



CHURCH MANAGEMENT SUPPORT GUIDE

A church resource for administration and management

PART 3: HUMAN RESOURCES

Version 8.3.2
Revised January 2025

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1 CONDITIONS OF SERVICE MANUAL

All sections contained in this Guide regarding the church's relationship with ministers, employees, volunteers or contractors must be read in conjunction with the **Conditions of Service Manual** on the PCANZ webpage [Calling and Working with Ministers](#).

The Manual is intended for congregations and presbyteries who are:

- involved in a relationship with ministers of word and sacrament; and
- involved in the employment (paid or unpaid) of people in the Presbyterian Church of Aotearoa New Zealand; and
- ministers of our Church; and
- employees, including those who manage employees with congregations or otherwise for the Church; and
- others who are neither ministers nor employees, who represent the Church and/or act for, on behalf of, or in the name of the Church

It is a supplementary provision to the **Book of Order**, issued by the Council of Assembly, and its contents have the status of regulations.

It is split into four parts:

Part 1: The Context of the Conditions of Service Manual.

Part 2: Ministers of Word and Sacrament

Ministers are not employees. This includes ordained ministers of other denominations. This section covers the terms of call for a minister.

Part 3: Employees

The guidelines provide a framework for employed positions which is within legislative requirements, and which delineates more clearly the type of position covered.

Part 4: Volunteers

People are called and/or serve in unremunerated roles in the Presbyterian Church. In law these people are regarded as 'volunteers'. They are acting on a voluntary basis for the Church and do not expect to be rewarded or paid for work performed as a volunteer (whether or not the person receives reimbursement of out-of-pocket expenses). Examples of such roles can be found in the Manual.

2 CALLING AND WORKING WITH MINISTERS - OVERVIEW

This guide provides administrative guidelines for church treasurers and church councils on ordained ministers who are being appointed by the church, either in a permanent call, or as stated supply. This covers the church's obligations towards the minister, including but not limited to, guidance on stipends, allowances, beneficiary fund and housing.

There is also a *Handbook for Congregations* on the PCANZ webpage [For Parishes](#).

2.1 Policies

Advice on policy can be sought from your presbytery in the first instance, or from the Assembly Office, kate@presbyterian.org.nz

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurenson.co.nz, for advice on setting up your payroll. This includes advice on stipend, seniority allowance, housing allowance or tax on housing provided by the church, non-taxable reimbursing allowances, and also accrual and recording of the various types of leave detailed below. However, if you require more extensive help, to actually set up your church payroll system, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

2.1.1 Regulations and guidelines

The relevant regulations and guidelines for church councils in relation to their responsibilities to ministers are spread through several Church publications. The following can be found on the PCANZ webpage [Book of Order](#):

- ***The Book of Order, Chapter 10 Ministry Settlement and Termination***, sets out the requirements for calling a minister to a congregation.
- ***Other Supplementary Provisions*** include additional regulations for Chapter 10, including stated supply and transition ministry.
- The ***Conditions of Service Manual***, a supplementary provision to the Book of Order, sets out an extensive list of the terms and conditions under which a minister is called to a congregation. Topics relating to payroll and day-to-day administration are covered below.

In addition, the PCANZ webpage [Calling and Working with Ministers](#) provides:

- ***Accommodation Provision for Ministers and Church Councils*** - guidelines on the church's obligations regarding accommodation for its minister
- ***Supervision Guidelines***

Please also refer to:

- PCANZ webpage [Beneficiary Fund](#)
- [InterChurch Bureau Guide to Clergy Allowances, Honoraria and Koha](#) (updated August 2017)
- Part 2 of this Church Management Support Guide, ***Current Stipends and Payroll Calculations & Vehicle Reimbursement Rates*** on the PCANZ webpage [Church Management Support Guide](#).
- PCANZ webpage [Minister's Development Plan](#)

2.1.2 Cooperating Ventures

Guidelines for all ministers working in a cooperating venture can be found on the [UCANZ](#) page of the PCANZ website.

2.1.3 Privacy Officer

Privacy is an important issue for any organisation that collects, uses, or discloses personal information. "Personal information" means information relating to an identifiable individual. It could be someone's name, a photograph of a person, contact details, or a record of someone's actions. For churches, this could include a church directory, pastoral information, or employment information.

All agencies are required to have a privacy officer under the [Privacy Act 2020](#), which came into effect on 1 December 2020. The purpose of this position is to prevent or respond to any privacy issues. A position description is available on the PCANZ webpage [Privacy Officer](#)

2.2 Definition of Ministers

2.2.1 PCANZ Ministers

An ordained minister of word and sacrament within the Presbyterian Church or received into the Church from another denomination. The minister is under the authority of the presbytery, and not the church council. Employment law does not apply to ministers inducted to a congregation.

National Ordained Minister (NOM)

A *national ordained minister* (NOM) or a licentiate (a person who has completed their ministry training but has not yet been ordained), in good standing, may be called and inducted to any congregation within the Church. NOM interns are not ordained ministers.

Local Ordained Minister

A *local ordained minister* (LOM) in good standing is a minister of word and sacrament ordained by a presbytery for ministry in a particular church. Local ordained ministry was introduced in 2002 as one of four strands of ordained ministry in the Presbyterian Church of Aotearoa New Zealand. The original understanding of Local Ordained Ministry was that it enabled a local person to meet a local need; typically an elder within a congregation was trained and ordained into their own congregation so that they could step up to fill a ministerial vacancy. Since then the church has widened the scope of LOM appointments, to include people coming into a new district, or being called into chaplaincy or missional appointments. LOM Probationers are not ordained ministers.

Learn more about local ordained ministry, and the process towards ordination, on our [Local Ordained Ministry](#) webpage.

Amorangi

An *amorangi* is a minister who has been ordained for self-supporting (non-stipendiary) ministry within Te Aka Puaho.

2.2.2 Non-PCANZ Ministers

Ordained ministers of other denominations are also not employed. Please contact your presbytery or the Assembly Office regarding ministers who are called under mutual recognition of ministry agreements or memoranda of understanding with Methodist Church of NZ, Presbyterian Church of Korea, Presbyterian Church in the Republic of Korea and Uniting Church of Australia, and other guidelines for non-PCANZ ministers working in a PCANZ church.

2.2.3 Reception of ministers from other denominations or overseas

Ministers from other denominations may apply for reception onto the PCANZ roll, and the guidelines for this process can be found on the PCANZ webpage [Reception – calling ministers from other denominations or overseas](#).

2.2.4 Lay Supply

People providing lay supply are *employed*, and guidelines for employment this can be found in the next section *Employing and Managing Staff (Lay Workers)*. A church seeking to appoint lay person to a stated supply position, in the absence of an ordained minister, must obtain the approval of the presbytery and the concurrence of the ministry settlement board. Appointments should be for no longer than twelve months in total.

2.2.5 Appointing to a ministry position advertised as lay or ordained ministry

If a church has advertised a lay position involving ministry and then wishes to appoint an ordained minister, the employment process must be suspended, and a Ministry Settlement Board convened.

3 TERMS OF CALL FOR MINISTERS

Ordained PCANZ ministers do not have employment agreements, they have terms of call, agreed with presbytery. These costs are to be met by the church.

Standard terms of call are listed in the **Conditions of Service Manual** on the PCANZ webpage [Book of Order](#) and include:

- Removal expenses
- Basic stipend
- Long service adjustment
- Basic expense allowance
- Car allowance, by way of reimbursement, as per Assembly scale
- Manse with furnishing as approved by Assembly (or Housing Allowance)
- Free telephone other than private tolls
- Secretarial assistance as required
- Four weeks annual leave, plus 12 statutory leave days
- Study leave as defined by Assembly unless otherwise stated and approved by Presbytery
- For national ordained ministers, Beneficiary Fund contributions subject to 2.5.6.2, and for local ordained ministers, KiwiSaver contributions.

In addition, congregations should provide a computer and printer/scanner for the minister's sole use, and have in place a replacement policy, the equipment to remain the property of the congregation, but on leaving a minister may purchase the computer at market value. Congregations pay the cost of computer consumables and internet connections for ministers, with appropriate adjustments for private use.

- Please read Part 2 of this Management Support Guide, **Current Stipends and Payroll Calculations and Vehicle Reimbursement Rates**, on the PCANZ webpage [Church Management Support Guide](#) for information on payroll, and vehicle reimbursing rates, for ministers.

3.1 Removal Expenses

A church must pay removal expenses to relocate a minister to the new church. The contract can be between either the removal company and the church, or the removal company and the minister. In either case, final expenses should be agreed by the minister and the church *in advance*. Reimbursement of removal expenses is not taxable. If the church needs to provide temporary accommodation for the minister, e.g. motel, this is also not taxable. Removal expenses are not appropriate for stated supply ministers.

3.2 Accommodation options

Detailed information on accommodation for ministers can be found in the handbook **Accommodation Provision for Ministers** on the PCANZ webpage [Calling and Working with Ministers](#). Calculations for payroll purposes can be found in Part 2 of this Guide on the PCANZ webpage [Church Management Support Guide](#).

