group term life coverage, it, too, must be included in the calculations. For example, if the employer pays for additional Supplemental Death Benefits coverage, that benefit would have to be included.

5. **The IRS mileage rates for 2024:** www.irs.gov.
Charitable Mileage Rate 14¢ per mile
Business Mileage Rate 67¢ per mile (a 1.5¢ increase from 2023)
Medical & Moving Rate 21¢
5. Review the housing allowance for your minister(s).
6. Have employees update their W-4 forms if they have any changes.
7. **Make Salary Changes through Benefits Connect!**
All individuals on the Board of Pensions medical plan need to report any service/salary changes to the Board of Pensions. YOU DO THIS ONLINE <https://benefitsconnect.pensions.org>.

This is a secure site through which active and retired members and surviving spouses are able to view and change their information on file with the Board. Using Benefits Connect, you can complete and submit certain forms online, update your personal and dependent information, view details about your benefits, get a pension estimate (if applicable), and more.

Employers can now update salary information — quickly and conveniently — online!

To update salary information (e.g. cash salary, bonus amount, housing allowance, etc.) for one or more members, visit [Benefits Connect](#).

To update salary information online:

- Log on to Benefits Connect as the Employer Representative, and select the **Manage Employees** menu option.
- Click on the name of the member for whom you are reporting a salary change.
- On the next screen, choose **Change Salary**. Enter the appropriate values and **Submit**.

Please remember:

Any change to a member's salary must be reported **within 30 days** of the effective date of the change. For example, salary changes effective on January 1, 2024, must be submitted through Benefits Connect no later than January 31, 2024.

If submitting a salary change with an effective date in the future, the member's new salary will not appear in Benefits Connect *until that date*.

Salary changes and bonus payments with the *same effective date* may be entered together in *one salary change submission*. Salary changes and bonus payments that are not effective on the same date must be submitted separately in Benefits Connect.

8. Take a look at your church's facility to see if you need to address any maintenance problems for the year.
9. **Review and update, if needed, your church's Disaster Plan. Make sure you have listed a Disaster Point of Contact on the 2024 Leadership Form.**
9. **The 2023 Annual Statistical Report forms from the General Assembly must be completed on line.** There is no longer a workbook being produced. PDFs have been created related to questions. Your user name. and password is located on the 2024 Statistical Reporting Frequently Asked Questions document inside your year-end packet. If your church does not have computer access to complete these forms, please call the Presbytery office at 803-328-6269.
10. If you have any questions about any of the information enclosed in this packet, contact Rose at lemmonsberry@providencepres.org or 803-328-6269.
11. Important web sites for information:

<u>PCUSA - General Assembly:</u>	www.pcusa.org
Internal Revenue Service:	www.irs.gov
Board of Pensions:	www.pensions.org
<u>Providence Presbytery:</u>	www.providencepres.org

beside church indicates membership

HR: Honorably Retired

Name in () minister's spouse

CRE: Commissioned Ruling Elder

PROVIDENCE PRESBYTERY'S 2024 PRAYER CALENDAR

Alert to Ministers: Please pray each Sunday during the morning prayer for the church listed, so that each year every church is prayed for by every other church.

<u>JANUARY PRAYER LIST</u>	
Monday	1 Rev. Richard Carr (Shay) - Member-At-Large
Tuesday	2 Mr. Den Parker (Tracie) - Oakdale
Wednesday	3 CRE Jim Rowell - Bridge Stated Clerk
Thursday	4 CRE Tim McCullough - Providence Presbytery
Friday	5 Robin Ingram - Community of Witness
Saturday	6 Pray for yourself, family, and friends
Sunday	7 Beaver Creek, Kershaw, SC (18 members)
Monday	8 Edey Bender - Educator, Faith
Tuesday	9 Dr. Ernestyne Adams - Church Educator - Camden 2nd
Wednesday	10 Barbara Kurz - Consultant for Mission
Thursday	11 Pray for Your Church
Friday	12 Rev. Dr. Tom Sherer (Judy) - Community, Riverview
Saturday	13 Pray for yourself, family, and friends
Sunday	14 Beersheba, Clover, SC (25 members)
Monday	15 Skeet Dawkins - Bethelwoods Maintenance
Tuesday	16 Doug Macdonald - Community of Love; PDA
Wednesday	17 Rose Lemmons-Berry - Presbytery Staff
Thursday	18 Shirnetha Belk - Community of Witness
Friday	19 Rev. D.C. Horne (Matt) - (HR)
Saturday	20 Pray for yourself, family, and friends
Sunday	21 Beth Shiloh, York, SC (127 members)
Monday	22 Rev. Dr. Toby Mueller - Bridge General Presbyter
Tuesday	23 John Baker - Technology & Communications
Wednesday	24 Will Read - Community of Witness
Thursday	25 Rev. Dr. Lee Zehmer - Rock Hill First
Friday	26 Rev. James Platt - (HR)
Saturday	27 Pray for yourself, family, and friends
Sunday	28 Bethesda (Y), York, SC (145 members)
Monday	29 Linda Kennedy - Comm for Racial & Religious Reconciliation
Tuesday	30 Geoff Dunn - Central America Task Force
Wednesday	31 Stephen McDonald - Bethelwoods Director

