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Church Administration & Finance Guide

Important Dates and Schedule of Reporting	1
Ministry Shares.....	2
Remittance Forms	5
Ministers' Pension	8
Ministers Compensation Survey 2022	9
Denominational Ministries	12
Denominational Offering Calendar	14
Accredited Agencies	16
Additional Resources	18

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 2022

- Church Administration and Finance Guide booklet is distributed and posted online.
- CRCNA Offering Calendar and deacon's helper worksheets are distributed.
- Churches should begin having a conversation about their pledge amount for ministry shares. This pledge would be for the denomination's fiscal budget year July 1, 2023 - June 30, 2024*. Note that information will be mailed to each church regarding the ministry share pledge process.

September 2022

- Classes have conversations about ministry shares at their fall meetings.
- Churches should have a pledge amount ready to report at their fall classis meeting.

October 2022

- Classis can begin to report pledges to the denomination through the online system.
- Council of Delegates meets October 12 - 14.

December 2022

- The 2022 Annual Ministry Report is distributed through *The Banner* (copies can be requested or the report can be viewed online at crcna.org/MinistryReport).
- The denomination begins budget planning for the 2023-2024 fiscal year.

January 2023

- Denominational ministry share pledges are due by January 31, 2023.

February 2023

- Late or revised pledges should be submitted to the classis and the denomination.
- Council of Delegates meets (virtually) February 15 - 17.

March 2023

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

May 2023

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

* the denomination plans its budget for the fiscal year. Churches may have a different time table.

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

Ministry Shares

Over the course of the more than 165-year history of the Christian Reformed Church in North America, various individuals, congregations and classes have expressed needs for specific supports, ministries, or outreach programs. Along the way, as new ministries were initiated to meet these needs, our congregations have covenanted to support them through an innovative system known as ministry shares.

You can learn more about our covenantal relationship of ministry shares at crcna.org/ministryshares. You can also find infographics, bulletin inserts, videos, and other tools there to help you communicate about ministry shares with your congregation. In addition, our advancement staff would be happy to talk with you or even visit with you and your members to explain in more detail the impact of ministry shares.

Ministry shares work by means of each congregation of the CRCNA contributing a set amount of funds. These funds are then pooled to make a variety of congregational-support ministries possible, such as Indigenous Ministries, Centre for Public Dialogue, Faith Formation, Safe Church Ministry, Disability Concerns, Race Relations, Worship Ministries, and Pastor Church Resources. The funds also support evangelism and outreach efforts such as Chaplaincy and Care Ministry, Resonate Global Mission, and ReFrame Ministries. To see a complete list of the ministries supported by ministry shares, visit crcna.org/ministryshares.

Each congregation is asked to carefully consider how much it will pledge to contribute to the ministry share program. Pledges should be discussed and decided upon between September and December 2022 for a ministry year that will begin in July 2023.

Between October 2022 and February 2023, please submit congregational pledges to the treasurer of your classis. Treasurers should submit these to the CRCNA offices as early as October 1 and no later than February 28.

Ministry Shares Annual Cycle

06

(July 2023) **NEW MINISTRY YEAR BEGINS** — the ministry year will run from July 1, 2022 through June 30, 2023. Ministry shares received starting in July will be put towards the approved budgets. In addition, a new letter will be sent to congregations to help them start the planning process for the next cycle of pledges.

01

(August 2022) **INFORMATIONAL LETTER FROM THE CRCNA IS RECEIVED** — letter will include information about previous ministry share giving and some suggestions for how to think about determining your pledge amount.

02

(September-December 2022) **CHURCH COUNCILS DETERMINE PLEDGE** — Every CRC church council should spend time determining the amount of their ministry share pledge for the fiscal year July 1, 2023-June 30, 2024. This could be based on a percentage of total budget, an increase over previous years, or total active membership. Pledges should be forwarded to classis clerks once they have been decided.



05

(May 2023) **BUDGETS FOR MINISTRIES ARE APPROVED AT THE CORPORATION/COUNCIL LEVEL** — The Council of Delegates (as well as its Canadian and Michigan corporations) will review the proposed budgets including any changes to programs or personnel. They will also approve ministry share allocations for the coming ministry year that begins July 1.

04

(October 2022-January 2023) **PLEDGES ARE FORWARDED TO CRCNA OFFICES** — stated clerks of each classis should forward the pledges from their region to the US or Canadian offices of the CRCNA using an electronic form provided to them. These pledges will help determine the budgets for mission efforts and other ministries in the coming ministry year. Ministry shares are only one part of this budgeting process. Any significant variation in revenue from ministry shares, church offerings, individual gifts or other sources, will impact what ministry can be achieved.

