

# Continuing Education Plan

## Engaging ELCIC Professional Leaders in Life-long Learning

March 2015

### Purpose

The Evangelical Lutheran Church in Canada (ELCIC) expects professional leaders to possess a thorough grounding in the Christian faith and Holy Scriptures coupled with an understanding of the world and society in which ministry must take place. Servant leaders need to grow continually in understanding and competence in order to be faithful in discipleship. The Continuing Education Plan (CEP) of the ELCIC, under the direction of the Program Committee for Leadership for Ministry, (PCLM) offers the means by which Rostered and non-Rostered employees may:

- further develop present knowledge and skills;
- acquire new knowledge and skills; and
- experience growth for more effective ministry.

### Member Account

Rostered employees are required to become members of the plan as per their call document. Non-rostered employees are encouraged to join the plan. A separate account is maintained for each individual, where member contributions, employer/congregation contributions and education disbursements are recorded.

Financial administration is provided nationally by ELCIC Group Services Inc. and therefore the account continues if the member transfers to another ELCIC employer/congregation. Interest, net of administrative costs, on accumulated funds is designated to the long-term study fund, i.e. no interest is added to the member account.

### Contributions

The following table of contributions is recommended as a minimum guideline:

	Member	Employer
Rostered	\$25 per month (\$300 annually)	\$50 per month (\$600 annually)
Non-rostered	\$12.50 per month (\$150 annually)	\$25 per month (\$300 annually)

### Qualifying Education Disbursements

Continuing education should be planned to further the individual's goals for ministry and to serve the employers'/congregations' goals for mission. The employer/congregation contributions are remitted on a

tax free basis to the employees' account and therefore all disbursements must qualify as eligible education expenses within the interpretation of the Income Tax Act (Canada).

The education event must consist of formal classes, seminars or conferences for either:

- subjects taken for maintenance or upgrading of skills related directly to the responsibilities of the member's employment with the congregation; or
- general matters relating to employment (for example: time management, how to supervise employees or volunteers, crisis management etc).

The education event may also have the format of a lesson for a small group or individual including coaching, when it meets the qualifying criteria listed above.

If the event is not in any format described above (i.e. travel tour, individual exploration, independent learning) the following factors should be considered to determine eligibility for this tax free program:

- the employer / congregation recommended or requested the event be undertaken;
- there is documentation of the expectations regarding the knowledge to be gained by the pastor from each daily excursion or undertaking that in turn can be shared with the congregation to enrich it.
- this is a new experience for the member;

For additional clarity, Canada Revenue Agency would not allow expenses to be paid from this fund that it considers to be for personal interest or wellness.

## **How to Access Funds**

1. Complete the Expense Reimbursement Request Form and submit for signature to your employer/congregation and Synod Bishop

Note: if there is any concern regarding eligibility, it is recommended that authorization be obtained prior to the event to ensure that the expenses will qualify.

2. Engage in the educational event.

3. Submit the form together with your receipts to ELCIC Group Services.

Notes:

- i. eligible disbursements include: tuition, course registration fees, relevant reading material, travel (mileage if traveling by personal vehicle, rate as per CRA guidelines limited to the cost of available economy airfare), meals and accommodations
- ii. expenses can only be paid on a reimbursement basis i.e. advances cannot be provided

## **Time off for Educational Events**

The time required to undertake an educational event should be provided with pay on a reasonable basis. The following serves as guidance:

- two weeks annually
- accumulated to a maximum of six weeks over three years.

### Termination / Account Closure

When a member retires or otherwise terminates service in the ELCIC, the member portion in the account will be refunded to the member. The employer/congregation portion will be transferred to the long-term study fund. The full account balance may be used for the purposes of retraining if this is completed within two months of termination.

In the event of a member’s death, the member portion in the account will be paid out to the designated beneficiary. The employer/congregation portion will be transferred to the long-term fund.

### Guidance for Rostered Members without a Call regarding their CEP Account

Continuing Education Plan (CEP) is a resource of funds for plan members to enhance their employment skills. This is the overriding criteria, which allows these funds to be used on a tax free basis to the member. When a plan member leaves employment with the ELCIC, one of the following will occur depending on the circumstance.

Member Status	Intention for future employment	CEP Account Status
Rostered member on leave from call	Is seeking a call	Account may remain open and funds used for education to maintain and enhance skills relating to future employment
Rostered member on a statutory leave	Intends to return to work or seek a new call at end of leave	Account may remain open and funds used for education to maintain and enhance skills relating to future employment
Rostered member retiring	Intends to continue working from time to time in interim positions and supply	Account may remain open and funds used for education to maintain and enhance skills relating to employment

Member Status	Intention for future employment	CEP Account Status
Rostered member retiring	No known intent to return to current employer or to be hired by another ELCIC employer	Member portion of account returned to member and employer portion transferred to the long term study plan
Non-rostered employee or formerly rostered employee now terminated on the roster or transferred to another non-ELCIC roster	No known intent to return to current employer or to be hired by another ELCIC employer	Member portion of account returned to member and employer portion transferred to the long term study plan

### Information for Accessing Long-Term Study Funds

Long-term study funds are intended to support members in developing knowledge and skills and in experiencing growth for more effective ministry.

#### Eligibility

A member must have been an active contributor to CEP for at least one full year and normally have been in an ELCIC approved ministry for at least three years.

All study leaves must be related to the member’s job responsibilities or to a recognized degree program (academic or clinical) requiring full-time residency or be engaged in part-time study toward an advanced degree.

A member who is applying for long-term funds is expected to use funds from his or her CEP member account in support of his or her long-term study goals. With each submission for reimbursement of long term study costs, 90% will be funded from the grant account and 10% will be withdrawn from the individual’s member account.

#### Application Approval

An application form must be completed and submitted to PCLM by January 15th each year for the upcoming academic year for which funds are required.

The member must first have permission for an extended leave of absence (3 months or more) from their employer/congregation and their Synodical Bishop, or be engaged in part-time study toward an advanced degree. All extended study leave for pastors are to be planned with the

Synodical Bishop for purposes of career counselling and so that adequate arrangements can be made for pastoral services during the absence.

### **Tax Information**

As the funds in this account are accumulated from employer/congregation contributions and have not been taxed to the applicant, all disbursements must qualify as eligible education expenses within the interpretation of the Income Tax Act (Canada).

The education event must consist of formal classes, seminars or conferences for either:

- subjects taken for maintenance or upgrading of skills related directly to the responsibilities of the member's employment with the congregation; or
- general matters relating to employment (for example: time management, how to supervise employees or volunteers, crisis management etc).

Alternatively, certain applications may qualify as project eligible as a grant where a T4A will be issued for the amount awarded and expense receipts need not be submitted.

Members who are awarded long-term funds will be asked to submit a report to PCLM that briefly describes the activities, insights and benefits of their studies.

### **Available Funds**

The maximum amount available per member for any one year will be \$5,000. The amount may depend on the overall availability of funds and number of applicants. Consideration will be given to need. The total amount allocated per member in any 10-year period shall not exceed \$25,000.

### **Salary During Study Leave**

The employer/congregation will be encouraged to continue a portion of the member's salary during this leave (e.g. 3 years 20%; 4 years – 30%; 5 years 40%; 6 years – 50% etc.) This would include the understanding that the member returns to the employer/congregation for at least one year following the study leave if the employer/congregation desires that the member return.