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurenson.co.nz, for advice on setting up your payroll. However, if you require more extensive help or need to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

A ministry appointment includes provision of suitable housing for the minister/s and their families. This may be in the form of:

1. Accommodation of an approved standard owned by the congregation.
2. A house leased from an independent owner.
3. An accommodation allowance. The allowance payable to the minister should be the market rental for a suitable property within an appropriate radius of the main worship centre or main site of the ministry. Guidance on current local market rent can be found at <https://www.tenancy.govt.nz/rent-bond-and-bills/>
4. Leasing a house owned by the minister. The rental payable to the minister should be the market rental for a suitable property within an appropriate radius of the main worship centre or main site of the ministry. This is the option least recommended by the Assembly Office, as it creates another, different relationship between the minister and the church. This can lead to problems such as the church requiring the minister, as landlord, to carry out appropriate maintenance. The minister must also be responsible for paying tax to IRD on the rental income.

In the case of a part-time position each case should be considered on its merits.

The accommodation will be located within a reasonable radius of the main worship centre of the congregation or in a location determined by the congregation and the presbytery.

If another location is requested by the minister or the congregation, the following should be considered:

- accessibility and availability of the minister
- the costs to the congregation and/or the minister in terms of travel expenses (note that allocation of these costs are determined by the location of the study/office). It is not expected that churches will reimburse ministers for travel to work
- the effect of travelling time on the attainment of ministry expectations

3.3 Stipend

Ministers must be paid the basic stipend, plus the relevant long service adjustment, also referred to as the seniority allowance. The stipend and long service adjustment are prescribed by the Council of Assembly and adjusted annually, usually on 1 July, based on a formula that is connected to movements in the cost of living. Current stipends and payroll scenarios can be found in Part 2 of this Guide, on the PCANZ website [Church Management Support Guide](#).

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurenson.co.nz, for advice on setting up your church payroll. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

3.4 Long service adjustment, also referred to as Seniority Allowance

Current adjustment rates can be found in Part 2 of this Guide, on the PCANZ webpage [Church Management Support Guide](#).

This is an increment to the stipend to which ministers are entitled based on length of *relevant* service. For example, a minister may have been ordained for ten years, but may have only five years of *relevant* experience. Churches can contact the Assembly Office regarding advice on relevant service of ministers (kate@presbyterian.org.nz)

The long service adjustment can be applied on the date of the minister's anniversary, or on 1 July following the minister's anniversary. This should be decided in advance with your minister.

The new seniority band for a minister begins at the start of the year of service. For example, a minister qualifies for the band *2nd to 5th* year after one year, at the *start* of the 2nd year of service.

The long service adjustment is applied pro rata, according to the FTE of the minister.

Under the mutual recognition of ministry agreement with the Methodist Church, Methodist ministers called to a church will NOT be entitled to a seniority allowance from PCANZ.

The offer of any seniority increment to newly-received PCANZ ministers from a denomination outside PCANZ recognises the fact that, while they may currently lack the experience specific to PCANZ, the years of service in the other denomination should be acknowledged. This is done by calculating the previous eligible years of service at 50%. This information is contained in the **Reception Process Guidelines**, on the PCANZ webpage [Reception - calling ministers from other denominations or overseas](#) which the minister would have read when applying for reception. Please contact the Assembly Office for advice (kate@presbyterian.org.nz).

3.5 Reimbursing Allowance

Please read: [Inter Church Bureau Guide to Clergy Allowances, Honoraria and Koha](#)
A minister is paid a non-taxable reimbursing allowance, set by the Assembly Office, to cover hospitality, books, clothing (vestments) and other expenses. Current rates and payroll scenarios can be found in Part 2 of this guide on the PCANZ webpage [Church Management Support Guide](#)

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurensen.co.nz, for advice on setting up your church payroll. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

3.6 Beneficiary Fund

Please read the **Conditions of Service Manual** on the PCANZ webpage [Book of Order](#)

For Beneficiary Fund queries and registration information contact the Fund's administrator Melville Jessup Weaver (MJW) on 0800 266 787 or email presbyterian@mjlw.co.nz. Information about the Fund is available on the [PCANZ Beneficiary Fund](#) webpage or call Church Property Trustees on 04 381 8296, or email trustees@presbyterian.org.nz

Further information can also be found in Part 2 of this Guide on the PCANZ webpage [Church Management Support Guide](#).

3.6.1 National Ordained Ministers

Contributions to the Beneficiary Fund are compulsory for all **National Ordained Ministers (NOMs)** engaged under terms of call or appointment, including stated supply or transitional ministry, or engaged under an employment agreement covered below, except as follows:

a) A National Ordained Minister who:

i) has been granted the status of Minister Emeritus or Minister Emerita; and

ii) is over the age of entitlement to New Zealand Superannuation:

is not eligible for contributions to the Beneficiary Fund; **or**

b) A National Ordained Minister who is already a member of a retirement savings scheme accepted by the Council of Assembly as having a similar purpose to the Beneficiary Fund, provided that the church contribution required to be made to the alternative retirement savings scheme must not exceed the contribution that would be required to be made to the Beneficiary Fund. The Council of Assembly will obtain advice from the Trustee before it accepts that a particular scheme meets the criteria for exemption; or

c) A National Ordained Minister who is engaged under a contract of employment that specifically excludes payment of contributions to the Beneficiary Fund, provided that any such employment contract must be approved by the Assembly Executive Secretary.

3.6.2 Local Ordained Ministers

Local Ordained Ministers of PCANZ, like NOMS, are not employees; however, they are not eligible to join the Beneficiary Fund and the provisions of the Kiwisaver Act apply. General Assembly 2016 stated that Church KiwiSaver contribution for locally ordained ministers should be no less than 5%.

3.6.3 Amorangi

Amorangi are self-supporting ministers, and therefore not called or employed, so they are unable to join the Beneficiary Fund and the provisions of the Kiwisaver Act do not apply.

3.6.4 Non-PCANZ Ministers

Non-PCANZ ministers are also not employees, but they are also not eligible to join the Beneficiary Fund, and the provisions of the Kiwisaver Act apply.

Prior to calling a minister from a Church with which PCANZ has a mutual recognition of ministry (Methodist Church of NZ, Presbyterian Church of Korea, Presbyterian Church in the Republic of Korea and the Uniting Church of Australia), the Ministry Settlement Board should consult the agreement between those churches and PCANZ.

For example, Methodist ministers (Presbyters) shall not be required to join the Presbyterian Church Beneficiary Fund. Rather, if they have membership in the Methodist Church Supernumerary Fund it will continue during the appointment. The personal contributions of the Presbyter will be deducted from their stipend at the rate required by the Methodist Church Supernumerary Fund. The Presbyterian Church shall make contributions to the Methodist Church Supernumerary Fund at the rate prescribed by that Fund.

3.6.5 Lay People in Supply

Lay people providing supply are employees and are not eligible to join the Beneficiary Fund and must instead be enrolled in Kiwisaver. The General Assembly 2016 recommended that churches pay 5% employer contributions to a lay worker's Kiwisaver scheme.

3.6.6 Kindred Entities

Kindred entities are organisations, as determined by the Beneficiary Fund Trustee:

- a) in which the Church has official representation through appointment by Church courts; or
- (b) which the Church supports but on which it has no official representation; and
- (c) which has signed a deed of adoption by which it covenants with the Trustee to comply with and observe the provisions of this Deed.

Kindred entities generally include chaplaincy organisations within tertiary education, hospitals, Defence, and Corrections, and other organisations such as Presbyterian Support.

National Ordained Minister employed by an approved organisation can remain members of the Fund.

3.6.7 Joining the Beneficiary Fund

Joining the fund is the minister's personal responsibility. NOMs should apply to join the Beneficiary Fund as soon as they are ordained and inducted into a position. Application information is available from the Church Property Trustees (email trustees@presbyterian.org.nz).

Once the minister's Beneficiary Fund account is open, the Fund's administrator, Melville Jessup Weaver (MJW), will contact the church to arrange for the payment of contributions.

3.6.8 Payment of Contributions

Both the minister's and church contributions are processed and paid by the church. Ministers are not able to make contributions directly into the Beneficiary Fund. Contributions should commence as soon as the minister commences with the church.

However, it may take a few weeks for the minister to join the Fund, in which case the church should deduct the contributions and hold these until MJW advise that the account is ready to receive contributions.

The preferred method is direct debit format. MJW will provide the relevant documents. Direct debits will be made on a regular basis. If the church uses automatic payments, the church must ensure that contributions are paid regularly, aligned with the minister's wage cycle. The failure to pay contributions to MJW on a regular basis may result in the church being liable for any lost investment income incurred.

3.6.9 Changes of Status of Existing Members of Beneficiary Fund

When a minister leaves a congregation, the church should either cease paying contributions (both the church and minister's) or advise MJW, to stop the direct debit for contributions.

