

Proposed 2024 Minimums for Installed Ministers of Word and Sacrament

Note: These are minimum requirements. A session should consider experience and performance in setting terms of call for their pastors. The COM expects that every session will give their pastor a yearly performance evaluation as suggested in the Ministry Manual. This page should be added to the evaluation. If you do not have a Ministry Manual contact the Presbytery Office or download from Web site under COM Documents.

Note: The COLA percentage is based on the USA Today report. In it they report that the Social Security Administration uses the percentage changes of the consumer price index during the third quarter from one year to the next when calculating the upcoming COLA.

The consumer price index for June 2023 came in at 3%, according to the U.S. Bureau of Labor Statistics. The rate indicates that, on average, the items indexed rose in price by 3% during the previous 12 months. It was the smallest increase since the period ending in March 2021.

Note: According to the IRS, the standard mileage rates for the use of a car for business (also vans, pickups or panel trucks) is: 65.5 cents for 2023.

MODERATORRATE: \$50.00 per meeting plus mileage at IRS rates for “outside” moderators.

	2021 Minimum	2022 Minimum	2022 Minimum	2024 Minimum
1. Church Installed Pastors: cash salary plus free use of manse	\$32,545.14 (fewer than 100 members) \$33,025 (100+ members)	\$37,045.14 (fewer than 100 members) \$37,525.00 (100+ members)	\$42,601.91 (fewer than 100 members) \$43,153.75 (100+ members)	\$42,601.91 (fewer than 100 members) \$43,153.75 (100+ members)
2. Church Installed Pastors: cash salary and housing allowance	\$42,935 (fewer than 100 members) \$43,309.96 (100+ members)	\$47,435.00 (fewer than 100 members) \$47,809.36 (100+members)	\$54,550.25 (fewer than 100 members) \$54,980.76 (100+members)	\$54,550.25 (fewer than 100 members) \$54,980.76 (100+members)
3. Pension and Major Medical 1% Death & Disability 8.5%Pension 29%Medical .5% Temporary Disability Minimum Effective Salary: based on \$44,000.00 for medical only From Emily Chudy, our liaison: Rather than state the minimum salary for medical, we instead note a minimum contribution of \$12,500 for medical as it makes it a little easier for folks part time to understand. (A pastor may be in pastor's participation or minister's choice if they work 20hrs/ week or more).	37% of effective salary	37% of effective salary	39% of effective salary Note the 2% Board of Pensions increase	39% of effective salary Reference Board of Pensions for their new options: retirement, employee, health, tax advantage, financial protection

4. Vacation	One Month, in consultation with Session (including four Sundays)	One Month, in consultation with Session (including four Sundays)	One Month, in consultation with Session (including four Sundays)	One Month, in consultation with Session (including four Sundays)
5. Study Leave Time	Two weeks per year, cumulative up to six weeks	Two weeks per year, cumulative up to six weeks	Two weeks per year, cumulative up to six weeks	Two weeks per year, cumulative up to six weeks
6. Study Leave Expenses	\$700 per year, cumulative up to \$2,100 reimbursed vouchered expenses	\$700 per year, cumulative up to \$2,100 reimbursed vouchered expenses	\$700 per year, cumulative up to \$2,100 reimbursed vouchered expenses. See also Presbytery special funds	\$700 per year, cumulative up to \$2,100 reimbursed vouchered expenses. See also Presbytery special funds
7. Travel Expenses	IRS rate per vouchered mile	IRS rate per vouchered mile	IRS rate per vouchered mile	IRS rate per vouchered mile
8. Governing Body Service	One week for Presbytery, Synod, and General Assembly program service	One week for Presbytery, Synod, and General Assembly program service	One week for Presbytery, Synod, and General Assembly program service	One week for Presbytery, Synod, and General Assembly program service
9. Utilities Allowance: Cash figure of full costs of usage (basic phone, heat, water, sewer, garbage , electric)	Recommended that Church pay the full actual expenses for those pastors living in a Church provided manse.	Recommended that Church pay the full actual expenses for those pastors living in a Church provided manse.	Recommended that Church pay the full actual expenses for those pastors living in a Church provided manse.	Recommended that Church pay the full actual expenses for those pastors living in a Church provided manse.
10. Family Leave				In progress, see Handbook
For Information				
11. Cost of Living Increase Percentage Increasing salaries by this percentage maintains the same dollar buying power as the previous year; any amount above this percentage reflects a merit increase	1.6% Social Security scale due to Covid-19	Estimates indicate that it could be as high as 6.2% Social Security scale.	Estimates indicate that it could be as high as 10.5% Social Security scale.	3% as per Social Security scale estimate
Optional Items in the Annual Terms of Call				
12. Sick Leave Policies	Recommended	Recommended	Recommended	Recommended – Note working on a policy
13. Sabbatical Policy				Recommended – Clarifying policy
14. Annual Performance Evaluation of the Pastor	Recommended	Recommended	Recommended	Recommended – methodologies available for both Pastoral and general

				Church leadership evaluation
15. Social Security Reimbursement Benefit: SECA: follow Federal guidelines for self-employment share. If the employing organization reimburses the pastor for more than 50% of the SECA obligation, the amount above that 50% is included in effective salary.	Recommended	Recommended	Recommended	Recommended
16. Other Financial Benefits? a. book allowance? b. professional dues? c. Sabbatical leave? d. escrowed expense account for accountable reimbursement plan by session resolution? e. professional entertaining? f. extra contribution to annuity or other retirement fund? g. other?	Optional	Optional	Optional	Optional
17. Additional Medical Costs Benefits to Cover Deductible: Member's deductible and co-payment maximums are based upon effective salary. Un-reimbursed medical, dental, vision and hearing expenses (including deductibles, co-payments and exams) reimbursed to the pastor by the employing organization may or may not be included in the Effective Salary depending on how the money is reimbursed. See Board of Pension publication PLN-103	Recommended	Recommended	Recommended	Recommended

PCUSA Educator's Compensation Salary

Using the Presbytery's full time minimum compensation salary and housing:

1. Subtract/Add for academic qualifications
2. Subtract/Add for educator's certification level
3. Add for complexity of responsibilities
4. Add for years of experience
5. Determine total salary

Adjustments:

1. Part-time pro-rated?
2. Determine vacation
3. Determine sick leave
4. Other benefits?
 - Social security
 - Health care
 - Pension
 - Book Allowance
 - Continuing Education
 - Car Allowance