<u>FEBRUARY PRAYER LIST</u>	
Thursday	1 Rhett Eckhardt - Technology & Communications
Friday	2 Pray for your Town or City
Saturday	3 Pray for yourself, family, and friends
Sunday	4 Bethlehem First, McConnells, SC (25 members)
Monday	5 Lee Barnwell - Historian & Co-Mod, PW
Tuesday	6 Keith McGuire - Community of Witness
Wednesday	7 Rev. Beth Hutton-Muse (John Muse) - Member-At-Large
Thursday	8 Dr. Ernestyne Adams - Educator, Camden Second
Friday	9 Pray For Our Nation
Saturday	10 Pray for yourself, family, and friends
Sunday	11 Bethune, Bethune, SC (15 members)
Monday	12 Susan Bullard - Community of Witness
Tuesday	13 Cathy Phillips - Community of Love
Wednesday	14 CRE Lisa Johnson (Robert) - Bowling Green
Thursday	15 Rev. Dr. Stephen Kisslinger - (HR)
Friday	16 Dave Keely - Community of Witness
Saturday	17 Pray for yourself, family, and friends
Sunday	18 Oakdale, Clover, SC (146 members)
Monday	19 Pray For Peace
Tuesday	20 Nate Mallard - Bethelwoods Moderator
Wednesday	21 Rev. Charles Jones (Ashley) - Member-At-Large
Thursday	22 Noel McCall - Community of Witness
Friday	23 Sherry Hutchison - Community of Hope
Saturday	24 Pray for yourself, family, and friends
Sunday	25 Lockhart, Lockhart, SC (15 members)
Monday	26 Rev. Megan Watson - Member-At-Large
Tuesday	27 Rev. Holly Hartsoe Frisk Shames - Member-At-Large
Wednesday	28 Rev. Michael Kelly - Bethesda (K)
Thursday	29 Rev. Guy Oliver - Bethune

beside church indicates membership

HR: Honorably Retired

Name in () minister's spouse

CRE: Commissioned Ruling Elder

PROVIDENCE PRESBYTERY'S 2024 PRAYER CALENDAR

Alert to Ministers: Please pray each Sunday during the morning prayer for the church listed, so that each year every church is prayed for by every other church.

<u>MARCH PRAYER LIST</u>		
Friday	1	Hope Moore - Moderator, Community of Hope
Saturday	2	Pray for yourself, family, and friends
Sunday	3	Camden Second, Camden, SC (9 members)
Monday	4	Rev. Carson Montgomery -Van Wyck
Tuesday	5	Rev. Dr. Barry Lambert (Carol), HR
Wednesday	6	Anne Daniels - Bethelwoods Office Manager
Thursday	7	Rev. Dr. Derek Marotta (Jennifer) - Bethesda (Y)
Friday	8	CRE Carrie Blanchard - Tirzah (Y)
Saturday	9	Pray for yourself, family, and friends
Sunday	10	Carmel, Chester, SC (8 members)
Monday	11	Mike Conn - 2023 Moderator; Community of Love
Tuesday	12	Rev. Dr. Tom Robinson (Sue), HR
Wednesday	13	Rev. Edgar McCall (Noel) - Lancaster First
Thursday	14	Rev. Dr. Ron Bradley (Sue), HR
Friday	15	Elizabeth Schrum - PW Coordinating Team
Saturday	16	Pray for yourself, family, and friends
Sunday	17	Catholic, Blackstock, SC (8 members)
Monday	18	Bobby Williams - Bethelwoods
Tuesday	19	Pray for Our Youth
Wednesday	20	Arlene Harder - Hunger Action Team, PW Coord. Team
Thursday	21	Rev. Dr. Jeff Bryan - Oakland Avenue
Friday	22	Paul Horne - Community of Witness
Saturday	23	Pray for yourself, family, and friends
Sunday	24	Van Wyck, Lancaster, SC (92 members)
Monday	25	Spratt White - Presbytery Trustee
Tuesday	26	Rev. Dr. David Leininger (Christie), HR - Liberty Hill
Wednesday	27	Brian Wilson - Permanent Judicial Commission
Thursday	28	Liz Garrison - Bethelwoods Program Coordinator
Friday	29	Pray For Those We Are Sick
Saturday	30	Pray for yourself, family, and friends
Sunday	31	Mt. Tabor, Union, SC (14 members)/Lockhart (15)

<u>APRIL PRAYER LIST</u>		
Monday	1	Mark Nichols - Bethelwoods
Tuesday	2	Rev. Jim McGill (Lady Margaret) - HR
Wednesday	3	Trici Davis - PW Coordinating Team
Thursday	4	Rev. Dr. Craig Butler (Carol), HR
Friday	5	Kaiti Bryant - Unity Director of Youth Ministry
Saturday	6	Pray for yourself, family, and friends
Sunday	7	Community, Fort Mill SC (23 members)
Monday	8	Dr. Jason Prescott - Central America Task Force
Tuesday	9	Rev. Dr. Sam McGregor (Kathryn) - HR
Wednesday	10	Rev. Jim Davis - HR
Thursday	11	Rev. Dr. Dan Holloway (Carol) - HR
Friday	12	Rev. Jonathan Cantrell, Mt. Tabor & Lockhart (Jennifer)
Saturday	13	Pray for yourself, family, and friends
Sunday	14	Cornwell, Blackstock, SC (49 members)
Monday	15	Jessalyn Anderson - CRRR
Tuesday	16	Rev. Tom McPhail (Sue Anna) - HR
Wednesday	17	Emma Jane Riddle - Community of Love & Witness
Thursday	18	Dan Rogers - LWW Team
Friday	19	Rev. Mike Shaffer - Uriel
Saturday	20	Pray for yourself, family, and friends
Sunday	21	Covenant, Rock Hill, SC (83 members)
Monday	22	Bob Martin - Seminary Graduate
Tuesday	23	Rev. Marty Simmons - Grace (L)
Wednesday	24	Joanne Lehman - Central America Task Force
Thursday	25	Tim Cureton - RE Synod Commissioner; Comm. Of Hope
Friday	26	Rev. Janet Matthew - UCC Supply Preacher
Saturday	27	Pray for yourself, family, and friends
Sunday	28	Doby's Bridge, Fort Mill, SC (115 members)
Monday	29	Rev. Steve Austin - Doby's Bridge
Tuesday	30	Rev. Dr. Rodney Foster (Jody) - HR - Beaver Creek