If the minister changes from full-time to part-time stipend (or vice versa) within the same congregation, the church should advise MJW, so that the contributions are adjusted accordingly.

The Beneficiary Fund is unaware of increases in seniority allowance, which affects the Beneficiary Fund contributions. Therefore, please notify MJW of any changes in seniority for your minister.

For Beneficiary Fund queries and registration information contact MJW on 0800 266 787 or email presbyterian@mjw.co.nz. Information about the Fund is available on the [PCANZ Beneficiary Fund](#) webpage or call Church Property Trustees on 04 381 8296.

3.6.10 Employer Superannuation Contribution Tax (ESCT)

The ESCT rate for a minister will be based on their gross taxable income plus the gross church contribution to the Beneficiary Fund, that is, including housing allowance or notional rent (whichever is applicable), and seniority allowance and the gross church contribution to the Beneficiary Fund (i.e. before deduction of ESCT), but excluding the reimbursing allowances. There is a PCANZ Accounting & Payroll helpline, 0800 567957 or email rowena.janes@laurensen.co.nz Advice on how to set up a minister's payroll is provided at no charge. However, if you need help to actually set up your payroll, there is likely to be a cost attached. Please make sure that you are clear on what costs might be incurred before proceeding.

3.6.11 Inland Revenue Correspondence

If Inland Revenue requires a letter explaining that the Beneficiary Fund already meets the church's obligations in respect of Kiwisaver, please contact the team at MJW who will provide this.

A National Ordained minister can have a Kiwisaver account as well as a Beneficiary Fund account. National Ordained Ministers who want to save more than 5% for retirement can make additional contributions to a Kiwisaver – but congregations are not required to also contribute to Kiwisaver.

A minister who is contributing only to the Beneficiary Fund needs to opt out of Kiwisaver at the start of any new appointment. There is a time limit for opting out. Advice can be found on the [Kiwisaver opt-out webpage](#).

3.7 Supervision

Please read **Supervision Guidelines** on the PCANZ webpage [Calling and Working with Ministers](#).

Churches are to pay reasonable costs associated with supervision, including the cost of travel.

Congregations are responsible for ensuring that all stipended, paid staff and volunteers are well supported and trained. Pastoral lay workers not receiving professional supervision should be provided with suitable pastoral and professional support.

Where several ministers/employees work together, team supervision shall be necessary on a regular basis, in addition to individual supervision.

3.8 Minister's Development Plan (MDP)

Please read the MDP guide on the PCANZ webpage [Minister's Development Plan](#). Presbyterian ministers are committed to life-long learning and ongoing formation, and the Minister's Development Plan (MDP) is one component of that. The minister works through a structured self-reflection process, guided by a facilitator. This process provides a framework for their ongoing personal and professional development, and repeats on a 3-year cycle.

There is a cost for a Development Plan, detailed on the MDP webpage (above), and this is agreed to between the minister's church and the facilitator, who will invoice the church directly for the cost of this Development Plan at the completion of the process. The church is responsible for the payment of this invoice.

3.9 Training

As a result of a Minister's Development Plan, the reviewer, in consultation with the minister, may recommend a course of continuing ministry formation (CMF). Once agreement has been reached, the minister may be directed to the Knox Centre for Ministry and Leadership, to assist with finding suitable courses and or training options, or elsewhere. The church council will be consulted regarding any costs related to the recommended training. CMF will include, but not be restricted to, the recommendations made by a Minister's Development Plan.

Courses contributing to continuing ministry formation under this regulation are defined as being of up to one-week (seven days) duration. They are not to be considered as study leave. As a guide, ministers should attend at least one week's training every two years.

Ministers attending courses contributing to continuing ministry formation are entitled to receive, from their congregation or appointing body, payment for reasonable cost of travel and/or accommodation expenses. Churches should budget for up to \$1,000 per annum (non-cumulative) for actual expenses incurred in continuing ministry formation.

Church councils must recognise and make provision for their minister's absence while undertaking continuing ministry formation. This could include pulpit supply.

3.10 Motor Vehicle Reimbursement Rates

Motor vehicle reimbursement rates are advised by the IRD. Rates are recommendations only and alternative rates (or reimbursement systems) may be negotiated between the minister and the church.

Current reimbursement rates and more detailed advice on record-keeping can be found in *Vehicle Reimbursement Rates* in Part 2 of this Guide, on the PCANZ webpage [Church Management Support Guide](#).

3.11 Minister's Leave Entitlements

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurenson.co.nz, for advice on setting up

your church payroll. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

3.11.1 Overview

Ministers' leave entitlements are not governed by employment law, but are in accordance with the Book of Order and detailed in the Conditions of Service Manual, both located on the PCANZ webpage [Book of Order](#). Full-time ministers are entitled to four weeks' annual leave per year, and they have the same statutory holiday entitlement as lay workers, that is, 12 days per year. A full-time minister's workload is calculated as 12 units, which equates to five days plus two evenings per week. However, church councils should encourage their ministers to take two days off per week.

Full-time ministers are permitted to take a three-day weekend off per school term without cutting into their leave entitlement. This additional day is to be used once a term, and cannot be accumulated or cashed-up. A pro rata arrangement may be worked out with part-time ministers.

3.11.2 Annual Leave

The annual leave entitlement for a full-time minister is summarised below:

Annual leave 20 days

Statutory leave 12 days

Additional leave (1 day per quarter) 4 days

Total 36 days

Churches are required to work with their minister to ensure they are taking adequate time off, and to record leave and leave balances. The church cannot pay out leave in cash and should not let the leave liability accumulate too much. Churches are expected to arrange pulpit supply in the absence of a minister (current pulpit rates can be found in *Current Stipends and Payroll Calculations* in Part 2 of this Guide, on the PCANZ webpage [Church Management Support Guide](#)) to enable a minister to take leave.

3.11.3 Statutory Holidays

Unlike a lay employee covered by the Holidays Act, a minister does not get paid extra for working on a statutory holiday. When a minister is required to work on one of their usual days off, or a statutory holiday falls on that day, they will receive an extra day off in lieu. Leave is accrued at the end of each year's service. To calculate leave, record any days the minister takes off as leave and add any days that a minister has worked on a statutory day.

See examples of payroll calculations for ministers' leave in Part 2 of the Church Management Support Guide.

Note: To assist ministers with taking leave, there is free holiday accommodation available at [Glen Innis Station](#) near Waipukurau.

3.11.4 Resignation of a Minister

On resignation, the minister may be paid out unused leave. Because ministers are not covered by the Holidays Act, the church is not legally bound to pay out any unused annual leave liability in cash at the conclusion of employment, although there is an obvious obligation to do so. This does not include the one day off per term, which needs to be taken at the time, or lost. Untaken leave includes basic stipend, seniority allowance and housing allowance (if relevant). It does not include non-taxable reimbursing allowances.

3.12 Sick Leave

3.12.1 Overview

Sick leave for ministers is available on a basis of as and when necessary. However, it should still be recorded. A medical certificate will be required for absences longer than one week.

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurenson.co.nz, for advice on setting up your church payroll. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

The stipend must continue to be paid for the first two months of continual sick leave; the church council is not obligated to pay the stipend for the balance of the period of sick leave.

If a minister goes on extended or indefinite sick leave, the church council needs to notify the presbytery. The presbytery will then make contact with the minister and appoint someone from outside the church to work alongside the minister through this period. The church will also need to discuss with presbytery the provision of ministry during this period, which may include pulpit supply, and the church will need to meet this cost.

If the church council is considering stopping the stipend (either all or part) after the two months, the church should discuss this with presbytery, as there are then only limited options for financial help for the minister – below.

3.12.2 Benevolent Fund

See the PCANZ webpage [Church Property Trustees](#), as they administer this fund. A minister may apply for a Benevolent Fund Sickness/Disability Grant, which relates to situations where a current minister (under the age of entitlement for National Superannuation) has a temporary or permanent illness or disability such that they cannot perform their existing role as a minister of PCANZ (i.e. in their existing full time or part time role). These grants may be given on a monthly basis to assist the minister with their daily living costs, rehabilitation or medical costs or other extraordinary or miscellaneous costs that arise. It is important to note that this should not be treated as a pseudo health or income replacement cover for

ministers. Ministers will be expected to take all reasonable care in providing for their own financial needs in the event of sickness or disability.

3.12.3 Beneficiary Fund

A minister may apply to access the funds held in their Beneficiary Fund account in certain circumstances. These include:

- Significant Financial Hardship – if the Trustee of the Fund is of the view that the minister is suffering, or likely to suffer, significant financial hardship
- Life shortening congenital condition (from the Complying Section only)
If the minister wants to pursue this option, please contact Melville Jessup Weaver 0800 266 787 or email presbyterian@mjw.co.nz.

See the PCANZ webpage [Church Property Trustees](#), for further advice.

Where a minister has been continuously on sick leave for more than six months, the presbytery may take action under Book of Order to terminate the ministry settlement position. However, it should be emphasised this is the absolute last step.

