2027 Minimum Terms of Call	2026 < 100Members 80% National Median Salary	2026 > 100 Members 85% National Median Salary	2027 < 100Members 80% National Median Salary	2027 > 100 Members 85% National Median Salary	
Annual Cash Salary	$43,723	$48,487	$45,734	$50,717	
Housing Allowance or Manse Value **	$13,118	$13,572	$13,721	$14,196	
Total Effective Salary (TEF)	**$56,841**	**$62,058**	$59,456	$64,913	
2024 BoP Pastor's Participation Plan [39%]	$20,935	$22,244			
BoP Covenant Package: [10%]	$5,769	$6,299	$5,946	$6,491	See Note A
Pastor Only Medical (19.75% in 2027)	$10,096	$11,023	$11,743	$12,820	See Note B
Spouse Only add-on	12250	12250	14052	14052	
Children Only add-on	9950	9950	5700	5700	
Family add-on	22200	22200	19752	19752	See Note C
Transitional BoP Plan (42.25% in 2027)	$21,347	$23,306	$25,120	$27,426	See Note D
SECA Allowance (7.65% of TEF)	$4,348	$4,747	$4,548	$4,966	
Professional Expense Reimbursement	$500	$500	500	500	
Continuing Education (may be accumulated)	$1,600	$1,600	1600	1600	
Minimum Total Cost w New Plan	**$79,155**	**$86,228**	$83,792	$91,290	
Minimum Total Cost w/ Transitional Plan	**$90,405**	**$98,510**	$97,170	$105,896	
Maximum Total Cost [family no cost sharing]	**$101,355**	**$108,428**	$103,544	$111,042	
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 Value must be at least 30% of cash salary. For IRS Purposes, the Manse Value must represent a Fair Market Rental Value)

- The 2025 Median Total Effective Salary is $71,000, as reported by the Board of Pensions, representing an increase of 1.5%
- 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.

Note A: NNY Presbytery requires either the use of the "Transitional" plan for installed pastors with families or coverage of at least 50% of the optional add-ons applicable to pastoral family makeup, or reimbursement the same amount in a tax advantaged way.

Note B: Pastor Only medical coverage has been increased from 16% of TEF to 17.5%. The family coverage options are a flat rate regardless of salary

Note C: The Board of Pensions has introduced a number of additional medical plans that employees and churches may select from, which can be found at https://pensions.org/what-we-offer/church-plans/updates (Scroll down to "2027 Medical Options" table). Presbytery minimums remain based upon the standard medical plan such that selection of a lower cost plan shall not decrease the funds allocated by the church to medical coverage

Note D: The Transitional BoP plan has increased from 37% of TEF in 2026 to 42.25%% in 2027. While originally slated to be phased out after 2027, the Board of Pensions has committed to offering the Transitional Plan through 2029

Pulpit Supply Minimum for 2027

$150 + mileage @IRS rate. $175 + Mileage @IRS rate for two services.

***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.

Session Moderation Minimum for 2027

$50 + mileage @IRS rate.