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Church Administration & Finance Guide 2023-2024

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Dear Beloved Church Partner,

Throughout the remarkable 165-year journey of the Christian Reformed Church in North America, individuals, congregations, and classes have played a vital role in shaping our shared ministries. Through the innovative system of “Ministry Shares,” CRC congregations have made a covenant to extend generosity beyond the local community, creating a ripple effect of hope, love, and meaningful impact across Canada and the globe. Your church holds the power to shape God’s Kingdom, and the possibilities are boundless.

To ensure that your church fully appreciates the depth and impact of this covenantal relationship, we want to provide you with the necessary knowledge and resources. Please visit crcna.org/ministryshares to access a wealth of invaluable resources tailored to engage your congregation in a profound way. Uncover infographics, bulletin inserts, videos, and other tools designed to fuel your efforts. If you have any questions or need guidance, our dedicated advancement staff is ready to connect with your church. Let’s journey together!

The vitality of the Ministry Shares program lies in the collective contributions of every CRCNA congregation. By joining forces, you empower a diverse range of ministries to make a tangible impact. From Indigenous Ministries and the Centre for Public Dialogue to Thrive, Resonate Global Mission, ReFrame Ministries, Calvin Seminary and more, your invaluable support enables these ministries to flourish.

This is why your church’s pledge holds immense importance. It is the key that unlocks our ability to plan and make a tangible ministry impact. We understand that our reminders to pledge may sometimes feel like a bother, but please know that they stem from the fundamental need to effectively plan and steward the financial needs of these ministries. Your pledge ensures that we can effectively allocate resources and bring ministry vision to life.

We wholeheartedly invite your congregation to engage in thoughtful discussions and deliberate on the level of generous support you can pledge to the denominational ministry share program for the coming fiscal year. Once you have discerned your financial commitment, kindly submit your congregational pledge to the treasurer of your classis between October 2023 and February 2024. Please include the Canadian Director of Advancement in your correspondence. Timely submissions are greatly appreciated!

We express our deep gratitude for your unwavering dedication and commitment to this covenant relationship and the life-changing message of Jesus. If you have any inquiries or require further assistance, our team is here to offer guidance and support. Together, let’s continue to shape a world transformed by God’s love.

With heartfelt appreciation,



Roshani

Roshani Morton

Canadian Director of Advancement | rmorton@crcna.org

Important Dates and Schedule of Reporting

The Finance Department of the Christian Reformed Church in North America (CRCNA) is eager to partner with you in your administrative role. We reach out to you several times a year to provide you with updates on your ministry share and church offering gifts. We also provide you with a calendar outlining key dates in the ministry year and suggested dates for offerings.

August 2023

- The Church Administration and Finance Guide booklet is distributed and posted online.
- CRCNA Offering Calendar and deacon's helper worksheets are distributed
- Churches should engage in thoughtful discussions and deliberate on the level of generous support you can pledge to the denominational ministry share program.
- Information regarding the ministry shares pledge process will be mailed to each church.

September 2023

- Classes have conversations about ministry shares at their fall meetings.
- Congregations should submit their pledges between October 2023 and February 2024.

October 2023

- Classes can begin to report pledges to the denomination through the online system.
- Council of Delegates meets October 11-13.

December 2023

- The 2023 Annual Ministry Report is distributed through *The Banner*.
- The denomination begins budget planning for the 2024-2025 fiscal year.

January 2024

- Reminders are sent out to churches who have not yet pledged.

February 2024

- Late or revised pledges should be submitted to the classis and the denomination.
- Council of Delegates meets (virtually) February 14-16.

March 2024

- Late ministry share pledges are accepted and reported to the denomination**
- The denominational ministries budgets are finalized for reporting to the Ministry Boards and the Council of Delegates.

May 2024

- Council of Delegates meets May 3-5.
- Allocation of ministry shares is approved by the Ministry Boards and the COD.
- The denominational budget is reviewed and approved by the Ministry Boards and Council of Delegates.

* The denomination plans its budget on a July-June fiscal year. Churches may have a different timetable.