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		<u>MAY PRAYER LIST</u>			<u>JUNE PRAYER LIST</u>
Wednesday	1	Kimberly Sanders - Church Educator, Clover		Saturday	1 Say a Thank You Pray For Your Blessings
Thursday	2	Rev. Dr. Matt Rich (Sarah) - Unity		Sunday	2 Grace (L), Lancaster, SC (75 members)
Friday	3	Rev. Jonathan Davis - Hermon (Trici)		Monday	3 Eric Robinson - Oakland Avenue Director Youth Min.
Saturday	4	Pray for yourself, family, and friends		Tuesday	4 Rev. John Nowaczewski (Carolyn) - Covenant
Sunday	5	Douglas, Lancaster , SC (74 members)		Wednesday	5 Pat Oglesby - PW Coordinating Team
Monday	6	Rev. Rob Jones - Douglas (Mica)		Thursday	6 Leland Summers - Nominations Committee
Tuesday	7	Rev. Bob Moss (Mary) - HR		Friday	7 Trici Davis - PW Coordinating Team
Wednesday	8	Rev. Nick Setzer (Mia Levetan) - York First		Saturday	8 Pray for yourself, family, and friends
Thursday	9	Ellen Mayes - PW Co-Moderator		Sunday	9 Grace (Y), Fort Mill, SC (276 members)
Friday	10	Alice Smith - York First, Chrsitian Educator		Monday	10 Rev. Parker Lucas - Bethelwoods Program Director
Saturday	11	Pray for yourself, family, and friends		Tuesday	11 Rev. John Muse (Beth Hutton-Muse) - Clover
Sunday	12	Faith, Indian Land, SC (203 members)		Wednesday	12 Pator Donnell White (Constanza) - Hopewell
Monday	13	Remi Flaherty - Candidate		Thursday	13 Debbie Lowe - Treasurer, PW Coordinating Team
Tuesday	14	Rev. Jane Summey Mullennix (Dale) - HR		Friday	14 Rev. Jason Davenport (Angela), Member-At-Large
Wednesday	15	Fred Smith - CRRR, LWW		Saturday	15 Pray for yourself, family and friends
Thursday	16	John Thompson - South Carolina Inn at Montreat		Sunday	16 Great Falls, Great Falls, SC (37 members)
Friday	17	Rev. Martin Stokes (Jane) - HR		Monday	17 Rev. Dr. Mark Verdery (Franny) - Unity Parish Assoc
Saturday	18	Pray for yourself, family, and friends		Tuesday	18 Rev. Floyd White III - Supply Preacher
Sunday	19	Fishing Creek, Chester, SC (55 members)		Wednesday	19 Kathryn "Tat" Perrill - Hunger Action Team
Monday	20	Jacqueline Orr Anthony - CRRR		Thursday	20 Jacqueline Orr Anthony - CRRR, Comm. Of Witness
Tuesday	21	Repeat Your Favorite Bible Verse & Say a Prayer		Friday	21 Dr. George Hook - Central American Taskforce
Wednesday	22	Kay Nivens - Secretary, PW Coordinating Team		Saturday	22 Pray for yourself, family and friends
Thursday	23	Eddie Lee - Community of Hope		Sunday	23 Hebron, Blackstock, SC (14 members)
Friday	24	CRE Tim Foster (Jackie) - Cornwell		Monday	24 Ministry of Hope - Malawi
Saturday	25	Pray for yourself, family, and friends		Tuesday	25 Heather Woolard - Candidate from Bethesda (K)
Sunday	26	Fort Lawn, Fort Lawn, SC (2 members)		Wednesday	26 Ed Fritz - Living Waters for the World
Monday	27	Barbara Kurz - South Carolina Inn at Montreat Board		Thursday	27 Jennifer Bryan - CRRR
Tuesday	28	Rev. Jason Myers - Purity		Friday	28 Rev. John Gerstenmier - Tirzah (L)
Wednesday	29	Pray For Those That Are Hungry		Saturday	29 Pray for yourself, family and friends
Thursday	30	Pray For Forgiveness		Sunday	30 Hermon, Rock Hill, SC (53 members)
Friday	31	Brent Kendall - Church Educator - Bethesda (K)			

beside church indicates membership

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PROVIDENCE PRESBYTERY'S 2024 PRAYER CALENDAR

Alert to Ministers: Please pray each Sunday during the morning prayer for the church listed, so that each year every church is prayed for by every other church.

