

2017 Minimum Compensation Requirements

for installed Teaching Elders (Ministers of Word and Sacrament) full or part time pastoral service. Part time 1/2, 3/4, etc., will be figured upon the full time salary

Note: These are minimum requirements. The COM is recommending a 2% COLA increase for 2017. The Minimum Standards have not been changed. A session should consider experience and performance in setting terms of call for their pastors. The COM expects that every session will give their pastor a yearly performance evaluation as suggested in the Ministry Manual. This page should be added to the ministry. If you do not have a Ministry Manual contact the Presbytery Office or download from Web site under COM Documents

	2016 Minimum	2017 Minimum
1. Church Installed Pastors: cash salary plus free use of manse	\$31,907(less than 100 members) \$33,025 (100+ members)	\$31,907(less than 100 members) \$33,025 (100+ members)
2. Church Installed Pastors: cash salary and housing allowance	\$41,480 (less than 100 members) \$42,935 (100+ members)	\$41,480 (less than 100 members) \$42,935 (100+ members)
3. Pension and Major Medical 1% Death 11% Pension 24.5 Medical Minimum Effective Salary: \$44,000.00 for medical only	36.5% of effective salary	36.5% of effective salary
4. Vacation	One Month, in consultation with Session (including four Sundays)	One Month, in consultation with Session (including four Sundays)
5. Study Leave Time	Two weeks per year, cumulative up to six weeks	Two weeks per year, cumulative up to six weeks
6. Study Leave Expenses	\$700 per year, cumulative up to \$2,100 reimbursed vouchered expenses	\$700 per year, cumulative up to \$2,100 reimbursed vouchered expenses
7. Travel Expenses	IRS rate per vouchered mile	IRS rate per vouchered mile
8. Governing Body Service	One week for Presbytery, Synod, and General Assembly program service	One week for Presbytery, Synod, and General Assembly program service

<p>9. Utilities Allowance: Cash figure of full costs of usage (basic phone, heat, water, sewer, garbage , electric)</p>	<p>Recommended that Church pay the full actual expenses for those pastors living in a Church provided manse.</p>	<p>Recommended that Church pay the full actual expenses for those pastors living in a Church provided manse.</p>
<p>For Information</p>		
<p>10. Cost of Living Increase Percentage Increasing salaries by this percentage maintains the same dollar buying power as the previous year; any amount above this percentage reflects a merit increase</p>	<p>2% 2016</p>	<p>2% 2017</p>
<p>Optional Items in the Annual Terms of Call</p>		
<p>11. Sick Leave Policies</p>	<p>Recommended</p>	<p>Recommended</p>
<p>12. Annual Performance Evaluation of the Pastor</p>	<p>Recommended</p>	<p>Recommended</p>
<p>13. Social Security Reimbursement Benefit: SECA: follow Federal guidelines for self-employment share. If the employing organization reimburses the pastor for more than 50% of the SECA obligation, the amount above that 50% is included in effective salary.</p>	<p>Recommended</p>	<p>Recommended</p>
<p>14. Other Financial Benefits? a. book allowance? b. professional dues? c. sabbatical leave? d. escrowed expense account for accountable reimbursement plan by session resolution? e. professional entertaining? f. extra contribution to annuity or other retirement fund? g. other?</p>	<p>Optional</p>	<p>Optional</p>
<p>15. Additional Medical Costs Benefits to Cover Deductible: Member’s deductible and co-payment maximums are based upon effective salary. Un-reimbursed medical, dental ,vision and hearing expenses (including deductibles, co-payments and exams) reimbursed to the pastor by the employing organization may or may not be included in the Effective Salary depending on how the money is reimbursed. See Board of Pension publication PLN-103</p>	<p>Recommended</p>	<p>Recommended</p>