** New or revised ministry shares pledges are accepted at any time throughout the year.

Ministry Shares Annual Cycle

1 Pledging Package
You'll receive a helpful package by mail to guide your church in determining your annual pledge amount. (Expect this in August!)

2 Determine Your Pledge
As a member of the CRCNA, your church's pledge towards denominational ministry shares is crucial for budget decisions and supporting our shared ministries. Please ensure your council prioritizes pledging.

3 Submit Your Pledge
Your pledged amount has been communicated to the denomination. It's time for your church to give and support our shared ministries.

4 Honor Your Pledge
Your pledged amount has been communicated to the denomination. It's time for your church to give and support our shared ministries.

6 Your Fiscal Year
While the denomination operates on a fiscal year from June to July, your church may have a different fiscal year. The specific dates are not significant. Just remember to pledge for a 12-month cycle, giving in honor of our covenant relationship.

5 Ministry Share Allocations
The Council of Delegates meets every May to approve ministry budgets and allocations. Any updates will be communicated to your church.



crcna.org/MinistryShares



Canadian Denominational Ministry Shares Allocation

Fiscal 2023-24 (Canada)

Office of the General Secretary	10.0%
Canadian Ministries	29.5%
Thrive (formerly, Congregational Ministries) ..	18.5%
ReFrame Ministries International	11.0%
Resonate Global Mission	22.0%
Calvin Theological Seminary.....	9.0%

Office of the General Secretary represents:

- Candidacy Committee
- Council of Delegates
- General Administration
- Synodical Administration
- *The Banner*
- Yearbook Reporting

Canadian Ministries represents:

- Decolonization and Anti-Racism Collective
- Bridge App
- Canadian National Gathering
- Centre for Public Dialogue
- General Administration
- Indigenous Ministries

Thrive, formally Congregational Ministries represents:

- Thrive - Faith Formation
- Thrive - Safer Churches
- Thrive - Disability Access
- Thrive - Racial Justice
- Thrive - Diverse Leadership
- Thrive - Pastor & Church Support
- Thrive - Chaplain Support
- Thrive - Justice
- Thrive - Worship

Calvin University receives a portion of U.S. ministry share gifts. Other Reformed universities such as Dordt University, Redeemer University, The King’s University, and Trinity University do not. Congregations are encouraged to support these institutions directly if they are in your region, or if you have members who attend them.



Ministry Shares and Offerings Remittance Statement

Church name: _____ Date: _____

Church number: _____

Treasurer name: _____ Email/Phone: _____

Your Church's Fiscal Year: _____

Churches and the denomination operate on distinct fiscal schedules, 2023 2024 2025 kindly specify the ministry share year for which this check is intended:

Ministry Shares Contribution Subtotal \$

Above-Ministry Share Gifts

When your church makes a contribution recorded as above-ministry shares this includes: designated offerings, missionary support, special-event giving, one-time gifts, etc.

Gift: _____ \$

Gift: _____ \$

Gift: _____ \$

Gift: _____ \$

Gift: _____ \$

Gift: _____ \$

Subtotal \$

Total Enclosed \$

Give by Mail

Please make *one* cheque, payable to the Christian Reformed Church in North America (CRCNA) and mail to our Canadian office:

CRCNA
% Finance Department
3475 Mainway Dr
PO Box 5070 Stn LCD 1
Burlington, Ontario
L7R 3Y8

Charitable Registration
No. #856901285 RR0002

Give by Electronic Funds Transfer

To give by electronic funds transfer, please email a copy of this remittance form to giftentry-ca@crcna.org and remit funds to:

Account Name: CRCNA Income Clearing
Transit No: 01062
Bank No. 010
Account No. 2405911

Give by Interac E-Transfer

To give by Interac e-transfer:

1. Email funds to crcnaetransfer@crcna.org
2. Email a copy of this remittance form to giftentry-ca@crcna.org and indicate you have remitted by e-transfer

Electronic Funds Transfer Options

We are excited to offer you convenient options for your church to send in ministry share contributions. We understand that simplicity and flexibility are important to you, here are two methods available for your consideration:

1. Monthly Transfers

With this approach, you can authorize a fixed dollar amount to be transferred automatically on the 20th day of each month. Your remittance will be distributed to the denominational agencies based on the approved allocation for the year. Additionally, if you have recurring missionary support payments, they can be included and should be identified during setup. Rest assured, you have the flexibility to make changes to the transfer amount at any time to align with your giving goals.

