Advisory Committee 7, Financial Matters and Administration, Rev. Jonathan Westra reporting, presents the following:

## I. Council of Delegates

## A. Materials

- 1. Council of Delegates Report (sections IV. D-E; Including Appendix I), pp. 46-48; 193-220
- 2. Council of Delegates Supplement Report (sections I. D; II. 1. 1-5; including Appendices F, G, I, J & K)

## B. Privilege of the Floor

Michael L. Ten Haken, chair of the Council of Delegates; Greta Luimes, vice chair of the Council of Delegates; Zachary J. King, general secretary; and members of the executive staff as needed when matters pertaining to the Council of Delegates, ReFrame Ministries, Resonate Global Mission, or other ministries of the CRCNA are discussed

## C. Recommendations

- 1. That synod receive as information the condensed financial statements of the agencies and educational institutions (IV, E, 5; Appendix I).
- 2. That synod instruct the office of general secretary to insure that the updated financial report be published in the supplement to the Agenda for Synod.
- 3. That synod instruct the Office of General Secretary provide a clear mandate to the synodical finance and administration advisory committee about its role with respect to the denominational financial reports.
- 4. That synod receive the report of the COD on the continued Review of Ministry Shares Reimagined and its recommendations for adoption and consider this report as completing the task assigned by Synod 2023 regarding the continued Review of Ministry Shares Reimagined. (COD Supplement II, I, 1; Appendix I).
- 5. That synod receive for information the report of the COD regarding clergy couples and pension benefits in response to the instruction of Synod 2023 (COD Supplement II, I, 2; Appendix J).
- 6. That synod receive for information the report of the COD regarding short-term illness insurance in response to the instructions of Synod 2022 (COD Supplement II, I, 3; Appendix K).
- 7. That synod adopt the following proposed changes (indicated by strikethrough and underline) to Church Order Supplement, Article 15 (COD Supplement II, I, 4, b):

Guidelines for Churches Whose Ministers Receive Salary Support from Other **Employment** 

- 1. The church is responsible for a total compensation package proportionate to the time spent in ministry to the church (forty-eight hours equals full time). The compensation package shall ordinarily be based on synodically stated minimum salary, fringe benefits, and housing costs.
- 2. Since the compensation package includes a percentage allowance for health insurance, the minister is expected to secure adequate health insurance for the minister and the minister's family.
- 3. The value of the parsonage provided by the congregation may be used for part or all of the compensation package.
- 4. The minister shall receive pension credits in the Ministers' Pension Fund proportionate to the percentage of time devoted to the duties of the church. Eligibility for full pension credit may be secured for ministers who work at least 20 hours per week as long as a if full contribution to the Ministers' Pension Plan is made.
- 5. The nature and amount of time of the task(s) other than ministry shall be specified. The average amount of time expended upon the total of the ministerial and nonministerial tasks shall not exceed sixty hours per week.

(Acts of Synod 1987, p. 572)(Amended Acts of Synod 2024, p. )