

Guidelines for Pulpit Supply and other Services by Rostered Ministers

The following guidelines apply for pulpit supply, vice-pastor services, and other occasions when a rostered minister not serving under call is requested by a congregation to provide pastoral services. The guidelines below apply to the remuneration of **rostered ministers**. (Congregations may find these guidelines helpful in determining appropriate remuneration for work performed by the laity or by clergy not on the Sask synod roster).

Pulpit Supply:

Pulpit supply - one service \$225.00

Two same day/same parish services \$225 + \$75 = \$300.00

More than two services: by agreement

Confirmation \$75.00/class

Funeral service \$200.00

Graveside service/delayed interment \$100.00

Crisis ministry pastoral visitation or family prayer service \$75.00

Wedding (rehearsal, service & document prep) \$200.00

Marriage preparation \$200.00

Vice Pastor monthly stipend: \$200.00

Visitation at request of parish/council meeting \$75.00

Travel time \$25.00/hour to a maximum of 4 hours

Mileage reimbursement per CRA guidelines (in 2026: up to \$0.73/km for first 5,000 km in a calendar year and \$0.67/km thereafter in the calendar year)

Ordinarily, the congregation is responsible to pay fees for services and travel reimbursement, although for funerals and weddings the family may pay by prearrangement with the congregation or through the funeral home.

The congregation is responsible to issue a T4A for amounts paid to non-employees greater than \$500 in a calendar year. No source deductions apply. If tax, CPP, or EI are deducted, a T4 should be issued with employee T4s.

GSI will accept pension contributions on supply services for ELCIC Pension Plan members. The congregation would deduct 7% from the amount paid and remit that with their 8% contribution to GSI. Congregations should consult with GSI prior to making any remittance.

Sample Requisition for the Payment of Services

Pay to: _____
(payee name exactly as it should appear on a cheque)

Payee address: _____
(complete mailing address)

Amount: \$ _____

Type of service provided: _____

Amount: \$ _____

Type of service provided: _____

Date services rendered: _____

Total amount to be paid: \$ _____

Payment instructions: _____

Requisitioned by: _____

Requisitioned on: _____

Amount paid to individual to date in the calendar year (including this payment): _____

Social insurance number on file yes no

The congregation is responsible to issue a T4A for amounts paid to **non**-employees greater than \$500 in a calendar year. No source deductions apply.

It is the rostered minister's responsibility to report ALL income received on their tax return, regardless whether a tax slip is issued. It is also the rostered minister's responsibility to plan for tax or CPP that may be owed on self-employed earnings.