

Installed Pastor Terms of Call Minimums ~ 2024

- The figures for minimum 2024 salaries are based on 80% and 85% of the 2024 Median Total Effective Salary of \$67,100, as reported by the Board of Pensions, which increased 3.7% from 2023.
- Installed Pastors and Sessions may agree to allocate the Cash Salary, the Housing Allowance or Manse Value, Optional Benefits offered by the Board of Pensions, and required vouchered reimbursements in the way most advantageous to the pastor consistent with IRS regulations and Board of Pensions requirements.
- The table includes the cost for 'Pastors' Participation Plan' – the full coverage plan required for all installed pastors.
- The Board of Pensions is revamping their medical benefits plan in 2025, with announcement of the details in early 2024. Right now the main change will be a shift from a "PERCENTAGE" based medical dues system to a "MARKET" based plan where the actual cost depends on your location. There may also be a shift in who is required to be covered from all family members to the pastor only, with the cost for family coverage passed along to the pastor. The presbytery will have to decide how to handle this shift as it directly impacts installed pastors who has a family.
- Alternatively, there is a 'Minister's Choice' plan that temporary pastors [contracted by session and may be long term] may use. Go to the Board of Pensions website (pensions.org) for options for this plan.

2023

2024

| | < 100 Members | > 100 Members | < 100Members | > 100 Members |
|---|---|-----------------|-----------------|-----------------|
| Annual Cash Salary | \$39,859 | \$42,350 | \$41,270 | \$43,916 |
| Housing Allowance or Manse Value * | \$11,981 | \$12,730 | \$12,410 | \$13,119 |
| Total Effective Salary (TEF) | \$51,840 | \$55,080 | \$53,680 | \$57,035 |
| Benefits Plan: Pension, Death, Short & Long Term Disability (10%) | \$5,184 | \$5,508 | \$5,368 | \$5,704 |
| Benefits Plan: Medical (29%) | \$15,034 | \$15,973 | \$15,567 | \$16,540 |
| Total Benefits Plan (39%) | \$20,218 | \$21,451 | \$20,935 | \$22,244 |
| SECA Allowance (7.65% of TEF) | \$3,966 | \$4,214 | \$4,107 | \$4,363 |
| Professional Expense Reimbursement | \$500 | \$500 | \$500 | \$500 |
| Continuing Education (may be accumulated) | \$1,600 | \$1,600 | \$1,600 | \$1,600 |
| Total Cost | \$78,124 | \$82,845 | \$80,822 | \$85,742 |
| Continuing Education Time | Two Weeks (accumulated up to three years) | | | |
| Auto Expense Reimbursement | IRS rate (vouchered) | | | |
| Vacation | Four Weeks | | | |

*(For Dues Calculation purposes, the Manse Value must be at least 30% of cash salary. For IRS Purposes, the Manse Value must represent a Fair Market Rental Value)

Sunday Supply Minimums

\$140 + mileage @ IRS rate for one service. \$160 + Mileage @ IRS rate for two services.

The Commission on Ministry strongly urges congregations to offer \$150 for one service and \$175 for two services + mileage at IRS rate.

*****When worship is canceled due to inclement weather or any last-minute reason, churches are expected to pay the agreed upon honorarium to recognize the time and effort put into creation of the worship service and sermon.**