3.12.4 Care of Dependents

The Conditions of Service manual is silent on the issue of using sick leave to care for dependents. Where a minister needs to take time off to care for a dependent, careful consideration should be given to their request. Where the amount of leave required is longer than one week, the church may ask the minister to use their annual leave entitlement. Where the amount of leave required is significant, the presbytery should be involved to assess the minister's capacity to continue in their charge.

3.13 Study Leave

All ministers, including presbytery and assembly appointees, are entitled to study leave, which is accumulated at one day for each month of consecutive service, up to a maximum of 84 days (12 weeks). The value of accrued study leave (number of days multiplied by the daily stipend of the minister) should be recorded in the church balance sheet as a liability. When a minister moves between churches their accumulated study leave is transferred to the new church. The presbytery is responsible for requesting the amount of study leave a minister has owing to them when calling that minister to a new charge, and sharing this information with the church.

To take study leave, the minister must gain the approval of the presbytery. Likewise the presbytery may direct a minister to take study leave if it believes it is warranted.

Study leave will not normally be taken before the expiration of two years' service in the minister's current congregation or appointment, or within two years of any agreed conclusion of the minister's term or retirement.

The minister should be involved in discussions around covering services and pastoral care in the minister's absence. It may also be necessary to appoint an

acting Moderator for the church council. The church is responsible for pulpit supply fees as well as continuing to pay stipend and related costs, but does not have to contribute towards actual study or travel costs associated with the study period. Churches should ensure money for pulpit supply fees are set aside in their budget.

A minister must not be given a financial payment in lieu of study leave.

Ministers in stated supply do not accrue study leave, and due to the short-term nature of supply, cannot take study leave.

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurensen.co.nz, for advice on setting up your church payroll, which includes accumulating and recording study leave for your minister. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

3.13.1 Funding for Ministers' Study Leave

See the Knox Centre for Ministry and Leadership website: [Knox Centre](#)

Also Bill and Margaret Best Travel Fund on the PCANZ webpage [Best Travel Fund](#)

3.14 Continuing Ministry Formation Leave

Courses contributing to continuing ministry formation (CMF) – see the section above *Training* - are not to be considered as study leave. As a guide, ministers should attend at least one week's training every two years, and a provision for this should be made in the budget.

3.15 Parental leave

Entitlements for ministers are the same as for secular employees pursuant to the provisions of the Parental Leave and Employment Protection Act. Please refer to the *Conditions of Service Manual* on the PCANZ webpage [Book of Order](#).

From 1 July 2024, if a minister in KiwiSaver (eg LOM) chooses to have KiwiSaver deductions from paid parental leave payments, Inland Revenue will also make employer contributions of 3%.

If the minister continues to receive a salary or wage while on parental leave, the church will keep deducting KiwiSaver contributions and making compulsory employer contributions unless the minister has a savings suspension.

3.16 Funding Available to Ministers

The Church Property Trustees administer the following funds, and details can be found on the PCANZ webpage [For Ministers - Stipends, loans and grants](#)

3.16.1 Burnett Loan Fund

The Fund makes loans to PCANZ ordained ministers in active service, who are in receipt of a stipend, to assist them with financial hardship. Information is available on the PCANZ [Burnett Loan Fund](#) webpage or contact the Church Property Trustees (trustees@presbyterian.org.nz).

3.16.2 Benevolent Fund

The Fund is available to all Qualifying Persons and can provide assistance through three types of grants:

- 1) Special Needs Grants;
- 2) Sickness/Disability (as above); and
- 3) Retirement Support.

Information on who qualifies and the criteria for the grant options is available on the PCANZ [Benevolent Fund](#) webpage or contact the Church Property Trustees (trustees@presbyterian.org.nz).

3.16.3 Beneficiary Fund

A minister may apply to access the funds held in their Beneficiary Fund account in certain circumstances. These include:

- Significant Financial Hardship – if the Trustee of the Fund is of the view that the minister is suffering, or likely to suffer, significant financial hardship
- Life shortening congenital condition (from the Complying Section only)
If the minister wants to pursue this option, please contact Melville Jessup Weaver 0800 266 787 or email presbyterian@mjlw.co.nz.

See the PCANZ webpage [Beneficiary Fund](#)

3.16.4 Funding for Study

See section above on Study Leave.

4 MINISTERS IN STATED SUPPLY

4.1 PCANZ supply ministers

During a ministry vacancy in a congregation, while the ministry settlement board is undertaking its functions, there may be opportunity for short term ministry appointments. Stated supply is a local appointment made by the church council, made in consultation with, and concurrent with the ministry settlement board, and approved by the presbytery, for ministry to a congregation for a short, stated term of up to two years. The same Conditions of Service apply to ordained PCANZ ministers in a stated supply position as those in a permanent position. However, they do not accrue study leave. The minister must hold a current certificate of good standing (presbytery can advise).

4.2 Non-PCANZ supply ministers

Ordained ministers of other denominations are also *not employed*, and should not be given employment agreements. Instead, please contact your presbytery or the Assembly Office for a memorandum of understanding and a letter of appointment. Please also contact your presbytery or the Assembly Office for ministers who are providing supply under mutual recognition of ministry agreements or memoranda of understanding (with Methodist Church of NZ, Presbyterian Church of Korea, Presbyterian Church in the Republic of Korea or Uniting Church of Australia) and other guidelines for non-PCANZ ministers working in a PCANZ church.

4.3 Lay supply

People providing lay supply *are employed*, and guidelines for employment this can be found in the next section Employing and Managing Staff (Lay Workers). A church seeking to appoint lay person to a stated supply position, in the absence of an ordained minister, must obtain the approval of the presbytery and the concurrence of the ministry settlement board. Appointments should be for no longer than twelve months in total.

5 PULPIT SUPPLY

Pulpit supply is the provision of a worship service only, by an ordained minister. Adjusted supply fees for a minister or theological student leading services are based on gross stipend. Rates are therefore fixed and can be found in Part 2 of this Guide, on the PCANZ webpage [Church Management Support Guide](#). Pulpit supply fees paid to a lay person or elder are at the discretion of the church, though should not exceed the rates to a PCANZ minister or theological student.

Ministers providing pulpit supply should be treated as *independent contractors* for the following reasons:

- Ministers cannot be paid as employees. In any case, an employment agreement must be provided for employees, and there is a fine of up to \$1,000 for the church if there is no employment agreement.
- Employees would also be entitled to 8% holiday pay in lieu of annual leave, may also be entitled to Kiwisaver (subject to age), to sick leave after a period of time, and the church would be charged for ACC. There is no provision for this in the pulpit supply rates specified by the Council of Assembly.
- The pulpit supply payment does not meet the requirements for a koha. In order for monies paid by a church to be classed as a koha or donation, they must be unconditional. In the case of pulpit supply, the payment cannot be considered a koha, as:
 - i. it is at a rate stipulated by the Council of Assembly, based on ministers' stipends, which incorporate seniority
 - ii. is *required* (i.e. rather than voluntary)
 - iii. there is definitely an element of *reciprocity*, or quid pro quo – a fee paid for a service provided.

No written contract is required for an independent contractor providing pulpit supply. However, the minister must be paid through the church payroll, with withholding tax deducted. The church needs to provide the minister with an IR330C to complete, on which the minister will nominate a tax rate. The list of activities in the IR330C is not comprehensive, but states that “the description below may not include all activities”. Although pulpit supply is not specified, it can easily be classified under Activity number 10 (page 3 of the IR330C), which includes lecturers and presenters.

Pulpit supply is not eligible for Beneficiary Fund contributions, or 8% holiday pay

In the case of a minister choosing (as the *church* cannot choose to do this) not to receive the PCANZ specified rate for pulpit supply, there are two possible situations:

- (a) Church offers to pay minister who says “I really don't need to be paid. If you feel as though you'd like to pay me a koha, that would be welcome but I don't require

it at all". This is absolutely fine, and any payment made in this situation would be a true koha, and therefore not required to be declared as income or have tax deducted.

- (b) Church offers to pay minister, who says "I don't really want any extra income, so could you pay me say, \$200 and we'll just call it a donation or koha?" This is NOT unconditional; the minister has requested payment, and stipulated the amount they would like to receive. This cannot be classed as a koha, and is taxable income, which must be declared to IRD and paid.

An honorarium is similar to a koha or donation. It can be described as a payment made in exchange for rendering a service or activity that is not part of one's official duties or responsibilities, where no price is set by the person receiving it. If a supply minister requests or requires a particular amount to be paid, this cannot be said to be an honorarium.

It is possible, but not recommended, to pay a minister on invoice. If this is to be the procedure followed by the church, it needs to make it extremely clear on every communication regarding payment that the payment represents contract income, no tax has been deducted, and that the minister must declare the income to IRD as self-employed or contract income. PCANZ considers that it is in the best interests of all for tax to be deducted at source.

A full-time or part-time minister may ask for the pulpit supply fee to be paid directly to his or her church. In this case, please request an invoice from the minister's church. If that church is registered for GST, then it will be applied, as the church is providing a service.

