



THE
EPISCOPAL DIOCESE
OF LONG ISLAND

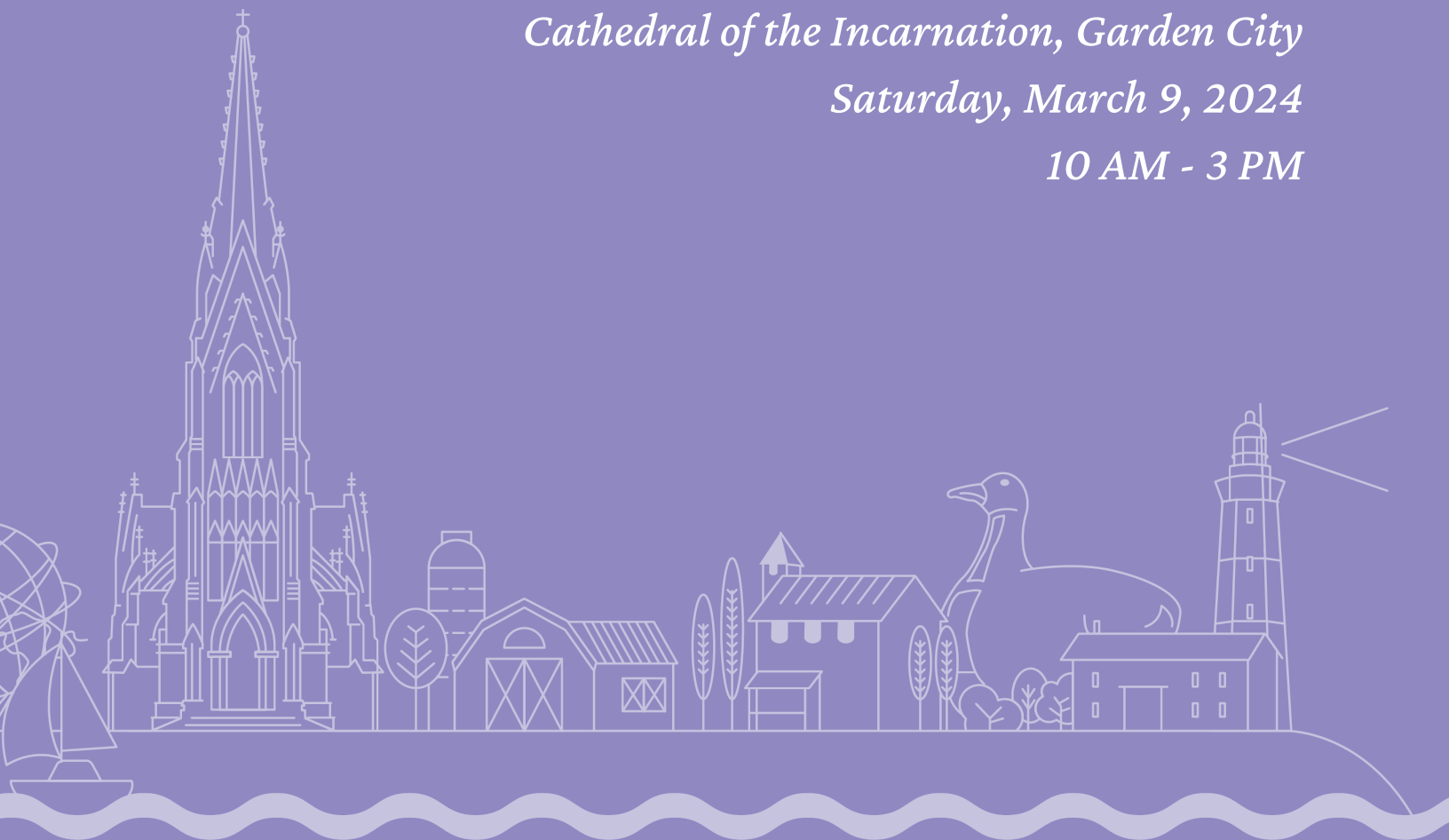
BROOKLYN • QUEENS • NASSAU • SUFFOLK

Finance & Administration Seminar

Cathedral of the Incarnation, Garden City

Saturday, March 9, 2024

10 AM - 3 PM



One Diocese. One Mission.



Agenda

10:00 AM	Prayer & Welcome The Rt. Rev. Lawrence C. Provenzano, <i>Bishop of Long Island</i>
10:10 AM	Episcopal Real Estate of Long Island (ERELI) Anthony Natale, <i>Director of Construction</i> Ellen Liu Chan, <i>Director of Asset Management</i>
10:40 AM	Episcopal Ministries of Long Island Mary Beth Welsh, <i>Executive Director</i>
11:00 AM	Finance Joy Frazier, <i>Director of Finance</i> Stephen Najarro, <i>Senior Accountant</i>
11:30 AM	Stewardship Neal Watkins, <i>Director, Emerging Opportunities & Special Engagements, Carter</i>
12:00 PM	Human Resources Nancy Signore, <i>Director of Human Resources</i>
12:30 PM	Lunch
1:30 PM	Leadership Responsibilities, Diocesan Policies, Canons, and NYS Law James W. Weller, Esq., <i>Chancellor</i> Bishop Provenzano
2:15 PM	Final Q&A



Our Bishops



The Right Rev. Lawrence C. Provenzano
Bishop of Long Island



The Rt. Rev. Geralyn Wolf
Assistant Bishop



The Rt. Rev. Daniel Allotey
Assisting Bishop



The Rt. Rev. R. William Franklin
Assisting Bishop

Contacting the Office of the Bishop (516) 248-4800

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Complete contact info for staff is available on the diocesan website (see QR code on back cover).

Leadership Responsibilities, Diocesan Policies, Canons, & NY State Law



The Episcopal
Diocese of Long
Island Constitution,
Canons, and Rules of
Order



Guidelines for the
use of Alcoholic
Beverages on
Church Property



Safe Church
Guidelines and
Training



New York Religious
Incorporation Laws as
they apply to the
Episcopal Diocese of
Long Island

Additional Contacts

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Episcopal Real Estate of Long Island (ERELI)

Created in 2020, Episcopal Real Estate of Long Island (ERELI) assists with the management of diocesan real estate by providing construction, asset management and general administrative services to our parishes.

Construction

In 2023, the ERELI construction team, comprised of Anthony Natale, Director of Construction Management, and Tina Kurek, Senior Construction Manager, oversaw the successful completion of 30 projects at a cost of \$10,808,078.

Currently, the construction team is overseeing 10 active projects with total costs of \$5,133,855. There are an additional 22 upcoming projects slated to begin in 2024 with a projected total cost of \$6,630,175. In addition, the construction engineered and performed interior design services on many projects, eliminating the need and cost of outside vendors. This created savings to the parishes of 10-15% of the final project cost.

Procedure for Potential Construction Project

1. Parish requests a site visit with the ERELI construction team to discuss a potential project or construction-related issue.
2. After an initial site visit, the ERELI construction team will determine if it is feasible or necessary for the project to move forward. Priority is given to life-safety projects.
3. If it is determined that the project should move forward, the ERELI construction team informs the Bishop of the potential project, briefly explaining the project along with the discussed budget and funding.
4. If the Bishop agrees that the project should move forward, ERELI will begin the hiring process of architects, engineers, consultants, or contractors.
5. Any professional that would be needed for the project is now interviewed. A selection is made, contracts are written and signed.
 - a. ERELI prepares contracts for the hiring of architects, engineers, and contractors. These contracts are signed at the ERELI office in Garden City. All parties are present: priest, contractor, and the ERELI construction team.
 - i. ERELI sets the fee structure for architects and engineers
 - ii. *Example:* Architect/Engineers fees not to exceed 10% of the total cost of any renovation project – fees not to exceed 7% of any new construction project
 - iii. If a feasibility study is required, a flat fee of \$5,000.00 is paid for this study. If the project moves forward, the \$5,000.00 comes off the total end fee.
 - b. The selected architect/engineer now proceeds with the design phase.
 - c. Once the design phase is completed, ERELI will review with the parish. Changes are made if warranted, design is adjusted and finalized.
 - d. Documents are then created for the purpose of bidding.
 - e. Contractors that will be invited to bid are selected, 3-5 minimum depending on the project size and scope.
 - f. Bid packages are sent to selected contractors. Bid packages will include all pertinent information.