2. One-Time Transfer

If you prefer a one-time remittance, you can authorize a single transfer from your church's account for the desired amount. If we receive your authorization before the 10th of any given month, the transfer will take place on the 20th.

To take advantage of these convenient options and contribute through electronic funds transfer (EFT), please complete the information below and sign the form. For verification, kindly attach a voided check (a photocopy is acceptable). Please note that deposit tickets should not be used for this purpose.

Church name:

Church address:

Bank name:

Bank address:

Bank phone:

Amount to transfer: \$

Monthly One-time

Signature:

Date:

Printed name:

Phone:

Please email completed form and remittance advice to giftentry-ca@crcna.org

Ministers' Pension

The CRCNA has defined-benefit pension plans for ordained ministers of the Word serving in the United States and Canada. The primary features of the plans include four benefit groups:

1. Retirement benefits commencing at age 66, or early retirement benefits in a reduced amount beginning at age 55.
2. Long-term disability benefits provided through an insurance company.
3. Survivors' benefits paid to a surviving spouse when death of a member occurs while in active service.
4. Orphans' benefits paid to a member's orphaned children up to age 18, or to age 21 if in school.

To participate in the Ministers' Pension Plan (MPP), ordained pastors need to complete the MPP registration form and submit it to the pension office.

There are costs associated with participation. Organized churches are expected to pay an amount determined on the basis of a per-member assessment amount multiplied by the number of professing members (or the annual direct cost of participation of their first/only pastor if that amount is greater). In addition, churches pay the direct costs associated with any additional ordained ministers in their employ. Emerging churches must pay the annual direct costs of their ordained pastors, but are not expected to pay based on per member assessments if they do not have an ordained Pastor.

For additional information on the Plan, or for information about the "special assistance fund" to help retired ministers who find themselves in severe financial need or who require help with their final retirement move, please visit crcna.org/FinanceAdmin. You may also contact the pension office directly at 616-224-0722 or by email at pension@crcna.org.

Example of Ministers' Pension Fund Payments

2024 Annual Cost

	207 members or less	More than 207 members
First pastor	\$7,704	# of members x \$37.20
Additional pastors	\$7,704 each	\$7,704 each
No pastor (vacant)	# of members X \$37.20	# of members x \$37.20

Ministers' Compensation Survey 2023

In the past, detailed surveys were sent to churches and pastors to gather information on base salary, housing, benefits, and other elements for our Ministers Compensation Survey. However, the number of returned surveys decreased over time which affected the reliability of the data. To ensure we provide more accurate and valuable information to churches, we have adopted a new approach.

Starting in 2019, we rely on information received from ministers of the Word who are participants in the Ministers' Pension Plans in the United States and Canada. This group represents the majority of active ministers in the CRCNA. Participants in the pension program are required to report their total base salary and housing or parsonage allowance annually. We have utilized this data to compile the information presented in the following pages.

Why is this new method better? Firstly, the response group is larger, providing more reliable insights. Secondly, using averages of components is more useful than simply summing up compensation. The housing allowance for each minister depends on personal circumstances and local economic factors, which can vary significantly across classes and geographic areas.

What information does the survey include? There are two charts for each country of service. One chart displays the average total salary for ministers in each classis, combining base salary and housing factors. The other chart shows the salary range in relation to percentiles marked at 10% intervals for all ministers in the respective country.

For example, salaries at the 10th percentile are equal to or greater than those of 10% of ministers, and lower than the salaries of 90% of ministers in the country. The 20th percentile represents salaries that are equal to or greater than those of 20% of ministers, and lower than those of 80% of ministers, and so on.