The default is that a minister should be offered payment for pulpit supply, at the PCANZ-prescribed rate that is consistent with a minister's stipend. PCANZ ministers have undertaken training, typically have years of experience, take a number of hours to prepare and deliver a service, and should not be expected to provide pulpit supply for free. The decision not to accept a pulpit supply payment lies with the minister. While there are ministers who wish to donate their services, and that is of course completely acceptable if they choose to make that offer, this should not be expected. Not all ministers are in the position where they can afford to be so generous with their time and effort.

There is also an information sheet for ministers covering FAQs around pulpit supply, available on the PCANZ webpage [For Ministers](#)

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurensen.co.nz, for advice on setting up your church payroll. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

6 EMPLOYING AND MANAGING STAFF (LAY WORKERS)

The Assembly Office will refer churches to the [Employment New Zealand](#) website for guidance on good employment practice. For advice on specific employment matters, please contact Kate Wilson at the Assembly Office, kate@presbyterian.org.nz

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurenson.co.nz, for advice on setting up your church payroll. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

6.1 Recruitment

6.1.1 Approval to Recruit

The church council has the authority to employ the following without presbytery approval:

6.1.1.1 General Staff

Staff such as administrators, grounds-keepers, cleaners.

6.1.1.2 Pastoral lay staff

This term is intended to describe positions and employees for whom ordination is not required but whose major emphasis is in working with people. At present such positions might be pastoral assistants, youth workers, child and family workers, lay chaplains and deacons, counsellors, mission field workers, facilitators, mediators, advocates and so on. The church council has the authority to appoint to these positions without presbytery approval.

6.1.1.3 Lay supply

Although people appointed to lay supply are *employed*, and subject to the following guidelines, a church seeking to appoint a lay person to a stated supply position, in the absence of an ordained minister, must obtain the approval of the presbytery and the concurrence of the ministry settlement board. These appointments can be for no longer than one year. See the previous section *Calling and Working with Ministers*.

- Presbytery approval must also be sought for calling an ordained minister. See ***Guidelines for a Ministry Settlement Board*** on the PCANZ webpage [Calling and Working with Ministers](#)

If a church has advertised a lay position involving ministry and then wishes to appoint an ordained minister, the employment process must be suspended, and a Ministry Settlement Board convened.

6.1.2 Budgeting

With regard to remuneration, the 2012 General Assembly resolved that congregations be encouraged to pay a minimum of the living wage, and the

General Assembly 2016 recommended that churches pay 5% employer contributions to the lay worker's KiwiSaver scheme.

The basic stipend offered to a national or local ordained minister may be used as a guide when offering employment to a lay pastoral worker (for example a percentage of the stipend). However, allowances for seniority and housing and the reimbursement allowance must not be paid to employees. These are IRD-approved allowances that only apply to ministers appointed under the Book of Order Terms and Conditions (refer to the ***Conditions of Service Manual*** on the PCANZ webpage [Book of Order](#)).

The recommended pay scale for Youth Workers can be found in the employment section of the [Presbyterian Youth Ministry](#) website.

It is highly recommended that each employed person in a position with pastoral responsibility have a supervisor.

Selection panels are to include in their discussion the importance of supervision for the employee they may appoint. The employer should pay reasonable costs associated with supervision including the cost of travel.

6.2 Employment Legislation

The church's recruitment, selection and employment practices must comply with the regulations and responsibilities set out in New Zealand employment law. For guidelines on all these areas, refer to the [Employment New Zealand website](#). Relevant links are listed under the following sections.

6.3 Defining An Employee

[Who is an Employee?](#)

For types of employees - [How to Hire – Guide for Employers](#)

Churches should pay particular regard to the definitions for permanent and fixed term employees, casual employees and contractors, and be clear about the position that may be offered. This will affect the type of employment agreement to be offered (see below *Employment Agreements*).

6.4 Recruitment Process

6.4.1 General

The Assembly Office will refer churches to the [Employment New Zealand - Hiring](#) website and [How to Hire – Guide for Employers](#) for guidance on good recruitment practice. There are also [e-learning modules](#) on the Employment NZ website. However, churches can always contact Kate Wilson (kate@presbyterian.org.nz) with any specific queries or concerns.

6.4.2 Youth Ministry

There is also an employment guide for staff working with young people on the [Presbyterian Youth Ministry](#) employment webpage.

6.4.3 Preparing for the Hiring Process

Refer Employment NZ:

[Employment New Zealand - Hiring](#)
[How to Hire – Guide for Employers](#)

It is possible that candidates may come from within the church, however if a vacancy is advertised there are several options available to the church:

- General Assembly website: list your non-ministerial vacancy under “Jobs” on the PCANZ website (email: kate@presbyterian.org.nz)
- Your presbytery’s newsletter
- Online recruitment sites, such as *Seek*
- Recruitment agencies: this may appear an expensive option, but an agency can reduce the amount of time required to review and short-list applications, as well as help clarify the church’s needs, appropriate pay levels and the level of experience available.
- [Work and Income New Zealand](#) offers a free service that matches qualified unemployed people to the jobs that employers list with them.

The church is responsible for the advertisement’s content.

6.4.4 Job Applications

Refer Employment NZ:

[Employment New Zealand - Hiring](#)
[How to Hire – Guide for Employers](#)

6.4.5 Interviews

Refer Employment NZ:

[Employment New Zealand - Hiring](#)
[How to Hire – Guide for Employers](#)

The interview panel should consist of a suitable number of people who have an interest in the position. For example, for a presbytery youth worker, the panel might consist of a minister and an elder from the presbytery, at least one youth representative from the presbytery and possibly someone from the presbytery with some experience in recruitment and selection in the relevant area.

6.4.6 Discrimination when hiring

Refer Employment NZ:

[Employment New Zealand - Hiring](#)
[How to Hire – Guide for Employers](#)

6.4.7 Selecting and Appointing

Refer Employment NZ:

[Employment New Zealand - Hiring](#)
[How to Hire – Guide for Employers](#)

6.5 Police Checks

Refer: [PCANZ Police Checks webpage](#)

A police check is one way that a church can keep vulnerable people safe.

All voluntary or paid workers who work with or have responsibility for children or young people under the auspices of the PCANZ are subject to the PCANZ Child Protection Policy, which can be found on the PCANZ webpage [Book of Order](#) and must undergo a police check prior to their appointment. After the initial check, a new check needs to be done every three years.

In addition to the police check, all staff and volunteers working with children or young people must undertake the Church's Safety Warrant of Fitness (WOF) training – see the PCANZ webpage [Safety WOF](#) which equips churches to comply with New Zealand law, the Church's Child Protection Policy and, most importantly, helps us keep the children and young people in our care safe.

In addition, because many employees (and volunteers) in the Church come into contact with vulnerable people – young, old, disabled, troubled – normal practice will require any employment recruitment process to be subject to satisfactory clearance from a police vetting check. This needs to be made clear during the recruitment process, and included in the employment agreement, as a condition of employment.

After the initial check, a new check needs to be done every three years.

Ministers in active ministry are also required to undergo police checks every three years in order to maintain a Certificate of Good Standing.

The [PCANZ Police Checks webpage](#) provides the following:

- procedure for submitting police checks
- application forms
- policy on disclosure of results, management of risk in the case of an adverse result, and storage of applications and results

Please allow six weeks for the processing of police checks by the Assembly Office.

You are able to give the employee the job, but must say that it is subject to getting the information back from NZ Police about criminal convictions. It should say in the letter of offer that the job is subject to this condition.

If an employee provides false information, you should talk to them about this, but you could use the clause in the letter of offer or employment agreement to retract the job offer.

Instead of making the offer of employment subject to checks, you can wait until the checks are completed before making an offer of employment to the person.

6.6 Employment Offers

Particular care must be taken when making an offer of employment. It is essential to maintain a record of the offer and acceptance, including correspondence and draft agreements. Verbal agreements can be legally enforceable, so documentation is essential in the event an employee makes a claim of unfair bargaining, as defined in the [Employment Relations Act 2000](#).

Advice and sample appointment letters can be found on the Employment NZ website: [Sample appointment letters](#)

6.7 Employment agreements

Refer Employment NZ:
[Employment New Zealand - Hiring How to Hire – Guide for Employers](#)

6.7.1 General

The employment agreement forms the legal basis of the employment arrangement. Every PCANZ employee must be provided with an [individual employment agreement](#), and failure to ensure the employment agreement is in writing may result in a fine from Employment New Zealand.

Please refer to Employment New Zealand [Types of Employee](#) to ensure that you are issuing the correct employment agreement. Please ensure that you follow the correct guidelines if you are not issuing a standard permanent part-time or full-time agreement.

For example, if a church wishes to offer a fixed-term (temporary) employment agreement, either full-time or part-time, there must be a genuine reason based on reasonable grounds for the fixed-term, and the employee must be told about this reason. Please refer to Employment NZ guidelines on [Fixed-term employees](#).