Procedure for Potential Construction Project (continued)

- g. A contractor walk-through is conducted; any contractor questions must be presented via email. Addendum sent out answering all questions.
 - h. Bids received, reviewed, and analyzed.
 - i. Contractors with the lowest qualifying bids are interviewed.
 - j. Contractor is selected.
 - k. All required documents needed are submitted by the contractor (insurances, workman's compensation, project schedule, schedule of values and payment schedule).
 - l. Contracts created are signed.
 - m. A kick-off meeting is held onsite and the project begins.
6. Construction phase is now in progress.
 7. During construction, the ERELI construction team:
 - a. Oversees all construction from day one to Certificate of Occupancy or Certificate of Completion.
 - b. Attends project meeting.
 - c. Reviews, approves, or rejects all applications for payments. Tracks payments.
 - d. Reviews and inspects all work for conformity.
 8. Closeout documents submitted and reviewed.
 9. Certificate of Completion or provided completion document received.
 10. Project deemed complete.

Funding Options

- Parish funds the project using their own monies.
- The parish requests funding or funding assistance from the trustees which will be presented by Anthony Natale to the trustees at the next monthly trustee meeting.
- Parish can apply for an Episcopal Church Building Fund (ECBF) loan:
 - The ECBF makes non-mortgage loans to Episcopal congregations and organizations. Loans are made for building projects, renovations, repairs, improvements and or purchase of land or buildings. This includes church buildings, schools, rectories, diocesan camps, and buildings. Loans must be reviewed, approved, and secured by the Trustees of the Estate. The maximum amount for this loan is \$750,000. Contact Anthony Natale.
 - Additional information on the above and loan applications can be found by scanning the code.



Key Contacts (Construction)

Anthony Natale

Director of Construction
anatale@dioceseli.org
cell: (516) 448-6889

Tina Kurek

Senior Construction Manager
tkurek@dioceseli.org
cell: (516) 236-5463

Compliance/Violation Bulletin

The Diocese of Long Island has been utilizing two different violation/compliance alert services, Jack Jaffa (Queens & Nassau) and SiteCompli (Brooklyn & Suffolk). ERELI has been monitoring usage, evaluating ease of use, accuracy of information and costs associated with each. Our goal of consolidate to one service.

Nassau and Suffolk Properties:

Nassau and Suffolk counties will be removed from both services. There is no central repository to accurately support those areas, resulting in a false sense of security that there is nothing outstanding. ERELI will be offering info sessions about building compliance items that should be actively managed to avoid potential violations. Please stay tuned for upcoming events.

Brooklyn and Queens Properties:

Queens and Brooklyn properties portfolio will be consolidated to Jack Jaffa. For the Queens properties that have been on the Jack Jaffa system, alert emails continue as they have in the past. Brooklyn contacts began to receive alert notices/emails from Jack Jaffa starting January 29. Services will be enhanced by providing access to the online portal, allowing access to all compliance data in one location, including: violations, inspections, expirations, hearing dates, summons, etc. ERELI's goal is to allow parishes to proactively manage their property portfolio and avoid receiving potential violations and/or complaints. City regulatory agencies have numerous reporting and compliance requirements changing at a rapid pace. Ignoring violations can lead to insurmountable penalties and potentially roadblock other building initiatives until cleared. The severity of certain violations can ultimately block the issuance of new work permits and even result in the loss of NYC Dept. of Finance tax exemptions. We will be rolling out training sessions to familiarize you with the services available to you.

If you have not already received an email with login credentials, but believe you should be included in the contact list, please have the priest-in-charge contact Tina Kurek requesting access on your behalf. Include your full name and email address. Please contact Tina if you want to be removed from the contact list.

Alert services are paid for by the Trustees of the Diocese. Jack Jaffa provides representation and consultation services for various cases and summons. That service has been negotiated but it is NOT prepaid or included and would need to be approved and paid for by the parish. You are not required to use Jack Jaffa for representation. You may have other counsel you prefer to work with and there are many instances where you may be able to resolve a violation on your own.

Reach out to Tina Kurek with questions or concerns (contact info on previous page).

Asset Management

Development

If your congregation is interested in understanding the development options and opportunities for any underutilized space on your premises, please reach out to Ellen Liu Chan and Ariel Curry to begin a conversation.

Key Contacts (Asset Management)

Ellen Liu Chan

Director of Asset Management
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 cell: (516) 540-9988

Ariel Curry

Real Estate Associate
acurry@dioceseli.org
 cell: (516) 526-9717

Leasing FAQs

How much should I rent this space for?

- Our team works with brokers and experts in the religious real estate space to assist with appropriate pricing and marketing of leasable spaces. Church spaces can be difficult to price due to the nuances but we can lean into similar spaces that have been rented within our diocese as a comparable metric, in addition to looking externally for pricing guidance. Spaces can be leased for exclusive use (24/7 use), part-time use (a particular time slot on a Sunday) or for the day (for a wedding or funeral). Our office is happy to answer your questions and assist in your efforts to monetize your space.

Will a rental jeopardize the parish's religious property tax exemption?

- Depending on the jurisdiction and the circumstances, a rental can have implications on your tax exemption status. Properties that are rented to a non-profit will typically retain the property's tax-exempt status, except in certain instances where the use of the property has been altered. Properties that are rented to individuals or for-profit entities will be returned to the tax roll. Depending on the rental income from a for-profit entity, it may be worthwhile to go back on the tax rolls. Before evaluating this decision, request an estimate of the tax bill from your tax assessors. Note that properties can have a partial tax exemption such that only the portion of the property rented to a for-profit tenant is taxable. Please reach out to our office to discuss your specific situation.

Who needs to approve this lease?

- All property encumbrances require the approval of the Bishop and Standing Committee. Properties owned by the Trustees will require the Trustees to enter into the lease agreement and will also require Trustee approval. Leases of properties that are not owned by the Trustees AND are longer than five (5) years also require the approval of the County Supreme Court.

What terms need to be in the lease?

- Lease conditioned upon ecclesiastical approval
- Safe Church training
- Background checks for all key holders
- Appropriate Certificate of Insurance
- Security deposit
- Permitted signage
- Landlord cancellation clause

What other questions do we need to consider when leasing our space?

- Will the congregation need to use this space?
- What is the term of this agreement?
- Is the cost of utilities included in the price of the rent?
- For multi-year leases, are there adequate rent increases built into the rent?
- Who is responsible for cleaning, landscaping, snow removal, trash removal?
- Are times of use outlined in the lease? Are there late fees for late rent payments?

What questions should I ask a potential tenant?


- Where are they renting now and why are they seeking new space?
- What are their space needs?
- Do they have proof of funds?



Administration

Annual Property Tax Exemption Renewals

It's time for the parishes to renew the non-for profit (NFP) property tax exemption for tax year 2024-2025. The forms have been mailed out by the Tax Assessors' for Brooklyn, Queens and Nassau Counties. If your parish is located in an incorporated village in Nassau, you will be required to file for Nassau and the incorporated village.

County	Filing Notes
NYC Boroughs	Due January 5, 2024 File online → 
Nassau County	Due January 2, 2024 File via email: nccommercialexemptions@nassaucountyny.gov or via USPS
Suffolk County	Typically due in March. Please check with your Townships regarding the official due date.