For more detailed pay data specific to your classis, we recommend reaching out to other churches in your area. If you are looking for a broader salary report for a particular position at your church, you may find useful information at www.churchlawandtax.com/salary.

We hope this new approach to the Ministers Compensation Survey provides you with valuable insights and supports your decision-making process regarding minister compensation at both the church and classis level.

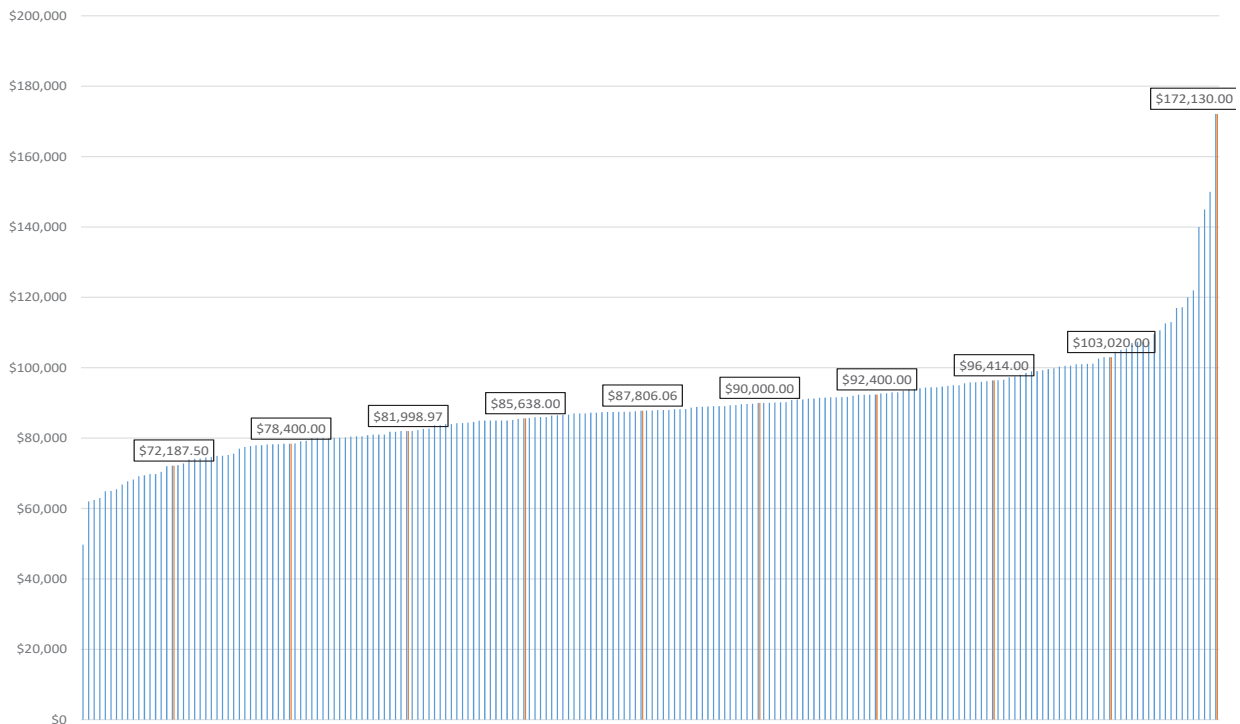
Average Total Base Salary plus Housing by Classis - 2023

Based on 208 responses.

Alberta North	\$ 87,718
Alberta South & Saskatchewan	\$ 84,131
BC Northwest	\$ 91,356
BC Southeast	\$ 88,609
Eastern Canada	\$ 82,355
Hamilton	\$ 90,860
Huron	\$ 88,168
Lake Superior	\$ 74,483
Niagara	\$ 85,844
Ontario Southwest	\$ 88,562
Quinte	\$ 87,729
Toronto	\$ 95,316
Other	\$ 120,488

Total Cash Salary - 2023

Canada Ministers Compensation by Decile



Denominational Ministries

As the Christian Reformed Church in North America, we are called to express the good news of God's kingdom that transforms lives and communities.