A 'Casual employee' is not defined in employment legislation, but the term is usually used to refer to a situation where the employee has no guaranteed hours of work, no regular pattern of work, and no ongoing expectation of employment. The employer doesn't have to offer work to the employee, and the employee doesn't have to accept work if it's offered. The employee works as and when it suits both them and the employer. This can sometimes happen because it's hard for the employer to predict when the work needs to be done, or when the work needs to be done quickly. Each time the employee accepts an offer of work it is treated as a new period of employment. Please refer to Employment NZ guidelines on [Casual employees](#).

Failing to comply with requirements relating to casual and fixed-term employment agreements could affect the church's ability to end the employment without notice or at the expiry of the fixed term by entitling the employee to treat the employment as continuing.

[Things an employment agreement must contain](#)

An employment agreement with the church **must** also include references to the *Conditions of Service Manual*, the Church's *Code of Ethics*, and the *Book of Order* as part of the terms and conditions of the relationship. They can all be found on the PCANZ webpage [Book of Order](#).

For employees working with children and youth, the employment agreement must also contain a reference to the *Child Protection Policy* and *Children and Youth Ministry Code of Ethics*. These can be found on the PCANZ webpage [Book of Order](#).

[Offering and negotiating employment agreements](#)

The Ministry of Business, Innovation and Employment offer an online [Employment Agreement Builder](#)

[Unfair bargaining](#)

6.7.2 Trial and Probationary periods

Trial periods and probationary periods are options which can be used by employers and employees to assess and make sure that the employee can do the job. These options shouldn't be used instead of a proper recruitment process.

Please refer to Employment NZ [Trial and probationary periods](#)

6.7.3 Leave Entitlements

Meeting minimum employee entitlements is essential, not only to comply with employment legislation – [Holidays Act 2003](#) and [Holidays Amendment Act 2010](#) – but also, to fulfil the Church's values and obligations as an employer.

New Zealand law on holidays and leave is based on three key concepts:

- Public holidays are for the observance of days of national, religious, or cultural significance, which all employees should be entitled to take as leave, where possible. Where it is necessary for an employee to work on a public holiday that work should be specially rewarded.
- For the purposes of rest and recreation, all employees are entitled to enjoy four weeks paid annual holidays ("annual leave") each year.
- The employment relationship is both financial and human. Therefore, after a period of employment, it is reasonable to expect that employers will support employees with sick leave and bereavement leave when required.

It is *very* important for the employer and employee to be clear from the start about the method of calculating and recording leave, and for leave to be recorded. Churches should monitor employees' leave for two reasons: (1) employees should be taking leave, for all the reasons listed above, and (2) untaken accrued leave is a financial liability on the church, and the employee is entitled to be paid out.

Staff can ask in writing to [cash up](#) up to one week of their four weeks' minimum entitlement in each year following the anniversary of their start date.

As an employer, the church can require staff to take annual holidays during a closedown period, e.g., Christmas and New Year, providing the church gives at least 14 days' notice. If a closedown period includes public holidays, then staff are entitled to paid public holidays if they would be otherwise working days for them.

Please refer to Employment NZ for guidance on [Leave and holidays](#). This includes all types of leave, including parental leave.

It also gives advice on [Pay-as-you-go for fixed-term or changing work patterns](#); in limited circumstances some employees may be paid their annual holiday entitlement on a pay-as-you-go basis. Public holidays are to be taken, or paid, over and above this entitlement.

6.7.4 Public holidays

Employees are entitled to a paid day off on a public holiday if it would otherwise be a working day. These public holidays are separate from and additional to annual holidays.

Advice on how to treat these public holidays, in terms of pay and time in lieu, for your employee can be found at Employment New Zealand [Public holidays](#).

The church and staff can agree to [transfer the observance of a public holiday](#) to another working day to meet the needs of the church or individual employees.

6.7.5 Easter Camp Public Holidays

For information on the observance of public holidays, recommended hours eligible for payment and time in lieu for youth workers, please see the [PYM website](#).

6.7.6 Time Off in Lieu

Churches are advised to have a policy regarding time off in lieu for employees. This could include what work would merit additional hours, and whether the time needs to be approved in advance.

6.7.7 Advice on Leave in Payroll

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or email rowena.janes@laurenson.co.nz, for advice on setting up your church payroll. However, if you require more extensive help or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

6.7.8 Expense Reimbursement

Employees are entitled to be reimbursed by the church for all expenses reasonably and properly incurred in performing their duties. Where practical, expense

reimbursement claims should be supported by receipts. The type, circumstances and limits of expense claims should be agreed in advance.

Vehicle kilometres should be reimbursed at the same rate as that offered to ministers. Current rates and more detailed advice on record-keeping for vehicle use can be found in Part 2 of the Church Management Support Guide. Note that these rates are intended as a guideline only.

6.7.9 Allowances

Refer: Employment NZ for information on [Benefits and Allowances](#)

Unlike ministers who receive housing, seniority, and reimbursing allowances under their terms of call, lay employee allowances are mostly limited to allowances paid in lieu of reimbursement of expenses. For example, if an employee is travelling overnight, the church may negotiate a fixed allowance, for example, \$50 to cover sundry expenses.

6.7.10 Kiwisaver

Please read Inland Revenue for [Kiwisaver employer obligations](#).

You must enrol any new employee aged between 18 and 65, who is [eligible](#) to join Kiwisaver. Existing employees may request to join KiwiSaver at any time.

The General Assembly 2016 recommended that churches pay 5% employer contributions to a lay worker's KiwiSaver scheme.

If your employee is already in KiwiSaver, there's no need to auto-enrol them. Ask them to fill in a [Kiwisaver deduction - KS2 form](#). The form tells you the rate to deduct KiwiSaver contributions from their pay, or if they're on a savings suspension (you'll need to see the notice before you stop their deductions).

If the employee wishes to request to opt-out of Kiwisaver, they must complete the [Kiwisaver opt-out request form KS10](#).

If the employee does not nominate a provider, default service providers may be assigned by the church, or if the church does not have a preference, Inland Revenue will assign the provider to an employee.

Although churches do not have to nominate a provider, employees should be advised to investigate options, as service levels, costs and investment performance will vary between providers. For example, default providers may only offer conservative investment strategies and may not have ethical investment policies.

If an employee chooses to have KiwiSaver deductions from paid parental leave payments, Inland Revenue will also make employer contributions of 3%.

If the employee continues to receive a salary or wage from the church while on parental leave, the church will keep deducting KiwiSaver contributions and making compulsory employer contributions unless the employee has a savings suspension.

For advice on superannuation for all ordained ministers, please read the previous section (*Calling and Working with Ministers*), which includes information on the relevant superannuation schemes.

6.8 Employee Induction

Refer: Employment New Zealand
[Employment New Zealand - Hiring](#)
[How to Hire – Guide for Employers](#)

It is important to make the new employee feel at ease and welcome in their new workplace, and to ensure adequate help or training in the early stages of employment to optimise their performance. Induction should occur on the first day at work.

Welcoming arrangements should be made before they arrive.

The induction process should include:

- an introduction to ministers, church lay and pastoral staff and a tour of the facilities
- a health and safety briefing, including hazards, evacuation plan, and health and safety procedures. Ideally you should ask them to sign a document saying that they have received the health and safety briefing.

6.9 Performance Management

It is not the intention of this section to attempt to coach or train church leaders in staff and performance management. It is recognised that church employment may be informal and voluntary and there are a wide range of administrative mission and ministry roles to be filled, under many different circumstances.

However, there are requirements under law that the church as an employer must consider. Acting in good faith has benefits to the church in performance management as well as employment relations.

Please refer to the Employment New Zealand for employer information on [Managing Performance](#), for advice on:

- Growing performance
- Managing performance issues
- On the job training

Also for [Managing Performance Issues](#).

It is highly recommended that each employed person in a position with pastoral responsibility have a supervisor.

The employing body should encourage employees in a pastoral role to seek supervision by maintaining lists of suitable supervisors and organising training courses for supervisors.

The employer should pay reasonable costs associated with supervision including the cost of travel.

6.10 Stress in the Workplace

Refer: [Worksafe Mental Health Work-related Stress](#)

The effects of work-related stress are increasingly becoming an issue for workplaces and the community. This is particularly so in office environments where workers are experiencing increased stress related to their work. Check out the Worksafe webpage for help with preventing stress in the workplace.

6.11 Resolving Problems and Disciplinary Matters

Refer: [Employment New Zealand - Resolving Problems](#)

There are many [types of problems](#) that can occur in the workplace, which can include, among other things, misconduct and serious misconduct, incompatibility and bullying.

Misconduct can be behaviour that is inconsistent with the mission, values, and ethics of the Church, and employees who behave badly outside of work may be at risk of dismissal if their actions can be linked back to their work and cause concern for their employer.

Some simple practices can help [prevent problems](#). And there are [informal ways](#) to address these in the first instance.

If problems do escalate, then there are [formal ways](#) to address them.

If you want advice on approaching or resolving your employment problem, please contact Kate Wilson in the Assembly Office, at kate@presbyterian.org.nz

It is strongly recommended that advice is sought from the Assembly Office prior to embarking on any disciplinary process.

