

Proposed 2025 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.

The consumer price index for August 2024 was reported to be 2.5%, not seasonally adjusted, according to the U.S. Bureau of Labor Statistics.

Note: According to the IRS, the standard mileage rates for the use of a car for business (also vans, pickups or panel trucks) is: 67 cents for 2024.

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

	2022 Minimum	2023 Minimum	2024 Minimum	2025 Minimum
1. Church Installed Pastors: cash salary plus free use of manse	\$37,045.14 (<100 members) \$37,525 (100+ members)	\$42,601.91 (<100 members) \$43,153.75 (100+ members)	\$42,601.91 (<100 members) \$43,153.75 (100+ members)	\$43,666.96 (<100 members) \$44,232.59 (100+ members)
2. Church Installed Pastors: cash salary and housing allowance	\$47,435.00 (<100 members) \$47,809.36 (100+ members)	\$54,550.25 (<100 members) \$54,980.76 (100+ members)	\$54,550.25 (<100 members) \$54,980.76 (100+ members)	\$55,914.01 (<100 members) \$57,729.80 (100+ members)
3. Pension and Major Medical	37% of effective salary	39% of effective salary	39% of effective salary	33% of effective salary or 16% of effective salary For 2025 the Board has two approaches for installed pastors: the Transitional Pastors Participation into a new dues structure, and the Congregational Pastors Package. The CPP no longer covers spouse or family in the health plan. See https://seasonofrebuilding.pensions.org/2025-plan-changes/dues-packages for details.
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 years, cumulative up to \$2,100 reimbursed vouchered expenses	\$700 per years, cumulative up to \$2,100 reimbursed vouchered expenses	\$700 per years, cumulative up to \$2,100 reimbursed vouchered expenses. See also Presbytery special funds.	\$700 per years, 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.	In progress.
For Information				
11. Cost of Living Increase Percentage. Increase salaries by this percentage maintains the same dollar buying power as the previous year; any amount above this percentage reflects a merit increase.	Estimates indicate that it could be as high as 6.2% Social Security increase.	Estimates indicate that Social Security could increase by as much as 10.5%	3%, as Social Security's COLA	2.5% as estimates indicate Social Security will increase by around this amount.
12. Sick Leave Policies	Recommended	Recommended	Recommended— Working on policy	Recommended
13. Sabbatical policy			Recommended— Clarifying policy	Recommended
14. Annual performance evaluation of pastor	Recommended	Recommended	Recommended— methodologies available for pastoral and general church leadership	Recommended
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	Optional	Optional	Optional	Optional

reimbursement plan by session resolution? f. extra contribution to annuity or other retirement fund? g. other?				
17. Additional medical costs benefits to cover deductible: Member's deductible and copayment maximums are based on effective salary. Non-reimbursed medical, dental, vision, and hearing expenses (including deductibles, copayments, 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

CERTIFIED CHRISTIAN EDUCATOR'S COMPENSATION MINIMUM

Using the Presbytery's full time minimum compensation salary & 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

Pulpit Supply

[Commission on Ministry, October 3, 2024]

2025 Pulpit Supply: Single preaching

\$150.00 plus mileage at \$0.67 per mile based on IRS rates; **churches over 100 in membership**

\$135.00 plus mileage at \$0.67 per mile based on IRS rates; **churches under 100 in membership**

Note: It is the expectation that the Pulpit Supply be available to perform more ministries for the congregation than delivering a sermon. As circumstances warrant, the Pulpit Supply may be invited to teach Sunday School, visit persons in special circumstance and need, or conduct an extended service of communion for shut-ins accompanied by an Elder or Deacon.

Note: Churches with special needs, which are unable to meet these costs may apply to the Commission on Ministry for supplementary funds. These policies shall also serve as guidelines of pulpit supplies in churches with a called pastor.

Note: These are minimum fees. Churches are free to increase these fees as they deem appropriate.