

PURPOSE:

The Long Service Leave Fund was established to provide the benefits of Long Service Leave for persons employed in pastoral ministry in churches within the Baptist Churches of South Australia.

LEVY – Year ended 30th June 2018:

The levy is calculated using 85% of the salary package as recommended from 1 January 2018. The levy, as previously indicated, includes a provision to cover the Superannuation Guarantee, 9.50%.

Calculation for 2017/18 BCSA ACCREDITED PASTORS:

		<i>Number to be inserted into Column 11 on Levy Form</i>
Stipend Level 1: Less than four completed years of pastoral ministry since accreditation + Superannuation Guarantee @ 9.50%	1,275.82 <u>121.20</u> 1,397.02 per week	
85% x \$1,397.02 multiplied by 1.3 weeks (LSL accrual) = \$1,543.71		94.52%
Stipend Level 2: More than 4 years of pastoral ministry since accreditation + Superannuation Guarantee @ 9.50%	1,349.79 <u>128.23</u> 1,478.02 per week	
85% x \$1,478.02 multiplied by 1.3 weeks (LSL accrual) = \$1,633.21		100%
Stipend Level 3: Pastor providing senior leadership in a ministry situation evidencing a high level of congregational ministry, numerical and financial growth and development, but that had not yet attained Level 4 + Superannuation Guarantee @ 9.50%	1,448.40 <u>137.60</u> 1,586.00 per week	
85% x \$1,586.00 multiplied by 1.3 weeks (LSL accrual) = \$1,752.53		107.31%
Stipend Level 4: Senior Pastor of a large, pastoral multi-staffed church having a diverse and Multi-faceted ministry + Superannuation Guarantee @ 9.50%	1,620.92 <u>153.99</u> 1,744.91 per week	
85% x \$1,744.91 multiplied by 1.3 weeks (LSL accrual) = \$1,961.27		120.09%

Calculation for 2017/18 NON-ACCREDITED PASTORS:

Level 1: Less than 2 years of Youth Ministry experience + Superannuation Guarantee @ 9.50%	866.13 <u>82.28</u> 948.41 per week	
85% x \$948.41 multiplied by 1.3 weeks (LSL accrual) = \$1,048.00		64.17%
Level 2: 2 to 4 years in Youth Ministry experience + Superannuation Guarantee @ 9.50%	1,008.67 <u>95.82</u> 1,104.49 per week	
85% x \$1,104.49 multiplied by 1.3 weeks (LSL accrual) = \$1,220.47		74.73%
Level 3: 5 years or more of Youth Pastoral experience + Superannuation Guarantee @ 9.50%	1,121.37 <u>106.53</u> 1,227.90 per week	
85% x \$1,227.90 multiplied by 1.3 weeks (LSL accrual) = \$1,356.83		83.08%

IF YOU DO NOT USE THE STANDARD STIPEND, THIS IS HOW TO DO THE CALCULATIONS ABOVE:

	For Example e.g. Joe Bloggs	For Your Use:	For Your Use:	For Your Use:
Pastor's Name				
Stipend	\$1,392.30			
(+) Travel Allowance	\$139.17			
(=) Sub-total Salary Package	\$1,531.47			
(+) Superannuation 9.5%	\$145.49			
(=) Total Salary Package (per week)	\$1,676.96			
(x) LSL accrual per annum (weeks)	1.3	1.3	1.3	1.3
(=) Sub-total Levy	\$2,180.05			
(-) 15% Benefit	(\$327.01)			
(=) Total Levy @ 85% of Salary Package	\$1,853.04			
(/) Stipend Level 2	\$1,633.21	\$1,633.21	\$1,633.21	\$1,633.21
(=) Number to be inserted into Column 11 on Ministers LSL Levy Form	113.46%			

The levy is payable retrospectively, as per our invoice (which will be calculated from the information provided by you in the attached "Employment Details for Assessment of Long Service Leave Levy"). As in previous years the levy will be adjusted where a loading or a percentage of the recommended package is notified as being paid. It is important that you include all relevant employment for the year from 1 July 2017 - 30 June 2018, including pastors who have left during that period.

PAYMENT OF LONG SERVICE LEAVE

The payment of Long Service Leave is based on employment history (full-time/part-time), with a minimum service of ten years required for eligibility (although payment can be paid after seven years on resignation). The calculation is based on the recommended salary package plus an additional 9.50% to cover the Superannuation Guarantee. Where a pastor is paid at a rate other than the recommended stipend, the Long Service Leave payment will reflect the varied amount only where the variation has been notified and incorporated in the annual levy.

PROCEDURE FOR APPLICATION

A written application by a fund member should be directed through their church to the Accountant, Baptist Churches of South Australia, PO Box 432, UNLEY SA 5061. Applications should be made not less than 30 days before the commencement of leave.

PROCEDURE FOR PAYMENT

Baptist Churches of SA will pay the leave amount to the Church as the employer. The Church will be required to pay the leave in accordance with the Long Service Leave Act, pastor's agreed salary package and deduct relevant tax. Superannuation and Return To Work are also payable on the Long Service Leave payments when long service leave is taken.