

2024 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 \$46,791.59

¾ time: \$35,093.68
½ time: \$23,395.79
¼ time: \$11,697.89

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

* "It is the ethical duty of the church, and therefore all churches are mandated to provide 100 percent of the cost of the major medical insurance premiums to cover Teaching Elders/Certified Christian educators and members of their families."

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)

The church shall include supplemental income to the Pastor for ½ of Social Security costs. As the Pastor is considered self-employed by the government, the Pastor is responsible for paying 100% of this cost.

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

For a thorough explanation of the elements of terms of call, please refer to [Understanding Terms of Call](#).

**PLEASE NOTE: AT THE SEPTEMBER MEETING OF SALEM PRESBYTERY, THE PRESBYTERY APPROVED
RECOMMENDING A 3% INCREASE IN COMPENSATION.**

Updated 09/2023