

**Policy #20 – Parish Associates**  
**Committee on Ministry – Presbytery of Tampa Bay**

A parish associate is a minister who serves in some validated ministry other than the local parish, or is a member-at-large, or is retired, but who wishes to maintain a relationship with a particular church or churches in keeping with ordination to the ministry of Word and Sacrament. Such persons, already qualified as continuing members of presbytery, may serve as parish associates with or without compensation.

The designation of parish associate shall be made under the supervision of the COM at the request of the session of a local church, the consent of the parish associate and the approval of the COM. The COM provides Form F-1 for the establishment of the parish associate relationship. Any change in the terms must have approval of the COM. Every parish associate shall be considered to be an “employee” of the local church for which s/he provides services, and is not considered an “independent contractor” as might be personally preferred for IRS tax purposes.

Ordinarily no more than one parish associate shall be related to a particular church. There shall be an annual review of the parish associate by the COM to insure the fulfillment of the criteria as outlined in G-14.0515c.

**Compensation Limitations on Parish Associates Who Are Honorably Retired**

For retired ministers who become parish associates note should be taken of the fact that this is a Type II service if continuing for 12 months or longer. Therefore for any retired minister (under the age of 70) the cash salary for the services performed may not exceed the current Social Security maximum earnings limit. However, additional manse or reasonable housing allowance, reasonable car and utility allowances, medical costs and continuing education costs may be granted. Salary limitations apply only until a member of the Pension Plan reaches age 70.

**Board of Pension Dues on Parish Associates Who Are Honorably Retired**

For those who serve 20 hours per week or more of post-retirement service, the church must pay 12% on the total effective salary paid to the pensioner. This does not increase the member’s pension, but these dues are used to help with the cost of the Medicare Supplement coverage provided by the Board of Pension to retirees. (See “Retirement Pension Benefits” published by the Board of Pensions (BS-24 40M-12/89).

**Other Retirement Issues**

A session may not employ a person part time as a parish associate when the person is not in another validated ministry, or retired, or is a member-at-large, nor shall it use the position of parish associate as a substitute for calling an associate pastor. A retired minister may not serve the same church or organization from which he/she retired on the same, reduced or modified salary basis. A retired member may serve any other church or employing organization while receiving a retirement pension under Type I or Type II service. (See Board of Pensions brochure “Retirement Pension Benefits.”)