Incorporated Villages Check with your village for their due date

Contact Jennifer Kosky to confirm your parish has filed and if possible, email a copy of the filing. You may also contact Jennifer with any further questions.

Water Exemptions for Churches and Rectories in Brooklyn and Queens

In order for an eligible organization to receive an exemption from water and wastewater charges, it must file an application with the NYC DEP Bureau of Customer Services. Having an NYC Not-For-Profit Property Tax Exemption does not automatically qualify the organization for an exemption from water and wastewater charges.

Eligible organizations that occupy multiple properties must submit an application for each property. Eligible organizations that occupy the same property must each file separately. You may mail or deliver the completed Exemptions Application Required Documentation Checklist (page 5) and Exemptions Application Line-by-Line Instructions (pages 6-7) with all required documents to the following address: BUREAU OF CUSTOMER SERVICES, EXEMPTION UNIT 59-17 Junction Boulevard, 7th Floor Flushing, NY 11373-5107.

The completed application must be signed by someone with the authority to act on behalf of the applying organization and notarized before submission. You may scan and email the completed application to: customerservice@dep.nyc.gov. Please call the EXEMPTION UNIT with any application related questions at (718) 595-7803.

The exemption application can be found on the DEP website or by scanning the code. → 

Key Contact (Administration)

Jennifer Kosky
Real Estate Administrator
jkosky@dioceseli.org
516-248-4800 x 122



Episcopal Ministries of Long Island

Episcopal Ministries of Long Island (EMLI) resources, nurtures, and amplifies a diocesan-wide network of parish-based ministries bringing our faith beyond the walls of our churches and into the public square.

Episcopal Ministries Annual Appeal, which funds the parish ministry grant program, will take place this year from **April 15 - May 5**. Your support, as key liaisons between EMLI and your congregations, is absolutely vital to ensure we can continue to support parish-based ministries in our diocese. Thank you in advance for your efforts – we truly could not do this without you!

Clergy and parishioners with an interest in starting a community/outreach ministry, expanding one, or simply learning more about how to grow and strengthen ministries can access tailored-to-your-needs training, expertise, and a network of community connections.

EMLI also provides funding for Episcopal parish-based ministries in Brooklyn, Queens, Nassau, and Suffolk. **Grant applications are due each year on March 15, June 15, September 15, and December 15.** Contact Sandra Senior if you are considering submitting a grant application.



RESOURCE

We finance new and existing ministries working to “bring our faith from pew to public square” that are affiliated with the Episcopal Church in our diocese. Our streamlined grant application - a simple, planning document we will coach you through if you have no grant writing experience - is available on our website: episcopalministries.org/grants.



NURTURE

Episcopal Ministries conducts both virtual and in-person training workshops based on the needs communicated to us by our ministry partners on the ground. We equip ministry volunteers and leaders to succeed - providing them with the necessary skills and connections to effectively serve our communities.



AMPLIFY

We connect nascent ministries with experienced community organizations, relevant experts, local media, and other similar initiatives to facilitate best practice sharing and scale impact. We provide training and resources on amplifying communications efforts - from traditional print news to modern social media trends.

Key Contacts

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Executive Director
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Sandra Senior
Director of Programs
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ext. 149

Mary Grace Puszka
Communications Manager
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Patricia Hayes
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ext. 119

Key Contacts

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 ext. 113

Stephen Najarro

Senior Accountant
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 ext. 114

Email Addresses

audit@dioceseli.org

Submit your completed audit by clicking on the submission form available at dioceseli.org/audit.

investmentfund@dioceseli.org

Ongoing project to switch from checks to ACH on monthly Diocesan Investment Fund distributions.

jfrazier@dioceseli.org

Redemption request from Diocesan Investment Fund



Episcopal Church Resources

Manual of Business Methods

Chapter 3: Bookkeeping III-15 (p. 55, Sample of Balance Sheet)
 Chapter 3: Bookkeeping III-17 (p. 57, Sample of Statement of Activities/Income)
 Chapter 6: Audit Guidelines for Congregations VI-6 (p. 92-96, Audit Program Checklist)



Diocesan Resources

Parochial Reports

Audit Filing Status

Audit Printouts

Diocesan Investment Fund Updates



Audit Committee Certificate



NYS Sales Tax Exemption



Annual Due Dates

Parochial Reports

March 1

Audit Reports

September 1

Calculations

Investment Fund Distributions

The monthly distribution at the portfolio level is determined by taking the average fund value of the past 36 months * annual distribution rate (generally 4.5%) / 12. This amount is then distributed to individual account holders based on their ownership percentage of the fund as of the latest month-end valuation. For example, distributions sent on March 15 are based on values as of January 31.

Annual Tithing

The tithe is 10% of the average Normal Operating Income for the last 3 years. Normal Operating Income is shown on page 3 of the Parochial Report.

Sample Audit Certificate

Found on Diocesan website (see QR code for 'Parish Administration' on back cover)



To: The Rector, Wardens and Vestry of

_____ Church
 _____ Address (Line 1)
 _____ Address (Line 2)

AUDIT COMMITTEE CERTIFICATE

We have made an examination of the Financial Statements of

_____ (church name and location)

as of December 31, 20__ and the related Report of Treasurer's Funds for the year then ended. Our examination was made in accordance with the Audit Program as authorized by the Diocese of Long Island and accordingly includes the audit procedures as prescribed in said program. In our opinion, the accompanying Financial Statements and Report of Treasurer's Funds present fairly the financial position of said church and the results of its operations for the year then ended on a basis consistent with that of the preceding year.

NOTE: Diocesan requirement for Audit Committee is minimum of 3 persons.

_____	_____*
Print Name	Signature
_____	_____*
Print Name	Signature
_____	_____*
Print Name	Signature

Date Submitted: _____

FINANCIAL STATEMENTS ATTACHED
 (Balance Sheet and Income/Expense Statement)

Due within 30 days of completion but no later than September 1 following year under review, along with Auditors notes and comments plus a summary of action taken or to be taken to correct deficiencies or recommendations contained in any such memorandum. Send your completed audit with certificate and all supporting documents by clicking on the submission form available at www.dioceseli.org/audit. Please contact audit@dioceseli.org with any questions.

* This certificate must be signed by ALL THREE MEMBERS of the Committee, none of whom may be the rector, treasurer, bookkeeper, member of a finance committee or any individual keeping the financial books of the period being audited.



Sample of Balance Sheet

Manual of Business Methods, page 55

Chapter III: Bookkeeping • III-15

**SAMPLE YEAR END FORMAT
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, [CURRENT YEAR AND PRIOR YEAR]**

		Prior Year
Assets:		
Cash and cash equivalents	\$ 7,500	\$ 4,600
Accounts and interest receivable	2,130	1,670
Prepaid expenses	610	1,000
Contributions receivable	30,250	27,000
Short-term investments	14,000	10,000
Assets held for restricted purposes	52,100	45,600
Land, buildings, and equipment	617,000	635,900
Long-term investments	218,070	203,500
Total Assets	\$ 941,660	\$ 929,270
Liabilities and net assets:		
Liabilities:		
Accounts payable	\$ 2,570	\$ 10,500
Refundable advance	0	650
Grants payable	875	1,300
Notes payable	1,685	2,840
Long-term debt	55,000	64,640
Total Liabilities	\$ 60,130	\$ 79,930
Net Assets:		
Net assets without donor restrictions	\$715,138	\$686,870
Net assets with donor restrictions	166,392	162,470
Total Net Assets	\$881,530	\$849,340
Total Liabilities and Net Assets	\$941,660	\$929,270

