

**2026 MINIMUM ANNUAL COMPENSATION  
FULL-TIME INSTALLED MINISTERS OF THE WORD AND SACRAMENT**

|                                                                                                                                                                                                                                                            |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Salary:                                                                                                                                                                                                                                                    | \$36,796.46 |
| Housing Allowance (or free use of manse including utilities)<br><i>(Note: if given a housing allowance, it must be specified in writing and recorded in the minutes of the Congregational Meeting that approves the Terms of Call.)</i>                    | \$11,398.88 |
| Auto Reimbursement:<br>(This means that all business miles approved by the church's treasurer are to be reimbursed at the current Federal Allowable Rate)                                                                                                  | Provided    |
| 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.                                            |             |
| Board of Pensions<br>Pension & Disability Dues:                                                                                                                                                                                                            | Provided    |
| Medical Dues:<br>(Use BOP Dues Calculator at <a href="http://www.pensions.org">www.pensions.org</a> )                                                                                                                                                      | *Provided   |
| Continuing Education and/or Book Reimbursement<br>It is recommended that this time be used creatively and with flexibility.                                                                                                                                | \$1,500     |
| Vacation:                                                                                                                                                                                                                                                  | 4 weeks     |
| Study Leave:                                                                                                                                                                                                                                               | 2 weeks     |
| Family Leave (with full pay) includes but is not limited to:<br>Leave to accommodate the birth, foster placement, or adoption of a child;<br>Leave to provide care to an ill or disabled family member;<br>Leave to heal following a loss or tragic event. | 12 weeks    |
| Days off per week                                                                                                                                                                                                                                          | 2 days      |
| Moving (to the field) expense reimbursement                                                                                                                                                                                                                | Provided    |
| Triennial Boundary Training Expense                                                                                                                                                                                                                        | Provided    |

If the ministers are provided with a manse in which to live, the churches to which such ministers are called are encouraged to establish an equity allowance for the minister.

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.

These figures do not include the cost of someone to fill the pulpit when the pastor is away, or the cost of Worker's Compensation Insurance, or other similar expenses.

Updated 11/15/2025