We seek to carry out this calling individually, as congregations, as regional classes, and as an entire denomination in the firm belief that together we can do more. The following ministries reflect our denomination's calling—outlined in the following five ministry priorities—and were started by the congregations of the CRCNA to help us all work together for God's kingdom.

Though many ministries may fit into more than one ministry priority, they can generally be grouped as listed below. To learn more about each specific ministry, please visit crcna.org or check out the year-in-review summary of each ministry at crcna.org/ministryreport.

Faith Formation

As a community of believers, we seek to introduce people to Jesus Christ and to nurture their faith through all ages and stages of life.

- *The Banner*
- Thrive - Faith Formation
- Calvin University

Global Mission

Called to be witnesses of Christ's Kingdom to the ends of the earth, we start and strengthen local churches in North America and around the world.

- ReFrame Ministries
- Resonate Global Mission

Gospel Proclamation and Worship

Believing that faith comes through the hearing of God's Word, we proclaim the saving message of Jesus Christ and seek to worship him in all that we do.

- Calvin Theological Seminary
- Thrive - Worship

Mercy and Justice

Hearing the cries of the oppressed, forsaken and disadvantaged, we seek to act justly and love mercy as we walk humbly with our God.

- Centre for Public Dialogue
- Anti-racism and Intercultural Conciliation
- Indigenous Ministries
- Thrive - Disability Access, Justice, Racial Justice, and Safer Church
- World Renew

Servant Leadership

Understanding that the lifelong equipping of leaders is essential for churches and ministries to flourish, we identify, recruit and train leaders to be servants in the Kingdom of God.

- Candidacy
- Calvin Theological Seminary
- Thrive - Chaplain Support, Diverse Leadership, and Pastor & Church Support
- The Network

Denominational Offering Calendar

January

- 1 – (Mon) New Year’s Day
- 6 – (Sat) Epiphany
- 7 – ThereforeGo Ministries
- 14 – ReFrame Ministries
- 21 – Sanctity of Human Life Sunday
- 28 – Calvinist Cadet Corps – Cadet Sunday

February

- 11 – Ministry Shares
- 14 – (Wed) Ash Wednesday
- 18 – First Sunday of Lent
- 25 – World Renew – Disaster Response Services

March

- 13 – (Wed) Annual Day of Prayer
- 24 – Palm Sunday – Calvin Theological Seminary
- 29 – (Fri) Good Friday
- 31 – Easter Sunday – Resonate Global Mission

April

- 14 – Abuse Awareness Sunday - Thrive
- 28 – GEMS Girls’ Clubs – GEMS Sunday

May

- 2 – (Thu) National Day of Prayer
- 9 – (Thu) Ascension Day – ReFrame Ministries
- 12 – Mother’s Day – World Renew
- 19 – Pentecost – Resonate Global Mission

June

- 2 – Trinity Sunday – Thrive
- 14 – Synod begins
- 16 – Father’s Day
- 16 – (Midweek) Synod meets June 14-21

July

- 7 – ReFrame Ministries

August

- 18 – CRC Annual Day of Justice

September

- 1 – Calvin University
- 8 – Resonate Global Mission
- 12 – (Midweek) Mission Emphasis Week (Sept. 8-15)
- 22 – Ministry Shares

October

- 2 – (Midweek) All Nations Heritage Week (Sept. 30-Oct. 6)
- 6 – All Nations Heritage Sunday – Thrive
- 13 – Clergy Appreciation
- 16 – (Midweek) Disability Awareness Week (Oct. 14-20)
- 20 – Disability Awareness Sunday – Thrive
- 27 – Reformation Sunday
- 30 – (Midweek) World Hunger Awareness (Oct. 21-Nov. 3)

November

- 3 – World Hunger Sunday – World Renew - World Hunger
- 10 – International Day of Prayer for the Persecuted Church – ReFrame Ministries
- 11 – (Mon) Veterans Day
- 17 – Chaplaincy Sunday – Thrive
- 24 – Resonate Global Mission
- 28 – (Thu) Thanksgiving Day