<u>JULY PRAYER LIST</u>	
Monday	1 Read A Bible Verse And Say A Prayer
Tuesday	2 Anna Melvin - Comm for Racial & Religious Reconciliation
Wednesday	3 Sue Williams - Community of Witness
Thursday	4 Diane Schultz - Comm for Racial & Religious Reconciliation
Friday	5 Rev. John Hallman (Mary) - HR
Saturday	6 Pray for yourself, family, and friends
Sunday	7 Hopewell, Blacksburg, SC (40 members)
Monday	8 Kathy Blackwelder -- EEMT
Tuesday	9 CRE Wayne Pruitt (Pam) - Catholic
Wednesday	10 Max Russell - SC Lay School of Theology Committee
Thursday	11 Gay Tanis - Comm for Racial & Religious Reconciliation
Friday	12 The General Assembly - PCUSA
Saturday	13 Pray for yourself, family, and friends
Sunday	14 First Presbyterian, Lancaster, SC (91 members)
Monday	15 Pray For Providence Presbytery
Tuesday	16 Jackson Ringley - Candidate from Unity
Wednesday	17 Pray For Bethelwoods Summer Camp
Thursday	18 Read A Bible Verse And Say A Prayer
Friday	19 Near East School of Theology - Lebanon
Saturday	20 Pray for yourself, family, and friends
Sunday	21 Liberty Hill, Liberty Hill, SC (57 members)
Monday	22 Read A Bible Verse And Say A Prayer
Tuesday	23 CRE Max Russell (Stephanie) - Woodlawn
Wednesday	24 Tim McCoullough - Community of Love
Thursday	25 Pray For Those in Pain
Friday	26 Renewed Youth Assoc Hogar Diamante - Honduras
Saturday	27 Pray for yourself, family, and friends
Sunday	28 Hermon, Rock Hill, SC (56 members)
Monday	29 Rev. Molly Spangler (Luke) - Unity
Tuesday	30 CRE Tim Foster (Jackie) - Cornwell
Wednesday	31 Rev. Winifred Rinehart - HR

<u>AUGUST PRAYER LIST</u>	
Thursday	1 Read A Bible Verse And Say A Prayer
Friday	2 Pray For Those Suffering From War
Saturday	3 Pray for yourself, family, and friends
Sunday	4 Bethesda K, Camden, SC (309 members)
Monday	5 Rev. Dr. Joanne Sizoo -Grace (Y)
Tuesday	6 Iris Rose - Community of Hope; PJC
Wednesday	7 Kathryn McGregor - Church Educator, Unity
Thursday	8 Adrienna Witherspoon - Permanent Judicial Commission
Friday	9 Pray For A Good School Year For Children
Saturday	10 Pray for yourself, family, and friends
Sunday	11 Morningside, Camden, SC (6 members)
Monday	12 Pray For Those That Are In Need
Tuesday	13 Pray For Patience
Wednesday	14 Read A Bible Verse And Say A Prayer
Thursday	15 Robert Folks - Community of Love; Trustee
Friday	16 Holly Furr - Bd. of Trustees, Thornwell Home for Children
Saturday	17 Pray for yourself, family, and friends
Sunday	18 Mt. Pleasant, Chester, SC (32 members)
Monday	19 Pray For Those Who Have No Friends
Tuesday	20 Project Alternatives - Honduras
Wednesday	21 Read A Bible Verse And Say A Prayer
Thursday	22 Ronnie Bailes - Community of Love
Friday	23 Rev. Carrot Williams (Sue) - Great Falls & Hebron
Saturday	24 Pray for yourself, family, and friends
Sunday	25 Bowling Green, Clover, SC (83 members)
Monday	26 Presbyterian Church (USA) Foundation
Tuesday	27 Kay Nivens, Permanent Judicial Commission
Wednesday	28 Rev. James Gable (Sharon) - HR
Thursday	29 Dr Bill Oliver - Central America Task Force
Friday	30 Read A Bible Verse And Say A Prayer
Saturday	31 Pleasant Ridge, Lancaster, SC (21 members)

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PROVIDENCE PRESBYTERY'S 2024 PRAYER CALENDAR

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<u>SEPTEMBER PRAYER LIST</u>	
Sunday	1 Oakland Avenue, Rock Hill, SC (720 members)
Monday	2 Jennifer Ancrum - Community of Faith
Tuesday	3 Rev. Betty Salmond - HR
Wednesday	4 Cathy Miller - Living Waters for the World
Thursday	5 Pat Ancrum - Presbyterian Women Coordinating Team
Friday	6 Ronnie Byrd - Community of Witness
Saturday	7 Pray for yourself, family, and friends
Sunday	8 Old Waxhaw, Lancaster, SC (27 members)
Monday	9 Read A Bible Verse & Say A Prayer
Tuesday	10 Rev. Dr. Jesse Hegler (Denise) - HR
Wednesday	11 Sarah Childers - Educator, Grace (Y)
Thursday	12 Rev. Paul Smith - Old Waxhaw
Friday	13 South Carolina Christian Action Council
Saturday	14 Pray for yourself, family, and friends
Sunday	15 Pleasant Grove (C), Chester, SC (39 members)
Monday	16 Pray and Open Your Heart To Someone
Tuesday	17 New Vision in Honduras Project
Wednesday	18 South Carolina Inn at Montreat
Thursday	19 Phil Neely - Community of Witness
Friday	20 Columbia Theological Seminary
Saturday	21 Pray for yourself, family, and friends
Sunday	22 Pleasant Grove (Y), York, SC (29 members)
Monday	23 Read A Bible Verse & Say A Prayer
Tuesday	24 Pray For All God's Children
Wednesday	25 Rev. Dr. Sam McGregor - SC Inn at Montreat Board
Thursday	26 Robert Pender - Community of Witness
Friday	27 Presbyterian Historical Society
Saturday	28 Pray for yourself, family, and friends
Sunday	29 Ramah, York, SC (25 members)
Monday	30 Shirnetha Belk - PW Coord Team

