Stipends and Allowances 2027

Regarding the Assembly's decision at BB 2018 Min. 69(1)[1], the M&M Committee advises of the following determinations. These 2027 remuneration figures come into effect on either 1 January 2027 or the first pay cycle of 2027, as appropriate.

Please note that these are the minimum figures for an inducted minister's Terms of Settlement (Code 1.27). For all other personnel, these are the usual minimum figures as per the *Schedule For Pastoral Assistance*[2].

A Stipends and Salaries

Ministers and Appointed Licentiates		**Deaconnesses**		**Commissioned Gospel Workers (CGW)**		**Pastoral Assistants[3]**	
$74,512		$72,649		$70,786		$68,551	
Taxable	$52,158	Taxable	$50,854	Taxable	$49,550	Taxable	$47,986
NCB	$22,354	NCB	$21,795	NCB	$21,236	NCB	$20,565

Where stipends or salaries differ from those above, not more than 30% of the total may be taken in non-cash benefits. However, further salary sacrifice for superannuation purposes may be made from the taxable component.

B Non-Cash Benefits

Travel

Metropolitan	**Country**
$13,605	$17,745
plus 46c/km of church-related travel in excess of 11,500 km	plus 46c/km of church-related travel in excess of 15,000 km

Claims for travel in excess of the base figure shall be supported by log-book entries.

OR:
Upon election by the minister, deaconess, CGW or appointed licentiate in writing to the Committee of Management or church agency prior to the commencement of the calendar year, 118c/km of church-related travel.

- Other expenses (where congregation provides car): please contact M&M for advice.
- The Long Service Leave rate for travel allowance is based on an annual $15,675.[4]

Technology Allowance

Where a congregation does not provide computer & ancillary resources adequate to the minister's needs for ministry purposes, a non-cash benefit shall be provided equivalent in value to a Technology Allowance indexed yearly by reference to the computing equipment component in the CPI but not less than $500. **The value of the Technology Allowance for 2027 shall be $530.**

Manse Allowance

Where a manse allowance is provided in lieu of a manse, GANSW 1998 BB Min. 142(11)B provides that the amount determined as payable to a minister not serving in a pastoral charge shall be calculated on a basis consistent with the formula applicable to a minister in a pastoral charge (GANSW 2005 BB Min. 33(1)f).

Where a manse allowance has been determined in the previous 3 years (2024-2026), by reference to the average of at least two appraisals (GANSW 1998, BB Min. 142(11)B) **the incremental INCREASE shall be +3.5%**, being the annualised increase in the rental component of the Consumer Price Index from June 2025 – June 2026.

Where a manse allowance has been determined 3 or more years previous (pre-2024) by reference to the average of at least two appraisals (GANSW 1998, BB Min. 142(11)B), new appraisals shall be obtained and a re-determined manse allowance shall apply from 1 January 2027.

C Superannuation

Superannuation entitlements are to be calculated at the Assembly determined rate, currently 18% for ministers, deaconesses, and CGWs, on the undivided stipend or salary actually paid, and shall be made in accordance with government legislation on Superannuation. The rate for pastoral assistants is 12% plus an optional employer additional contribution of 6%.

D Pulpit Supply Fees (recommendations, not minimums, to cater for individual situations)

- $95 per service plus $55 where the same service is repeated
- Travelling allowance of 82c/km based on the return distance from home to the place of the service
- Supply plus Pastoral Duties: pro-rated CGW package, including accommodation and travel

E Pastoral Charge Interim-Moderator / HMS Moderator

- $95 per service plus $55 where the same service is repeated, payable, in the case of a minister who is inducted or appointed to another congregation to the minister's congregation, or otherwise payable to the minister
- Not less than $55 per meeting payable to the minister
- Travel reimbursement of 82c/km payable to the minister

For more information: (02) 9690 9367 or www.mmpcnsw.org.au

[1] GANSW 2018 BB Min. 69(1): (a) With effect from 1 January 2013, the Basic Stipend in any year shall be 65% of the Average Weekly Ordinary Time Earnings for adult males in full-time employment in NSW as published by the Australian Bureau of Statistics in August of the preceding year. This figure, along with the full-time salaries payable to home missionaries and deaconesses, will be determined by the Ministry and Mission Committee and communicated to all churches no later than 1 October in the year before it becomes effective.
(b) If the figure resulting from (a) is less than the Basic Stipend for the previous year, the Basic Stipend shall not be reduced. In the event that the Basic Stipend would, by this rule, remain the same for more than two consecutive years or that the Basic Stipend for the previous year would vary from the figure resulting from (a) by more than 5%, the Ministry and Mission Committee shall have discretion to determine the Basic Stipend to be an amount between the figure resulting from (a) and the Basic Stipend of the previous year.
[2] Available on the M&M website.
[3] Non-cash benefits can only be provided to PCNSW personnel who are also formally categorised as a religious practitioner. See the *Fringe Benefit Tax Exemptions* section on the M&M site, within *Salaries and remuneration*, for more details.
[4] GANSW 2025 BB Min. 39(8): Instruct the Ministry & Mission Committee to include in its annual publication of stipends, salaries and allowances, the Long Service Leave rate for travel entitlements, being the average of the City and Country travel entitlements.