December

- 1 – First Sunday of Advent
- 25 – (Wed) Christmas Day – World Renew
- 31 – (Tues) New Year’s Eve

Accredited Agencies

In addition to the denominational ministries listed on the previous pages, the following agencies have been accredited by the CRCNA for inclusion on the offering schedules of individual congregations. To learn more about any of these organizations, please visit the websites listed below, or go to crcna.org and search for “accredited agencies.” Note, this is the last time that CRCNA will be providing you with this list. Synod 2023 asked that the practice of reviewing non-profits for accreditation be discontinued starting next year.

Benevolent Organizations

- Beginnings Family Services
- Diaconal Ministries Canada
- Indwell

Educational Organizations

- Dordt University
- Dynamic Youth Ministries
 - GEMS
 - Cadets
 - ThereforeGo Ministries
- EduDeo Ministries
- Friendship Ministries
- Institute for Christian Studies
- The King's University
- Kuyper College
- Redeemer University
- Trinity Christian College

Miscellaneous Organizations

- A Rocha Canada
- Bible League – Canada
- Canadian Council of Churches
- Cardus (Work Research Foundation)
- Christian Labour Association of Canada Foundation
- Citizens for Public Justice (CJL Foundation)
- Dunamis Fellowship Canada
- Evangelical Fellowship of Canada
- The Gideons International | ShareWord Global
- InterVarsity Christian Fellowship of Canada
- One Book
- Shalem Mental Health Network
- World Communion of Reformed Churches
- Wycliffe Bible Translators of Canada

Additional Resources

Bridge App

The Bridge App is a mobile application for smartphones and tablets (Apple and Android) that supports the ministry of the local church and the community it serves, in ways that are relational, missional, and local.

Through a core set of functions (Announcements, Events, Pray, Watch, Directory, Give, etc.), The Bridge App seeks to strengthen the bonds of community within a congregation, allowing app users to be more deeply connected to the ministries of their local church. Through additional functions such as Bible, Devotions/Today, Resources and Connected/News, The Bridge App seeks to support the spiritual growth ministry of the local church.

The Bridge App facilitates giving to the local church's ministry by way of the donor self administering their own donations. The Bridge App enables local church members to make one-time or recurring donations via credit card or bank account/debit to the budget and ministries of the local church.

To learn more about The Bridge App and its features, you can visit:
<https://www.crcna.org/resources/church-resources/bridge-app>

Pre-Authorized Remittance (PAR) Program

PAR stands for Pre-Authorized Remittance. PAR is a "direct debit" program that allows people to give through an automatic monthly withdrawal from their bank account. You may already have automatic debits from your bank account to pay for insurance, cable TV, taxes, or your mortgage. If so, then you understand the PAR principle. It means regular contributions throughout the year.

As The Bridge App Give function is self-administered and offers self-directed functionality with more options for participants, we see greater participation of churches in using The Bridge App and churches are encouraged to consider migrating from PAR to the Bridge App.

For further general information concerning the PAR program, or to enroll your congregation, please call (800) 730-3490 or email par@crcna.org.

Special Assistance Fund

The Special Assistance Fund provides assistance for retired Ministers of the Word who find themselves in severe financial need and may also provide for the final retirement move of a Minister of the Word.

More information is available at crcna.org/pension. Please feel free to contact the pension office directly with any question at 616-224-0722 or by email at pension@crcna.org.

How Can We Help?

You and your church now have three options for easier access to CRC ministries and resources.



Click

Search hundreds of resources from CRC ministries and churches.

Try it out at
crcna.org/Resources



Call

Got a ministry question but not sure who to call? We can help.

Give us a shout at
800-272-5125



Chat

Oh yeah, we chat too. Type and we'll type back.

Chat from any page at
crcna.org

If you have a ministry need and wonder if your denomination can help, just click, call, or chat.

We're here to serve.



**Christian
Reformed
Church**