Sample of Statement of Activities/Income

Manual of Business Methods, page 57

Chapter III: Bookkeeping • III-17

SAMPLE YEAR END FORMAT B
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, [CURRENT YEAR]

	<u>Net Assets without Restrictions</u>	<u>Net Assets with Restrictions</u>	<u>Total</u>
<i>Revenues, gains, and other support:</i>			
Contributions	\$ 116,070	\$ 8,390	\$124,460
Rental income	5,400	-	5,400
Income on long-term investments	5,600	2,700	8,300
Other investment income	850	-	850
Net unrealized and realized gains on long-term investments	8,228	7,572	15,800
Other	150	-	150
<i>Net assets released from restrictions:</i>		-	
<i>Satisfaction of program restrictions</i>	13,490	(13,490)	0
Expiration of time restrictions	1,250	(1,250)	0
Total revenues, gains, and other support	<u>\$ 151,038</u>	<u>\$ 3,922</u>	<u>\$154,960</u>
<i>Expenses and losses:</i>			
Program A – Outreach	\$ 13,100	\$ -	\$13,100
Program B – Christian Education	8,540	-	8,540
Program C – Preschool	5,760	-	5,760
Management and general	92,420	-	92,420
Fund raising	2,150	-	2,150
Total expenses	<u>\$ 121,970</u>	<u>\$ -</u>	<u>\$121,970</u>
Fire loss	800	-	800
Total expenses and losses	<u>\$ 122,770</u>	<u>\$ -</u>	<u>\$122,770</u>
Change in net assets	28,268	3,922	32,190
Net assets at beginning of year	686,870	162,470	849,340
Net assets at end of year	<u>\$ 715,138</u>	<u>\$ 166,392</u>	<u>\$881,530</u>



Formula on Tithing Request

DIOCESE OF LONG ISLAND				Income	Tithe
				3 Year	
SUPPORT FOR COMMON MINISTRY	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Avg.</u>	<u>2024</u>
Nassau					
1 Sample Church Diocese of LI Garden City	100,000	100,000	100,000	100,000 \$	10,000
	3 Year Operating Income			Average	Tithe Request

From Parochial Report

Operating Revenues	3.	Plate offerings, pledge payments & regular support	(3)	_____
	4.	Money from investments used for operations in 2018	(4)	_____
	5.	Other operating income, including unrestricted gifts & restricted gifts used for operations & contributions from congregation's organizations	(5)	_____
	6.	Unrestricted bequests used for operations	(6)	_____
Subtotal Normal Operating Income (3+4+5+6) = A				<input type="text"/>

Office of Stewardship

The Office of Stewardship equips our parishes and diocesan organizations to raise mission support. Our ministry encourages the financial means necessary to carry out God's work in the world through parish support, institutional support (e.g. Cathedral, EMLI, Camp DeWolfe), resources, training, and special appeals.

A primary focus for 2024 will be the One Mission Capital Campaign. This campaign is a fundraising initiative designed to support significant projects and long-term financial goals within both the local parishes and the diocese. This is an opportunity to harness collective generosity and commitment, fostering a sense of unity and purpose towards achieving impactful and lasting change.

The Church exists and serves local needs through our 130 parishes across four counties. Strengthened through the celebration of the sacraments, and welcoming all to prayer with regular liturgy, our parishes are the hands and feet of Christ working to meet basic human needs, advance justice, and serve as voices for the oppressed. Our parishes are beacons of hope and dignity for diverse neighborhoods of all peoples.

Our facilities and programs are designed to be used by the community, whatever changes and needs it presents. To continue to meet these needs, and sustain mission and ministry for the future, many of our parishes are in need of special funds to meet capital concerns and accessibility, expand or initiate programming, and build secure financial reserves from which to draw.

A vital piece of our Capital Campaign model is the opportunity for collaborative parish campaigns. Using this unique framework, parishes are invited to conduct local campaigns such that a majority of the funds raised are retained by the parish to meet local capital needs such as buildings, endowment, and program development or expansion.

Participating parishes will be fully equipped with the professional resources, training, and support necessary to raise these funds, and then utilize 70% of campaign gifts. This empowering model has been successfully used by many other dioceses and we are blessed to now have the benefit of their experience. The needs of our parishes and local communities must remain central to our common mission. This collaborative model promotes mission sustainability.

One Mission: Stronger Together

Phyllis Tickle emphasized the need for mutual reliance and celebration between local parishes and the centralized Church for it to thrive amidst significant changes. She suggested that local parishes, with their rich community context and uniqueness, can benefit from the centralized Church's resources and wisdom, which historically have kept us interconnected. In turn, the centralized Church can gain strength and inspiration from the local parishes' agile, creative, and relational efforts in their distinct settings. This interdependence fosters a robust and vibrant Church capable of navigating the era of change. These sentiments capture the sacred covenantal relationship between the Diocese and the local parish.

**One Mission: Stronger Together (continued)**

We are uniquely poised to serve God’s people throughout Brooklyn, Queens, Nassau, and Suffolk counties. The Episcopal Diocese of Long Island stands apart as one of the largest and most diverse church environments in the country, with more than 600 languages spoken, throughout urban, suburban, and rural communities. God’s mission of unity and restoration is carried out through 130 parishes, 45,000 members, and a unique framework of eight service organizations across 1,400 square miles of holy ground in Greater New York. The dynamic nature of our discipleship and context calls us to continually build up and revitalize our ministry expressions to best serve God’s people.

As the next era of Church dawns, we must draw upon our rich history of sacramental ministry and dedicated outreach to discern and build the way forward. Our common discernment affirms that the heart of our ministry is our congregations, and we must fully empower these neighborhood centers for ministry to serve evolving needs. At the same time, our vision must embrace the common foundations of prayer, discipleship, and social justice ministry, including anti-racism. Strengthening both our parishes and diocesan organizations is vital to advancing this mission for the next generation and beyond.

The One Mission Capital Campaign has been designed to support these values and to equip our shared ministry for the next steps of our journey in discipleship. Laboring together in this effort offers an exciting opportunity to accomplish our Lord’s work in new and bold ways. The funds contributed to the Episcopal Diocese of Long Island through the One Mission Campaign will support:

- Parish Needs/Strengthening Congregations
- Racial Reparations
- Episcopal Ministries
- The Cathedral of the Incarnation/The Pro-Cathedral
- The Mercer School

Parish Campaigning... About SO Much More than Money!**1. Prelude: “This is the Ministry You’ve Already Committed To!”**

- a. No parish has extra bandwidth. Campaigning is not an extra commitment. It is the collaboration of pre-existing elements of ministry.
- b. The goal is to optimize current resources and maximize connectivity within the parish, the community, and the diocese.

2. An Opportunity to Clarify Vision/Mission of Your Parish

- a. Vision: “Thy Kingdom Come, Thy Will Be Done”
- b. Mission: The UNIQUE way your parish serves your community, your diocese, and the Kingdom
- c. This Vision/Mission framework develops greater attendance, greater leadership, and greater investment from stakeholders in your community

3. An Opportunity to Increase the Culture of Stewardship for Generations!

- a. Giving USA reflects far higher rates of giving when people are asked to support the “WHY” and not the “What” or “Who”
- b. Campaigns create increased opportunities for legacy gifts, bequests, and planned gifts that in many ways can become eternal.
- c. Parishes can share about stewardship as a matter of mission, purpose, impact, calling and faith. It’s no longer simply “talking about money.”

Parish Campaigning... About SO Much More than Money! (continued)

An Opportunity to Share Your Story with the Community

- a. The Great Commission: “Tell the Story!” (Matthew 28:16-20)
- b. Instead of spending funds for marketing, campaigning facilitates the receiving investment as you share your parish’s testimony.
- c. 86% of New Attendees still arrive at your church through personal “solicitations.”
- d. Campaigning facilitates the process through which members of your parish are trained not to solicit, but to INVITE.

