Installed Pastors Terms of Call Information for full time salaries ~ 2019-2020

- The figures for minimum 2019 salaries are based on 80% and 85% of the 2019 median effective Salary, \$59,700, 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.

<u>2019</u> <u>2020</u>

	< 100	> 100	< 100	> 100	
	Members	members	Members	members	
Annual Cash Salary	\$35,692.31	\$37,923.08	\$36,769.23	\$39,076.92	
Housing (must be at least30% of Cash Salary)	\$10,707.69	\$11,376.92	\$11,030.77	\$11,723.08	
Total Effective Salary (TEF)	\$46,400	\$49,300	\$47,800.00	\$50,800.00	
Benefit Plan: Pension Dues (11%)	\$5,104.00	\$5,423.00	\$5258.00	\$5588.00	
Benefits Plan: Death & Disability (1%)	\$464.00	\$493.00	\$478.00	\$508.00	
Benefits Plan: Medical (25% in 2019)	\$11,600.00	\$12,325.00	\$11,950.00	\$12,700.00	
Total Benefits Plan	\$17,168.00	\$18,241.00	\$17,686.00	\$18,796.00	
SECA Allowance (7.65% of TEF)	\$3,549.60	\$3,771.45	\$3,656.70	\$3886.20	
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

2019 Per Capita

General Assembly: \$8.95 Synod: \$4.10 Presbytery: \$11.95 **Total Per Member:** \$25.00

A Guide to Options for Pastoral Service in NNY Presbytery

By Rev. David Bennett, Resource Presbyter

- 1. Installed Pastor (Full or Part Time) using the normal call process. Combined with the assistance of a trained interim or transitional pastor, the church can work through the 1-3 year process of assessing their past, present and future mission as well as their finances and extend a call through the diligent work of a Pastoral Nominating Committee. The person must be an ordained minister (PCUSA or formula of agreement). The search would be national through the Church Leadership Connection system combined with local advertising through regional and ecumenical channels.
- 2. **2-3 year Transitional Pastor** secured in partnership with the COM and advertised locally and nationally. The position can be full or part time and is established as a contract with the session. The pastor will typically be an ordained minister (PCUSA or formula of agreement) and have some level of training or related experience working with churches in transition.

The goal of this intentional ministry is to determine next steps for the church as it considers its future mission and ministry. Typically, this includes using a program like New Beginnings, the Congregation Assessment Tool (CAT), Natural Church Development, or another program designed to aid in a redevelopment type process.

The 2-3 year plan would include regular check-ins with the COM ending with one of the following outcomes:

- a. The church has a clearer sense of their mission in their community and what type of pastor they need to help them fulfill it. A search would begin or continue for that future pastor at the end of the 2-3 year period.
- b. The pastor and session determine that the current arrangement can fulfill their mission goals and request that COM evaluate and discern if continuing the relationship is a good option.
- c. The church discerns that closure or a complete restart is the best option and the pastor and congregation work together to end well and celebrate the work God has accomplished through them.
- 3. **Temporary Supply Pastor** secured in partnership with the COM. This person is typically less than ½ time or Sundays only and the relationship is established as a contract with the session. The person will typically be an ordained minister (PCUSA or formula of agreement). Search would be local but a national listing can be created for the position. Pastors from non-formula of agreement denominations may be considered only in consultation with the COM and they may or may not be granted permission to administer the sacraments.
- 4. **Commissioned Pastor** (Formerly CRE and CLP). In partnership with the COM, a person duly trained and examined by the CPM, a CP is commissioned by the presbytery to serve as pastor to a congregation with authority to administer the sacraments and moderate the session. Typically there is a contract and the position is less than ½ time. A CP ordinarily cannot serve their home congregation and most often lives in a neighboring community. The COM oversees this relationship, providing mentorship and support from an ordained pastor.
- 5. **NEW IN 2018!!!!!** Pathways to Renewal Full Time Pastor under 40. In 2018 the Board of Pensions is launching a program to encourage churches to call pastors into full time service with a significantly reduced medical and pension rate. This pilot program is for churches who have not been looking for 2 years (no PNC activity) and otherwise cannot afford a full-time installed pastor. It is also for churches that feel called to expand their staff but have not considered ordained clergy due to required benefit costs.

Sample Terms of Call/Compensation Scenarios:

NOTE: These number are well <u>above presbytery minimums</u>, but represent the higher range of what your Resource Presbyter believes is necessary for attracting people to serve in NNY. They are offered to aid in conversation with sessions in discerning pastoral compensation.

Installed Pastoral Relationship

	Full Time	Pathways to Renewal	½ Time			
Salary & Housing	60,000	50,000	30,000			
OR - Salary & Manse Fair Market Value	47,500 12,500	37,500 12,500	30,000			
SECA Allowance (7.65% of Salary & Housing/Manse)	4,590	3,825	2,295			
Pension & Medical (37%)	22,200	9,875 (19.75%)	16,280 (37% of Min. Basis)			
Mileage Reimbursement (Estimate)	1800	1,800	1200			
Professional Reimbursement	1000	1000	500			
Continuing Ed. Reimbursement	1600	1600	1600			
Estimated Total Cost	91,190	68,100 or 55,600 (+manse exp.)	51,875			
Vacation: 4-6 Weeks, Continuing Education: 2 weeks						

Transitional/Temporary Pastoral Relationship (Contract)

	Full Time Contract	1/2 Time Contract	1/4 Time Contract
Salary and Housing	60,000	30,000	15,000
OR - Salary & Manse Fair Market Value	60,000	30,000	15,000
SECA Allowance (7.65% of Salary & Housing/Manse)	4,590	2,295	1148
Benefit Allowance (see NOTE * below)	22,200	16,280	8,000
Mileage Reimbursement (Estimate)	1200	1200	1200
Professional Reimbursement	500	500	500
Continuing Ed. Reimbursement	1600	1600	1600
Estimated Total Cost	90,090	51,875	27,448
Preaching/Worship Expectation	Most Sundays	3-4x/month	2-3x/month
Vacation: 4-6 Weeks, Continuing Education: 2	weeks		

NOTE: * Churches may offer Benefits to non-installed contract pastors through the Board of Pensions "Pastor's Participation" or "Menu" options. **Providing a "Benefit Allowance" for a contract position at the same rate as an installed pastor offers the ability customize benefits to their needs.** For example, a pastor who does not need medical coverage could take a majority of that allowance as a tax advantaged 403b retirement contribution and use the rest to boost their salary, housing or any other line in their package.