6.12 PCANZ Complaints Process

The Presbyterian Church of Aotearoa New Zealand seeks to ensure that the Church is a safe and nurturing environment for all.

Rules and procedures have been developed to enable individuals and the Church to respond responsibly to any acts of inappropriate or unethical behaviour by a Church office-bearer or member.

This is a separate complaints process that can be found on the PCANZ webpage [Complaints Process](#). Further information on this can be found under *Health & Safety*, further on in this part of the Guide.

6.13 Exit Interviews

There are several ways in which employment relationships may be ended, such as resignation, retirement, dismissal or redundancy. Advice on all of these and related topics can be found at [Employment New Zealand](#):

If you require any advice on ending a particular employment relationship, please contact Kate Wilson in the Assembly Office kate@presbyterian.org.nz

[Resignation](#)

[Abandonment of employment](#)

[Constructive dismissal](#)

[Retirement](#)

[Dismissal](#)

[Redundancy](#)

[Giving notice](#)

[Final pay](#)

6.14 Final Pay

For advice on final pay, churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or rowena.janes@laurenson.co.nz. However, if you require more extensive help with your payroll, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

7 VOLUNTEERS

For a wide range of support material and information on volunteering refer to [Volunteering New Zealand](#).

7.1 Definition

A person is defined as a volunteer if they provide work for an organisation and they neither expect nor receive any reward (except the reimbursement of work-related expenses) for their work.

For the purposes of Health & Safety legislation, a *volunteer worker* is a volunteer who carries out work in any capacity for a PCBU:

- with the knowledge or consent of the PCBU as well as
- on an ongoing and regular basis; and
- is an integral part of the business or undertaking.

A *volunteer worker* does not include a volunteer undertaking any of the following voluntary work activities:

- participating in a fundraising activity
- assisting with sports or recreation
- assisting with activities for an educational institute outside the premises of the educational institution
- providing care for another person in the volunteer's home.

7.2 Church Obligations to Volunteers

In addition to its obligations as an employer, the church owes its volunteers a general duty of care under common law. As an unpaid worker, a volunteer is still entitled to health and safety considerations as defined under the [Health and Safety at Work Act 2015](#) and as applicable to paid employees.

Please read: *Health & Safety in Churches* further on in this part of the Guide, and [WorkSafe New Zealand - Volunteers](#).

7.3 Volunteer Officers of the Church

Volunteers can include officers of the church and church leaders, for example elders on church council, and they should be aware that, as such, they can have specific responsibilities under the Health & Safety at Work Act 2015. Please read: [Worksafe - Information for Officers who are Volunteers](#).

7.4 Church Responsibility for Volunteers

The church is liable for the negligence or other civil wrongs of a volunteer, who is acting in the course of their activities on behalf of PCANZ.

For example, the church may be liable for the negligent conduct of a volunteer driver while they are delivering church supplies and conducting church business; however, PCANZ will not be liable for the volunteer's conduct when they are driving home at the end of the day.

When engaging volunteers, the church should exercise all reasonable care. When vetting such roles, it would be prudent to ensure that the individual is registered by the appropriate professional body and adequately qualified to undertake the role.

7.5 Police Checks for Volunteers

Refer: [PCANZ Police Checks webpage](#)

A police check is one way that a church can keep vulnerable people safe.

All voluntary or paid workers who work with or have responsibility for children or young people under the auspices of the PCANZ are subject to the *PCANZ Child Protection Policy*, which can be found on the PCANZ webpage [Book of Order](#) and must undergo a police check prior to their appointment. After the initial check, a new check needs to be done every three years.

In addition, because many volunteers in the Church come into contact with vulnerable people – young, old, disabled, troubled – normal practice will require any volunteer to undergo a police vetting check.

In addition to the police check, all staff and volunteers working with children or young people must undertake the Church's Safety Warrant of Fitness (WOF) training –refer PCANZ webpage: [Safety WOF](#), which equips churches to comply with New Zealand law, the Church's Child Protection Policy and, most importantly, helps us keep the children and young people in our care safe.

After the initial check, a new check needs to be done every three years.

The [PCANZ Police Checks webpage](#) provides the following:

- procedure for submitting police checks
- application forms
- policy on disclosure of results, management of risk in the case of an adverse result, and storage of applications and results

Please allow six weeks for the processing of police checks by the Assembly Office.

7.6 Volunteer Training and Development

Training is an investment in staff aimed at developing their skills and abilities to do the job well. Managers must be clear about the type and level of training people need to do their job. One method of doing this is to list essential training for each role and the team.

Managers will have to decide what the most effective method is for volunteers to develop their skills within the resources available. However, it is important that a training budget for volunteers is identified so that volunteers can access appropriate training either in-house or through external courses. Managers can assess this by asking participants for their impressions of the training, and by observing what, if any, impact it has in the workplace.

The person responsible for the volunteer must decide the most appropriate way to assess their training and what impact it has on the volunteer's ability to do the job better.

7.7 Volunteer Children and Youth Leaders' Safety WOF

Refer PCANZ webpage: [Safety WOF](#)

All volunteers who work with and/or have responsibility for children or young people under the auspices of the PCANZ are implicated in the specific training, recruitment, police vetting, health, safety and ethical practices, and reporting of child abuse stipulated in the PCANZ Child Protection Policy.

Section 2 of the CPP states:

"This policy outlines what is expected of all parts of the church including voluntary or paid workers who work with or have responsibility for children or young people"

People specifically required to comply with the Training (and Police Vetting Requirements etc) of the PCANZ Child Protection Policy include but are not limited to:

- the key leaders of all-age ministry services and gatherings where children, young people and adults interact together as part of the ministry of the church including homegroups
- anyone who helps in a church's children's or youth ministry where they are responsible for the children or young people
- any volunteers and staff responsible for any breakout ministry activities that happen for children and young people in the context of an all age ministry gathering, including homegroups
- anyone who mentors or disciples a child or young person
- a choir or music director who works with children or young people as part of a PCANZ ministry

7.8 Volunteer Payments and Honoraria

Refer: Inland Revenue guidelines on [Volunteer Payments and Expenses](#)

7.8.1 Definition of honoraria

An honorarium is a fee paid for a nominally free service (examples of positions are under Definitions, above) and is usually in the form of a one-off service fee that may be negotiated between the church and the volunteer or simply an expression of appreciation by the church. It is important to note that on-going work by volunteers cannot be remunerated by honoraria and that if the volunteer has an expectation of payment, a paid employment arrangement must be entered into.

7.8.2 Tax on honoraria and expense reimbursement

When an honorarium is paid to a volunteer it is subject to tax. This is called a schedular payment, and the volunteer must complete an IR330C. You can point volunteers to the IRD guidelines on [Voluntary Work](#).

The reimbursement of expenses, whether in cash or in kind (for example, gift vouchers), is exempt from tax. This includes the reimbursement of travel from the volunteer's home to "work" and back.

You can make a payment for part honoraria and part reimbursement of expenses, with clear records. These records should be maintained and show the relative portions. Then only the honorarium is taxable and the reimbursement is tax-exempt income, otherwise it must all be taxed.

Where applicable, GST may be claimed by the church on expense reimbursements (but not honoraria) paid to volunteers.

7.8.3 Pulpit Supply

Ministers providing pulpit supply must be paid according to the rates specified by PCANZ and they must be treated as contractors – they do not qualify for honoraria. See the section earlier in this guide *Pulpit Supply*.

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or rowena.janes@laurensen.co.nz, for advice on your church payroll. However, if you require more extensive help, or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

8 COMPLAINTS AND DISPUTES

Please read the PCANZ webpage: [Complaints Process](#)

8.1 Overview

The Presbyterian Church of Aotearoa New Zealand seeks to ensure that the Church is a safe and nurturing environment for all. Rules and procedures have been developed to enable individuals and the Church to respond responsibly to any acts of inappropriate or unethical behaviour by a Church office-bearer or member.

Each presbytery has appointed contact people to support and advise anyone thinking of making a complaint regarding an officer or member of the Church and will send a list to you (to display on your noticeboard – see below).

Ministers are not subject to employment law; complaints and disputes concerning ministers are dealt with through Church procedures. As well as ministers, the complaints procedures apply to elders, other office bearers, church workers (other than for employment disputes), church members and associate members.

To avoid the possibility of bias, or conflict of interest (real or perceived), formal complaints must be dealt with through the national Church's complaints procedures, which provide for independent assessment of the matter. They cannot be dealt with by the church council.

Informal complaints, disputes and grievances may be referred to a presbytery pastoral resolution committee, which offers a neutral forum in which to resolve the matter. This process is for concerns that are unlikely to amount to conduct unbecoming, but may allow for informal resolution, where mediation is not possible.