<u>OCTOBER PRAYER LIST</u>	
Tuesday	1 Synod of South Atlantic
Wednesday	2 Presbyterian Communities of SC
Thursday	3 Ann White - Community of Witness, LWW Team
Friday	4 Presbyterian College, Clinton, SC
Saturday	5 Pray for yourself, family, and friends
Sunday	6 Purity, Chester, SC (61 members)
Monday	7 Rev. Letarshia Robinson -(Eric) - Pleasant Ridge
Tuesday	8 Read A Bible Verse & Say A Prayer
Wednesday	9 Sheryl Smith, Community of Love
Thursday	10 Paul Grier - Presbyterian Foundation
Friday	11 Olanda Carr - Presbyterian Foundation
Saturday	12 Pray for yourself, family, and friends
Sunday	13 Riverview, Fort Mill, SC (54 members)
Monday	14 Dr. Susan Collins - Central America Task Force
Tuesday	15 Rev. Janet Alford - Member-at-Large
Wednesday	16 Katrina Moody-Byers - Community of Love
Thursday	17 Lay School of Theology
Friday	18 Mia Levetan (Nick Setzer) - Member-At-Large
Saturday	19 Pray for yourself, family, and friends
Sunday	20 First Presbyterian, Rock Hill, SC (378 members)
Monday	21 Jimmy Jurado - Central America Task Force, LWW
Tuesday	22 Rev. Dr. David Bender (Edye) - Faith
Wednesday	23 Clarke Moore, Community of Hope
Thursday	24 Villa International
Friday	25 Rev. Steve Simon (Carol) - HR
Saturday	26 Pray for yourself, family, and friends
Sunday	27 St Paul's, Chester, SC (17 members)
Monday	28 Freddy Faircloth - PJC
Tuesday	29 Rev. Jeannie Bickett (Ken) - HR
Wednesday	30 Kara Wheeler - Educator, Rock Hill First
Thursday	31 Pedro Palacios - Mission Work

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<u>NOVEMBER PRAYER LIST</u>	
Friday	1 Read A Bible Verse & Say A Prayer
Saturday	2 Pray for yourself, family, friends
Sunday	3 Tirzah (L), Waxhaw, NC (29 members)
Monday	4 Rev. Dr. John White - (Jennifer) - Beth Shiloh
Tuesday	5 Board of Pensions - PCUSA
Wednesday	6 Joe-Ken Hill - Living Waters for the World
Thursday	7 Plentiful Harvest Kitchen - Covenant Presbyterian
Friday	8 Thornwell Children's Home
Saturday	9 Pray for yourself, family, friends
Sunday	10 Tirzah (Y), York, SC (92 members)
Monday	11 Union Presbyterian Seminary - Richmond, VA Campus
Tuesday	12 Rev. Dr. Don Simpson (Diane)
Wednesday	13 Pray For Laughter In Your Life
Thursday	14 Pray For Good Health
Friday	15 Union Presbyterian Seminary - Charlotte, NC Campus
Saturday	16 Pray for yourself, family, friends
Sunday	17 Unity, Fort Mill, SC (1,119 members)
Monday	18 John Nettles - Community of Love
Tuesday	19 Living Waters
Wednesday	20 Heifer Project International - Guatemala
Thursday	21 Adult Enrichment Center - Rock Hill
Friday	22 Union Meals on Wheels
Saturday	23 Pray for yourself, family, friends
Sunday	24 Uriel, Chester, SC (21 members)
Monday	25 Catawba Area Agency on Aging
Tuesday	26 Read A Bible Verse & Say A Prayer
Wednesday	27 Pray That God Will Use You To Do His Will
Thursday	28 Chester Community Food Pantry - Purity Presbyterian
Friday	29 Karen Holt - Community of Hope
Saturday	30 Pray for yourself, family, friends

