

2 May 2024



**TO: Pastors, Church Secretaries and Treasurers**

**RECOMMENDED STIPEND and LONG SERVICE LEAVE AMOUNTS FOR THE 2024/2025 FINANCIAL YEAR**

**Attached is the Recommended Stipends with effect from the first payday after the 1<sup>st</sup> July 2024 (refer Appendix A).**

**The recommended increase to pastoral stipends is 4%.**

This is calculated taking into consideration the latest available annualised movements in the CPI and the Full Time Adult Average Weekly Ordinary Time Earnings (AWOTE). It is also noted below that the Superannuation guarantee levy is again increasing by 0.5%.

You will also need to note the following:

- 1. The levied Superannuation Guarantee percentage will increase to 11.5% from 1 July 2024, it is currently 11.0%.** Note: It is gazetted to continue increasing by 0.5% each year until it reaches 12.0% on 1/7/2025.
- 2. Long Service Leave Fund Contributions will increase to \$162 per month for a full-time pastor (was \$156 per month), a 4% increase.** Pastors who are not in the scheme should seriously consider joining as the scheme provides continuity of LSL when moving from church to church.
- 3. Exempt Fringe Benefits**  
It is recommended that up to 60% of the Stipend can be paid as Exempt Fringe Benefits.
- 4. Part time Pastors and Exempt Fringe Benefits**  
A part time pastor who is working 3 days or less per week could be paid up to 100% exempt fringe benefits. This is because they are assumed to have income from another source. Please contact the Baptist Ministry Centre if you need more information.
- 5. Housing**  
We recommend that where housing/manse is supplied, and rent is charged then the agreed rent amount negotiated with the pastor can be paid from Exempt Fringe Benefits.
- 6. Remote Housing**  
Due to unique circumstances, in addition to the recommended stipend, churches in the Northwest and remote locations (i.e. Kununurra, Broome, Derby, Hedland, Karratha, Newman, Tom Price and Esperance) are expected to provide housing free of charge.

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If you have any queries on the Recommended Stipend or Exempt Fringe Benefits, please email or call as I am happy to help or refer you to an appropriate reference point.

Michael Buckmaster  
Head of Finance & Administration

## Recommended Stipends for Registered Pastors effective from 1st July 2024

(where no accommodation is provided)

	Local Appointment (Registered)	Accreditation candidate	Accredited Minister	Accredited for 5 years or more)	Team Leader (Accredited)
<b>Per Annum</b>	\$ 80,453	\$ 84,923	\$ 89,392	\$ 98,331	\$ 102,801
<b>Per Week</b>	\$ 1,547	\$ 1,633	\$ 1,719	\$ 1,891	\$ 1,977
Compulsory Super					
Cont per week @ 11.5%	\$ 178	\$ 188	\$ 198	\$ 217	\$ 227
<b>Per Day</b>	\$ 309	\$ 327	\$ 344	\$ 378	\$ 395
Compulsory Super					
Cont per day @ 11.5%	\$ 36	\$ 38	\$ 40	\$ 43	\$ 45
<b>Long Service Leave</b>					
Long service leave per month	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162
Long service leave daily prorata	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32

**NOTES:**

- 1. The Mandatory Employer superannuation contribution should be applied to the gross (or whole) salary package, including the exempt fringe benefits. Advice should be sought first prior to any change to this.*
- 2. The Mandatory Super Payment was 11% but will increase to 11.5% from 1 July 2023.*
- 3. It is recommended that no more than 60% of the Stipend should be paid as exempt fringe benefits for pastors working 4 days or more. A part time pastor who is working 3 days or less per week could be paid up to 100% exempt fringe benefits.*
- 4. Long Service Leave is \$162 per month (was \$156) for full time pastors or a monthly contribution of \$31 per day worked per week if less than full time ( ie 2 days per week = \$62 paid per month).*
- 5. For churches in the Northwest & remote locations, it is recommended that housing be provided to the Pastor rent free.*
- 6. If accommodation is provided in non remote areas, an amount of \$470 per week should be set aside from the Exempt Fringe Benefits component to cover this. As of 31 December 2023, the median rental for Perth was \$630 per week. The tax exempt benefit value is 75% of this amount amounting to \$470.*
- 7. An explanation of the categories is attached in Appendix B.*

## Explanation of the Different Categories.

## Appendix B

The base category is “Accredited Minister” with the other categories determined by experience.

- A. Team leader (Accredited).** **Add 15%**  
Ministers who have responsibility for other pastoral team member/s (i.e. Associate Pastors, Youth Pastors or Pastoral Assistants). This recognises increased responsibility involved in supervising pastoral staff.
- B. Accredited for 5 years or more.** **Add 10%**  
Ministers accredited for 5 years or more, who are in sole pastorates. This recognises increased skills and additional experience gained from years of service.
- C. Accreditation Candidate.** **Less 5%**  
Accreditation Candidate is not yet fully Accredited but has registered with BCWA as a Candidate and committed to undertaking the necessary studies and experience towards full accreditation.
- D. Local Appointed (Registered).** **Less 10%**  
Registration as a Local Appointment acknowledges a local church decision and expires when a person concludes the role within the local church. Churches should ensure that the appointment meets the Australian Taxation Office definition of a Minister of Religion as contained in Tax Ruling TR 20149/3.
- E. Remote Area Allowance.**  
A remote area allowance should be provided where appropriate to compensate for the increased costs of living, holidays, travel etc.