

Installed Pastors Terms of Call Information for full time salaries ~ 2020-2021

- The figures for minimum 2021 salaries are based on 80% and 85% of the 2020 median effective Salary, \$60,800, as reported by the Board of Pensions.
- Installed Pastors and Sessions may agree to allocate the cash salary, the housing allowance, and reimbursement in the way most advantageous to the pastor consistent with IRS regulations.
- The below table is for then 'Pastors' Participation Plan' – the full coverage plan required for all full time installed pastors
- Alternatively, there is a 'Minister's Choice' plan that part-time and temporary supply pastors may use. Go to the Board of Pensions website (pensions.org) for options for this plan.
- Sessions are responsible to insure that pastors serving their congregations are covered by medical and retirement benefits per the standing rules. These may be from other programs such as retirement programs from previous employment.

	<u>2020</u>		<u>2021</u>	
	< 100 Members	> 100 members	< 100 Members	> 100 members
Annual Cash Salary	\$36,769.23	\$37,923.08	\$37,415.38	\$39,753.85
Housing (minimum: 30% of Cash Salary)	\$11,030.77	\$11,723.08	\$11,224.62	\$11,926.15
Total Effective Salary (TEF)	\$47,800.00	\$50,800.00	\$48,640.00	\$51,680.00
Benefit Plan: Pension Dues (8.5%)	\$5588.00	\$5258.00	\$4,134.40	\$4,392.80
Benefits Plan: Death & Disability (1%)	\$478.00	\$508.00	\$486.40	\$516.80
Benefit Plan: Temporary Disability (0.5%)	n/a	n/a	\$243.20	\$258.40
Benefits Plan: Medical (27% in 2021)	\$11,950.00	\$12,700.00	\$13,132.80	\$13,953.60
Total Benefits Plan (37%)	\$17,686.00	\$18,796.00	\$17,996.80	\$19,121.60
SECA Allowance (7.65% of TEF)	\$3,656.70	\$3,886.20	\$3,720.96	\$3,953.52
Professional Expense Reimbursement	\$500			
Continuing Education	\$1,600			
Continuing Education Time	Two Weeks			
Auto Expense Reimbursement	IRS rate			
Vacation	Four Weeks			

Note: When reporting compensation to the Internal Revenue Service, congregations that provide a manse must report the fair market rental value as part of their pastor's compensation.

Sunday Supply Minimums

\$130 + mileage @ IRS rate for one service

\$150 + Mileage @ IRS rate for two services