5. POSTLUDE: We’re HERE... to HELP!

- a. Every parish is “at” a different point and will receive parish-specific support.
- b. We are here to serve and support with all the non-ministerial aspects of a campaign.
- c. Strengthening the Covenantal Relationship between Jerusalem & Antioch!

WE ARE EAGER TO CONNECT

Please be in touch so we might work together in discerning the ways we can be of support to you and your parish for such a time as this!

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Managing Director

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Neal Watkins

Director of Emerging Opportunities

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Camlyn Gravesande

Stewardship Assistant

cgravesande@dioceseli.org

(772) 559-0875





Benefits & Other Employment Matters

Clergy Pension

Clergy Pension is billed monthly directly from Church Pension. Clergy's pension benefits will be frozen (temporarily lost) if the pension payments are more than six (6) months in arrears. Clergy Pension is calculated using a CPG formula and has several components. **Clergy Compensation must be updated in the Church Pension system** every time there is a change in any component of a clergy's compensation package.

Note: Supply Clergy serving the same cure for 5 or more months must be assessed for pension from the start date.

RSVP

RSVP is a resource that clergy can use to save additional money towards retirement. It is administered through Fidelity. All clergy equity allowances (paid by employer) and personal contributions through an employee payroll deduction must be processed by the Church/Employer. Each Church should have a designated Officer signed up to make these contribution online. Equity Allowances for clergy **MUST** be deposited in this account and are not to be additional income to clergy.

Note: Contributions should be processed either per payroll or per month. IRS rules state that a contribution of "employee" money must be invested within 45 days.

Lay Pension

Lay Pension – IRS states that IF an employee (could be clergy too) is contributing to a retirement fund, payments must be made within 45 days of the payroll in which the funds are deducted. Vehicle used to make this payment depends on how the church is set up. Could be PSW or the Simplified Contribution Platform. Contributions should be made electronically through the Fidelity portal. Lay Pension is calculated based on the Lay Pension plan adopted by each church. Each church **MUST** have a Lay Pension plan adoption on file with CPG even if you currently have no lay employees. **Lay Pension has been mandated since January 1, 2013** by General Convention at a minimum employer contribution of 5% base and 4% match.

Note: Pension benefits begin on the 1st of the month following employment. Compensation spreadsheets are available thru the Human Resource Office at the diocesan offices to help in understanding the financial obligation surrounding clergy and lay employment. Contact Nancy Signore for assistance.

Medical, Dental, Group Life, Supplemental Life, & Disability

All employees are eligible for these benefits if they work at least 20 hours per week. Hiring a lay employee for less than 20 hours per week to avoid the cost of benefits is an unfaithful act of discrimination against lay employees. These benefits go into effect on the 1st of the month following employment. Benefits generally terminate at the end of the month employment terminates or if the premiums are more than 90 days in arrears. All questions or concerns regarding these benefits can be directed to Client Engagement at (855) 215-5990.

Note: Effective January 1, 2013, all churches must provide benefits through the Medical Trust as mandated at General Convention in July 2012. Contributions to plans outside those offered by the Medical Trust becomes taxable and pensionable income for the employee. Employers of eligible employees that are also Medicare eligible cannot contribute toward the cost of a supplement or Part B.

Benefits & Other Employment Matters (continued)

Medical, Dental, Group Life, Supplemental Life, & Disability (continued)

- Medical is billed monthly directly through the Medical Trust. Premium cost can be shared between employer (church) and employee, but the church must be consistent with their practice among all employees.
- Dental is also billed through the Medical Trust and follows the same guidelines outlined under Medical.
- Group Life must be provided to clergy at a cost of \$38 per month. This benefit is also billed monthly through the Medical Trust. It is at the church's discretion if they want to provide life insurance to lay employees. Again, if you provide to one eligible lay employee you must provide for all eligible lay employees.
- Supplemental Life Insurance is an employee-paid benefit and must be enrolled in within the first 60 days of employment. Payment for this benefit can be handled through a payroll deduction or can be billed directly to the employee.
 - *Note: Supplemental Life premiums increase every five years. Pay close attention to your bills if you are requiring the employee to pay this through a payroll deduction.*
- Disability Insurance – claims can be filed simultaneously for short-term and NYS Disability. PFL and Worker's Comp cannot coincide with other disability claims.
 - Short- & Long-Term Disability is available through the Medical Trust and administered through AFLAC. Premiums are generally paid by the employer. Short-term goes into effect on the 15th day of disability and payment goes to the employer, if compensation is continued, or directly to the employee, if compensation is stopped. Compensation can be up to \$1,500 per week. This is an optional benefit for lay employees and a Church Pension provided benefit for clergy.
 - *Note: You may contact AFLAC directly at 800-206-8826 for any questions or concerns regarding AFLAC benefits or claims.*
 - NYS Statutory Disability is generally billed through Standard Security and is a **NYS mandate**. Standard Security is a new administrator as of 2023 and will bill annually for this benefit in January. Benefits go into effect on the 8th day of disability and pay up to \$650 per week.
 - Paid Family Leave (PFL) is also a **NYS-mandated benefit** to all employees. It too is billed through Standard Security, as of 2023, in the same bill as NYS Statutory Disability on an annual basis.
 - *Note: you may contact Standard Security directly at 800-477-0087 for any questions or concerns regarding benefits or claims for NYS Disability or PFL. Clergy are exempt from NYS Disability and PFL. To enroll clergy in these benefits form DB135 must be completed and submitted to Standard Security. Form available through Human Resources.*
 - Worker's Compensation is billed through Church Insurance on the same bill as your property insurance. Claims are handled through Liberty Mutual, and you can refer any questions or concerns directly to Church Insurance at 800-223-5705.



Benefits & Other Employment Matters (continued)

The Guidelines to Clergy Compensation in the Diocese of Long Island

The Guidelines to Clergy Compensation in the Diocese of Long Island is a consolidated overview of clergy benefits and is available on the diocesan website. It is approved annually at the Diocesan Convention. These guidelines should be strictly observed in all Clergy Ministry Covenants. Many of the components are listed above but it also includes:

- Cost of Living Adjustment (COLA), which is determined by the Diocese annually and is meant to be the basis for conversation regarding annual salary increases.
- Supply Priests compensation at a rate of \$250 per service plus travel (either miles or actual public transportation).
- Mileage Rate is payable by reimbursement, as recommended by the Business Manual in Church Affairs, at a rate of .67 per mile. Payment of a travel allowance to clergy is frowned upon since this allowance then becomes taxable income and pensionable. This rate is updated in December of each year by the IRS.

The Guidelines to Lay Employee's Compensation in the Diocese of Long Island

The Guidelines to Lay Employee's Compensation in the Diocese of Long Island outlines the components that make up a lay employee's compensation and benefits package. Please note that only lay employees hired to work 20 or more hours per week are eligible to enroll in benefits through Church Pension or the Medical Trust.

Diocesan Payroll Service

Diocesan Payroll Service is highly recommended by Bishop Provenzano to be used by all churches throughout the Diocese for anyone being paid for ongoing service either as a W2 or 1099 (Independent Contractor) employee. The cost of this service is the lowest we have found and amounts to approximately \$2 per employee per pay period. Our service works on a bi-weekly cycle of payrolls with a payday of Friday. As it stands right now, approximately 105 churches are utilizing our service. Please contact our Payroll Processor, Therese Lynaugh at tlynaugh@dioceseli.org for a quote if you are among the few churches processing payroll through another means. Added bonus - For those churches that utilize the Diocesan Payroll Service, their employees are also eligible for:

- Flexible Spending Account, which reduces an individual's taxable income and allows you to use tax-free dollars to pay for eligible out-of-pocket, medical, dental, prescription drugs, mental health, or eye care needs.
- Transportation Fringe Benefit, which also reduces your taxable income and allows you to pay for railway or subway commutes to and from work with tax free dollars. It also allows you to pay for parking expenses associated with your commute to and from work.
- AFLAC, which is a supplemental insurance that puts dollars in your pocket when you are faced with a hospitalization, critical illness, accident, or dental needs.