03

(Fall 2022) **CONVERSATION AT FALL CLASSIS MEETINGS** — During the fall, every classis will have an interactive conversation about ministry shares as part of their meeting agenda: what ministry shares are, why they matter, and how ministries supported by ministry shares have been used by congregations in the area..



crcna.org/MinistryShares

updated June 2022



Denominational Ministry Shares Allocation

<i>Fiscal 2022-23</i>	<i>Canada</i>
Calvin Theological Seminary	11.1%
ReFrame Ministries	12.1%
Resonate Global Mission	27.7%
Office of General Secretary (incl. Canada Director)	15.5%
Congregational Ministries (incl. Canadian Ministries)	33.6%

The Office of the General Secretary represents:

- Candidacy Committee
- Council of Delegates
- General Administration
- Raise Up Global Ministries
- Special Assistance Fund
- Synodical Administration
- The Banner*
- Yearbook Reporting

Congregational Ministries represents

- Anti-Racism and Intercultural Conciliation
- Canadian Indigenous Ministries Committee / Indigenous Justice
- Centre for Public Dialogue
- Disability Concerns
- Diversity
- Faith Formation Ministry
- Office of Race Relations
- Office of Social Justice
- Pastor Church Resource
- Safe Church Ministry
- Worship Ministries

** 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 if they are in your region, or if you have members who attend them.

Remittance Form - Canada - 2022-2023

Ministry Shares and Offerings Remittance Statement

Church name:	Date:
Church number:	Period:
Treasurer name:	
Treasurer email and/or phone:	

Ministry Shares

Contribution with no special allocation* \$

* Ministry shares will be allocated as follows: Calvin Theological Seminary: 11.10%;
ReFrame Ministries: 12.10%; Resonate Global Mission: 27.70%; Office of General Secretary
(incl. Canadian Director): 15.50%; Congregational Ministries (incl. Canadian Ministries): 33.60%

Non-Ministry Share Gifts

Gifts recorded as non-ministry shares including special offerings, missionary support, special-event giving, one-time gifts, etc. (Please remit area college and para-church ministry gifts directly to the organization.)

Name:	\$
Name:	\$
Name:	\$
Name:	\$
Name:	\$
Subtotal: \$	
Total enclosed: \$	

Please make one cheque payable to Christian Reformed Church in North America (CRCNA) and mail to:

In Canada:
CRCNA
Finance Dept
3475 Mainway Dr
PO Box 5070 STN LCD1
Burlington ON L7R 3Y8

Please also send a copy of this
statement to your classis
treasurer for information.

Electronic Funds Transfer Options

Monthly Transfers

With this approach, the treasurer sets a monthly amount to be transferred and authorizes CRCNA to transfer the same amount on the same day of every month—the 20th day. Distribution to the denominational agencies is based on the approved allocation for the year. Recurring missionary support payments can be included and should be identified at setup. Changes in the amounts can be made at any time.

One-Time Transfer

The church treasurer authorizes the denominational office to make a one-time transfer from the church's account for the amount indicated. The transfer will take place on the 20th of the month, assuming authorization is received in time, prior to the 10th of the month.

If you are interested in utilizing the electronic funds transfer (EFT) process, please complete the information below and sign. Attach a voided cheque (photocopy is acceptable). Do not use a deposit ticket.

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 finance@crcna.ca

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:

- Retirement benefits commencing at age 66, or early retirement benefits in a reduced amount beginning at age 55.
- Long-term disability benefits provided through an insurance company.
- Survivors' benefits paid to a surviving spouse when death of a member occurs while in active service.
- 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 in the Plan. 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

2022 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 2022

In the past we have relied on a detailed survey mailed to the churches and pastors requesting information on base salary, housing, benefits, and a number of other factors to complete our Ministers Compensation Survey. However, the validity of the information has deteriorated over time as the number of returned surveys has continued to drop.

Rather than publishing information that has become of questionable value, we have turned to another source that we believe will provide more reliable information and better serve the Churches.

Beginning in 2019, we are using information received from the ministers of the Word serving our churches in all classes who are participants in the Ministers' Pension Plans in both the United States and Canada. This group represents a majority of all active ministers of the Word in the CRCNA.

Under the terms of the pension program, the participants are required to report annually their total base salary and housing or parsonage allowance. We have used this data to create the information contained in this year's document.

