

**Eastminster Presbytery
Budget and Planning Information
Minimum Compensation Guidelines for 2024²**

Full-Time (40 hours per week) Installed Minister³

Total Effective Salary (TES) ⁴	\$48,000 (3% increase)
Board of Pensions ⁵	100% non-contributory participation in Pastor’s participation BOP pension plan, death and disability, temporary disability, and PPO medical coverage required. (39% of TES for year 2025)
Continuing Education Reimbursable Expense ⁶	\$800 minimum
Professional Reimbursable Expenses	\$500 minimum
Travel/Mileage Reimbursable Expenses	IRS rate for 2024, \$3,600 minimum
Vacation	4 calendar weeks minimum
Study Leave ⁶	2 calendar weeks minimum
Paid Family Medical Leave ⁷	12 weeks minimum

The COM FURTHER ENCOURAGES congregations that pay above minimum compensation guidelines to make at least a 3% increase in compensation for all pastors and commissioned ruling elders serving congregations.

² All Terms of Call must indicate that the Pastor has reviewed, signed, and intends to comply with Presbytery and church sexual and child protection policies.

³ Each church is urged to log into Benefits Connect with your user number to find help in correctly calculating Total Effective Salary

⁴The definition of effective salary is described by the Board of Pensions as follows: Any compensation received during a Plan Year by a Plan Member from an employer, including but no limited to any sums paid as a housing (including utilities and furnishings) allowance. Effective Salary shall also include (1) any deferred compensation (funded or unfunded) credited to or contributed on account of a Member by an employer during a Plan Year, with the exception of any amounts contributed as an employer contribution to Retirement Savings Plan under a matching contribution program that is available to at least all employees of the employer in the same employment classification, and (2) any salary reduction contributions to a plan or other arrangement providing a tax-favored benefit. Effective Salary does not include amounts received for reimbursement of professional expenses through an accountable reimbursement plan or Social Security amounts up to fifty percent (50%) of a minister’s Self-Employment Contributions ACT (SECA) obligations. With respect to a Member eligible for a housing allowance, the amount for housing is calculated as follows: If a Manse is provided, the amount shall be at least thirty percent (30%) of all other compensation described above; if no Manse is provided, the amount shall be the actual housing allowance. The plan year is January 1 to December 31. IMPORTANT NOTE: Total Effective Salary is not the same as taxable salary reported to the IRS or to the Social Security Administration.

⁵ Board of Pensions coverage is required for all installed persons, and for those leading toward installation.

⁶ Continued Education Reimbursable Expense funds and Study Leave time may be rolled over for up to three (3) years.

⁷The call shall include provision for a minimum of twelve weeks paid family medical leave (G-2.0804)

Full-Time (40 hours per week) Non-Installed Minister⁸

Total Effective Salary (TES)	\$48,000 (3% increase)
Board of Pensions ⁹	100% non-contributory participation in Pastor’s participation BOP pension plan, death and disability, temporary disability, and PPO medical coverage required. (39% of TES for year 2025) OR Minister’s Choice Plan (10% of TES, subject to change by BOP)
Continuing Education Reimbursable Expense	\$800 minimum
Professional Reimbursable Expenses	\$500 minimum
Travel/Mileage Reimbursable Expenses	IRS rate for 2024, \$3,600 minimum
Vacation	4 calendar weeks minimum
Study Leave	2 calendar weeks minimum
Paid Family Medical Leave	12 weeks minimum

Part-Time (20 hours or more per week) Minister or Commissioned Ruling Elder

Total Effective Salary (TES)	prorated
Board of Pensions	Minister’s Choice Plan (10% of TES, subject to change by BOP)
Continuing Education Reimbursable Expense ¹⁰	prorated
Professional Reimbursable Expenses ¹⁰	prorated
Travel/Mileage Reimbursable Expenses ¹⁰	IRS rate for 2023
Vacation ¹¹	4 calendar weeks minimum
Study Leave ¹¹	2 calendar weeks minimum
Paid Family Medical Leave	12 weeks minimum

⁸ This includes transitional pastors or temporary pastors, commissioned ruling elders, and certified church educators. The minimum TES for full time transitional pastors is 90% of the minister who just left, but not less than the presbytery minimum.

⁹ The Board of Pensions offers various options for church professionals. More information is found at www.pensions.org. Although this policy identified the minimum requirement for churches to offer, there are options available that may be added to these packages. If the minister is retired and already receiving full benefits or is not retired and has a comparable alternate plan available beyond the BOP Minister’s Choice Plan, permission may be granted by COM to use that.

¹⁰ Reimbursable expenses may be prorated, with consultation and approval of the Committee on Ministry.

¹¹ Vacation and Study Leave time are not normally prorated for part-time positions.

Minimum Compensation for Pastoral Services

Moderating a Session or Congregational Meeting	\$35 plus IRS mileage rate
Presiding at Communion (when not preaching)	\$50 plus IRS mileage rate
Contract Pastoral Services (when not preaching)	\$25/hr plus IRS mileage rate
Pulpit Supply	\$100 for one worship service \$50 for each additional service on the same day plus IRS mileage rate. If overnight lodging is required, motel and meals should be provided at the church's expense.