

**2026 MINIMUM ANNUAL COMPENSATION
PART-TIME MINISTERS OF THE WORD AND SACRAMENT NOT
IN INSTALLED POSITIONS**

Salary: Compensation is to be calculated at a percentage of the full-time minimum of \$48,195.34

¾ time: \$36,146.49
½ time: \$24,097.66
¼ time: \$12,048.83

Housing Allowance:

A portion of the above compensation may be designated as “Housing Allowance” per IRS rules.

Vacation:

Four (4) weeks commensurate with the work week, including four (4) Sundays

Part-time workers (less than 20 hours) are not eligible for Pension and Medical participation offered by the Board of Pensions PCUSA. However, employing organizations may offer eligible BOP products to eligible employees, and should they choose, provide some or all of the cost of the product. See www.pensions.org.

Auto Reimbursement:

Provided

(This means that all business miles approved by the church’s treasurer are to be reimbursed at the current Federal Allowable Rate)

In the seventh year of service, the congregation is expected to provide for a three-month Clergy/Educator Renewal Leave (Sabbatical), continuing the salary and benefits for that period, and providing for supply in the educator’s absence. Congregations unable to provide this leave shall consult with the Commission on Ministry.

Updated 11/15/2025