Why is this better than the information we received before? The primary reason is that the response group is larger. However, the secondary reason has to do with the usefulness of averages of components compared to the simple summation of compensation. The level of housing allowance for each minister is dependent on personal circumstances and local economic factors. This becomes more problematic in classes that cover a significant geographic area. In certain situations, a minister may be serving in a small rural setting while in the same classis other ministers may be serving in an urban environment.

What have we included? There are two charts for each country of service. One chart shows the average total salary for the ministers in each classis. This is the combined base and housing factor. The other chart shows the range of salaries paid in relation to percentiles marked at 10% intervals for all ministers in the particular country.

For example, minister salaries at the 10th percentile are equal to or greater than the salaries of 10% of ministers in that country, and they are less than the salaries of 90% of ministers in that country. Salaries at the 20th percentile are the same or more than those of 20% of ministers and less than those of 80% of ministers in that country . . . and so on.

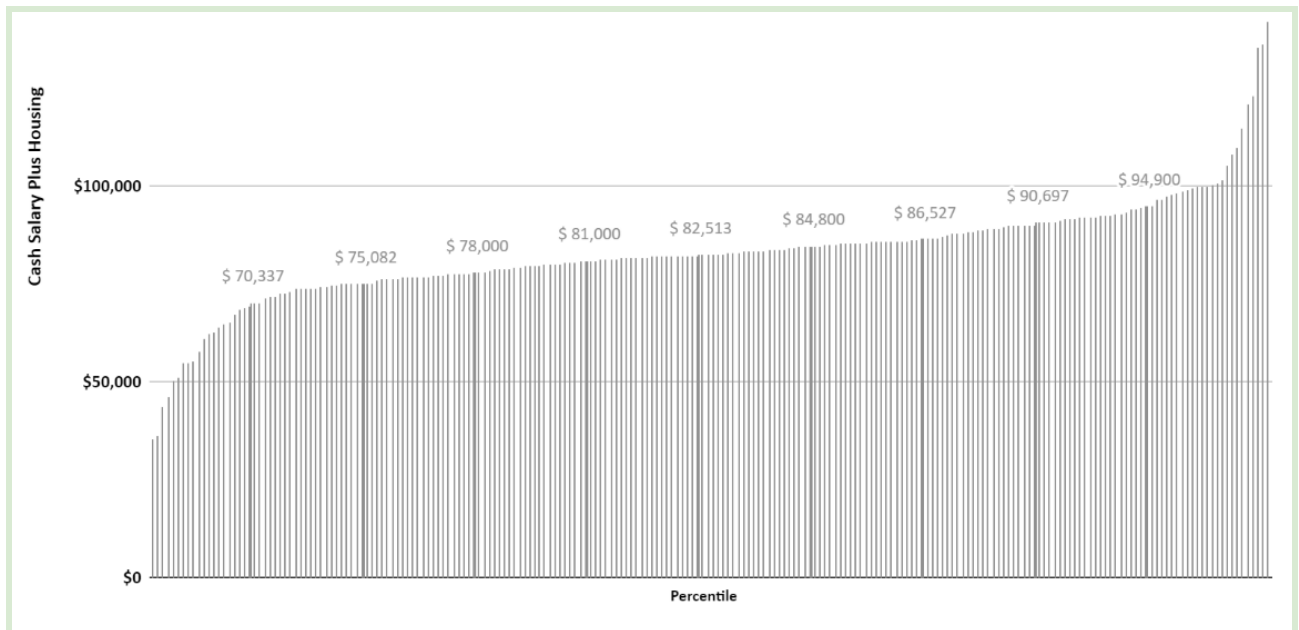
For more detailed pay data in your classis, we would suggest contacting the other churches in your area. For a broader salary report for a particular position at your church, you may want to visit www.churchlawandtax.com/salary.

Average Total Base Salary plus Housing by Classis - 2022

215 Responses

1	Alberta North	\$ 82,851.17
2	Alberta South	\$ 82,076.03
3	BC Northwest	\$ 84,366.14
4	BC Southeast	\$ 87,636.32
5	Chatham	\$ 87,323.00
6	Eastern Canada	\$ 79,418.69
7	Hamilton	\$ 84,954.66
8	Huron	\$ 83,856.88
9	Lake Superior	\$ 71,206.46
10	Niagara	\$ 80,794.44
11	Ontario Southwest	\$ 84,982.34
12	Quinte	\$ 84,402.08
13	Toronto	\$ 90,257.44
14	Other	\$ 96,488.23

Total Cash Salary 2022



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.

- Calvin University
- Faith Formation Ministries
- The Banner

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.