Note: These three (3) payroll-benefits are at the employees' expense and are paid through a payroll deduction. Also note that any money in the form of compensation, moving expenses, car allowance, gifts, or tuition support, for the employee or a family member, must be reported as taxable income, No matter where it is sent or who the check is made payable to. For additional information on these benefits please contact our Human Resource Manager, Nancy Signore at nsignore@dioceseli.org or 516-316-4297.

Benefits & Other Employment Matters (continued)

Clergy Housing Resolution

Clergy Housing Resolution should be on file in the Vestry Meeting's minutes for every clergy whether they are provided with housing or not. A copy of these minutes should be provided to the clergy for tax purposes. The resolution only needs to be resubmitted if the clergy wishes to change the amount of their housing allotment. **Reminders to update this resolution are sent out annually and all information, sample resolutions and worksheets are available on our website under Human Resources.** Any questions on this process can be directed to Human Resources. The Church Pension Group provides clergy tax specialists to assist clergy with any tax questions. You can reach out to Maryann Hanson at 877-305-1415 for assistance. It is strongly recommended that all clergy consult with a tax advisor concerning their Housing Resolution.

Employment Notes

- All new employees should be presented with an Offer Letter when hired. A sample offer letters is available in the following pages.
 - Areas to cover in an offer letter should be: title, start date, hours, salary, and paydays, required payroll documents, benefits, vacation, holidays, safe church training, background checks, conflict of interest, employment at will. **NEVER USE THE TERM "CONTRACT"!**
- All employees should be provided with a position description to ensure transparency regarding requirements and expectations.
- Annual Mutual Ministry reviews should be conducted with all employees to give both the supervisor and employee the opportunity to discuss what is working and what might need some improvement.
- A background check should be run on all employees and volunteers (anyone that has a key to the buildings). The cost is approximately \$27 per person. Results should be kept in the employee's employment folder. Call Human Resources for assistance with getting a background check done.
- Mandated training for safe church practices must be completed annually by all employees. All Safe Church info is available on the diocesan website (see back cover for QR code).

A little hidden benefit for active clergy...

Corporation for Relief on Widows and Orphans (only advertised through word of mouth) -

Membership eligibility is to be under 65 years old, canonically resident in NYS, live in NYS and work at least part time in the church. The annual cost is \$18 to be paid for a maximum of 25 years. It will offer additional support to your spouse and dependent children when you die. The fund pays based on the surplus in the corporation at the end of each year and is paid to your loved ones for life. Annuity for life for widow or widower guaranteed at \$300 per year plus a \$3,000 one-time immediate death benefit. For the last three years, dividends paid out have been over \$6,000 a year.

For more info email widowscorporation@gmail.com or call 646-893-6660.

Key Contacts

Nancy Signore

Diocesan Human Resource Manager

nsignore@dioceseli.org

ext. 111

Therese Lynaugh

Payroll

tlynaugh@dioceseli.org



Sample Offer Letter

NANCY SIGNORE
 HUMAN RESOURCE MANAGER
 THE EPISCOPAL DIOCESE OF LONG ISLAND
 TELEPHONE: (516) 248-4800, EXTENSION 111
 CELL: (516) 316-4297
 e-mail: nsignore@dioceseli.org

Ms. Happy Camper
 123 Church Street
 Roosevelt, NY 11575

March 9, 2024

Dear Happy,

The Episcopal Diocese of Long Island is pleased to offer you the position of *Administrative Assistant*. We feel that it is important for us to help you transition to your new position as smoothly as possible. We encourage you to visit our website (www.dioceselongisland.org) to learn more about the Diocese. If you have any questions prior to your first day of work, please feel free to call me anytime at 516-248-4800 x111.

Please review the following information confirming your new position with the Diocese:

- Orientation Date, Time, Location** An orientation will be scheduled during your first week of work to ensure all compensation and benefits have been processed completely.
- Position Title** *Administrative Assistant*
- Date of Hire** March 11, 2024
- Scheduled Hours** Normal office hours are 9 a.m. to 5 p.m. Monday thru Friday; occasional evenings and weekends may be required.
- Supervisor’s Name** Ms. Supervisor
- Annual Rate of Pay** \$30,000; paydays are bi-weekly on Friday.
- FLSA Status** Non-Exempt; eligible for time and a half for all hours worked over 40 in any given week.
- Payroll documentation required** Completed forms to be provided to HR:
 - **I-9** – with appropriate documentation (list enclosed).
 - **W4** concerning payroll deductions.
 - **Paychex direct deposit** with a blank check with “VOID” written on the face to set up your electronic deposits.
- Benefits Eligibility** On the 1st of the month following employment you will become eligible for full adequate medical and dental insurance coverage through The Medical Trust for you and your family. You will be



Sample Offer Letter (continued)

provided with either the Anthem BCBS Blue Card PPO 90, Cigna PPO 90 or the Anthem BCBS CDHP 20 with fully funded HSA for medical and the Aetna DMO/PPO for dental at no cost to you. If you select a higher plan the difference is cost will become a payroll deduction. Benefits do not have a pecuniary value if declined. A list of all plans available to you can be found on the Diocese website under Human Resources.

Additional Benefits

You will be provided with a \$50,000 Group Term Life Insurance policy (optional) and participation in a Defined Contribution Pension Plan (enrollment form enclosed). A Flexible Spending Account, Transportation Fringe Benefit and AFLAC Supplemental Insurance are available at your own expense (material enclosed).

Vacation and Holidays

(If starting after June 1st) You will not be entitled to any vacation time for the remainder of this year. **OR** Starting January 1, 2025, you will be entitled to two (2) weeks' vacation. During the calendar years of 2025 and 2026 you will be entitled to three (3) weeks' vacation each year. And finally, during the calendar year of 2027 and beyond you will be entitled to Four (4) weeks' vacation time each year. Vacation time does not accrue from year to year. You will also be entitled to take your birthday off and a day to obtain your annual physical. In compliance with the NYS Sick & Safety Leave Act (SSL) you will also be entitled to 6 days per year. Details concerning eligible reasons to use these days is addressed on the NYS Department of Labor website. A copy of the Diocesan Holiday Schedule through 2027 is enclosed.

Safe Church Certification

Diocesan Canons mandate that all employees complete training in Safe Church. Online training modules are available through Praesidium. Login information can be obtained through a designated representative at each church or the Mercer School. Contact Aissa Hillebrand at ahillebrand@dioceseli.org or 516/248-4800 x150.

In addition, the diocesan insurance carrier requires background checks to be conducted on all new employees. You will be contacted via email to initiate this process by Sterling Talent Solutions.

Employment At Will

Please note that your acceptance of this appointment does not create a contract of employment and does not commit you to remain in the position beyond the time you believe it represents your most constructive contribution. You may terminate your employment at any time for any reason, preferably by giving reasonable advance notice to the Human Resource Manager. Similarly, the diocese is not committing to employment for any specific duration and retains the right to terminate your employment at any time, with or without notice or prior procedure, and with or without cause, so long as there is no violation of applicable federal or state law.

