

Installed Pastor Terms of Call Minimums ~ 2023-2024

- The figures for minimum 2023 salaries are based on 80% and 85% of the 2023 Median Total Effective Salary of \$64,800, as reported by the Board of Pensions. In 2023, there was a 4.3% increase in the 2022 median which was \$62,100.
- 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 below table is for the 'Pastors' Participation Plan' – the full coverage plan required for all installed pastors. The Total Effective Salary and
- 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.

2022

2023

	< 100 Members	> 100 Members	< 100Members	> 100 Members
Annual Cash Salary	\$38,215	\$40,604	\$39,859	\$42,350
Housing Allowance or Manse Value <small>(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)</small>	\$11,465	\$12,181	\$11,981	\$12,730
Total Effective Salary (TEF)	\$49,680	\$52,785	\$51,840	\$55,080
Benefit Plan: Pension, Death, Short & Long Term Disability (10%)	\$4,968	\$5,278	\$5,184	\$5,508
Benefits Plan: Medical (27% - 29% for 2023)	\$13,414	\$14,252	\$15,034	\$15,973
Total Benefits Plan (37% - 39% in 2023)	\$18,382	\$19,530	\$20,218	\$21,451
SECA Allowance (7.65% of TEF)	\$3,801	\$4038	\$3,966	\$4,214
Professional Expense Reimbursement	\$500	\$500	\$500	\$500
Continuing Education	\$1,600 (can be accumulated up three years)	\$1,600 (can be accumulated up three years)	\$1,600 (can be accumulated up three years)	\$1,600 (can be accumulated up three years)
Total Cost	\$73,963	\$78,453	\$78,124	\$82,845
Continuing Education Time	Two Weeks (accumulated up to three years)			
Auto Expense Reimbursement	IRS rate (vouchered)			
Vacation	Four Weeks			

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.**