- Raise Up Global Ministries
- ReFrame Ministries (formerly Back to God Ministries International)
- 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
- Worship Ministries

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.

- Indigenous Ministries
- Centre for Public Dialogue
- Disability Concerns
- Office of Social Justice
- Race Relations
- Safe Church Ministry
- 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.

- Chaplaincy and Care
- Diversity
- Libros Desafío
- Pastor Church Resources



Refugees seeking safety continue to arrive in Canada, and CRC churches and individuals are finding ways to help them adapt to a new homeland. Members of Meadowlands Fellowship CRC, in Ancaster, Ont., for example, welcomed a Ukrainian family of 11 as they arrived in Toronto on June 13. World Renew has a refugee sponsorship program that facilitates churches' sponsoring individuals and families. The CRC Centre for Public Dialogue in Ottawa is also active on refugee issues. A recent action alert agreed that Canada's quick action to provide safety to Ukrainians is valid and important, but it noted numerous challenges within Canada's refugee resettlement systems that still need to be addressed, including inequity of access to refugee protection.

Denominational Offering Calendar

January 2023

- 1 Sat - New Year's Day
- 6 Thu - Epiphany
- 8 Sun - ThereforeGo Ministries
- 15 Sun - Sanctity of Human Life Sunday
- 29 Sun - Calvinist Cadet Corps: Cadet Sunday

February 2023

- 5 Sun - Race Relations
- 12 Sun - Office of Social Justice
- 19 Sun - Pastor Church Resources
- 20 Mon - Family Day
- 22 Wed - Ash Wednesday

March 2023

- 5 Sun - Canadian Foodgrains Bank
- 8 Wed - Annual Day of Prayer
- 12 Sun - Raise Up Global Ministries
- 19 Sun - Calvin Theological Seminary

April 2023

- 2 Sun - World Renew Refugee Sunday, Palm Sunday
- 7 Fri - Good Friday
- 9 Sun - Resonate Global Mission, Easter Sunday
- 30 Sun - GEMS Sunday

May 2023

- 7 Sun - Diaconal Ministries Canada—New Ground
- 14 Sun - World Renew: Women of Hope Sunday, Mother's Day
- 18 Thu - Ascension Day
- 21 Sun - ReFrame Ministries
- 22 Mon - Victoria Day
- 28 Sun - Resonate Global Mission, Pentecost Sunday

June 2023

- 4 Sun - Worship Ministries, Trinity Sunday
- 9 Fri - Synod begins
- 11 Sun - Candidacy Committee
- 16 Thu - Synod ends
- 18 Sun - Indigenous Ministry, Father's Day
- 21 Wed - National Indigenous Peoples Day
- 25 Sun - World Renew: Justice for All Sunday

July 2023

1 Sat - Canada Day

August 2023

7 Mon - Civic Day

13 Sun - Diversity

20 Sun - CRC Annual Day of Justice

September 2023

5 Mon - Labour Day

10 Sun - Resonate Global Mission

10 Mission Emphasis Week (Sept. 10-17)

17 Sun - Resonate Global Mission

24 Sun - Safe Church Ministry: Abuse Awareness Sunday

25 All Nations Heritage Week (Sept. 25 - Oct. 1)

October 2023

1 Sun - Race Relations: All Nations Heritage Sunday

9 World Renew, Thanksgiving Day, Disability Awareness Week (Oct. 9 – 15)

15 Sun - Disability Concerns

22 Sun - Faith Formation Ministries

22 World Hunger Awareness (Oct. 22 - Nov. 5)

29 Sun - Calvin Theological Seminary, Reformation Sunday

November 2023

5 Sun - World Renew: World Hunger Sunday, International Day of Prayer
for the Persecuted Church

11 Fri - Remembrance Day

12 Sun - ReFrame Ministries

19 Sun - Chaplaincy and Care Ministry

December 2023

1 Thu - World AIDS Day

3 Sun - Calvin University, First Sunday of Advent

25 Sun - World Renew, Christmas Day

31 Sat - 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 that this list is updated by synod every June.

Benevolent Organizations

- Beginnings Family Services
- Diaconal Ministries Canada
- Indwell

Educational Organizations

- Dordt University
- Dynamic Youth Ministries
 - GEMS
 - Cadets
 - ThereforeGo Ministries
- Edu Deo
- 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 a/o Cardus)
- Christian Labour Association of Canada
- Citizens for Public Justice (CJL Foundation)
- Dunamis
- 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, Inc.

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.

Additional information can be found at: <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.



Christian
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Church