Conflicts of Interest

As an Employee you represent that you have fully disclosed to the Diocese in writing all circumstances of which you are aware in



Sample Offer Letter (continued)

respect of which there is, or might reasonably be perceived to be, a conflict of interest between the Diocese or any of its affiliates, subsidiaries, related entities, clients, customers, suppliers, vendors, licensees, or licensors, on the one hand, and the Employee, on the other hand, and he agrees to fully and promptly disclose to the Diocese any further such circumstances which may arise during your employment with the Diocese. As an Employee you agree that you have an ongoing disclosure obligation under this Section. As an Employee you further acknowledge and agree that you shall not accept or otherwise become engaged in a business relationship with an independent contractor, agent, vendor, or any other entity that would create a conflict of interest with the Diocese.

Upon your completion of the first six weeks of employment, a performance feedback discussion will take place between you and your supervisor. This will give both you and your supervisor an opportunity to discuss procedures that are working and those that may need some adjustment. It will also provide you an opportunity to review the expectations outlined in the position description.

An Employee Handbook will be provided to you electronically during your first week of employment. Any future updates to the Handbook will be available to you and will supersede any information in this letter of hire. **(Each Church should have their own Handbook)**

Congratulations on your new position and welcome to the Staff of the Diocese of Long Island! Please provide me with a signed copy of this letter. I look forward to having you join the team of dedicated diocese employees.

Sincerely,

Nancy Signore
Human Resources Manager

Accepted and Agreed:

Employee

Date



Sample Clergy Compensation (without housing)

Diocese of Long Island The Rev. Happy Always		2024		
Title: Priest-in-Charge				
Start Date:				
WITHOUT HOUSING		Single	E+1	Family
Compensation and Benefits:				
Cash Salary	59,726		59,726	59,726
Cash Housing Allowance <i>(50% of cash salary; includes utilities)</i>	29,863		29,863	29,863
SS Contribution (7.65%)	6,854		6,854	6,854
Miscellaneous (Pensionable)				
Total Income Reported to Pension	96,443		96,443	96,443
Pension Assessment calculated using CPF formula below:	17,360		17,360	17,360
Cash Salary	59,726	59,726	59,726	59,726
Cash Housing Allowance	29,863	29,863	29,863	29,863
Social Security	6,854	6,854	6,854	6,854
Subtotal:	96,443	96,443	96,443	96,443
Miscellaneous (not pensionable - maybe reimbursable)				
Dependent Tuition Expense				
Base Compensation (for purposes of calculating pension):	96,443	96,443	96,443	96,443
Total Assessment (18%):	17,360	17,360	17,360	17,360
Health Insurance Premium <i>(adequate coverage - Single)</i>	14,868		26,760	41,628
Dental Insurance Premium <i>(adequate coverage - Single)</i>	252		540	864
Life Insurance Premium	456		456	456
Total Compensation and Benefits:	129,378		141,558	156,750
Travel and Related Expenses:				
Automobile/Travel - Reimbursable Basis				
Continuing Education (provided by employer)	2,000		2,000	2,000
Continuing Education (provided by GMST)				
Total Travel and Related Expenses:	2,000		2,000	2,000
Total Compensation, Benefits and Expenses:	131,378		143,558	158,750



Sample Clergy Compensation (with housing)

Diocese of Long Island

Name: The Rev. Forever Grateful

Title: Rector

Start Date: _____

2024

WITH HOUSING

Single

E+1

Family

Compensation and Benefits:

Cash Salary	59,726	59,726	59,726
SS Contribution (7.65%)	4,569	4,569	4,569
Miscellaneous (pensionable additional income)	0	0	0
Total Income reported to Pension	64,295	64,295	64,295

Utilities (estimate - should use actuals when possible)	4,000	4,000	4,000
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Clergy Equity Fund (for clergy living in church owned housing)	2,664	2,664	2,664
	70,959	70,959	70,959

Pension Assessment calculated using CPF formula below:

Cash Salary	59,726	59,726	59,726
Social Security	4,569	4,569	4,569
Utilities	4,000	4,000	4,000
Clergy Equity Fund	2,664	2,664	2,664
Subtotal:	70,959	70,959	70,959

Dependent Tuition Reimbursement			
Dependent Tuition Expense			
Miscellaneous (not pensionable - maybe reimbursable)			
Housing (Greater of "Actual or 30%" of Subtotal Above)	21,288	21,288	21,288

Base Compensation (for purposes of calculating pension): 92,246

Total Assessment (18%):	16,604	16,604	16,604
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Health Insurance Premium (adequate coverage - Family)	14,868	26,760	41,628
Dental Insurance Premium (adequate coverage- Family)	252	540	864

Life Insurance Premium	456	456	456
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Total Compensation and Benefits: 103,139

Travel and Related Expenses:

Automobile/Travel - Reimbursable Basis			
Continuing Education (provided by employer)	2,000	2,000	2,000
Continuing Education (provided by GMST)			
Total Travel and Related Expenses:	2,000	2,000	2,000

Total Compensation, Benefits and Expenses: 105,139

117,319

132,511

Proposed Resolution Concerning Clergy Compensation Guidelines

BE IT RESOLVED that the Base Diocesan Minimum Compensation for 2024 be increased by a 3% Cost-of-Living Adjustment (COLA) in accordance with the following table:		
CATEGORY	RECTORS, INTERIMS, PRIESTS-IN-CHARGE,	CURATES
BASE MINIMUM FULL TIME CASH SALARY	\$59,726	\$50,766
CASH HOUSING ALLOWANCE	50% of Minimum Cash Salary Only where NO church housing is provided (includes utilities)	
SECA OFFSET	\$4,569	\$3,884
	7.65% of Salary & Cash Housing Allowance (where applicable)	
REIMBURSABLE AUTOMOBILE and TRAVEL RELATED EXPENSES	Reimbursement of automobile and business-related expenses is to be made under accountable expense reimbursement plans to be adopted by vestries in accordance with IRS criteria and the Manual of Business Methods in Church Affairs which has been the canonical standard in the Diocese of Long Island since 1997. Appropriate amounts are to be included in parish budgets.	
UTILITIES	Congregations are to cover the cost of utilities in church provided housing. Where no church housing is provided, the 50% Cash Housing Allowance above includes utilities. Utilities = gas, heat, electric, water, Internet and telephone	
PENSION ASSESSMENT	18% of Total Base Compensation as defined by the Church Pension Fund	
LIFE INSURANCE ((\$50,000 Group Term))	\$456.00 (In addition to the \$150,000 coverage provided at no cost by CPF to active clergy)	
NYS SICK & SAFE LEAVE	Eff. 1/1/2021, mandates all employees are provided one (1) hour paid time off for every thirty (30) hours worked for a maximum of forty (40) hours per year. Diocesan employees are provided with six (6) days/yr for Full-time and three (3) days/yr for Part-time. Visit www.dol.ny.gov	
MEDICAL & DENTAL INSURANCE PREMIUMS (8% increase in 2024)	100% of the premium costs for adequate medical and dental coverage for clergy and their dependents. Anthem BCBS BlueCard PPO 90 or CIGNA PPO 90 (medical) and Aetna DMO (dental) plans are considered adequate coverage. Congregations are not required to contribute more than these rates. Clergy receiving medical benefits from an outside source (e.g. spouse, secular employment) will be enrolled in the Employee Assistance Program* through the Episcopal Church Medical Trust (cost to the congregation is \$48/annum).	
HOUSING EQUITY ACCOUNT - (RSVP)	A <i>Housing Equity Account</i> is to be established for clergy living in church-provided housing using the RSVP product of the Church Pension Fund in accordance with a Standing Resolution of the Diocesan Convention. The annual amount to be contributed is 3% of the sum of the clergy's cash salary, social security offset, utilities and 30% calculated housing, which should include all taxable cash compensation and is determined by the Church Pension Fund.	
PARENTAL LEAVE OF ABSENCE	Birth of a Child - Primary childcare parent to receive 8 weeks' paid leave. Non-primary childcare parent to receive 2 weeks' paid leave. Employee giving birth should submit a claim for short term disability thru AFLAC, which will reimburse the employer for 66.67% of the cleric's total compensation figure (up to \$1,000/week) for up to 8 weeks from the date of the baby's birth. Adoptive parents will receive the same time off with pay as a birth parent but will not be entitled to file a disability claim. If Employer enrolled Clergy in NYS Paid Family Leave (PFL), then they can take an additional 12 weeks , and the primary care parent will receive a portion of their compensation through the vendor. Total minimum time available is 8 weeks disability + 12 weeks PFL = 20 weeks	
VACATION	One month (to include 5 Sundays) and the weekdays following Christmas and Easter	
SABBATICAL LEAVE	3 months full base package following 6 years of continual service in a parish or institution of the diocese for the purpose of study, rest and renewal. Upon completion of a sabbatical a clergyperson must remain in his or her current position for minimally one year.	
SPIRITUAL RETREAT, DIRECTION & REFLECTION TIME	8 days (including 1 Sunday) for an annual spiritual retreat; and one day per month for spiritual direction	
CONTINUING EDUCATION EXPENSE & LEAVE	\$2,000 and 6 days per year (in addition to vacation); George Mercer School will provide additional programs to clergy of parishes in which this cost presents a financial burden.	
SUPPLY CLERGY: \$250.00 per service, plus reimbursement at the standard mileage rate established by the IRS for business mileage		
The COLA shall be the basis for annual compensation conversations with all continuing clergy having already completed at least one full year of service at their present cure.		
* Employee Assistance Program addresses the emotional, physical, family and legal needs of the clergy and their dependents in the form of immediate help, referrals and resources.		
Submitted by Diocesan Council		



