	2025		2026		
2026 Minimum Terms of	< 100Members	> 100 Members	< 100Members	> 100 Members	
	80% National	85% National	80% National	85% National	
Call	Median Salary	Median Salary	Median Salary	Median Salary	
Annual Cash Salary	\$43,077	\$47,770	\$43,723		
Housing Allowance or Manse Value **	\$12,924	\$13,371	\$13,118	\$13,572	
Total Effective Salary (TEF)	\$56,001	\$61,141	\$56,841	\$62,058	
2024 BoP Pastor's Participation Plan [39%]	\$20,935	\$22,244			
BoP Covenant Package: [10%]	\$5,600	\$5,950	\$5,684	\$6,206	See Note A
Pastor Only Medical	\$8,960	\$9,783	\$9,947	\$10,860	See Note I
Spouse Only add-on	\$11,000	\$11,000	12250	12250	
Children Only add-on	\$8,950	\$8,950	9950	9950	
Family add-on	\$20,600	\$20,600	22200	22200	
Transitional BoP Plan	\$18,480	\$20,177	\$21,031	\$22,962	See Note
SECA Allowance (7.65% of TEF)	\$4,284	\$4,677	\$4,348	\$4,747	
Professional Expense Reimbursement	\$500	\$500	500	500	
Continuing Education (may be accumulated)	\$1,600	\$1,600	1600	1600	
Minimum Total Cost w/2025 New Plan	\$76,945	\$83,651	\$9,947	\$10,860	
Minimum Total Cost w/2025 Transitional			-		
Plan	\$86,465	\$94,045	\$21,031	\$22,962	
Maximum Total Cost [family no cost					
sharing]	\$97,545	\$104,251	\$32,147	\$33,060	
Continuing Education Time	Two Weeks (accumulated up to three years)				
Auto Expense Reimbursement	IRS rate (vouchered)				
Vacation	Four Weeks				
** For Dues Calculation purposes only, the Manse V	alue must be at	least 30% of ca	sh salarv. For I	RS Purposes. t	he Manse
• The 2025 Median Total Effective Salary is \$71,00				<u>-</u>	
Pastors and Sessions may agree to allocate the	<u>-</u>				
Note A: NNY Presbytery requires either the u					
Note B: Pastor Only medical coverage has been increased from 16% of TEF to 17.5%. The family coverage					
Note C: The Transitional BoP plan has increa					
·					
The plan formerly known as 'Minister's Choice'	is now called "C	ovenant Packad	ze" and is oner	to ALL CHUR	

• The plan formerly known as 'Minister's Choice' is now called "Covenant Package" and is open to ALL CHURCH

Pulpit Supply Minimum for 2026 \$150 + mileage @IRS rate. \$175 + Mileage @IRS rate for two services.