<u>DECEMBER PRAYER LIST</u>	
Sunday	1 Wade Memorial, Lancaster, SC (18 members)
Monday	2 Adult Enrichment Center - Fort Mill
Tuesday	3 Rev. Christina Trimble - Member-at-Large
Wednesday	4 Clarkson McDow - Permanent Judicial Commission
Thursday	5 Greater New Hope Soup Kitchen
Friday	6 Clover Area Assistance Center
Saturday	7 Pray for yourself, family, friends
Sunday	8 Woodlawn, Sharon, SC (73 members)
Monday	9 Fort Mill Care Center
Tuesday	10 Christian Community Ministry
Wednesday	11 Karen Bonds - Community of Witness
Thursday	12 Great Falls GRASP
Friday	13 HOPE in Lancaster
Saturday	14 Pray for yourself, family, friends
Sunday	15 First Presbyterian, York, SC (211 members)
Monday	16 KARE - Kershaw Area Resources Exchange
Tuesday	17 Pray For Those That Have No Family
Wednesday	18 Tyre Lee - Review & Evaluation; PJC; Trustee
Thursday	19 York PATH
Friday	20 Adult Enrichment Center - York
Saturday	21 Pray for yourself, family, friends
Sunday	22 Allison Creek, York, SC (120 members)
Monday	23 Dorothy Day Soup Kitchen
Tuesday	24 Fort Lawn Community Center
Wednesday	25 Birth of Jesus Christ
Thursday	26 Society of St. Andrews
Friday	27 Read A Bible Verse & Say A Prayer
Saturday	28 Pray for yourself, family, friends
Sunday	29 Clover, Clover, SC (150 members)
Monday	30 Project HOPE - Rock Hill
Tuesday	31 Heifer Project International - Honduras

Statistical Reporting and Frequently Asked Questions

Churches and presbyteries can [access the year-end statistics online reporting system](#).
[Go to the Online Statistics Entry system](#).

*The system works best with Firefox, Google Chrome and Safari.

*If you need further assistance contact call the Presbytery Office at 803-328-6269 or email OGARecords@pcusa.org.

[Where can I find my user name and/or password?](#)

[My user name and password are not working.](#)

[When I log in there is no tab labeled "Statistics."](#)

[What is the deadline date for entering statistics?](#)

[Do I have to enter everything at one time?](#)

[How do I print a copy of my report?](#)

[Who do I contact if I have a problem?](#)

[Where can I find a copy of the workbook?](#)

Membership Statistics	
Beginning membership shows your church's active membership as of December 31 of last year (G-1.0402). This is the official membership figure that appeared in the xxxx <i>Minutes of the General Assembly, Part II, Statistics</i> . This figure cannot be changed. If the actual membership as of 1/1/xx is different than the displayed figure, enter a "New Starting Membership" to correct your beginning balance.	Beginning Membership XXXX New Starting Membership XXXX
	Gains
Enter the number of persons received in xxxx into active membership by certificate of transfer from other churches (G-1.030b)	Certificate Gains XXX
Enter the number of persons age 17 or younger received in xxxx through Profession of faith.	Youth Professions of Faith XXX
Enter the number of members received in xxxx through the (first-time) profession of faith (18 or older), or reaffirmation (G-1.0303a & c).	Professions of Faith and Reaffirmations XXX
	Losses
Enter the number of persons dismissed in xxxx to other churches for whom certificates of transfer have been issued (G-3.0204).	Certificate Losses XXX
Enter the number deleted from the roll in xxxx because of death. (G-3.0204a)	Deaths xxx
Enter all other reductions (G-3.0204a) in xxxx, reasons including persons temporarily excluded or removed from active membership (D-10.0300)	Deleted from the roll for any other reason XXX
Beginning Membership (or New Starting Membership, if corrected), plus Total Gains, then subtract Total Losses. This figure should equal the number of persons that appear on the active member roll. (This is the figure presbytery per capita is based on.)	Ending Active Membership as of 12/31/xx XXXX

The ending active membership does not automatically calculate. The page must balance in order for changes to save.

Congregational Life

	Baptisms:
Enter the number of infants and children presented for Baptism by parent(s) or others in xxxx.	Presented by Others XXX
Enter the number of persons who presented themselves for Baptism in xxxx at the time of their confirmation.	At Confirmation XXX
Enter the number of all others who presented themselves for Baptism in xxxx.	All Other XXX
Enter the weekly average of all regularly-scheduled worship services.	Average Weekly Worship Attendance XXXX
Persons who are not members of the Presbyterian Church (U.S.A) who participate in the life and worship of this congregation.	Friends of the Congregation XXXX
Enter the number of ruling elders serving on session as of 12/31/xx.	Number of ruling elders on Session XX
Do you have deacons?	Yes/No
Enter the number of active members in each category. This figure needs to be equal to or less than Ending Active Membership.	Woman XXX Men XXX Non-Binary/Genderqueer XXX
Enter the number of active members in each category. This figure needs to be equal to or less than Ending Active Membership.	Age Distribution of Members: 17 and Under XXXX 18 -25 XXXX 26 – 40 XXXX 41 – 55 XXXX 56 – 70 XXXX 71 and Over XXXX Total (<i>Automatically Calculates</i>) XXXX
Enter the number of Youth in your congregation.	Age 4 and Under XXX Elementary School (K-5 th grade) XXX Middle School (6 th – 8 th grade) XXX High School (9 th – 12 th grade) XXX

Disability and Racial Composition

Persons with a Disability. Statistics gathered on persons with disabilities will be used by entities and committees to formulate programs and policies of the Presbyterian Church (U.S.A.), thus carrying out the mandate for inclusiveness contained in the *Book of Order* (G-3.0103 & F-1.0403).

In order to complete this section, you (as clerk or pastor) are not expected to conduct a survey of the congregation, but to rely on personal knowledge of individuals' disabilities. According to the definition adopted by the World Health Organization, persons with disabilities are those who have physical or mental disabilities that *substantially* limit their participation in one or more of life's activities.