Proposed Resolution Concerning Lay Compensation Guidelines

BE IT RESOLVED that this 157th Convention of the Episcopal Diocese of Long Island recommends that Lay Employee's Compensation for 2024 be increased by a 3% Cost-of-Living Adjustment (COLA) and all benefit eligibility be reviewed in accordance with the following table:

MINIMUM CASH SALARY	Can not be paid less than sixteen dollars (\$16.00) per hour and consideration should be made for experience and length of service. Salaried (overtime exempt) employees must earn at least \$62,400 in 2024 to remain exempt from overtime pay. All Sexton's and Organists do not meet the requirements for Independent Contractors (1099) and should be W2 employees.
SECA	7.65% of Salary (per IRS requirements)
REIMBURSABLE EXPENSES	Non-taxable reimbursement of travel and out-of-pocket business-related expenses are to be made in a timely manner and in accordance with IRS guidelines. Current standard mileage rate, determined by the IRS annually, is \$.67 . Last updated January 2024.
LAY PENSION	Mandated by General Convention effective 1/1/2013. All lay employees hired to work 20 or more hours per week must be provided with Lay Pension at a minimum 9% employer contribution. This can be divided between employer contribution and employer match but base contribution must not be less than 5%.
LIFE INSURANCE	Available through Church Life Insurance. Can be employer or employee paid benefit. Value of life insurance is double the annual salary to a maximum of \$50,000
NYS SICK & SAFE LEAVE	Eff. 1/1/2021, mandates all employees are provided one (1) hour paid time off for every thirty (30) hours worked for a maximum of forty (40) hours per year. Diocesan employees are provided with six (6) days/yr for Full-time and three (3) days/yr for Part-time. Visit www.dol.ny.gov
MEDICAL & DENTAL INSURANCE PREMIUMS (8% increase in 2024)	Mandated at General Convention 2012, all employees must be provided with medical and dental benefits through the Medical Trust. Employees hired to work 20 hours per week or more are entitled to benefits. Who pays for the premiums (employer or employee or a combination) is left to the discretion of each church, based on finances, but must be provided to all equally. Plan information and cost are available at www.dioceseli.org . *ALL ELIGIBLE EMPLOYEES SHOULD BE ENROLLED IN THE Employee Assistance Program.
PARENTAL LEAVE OF ABSENCE	Birth of a Child - Primary childcare parent to receive 8 weeks' paid leave. Non-primary childcare parent to receive 2 weeks' paid leave. Employee giving birth should submit a claim for short term disability thru AFLAC, which will reimburse the employer for 66.67% of the cleric's total compensation figure (up to \$1,000/week) for up to 8 weeks from the date of the baby's birth. Adoptive parents will receive the same time off with pay as a birth parent but will not be entitled to file a disability claim. If Employer enrolled Clergy in NYS Paid Family Leave (PFL), then they can take an additional 12 weeks , and the primary care parent will receive a portion of their compensation through the vendor. Total minimum time available is 8 weeks disability + 12 weeks PFL = 20 weeks
VACATION	Generally vacation time is allotted based on years of employment. 2 weeks in year one (if start date is prior to June 1st), 3 weeks in year two & three; finally, 4 weeks in year four and beyond. Part-time employees get 2 weeks without any increase over time.
SABBATICAL LEAVE	Currently there is no set sabbatical leave for lay employees, but it is being looked into.
The COLA shall be the basis for compensation conversations with all continuing lay employees having already completed at least one full year of service. Diocesan practices are to address salary increases on an every other year basis. This resolution is a guideline and not a mandated salary increase.	
* Employee Assistance Program addresses the emotional, physical, family and legal needs of the clergy and their dependents in the form of immediate help, referrals and resources.	
DIOCESAN PAYROLL SERVICE	Currently 85% of our church employees are paid through the Payroll Service. Primary benefits are receiving the lowest rates available and applicable regulatory requirements are covered. Additional employee benefits are Flexible Spending Account, Transportation Fringe Benefit, Aflac Supplemental Insurance, Plum Entertainment Discounts. Additional benefit info available at www.dioceseli.org .

Submitted by Diocesan Council



List of Treasures to Whom Offerings Should be Sent

Support for Common Ministry <i>Pledge Payments</i>	Payable to: Episcopal Diocese of Long Island Mail to: 36 Cathedral Avenue, Garden City, NY 11530
Diocesan Altar Guild	Mail to: Jane Ames, 604 Park Ave, Woodbury, NY 11797
Episcopal Health Services	Mail to: The Corporate Controller 377 Oak Street, Garden City, NY 11530
Episcopal Ministries of Long Island	Payable to: Episcopal Ministries of Long Island Mail to: 36 Cathedral Avenue, Garden City, NY 11530
Book of Remembrance <i>A Tax-deductible gift for Memorial of loved one(s), Thank Offering, In Honor of a Special Occasion, etc. An Acknowledgement will be sent to families of those remembered</i>	Payable to: Episcopal Ministries of Long Island Mail to: Episcopal Ministries Book of Remembrance 36 Cathedral Avenue, Garden City, NY 11530
The Bishop's Fund for Theological Education	Payable to: Episcopal Diocese of Long Island Mail to: 36 Cathedral Avenue, Garden City, NY 11530
United Thank Offering	Payable to: ECW-Diocese of Long Island Mail to: Ancilla Friday, 651 E 77th St. Brooklyn, NY 11236
Episcopal Church Women Diocese of Long Island	Mail to: Debbie Richberg 63 Court St., North Babylon, NY 11703
Good Friday Offering	Payable to: Episcopal Diocese of Long Island <i>("Good Friday Offering" in memo line)</i> Mail to: Finance Department Episcopal Diocese of Long Island 36 Cathedral Avenue, Garden City, NY 11530
Episcopal Relief & Development Fund	Mail to: Episcopal Relief & Development PO Box 7058 Merrifield, VA 22116-7058

Key Resources

Website



Safe Church Ministry



Diocesan Contacts



Episcopal Real Estate of Long Island (ERELI)



Parish Administration & Church Governance



Episcopal Ministries of Long Island (EMLI)



Survey following 2024 Finance & Administration Seminar