Chapter 15 of the Book of Order sets out the process to be followed if an individual or church council considers that conduct unbecoming has occurred, and they wish to lodge a formal complaint. The process for pastoral resolution committees is set out in the ***Supplementary Provisions to the Book of Order Chapter 8***, which can be found on the PCANZ webpage [Book of Order](#). The PCANZ Complaints Officer offers advice on the processes for complaints and disputes.

8.2 Responsibilities of the Church Council

The church council **must**:

- keep on public display the notice provided by the presbytery that explains what to do if there are concerns about unethical behaviour by a member of the church and who to contact
- refer to an official contact person any individual who seeks to make a complaint
- treat complaints in confidence

- contact the Police if anyone alleges unlawful offending by a member of the congregation, particularly of a serious sexual nature or involving children
- ensure that all church council members understand their obligations under the Church's **Code of Ethics**. Also see the **Conditions of Service Manual**. Both can be found on the PCANZ webpage [Book of Order](#).

The church council **may**:

- lay a complaint of unethical conduct against a minister, church worker or church member
- refer other complaints of a nature that do not involve unbecoming conduct to the presbytery's pastoral resolution committee.

The church council **cannot**:

- conduct its own investigation and pass judgment on an individual (whether minister, elder or member)
- suspend or dismiss an elder
- remove a member from the congregational roll without following due process.

8.3 Resolution of Disputes

Mediation is the preferred first option when any dispute arises within the congregation (or within the church council), but if this has not worked, the matter may be referred for pastoral resolution either to the presbytery moderator, or to the presbytery's pastoral resolution coordinator. The process is a confidential one.

If a presbytery is of the view that irreconcilable differences have arisen within a church council, or between a church council and its congregation, the presbytery may dissolve the church council and appoint a temporary one to act until the presbytery has arranged for a new church council to be elected.

A church council has the power to remove a person from the roll of the congregation. However, this must not be done until the conditions set out in [Book of Order](#) have been followed. This ensures that natural justice is done.

A church council does not have the power to remove an elder, for disciplinary or any other reasons. Only a national Church disciplinary commission may do this. An elder is ordained for life and is elected to office by the congregation. Unless a term was specified at the time of election, the term of the serving elder is open-ended. If an elder's conduct is considered to be unbecoming, the church council may lodge a formal complaint about the person.

9 HEALTH & SAFETY IN CHURCHES

9.1 Overview

There are various health and safety “must haves” for churches including:

- Health and Safety Statement
- Training and Induction
- Systems for Risk Management
- Risk Analysis and Management (RAMS) forms for all activities
- Health and Safety Policies
- Emergency Management
- Incident Management
- First Aid Requirements
- Contractors and Subcontractors
- H&S Meeting Minutes
- Building Safety Checklist
- Annual H&S Review Plan

You need to read:

[WorkSafe New Zealand](#)

[Worksafe - Health & Safety at Work – Quick Reference Guide](#)

[WorkSafe New Zealand - Volunteers](#)

PCANZ Children and Youth Leaders Safety Warrant of Fitness, on PCANZ webpage [Safety WOF](#).

The Inter Church Bureau believes that an effective health and safety management system is the key to a successful church: ethically, morally, spiritually, legally, and financially. Through an active commitment to legislation compliance and most importantly, ensuring our workers and Church people are safe, we will continuously look for opportunities to improve our performance and system. Everyone has a role to play for making our workplace safer.

The [Health and Safety at Work Act 2015](#) (HSWA), which came into effect on 4 April 2016, introduced liabilities to churches and individuals for non-compliance to requirements to introduce health and safety plans and policies in workplaces.

9.2 Health & Safety Responsibility

The immediate responsibility for health and safety compliance in churches falls to the church itself.

Under the 2015 Act, responsibility and liability is spread more widely and there is more accountability. Everyone involved in the business has responsibility for other people involved in the business.

What does 'everyone involved in the business' mean?

- The business itself is known as the Person Conducting a Business or Undertaking (PCBU). A PCBU will usually be an organisation, not a person. The PCBU and its officers have the primary duty to ensure employees, and others affected by its work, can work in a safe and healthy environment.
- Officers (e.g., Board or Trust Members)
- Workers, including volunteers
- Other people who come to the workplace (e.g., visitors and congregation).
- PCBU

9.2.1 PCBU – Person Conducting a Business or Undertaking

Your church is a PCBU – it is an undertaking, an enterprise conducted with a degree of organisation, systems, and continuity, but is usually non-profit making or non-commercial in nature. The PCBU has a duty to consult; this means it must consult, cooperate, and coordinate activities for those involved with it.

Also, as PCBU, the Church is known as the Duty Holder, which gives them the overall responsibility to ensure the safety of the workplace.

PCBUs (Person Conducting a Business or Undertaking) must actively identify and manage risk (e.g., by identifying and managing hazards, holding regular H&S audits, provide training and education, first aid facilities.)

PCBUs must actively involve workers in H&S matters (e.g., through training sessions, or in team meetings).

The primary duty of care requires a PCBU to ensure health and safety 'so far as is reasonably practicable'. When used in this context, something is reasonably practicable if it is reasonably able to be done to ensure health and safety, having weighed up and considered all relevant matters.

Whether the person conducts a business or undertaking alone or with others and whether or not the organisation or undertaking is conducted for profit or gain.

Please note that the Health and Safety at Work Act 2015 does not apply to volunteer associations. These are defined as incorporated or not incorporated volunteer organisations that *do not employ anyone*. A church without any paid staff (pastoral or administrative) would qualify as a volunteer association. However, if your church employs any staff, then it qualifies as a PCBU, and must comply with the legislation.

9.2.2 Officer

All members of the church leadership team would be an “Officer” of the organisation (Church), as they participate in making administrative and financial decisions that have the ability to significantly influence the management of the church.

Officers are members of the church who hold positions on the governing body in your church. This could be the church council, for example.

Officers can also be those holding senior leadership positions as well as Youth Leaders, Youth Pastors, and Ministers.

9.2.3 Worker

A worker is a person who carries out any work for a PCBU including work as:

- an employee
- a contractor or subcontractor
- an employee of a contractor or subcontractor
- an employee of a labour hire organisation
- an outworker (including a homeworker)
- an apprentice or a trainee
- a person gaining work experience or on a work trial
- a volunteer worker

9.2.4 Primary Duty of Care (as required of a church as a PCBU)

Before we get into the legal definition of the Duty of Care for the Church as the PCBU, we want to take a moment to remember and focus on our people.

Our people are the reason we are here. We share the same faith, values, and beliefs.

Health and safety come into this too, and we have a moral and spiritual obligation to take care of our people.

If we work on these beliefs and educate ourselves in the legal definitions, we can then educate our people, which will lift our standards and our conscious awareness of our duty of care to our people, those we serve, and those who visit us.

Everyone has some duty of care and as the leaders here today, we have accepted this and look forward to learning and understanding how to enhance our duty of care.

9.2.5 Legal Definition of Duty of Care

1. A PCBU must ensure, as far as is reasonably practicable, the health and safety of –
 - a) workers who work for the PCBU, while the workers are at work in the undertaking; and
 - b) workers, whose activities in carrying out work are influenced or directed by the PCBU, while the workers are carrying out the work.
2. A PCBU must ensure, so far as is reasonably practicable, that the health and safety of other persons is not put at risk from work carried out as part of the conduct of the undertaking.
3. Without limiting subsection (1) or (2), a PCBU must ensure, so far as is reasonably practicable –
 - a) the provision and maintenance of a work environment that is without risks to health and safety; and
 - b) the provision and maintenance of safe plant and structures; and
 - c) the provision and maintenance of safe systems of work; and
 - d) the safe use, handling, and storage of plant, substances, and structures; and
 - e) the provision of adequate facilities for the welfare at work of workers in carrying out work for the business or undertaking, including ensuring access to those facilities; and
 - f) the provision of any information, training, instruction, or supervision that is necessary to protect all persons from risks to their health and safety arising from work carried out as part of the conduct of the business or undertaking; and
 - g) that the health of workers and the conditions at the workplace are monitored for the purpose of preventing injury or illness of workers arising from the conduct of the business or undertaking.

9.2.6 Workplace

In the HSWA, a workplace means a place where work is being carried out or is customarily carried out for the business or undertaking and includes any place where a worker goes or is likely to be while at work.

In the church scenario, this would mean work around/in church premises, and when out administering social services to people in their homes or elsewhere. This could also relate to your schools, childcare centres, youth camps, Church halls and/or op shops.

10 USEFUL CONTACTS

PCANZ Assembly Office Compliance and HR advice: kate@presbyterian.org.nz

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957, or rowena.janes@laurensen.co.nz, for advice on setting up your church payroll. However, if you require more extensive help, or to have your payroll set up, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

Your presbytery – [Presbytery contact details](#)

THE END 😊

11 Record of Updates to the Church Management Support Guide Part 3

Version	Date of Update	Page	Update detail
8.3.2	22 January 2025	15	Church to notify MJW of changes to its minister's seniority allowance
8.3.2	22 January 2025	21	Minister Kiwisaver while on parental leave
8.3.2	22 January 2025	33	Employee Kiwisaver while on parental leave