Persons with a major hearing loss.	Hearing Impairment XXX
Persons whose ability to move about is substantially impeded. This would include persons suffering from diseases such as arthritis and persons dependent upon canes, crutches, or wheelchairs, etc.	Mobility Impairment XXX
Persons with severe visual limitations.	Sight Impairment XXX
Persons with less easily discerned disabilities such as heart disease, diabetes, epilepsy, or mental conditions.	Other Impairment XXX

Racial Ethnic Composition of the Church

The 202nd General Assembly (1990) instructed the Office of the General Assembly to gather information regarding Racial Ethnic Composition (*Minutes*, 1990, Part I, p. 282.) Inclusiveness is an important part of the life of the church, “The Presbyterian Church (U.S.A.) shall give full expression to the rich diversity within its membership and shall provide means which will assure a greater inclusiveness leading to wholeness in its emerging life.” (G-4.0403)

This information is used in a variety of ways. Two of the ways in which this information is used is as follows:

- (1) The 208th General Assembly (1996) passed a recommendation that “1. affirms the goal of increasing the racial ethnic membership to 10 percent of the Presbyterian Church (U.S.A.) membership by the year 2005, and to 20 percent by the year 2010;” (*Minutes*, 1996, Part I, p. 378).
- (2) The General Assembly Committee on Representation (COR) uses the data

In making the entries for this category, be guided by how an individual describes themselves. The figure entered as the total for Congregation should be equal to or less than the figure shown for Total Ending Active Membership, on the Membership Page.

Enter the number of active members in each category. This figure needs to be equal to or less than your Ending Active Membership.	Congregation
	Black/African American/African XXXX
	Asian/Pacific Islander/South Asian XXXX
	Hispanic/Latinx XXXX
	Native American/Alaska Native/Indigenous XXX
	Middle Eastern/North African XXXX
	White XXXX
	Multiracial XXXX

Financial Data

What did you budget to receive and spend in the budget year?	Budgeted Income: XXXXXX Budgeted Expense: XXXXXX
Receipts	
Enter the total of all payments on pledges (current as well as delinquent), loose offerings (cash or check), and special offerings received by all treasurers (the church, all boards, and organizations of the church). Do not include investment income, capital and building funds, bequests, subsidy or aid, and other income.	Regular Contributions: XXXXXX
Include all returns, such as interest and dividends, received from stocks, bonds, and other investments and endowments owned by the church. Also include the proceeds from the sale of investments held by the church. Do not include the monetary value or principal amount of investments that continue to be held by the church.	Investment income: XXXXXX
Enter the total of all monies received for capital purposes, extraordinary repairs, building funds, and equipment with anticipated useful life in excess of three years.	Capital and Building Funds XXXXXX
Include the total monetary values of all new gifts from estates received by the church from January 1 to December 31. Include all one-time contributions of anything of value received by the church from estates, such as bequests, planned gifts (gift annuities, charitable trust, life insurance), stocks, real estate, or other nonmonetary gifts.	Bequests: XXXXXX
Enter the total of all monies received from other churches or from presbytery, synod, or General Assembly agencies to be used in local mission and program.	Subsidy or Aid XXXXXX
Enter the total of all other income, such as rent or other reimbursements from organizations using church property. This would include such things as tuition/fees for day care, day school, etc.	Other Income XXXXXX

Expenditures	
The total of all monies, from all sources, expended for current operations of the congregation, such as salaries and wages, pension and social security payments, printing, postage, materials, utilities, insurance premiums, payments of interest and principal loans, whether or not secured by mortgage, etc.	Local Program XXXXXX
The total of all monies paid for local mission programs and projects approved and directed by the session and to local ecumenical bodies.	Local Mission XXXXXX
The total of all monies expended for real property, whether improved or unimproved, the construction of new buildings, extraordinary repairs or renovations of existing buildings, and equipment with anticipated useful life in excess of three years.	Capital Expenditure: XXXXXX
Include the total amount of monies newly placed into savings or investments (such as certificates of deposit, stocks, bonds, money market accounts, reinvested dividends) during the year, and remaining invested. Also included would be investment costs such as moneys expended to facilitate new investments or to maintain existing investments or endowments, such as broker's fees or bank charges. Do not include investments made in earlier years, monies invested in earlier years that were switched from one type of investment to another (e.g., stocks to bonds, or one stock to another).	Investment Expense XXXXXX
The total of monies expended for synod, presbytery, and General Assembly per capita apportionment.	Per Capita XXXXXX
Enter the total of all monies expended for mission beyond the local community.	Other Mission XXXXXX

2024 MISSION PARTNERSHIP GIVING REMITTANCE FORM

Please use this form for remittances to Providence Presbytery's Mission Partnership Giving (formerly Benevolences). Be sure to show how the check is to be broken down on this form. Check the instructions on the opposite side, if you are unsure where to put an item. Forms may also be downloaded from the Presbytery's website at www.providencepres.org.

Mail Checks To: Providence Presbytery, P. O. Box 2601, Rock Hill, SC 29730

Thank you for your partnership in mission and ministry in Christ's name.

BUDGETED MISSION PARTNERSHIP GIVING

GENERAL MISSION PARTNERSHIP GIVING:

(4002-00) \$ _____

DESIGNATED MISSION PARTNERSHIP GIVING:

Thornwell (4004-40) \$ _____

Presbyterian Communities (4005-10) \$ _____

TOTAL DESIGNATED \$ _____ (A)

PER CAPITA ASSESSMENTS (4001-00) \$ _____ (B)

NON-BUDGETED MISSION PARTNERSHIP GIVING

GENERAL ASSEMBLY

(1) Missionary Support: (8006-73)

Missionary Name _____

Amount \$ _____

Missionary Name _____

Amount \$ _____

Missionary Name _____

Amount \$ _____

Missionary Name _____

Amount \$ _____

NON-BUDGETED MISSION PARTNERSHIP GIVING

GENERAL ASSEMBLY

(1) Joy Gift: (8006-10) \$ _____

(2) Pentecost Offering: (8006-61/8008-84) \$ _____

____ 40% Congregational Portion Given To Presbytery
____ 40% Congregational Portion Kept by Church

(3) One Great Hour of Sharing: (8006-30) \$ _____

(4) Theological Education Fund: (8006-50) \$ _____

(5) Peacemaking: (8006-60)/(8009-11) \$ _____

____ 25% Congregational Portion Given To Presbytery
____ 25% Congregational Portion Kept by Church

(6) Heifer: (8180-13) \$ _____

(6) Other: (8006-70) \$ _____

Project Name: _____

Project # _____

Synod

(1) Thornwell Non-Budgeted: (8007-51) _____

PRESBYTERY

(1) Mother's Day: (8008-10) _____

(2) Bethelwoods: (8008-30) _____

(3) Presbyterian Communities Non-Budgeted: (8180-18) _____

(4) Dimes For Hunger: (8008-60) _____

(5) SC Inn at Montreat (8008-70) _____

(6) Eye Clinic: (8008-86) _____

(7) Syrian Project: 8008-81) _____

(8) Other: _____

Project # _____

TOTAL NON-BUDGETED _____ (C)

(Instructions on Other Side)

CHURCH _____

TREASURER _____

ADDRESS _____

PHONE # _____ **DATE** _____

Email: _____

Check for more remittance forms

GRAND TOTAL: \$ _____

(A + B + C)

Check# _____

2024 MISSION PARTNERSHIP GIVING REMITTANCE SHEET INSTRUCTIONS

In 2024, the Mission Partnership Giving Funds form has changed. The General Assembly has changed how mission co-workers (missionaries) are supported. All missionaries will be supported through one fund (Fund D500115 - Mission Personnel). Missionary support is no longer considered part of your pledge. It is Non-Budgeted Mission Partnership Giving. It is considered over-and-above. There has been some changes in this remittance form, and there have been some changes in church treasurers. Therefore, this instruction page describes the remittance form and the various parts.

Each church accepted an amount towards **Mission Partnership Giving** for 2024. This is the amount the church will give, usually in monthly payments, towards all the items listed in the Presbytery's Spending Budget [your Acceptance divided by 12 would be a good way to submit remittances].

Some churches wish to make contributions through Budgeted Acceptances to some special items of the Budget. That is one way to personalize your giving, if you choose. As long as this giving is **PART OF** the Budget, these amounts are counted towards fulfillment of your **Mission Partnership Giving Acceptance**. On the remittance page such items are listed.

Therefore, the total of **items A** is made up of **Mission Partnership Undesignated Giving plus Designated Giving. For Designated Items To Count Towards Your Church's Acceptance, It Must Be Stated On The 2024 Pledge Commitment Form From Your Church.** This should represent one-twelfth of the Acceptance if it is paid monthly - it should total the Acceptance at the end of the year.

The Per Capita Assessment **item B** for 2024 is \$12.60 (\$9.80 for General Assembly, \$1.50 for Synod, \$1.30 for Presbytery) for each active member on roll (this is based on active members as of 12/31/22. This is usually paid in one lump sum - **DUE BY JANUARY 31, 2024.**

There are a number of contributions that both individuals, groups, and local churches want to make to special causes that are of interest to them, or that they feel some concern to support in a special way. These are **NON-BUDGETED BENEVOLENCES**. They are **NOT**, repeat **NOT**, part of the Mission Partnership Giving acceptance for the church! While some of them are in the Presbytery's Spending Budget for certain amounts of support, these are special kinds of concerns that some churches want to give to **OVER-AND-ABOVE**. The **OVER-AND-ABOVE'S** total **item C**. They do not count as part of the Acceptance. Please read this carefully - we hope it is clear - but if it isn't, please get in touch with the Presbytery Office, so we can clarify any questions. **"Dimes for Hunger"** is an Over-And-Above, too, for the Presbytery.

TOTAL REMITTANCE is the sum of **A + B + C**. Please check over the page each time to be sure you have written the church's contributions on the appropriate line.

Each month you will receive a computer print-out of your giving by general categories as shown on this remittance page -- and a report showing your Acceptance and the amount left as a balance toward your acceptance. We hope this proves helpful. If there are any discrepancies, please notify the Presbytery Office when you discover the discrepancy. This will help bookkeeping if the changes can be made throughout the year instead of the end of the year.

Please get in touch with the Presbytery Office, if you need any help or information - we want to assist you in your important job as treasurer. It is **very important** to put the Church Name, Treasurer's name, and date you remitted! Please list the name of your missionary and their project #, if you know it. If you are supporting more than one missionary, please list the name of each missionary and the amount of money you want to contribute to each one.

Please mail your remittances to:

**Providence Presbytery
P. O. Box 2601
Rock Hill, SC 29732**