

COM RECOMMENDATION: Based upon a 1.1% Consumer Price Index increase, the 2011 minimum Effective Salary will be \$41,087. The minimum Continuing Education figure will be \$1027(2.5% of Effective Salary).

The 2011 minimum compensation for Commissioned Lay Pastors will be \$32,870 (80% of the minimum Effective salary). The minimum continuing Education figure will be \$822 (2.5% of the minimum compensation).

Minimum Effective Salary (includes the items below) \$41,087
Cash Salary
Manse Value (if provided, which must be at least 30% of cash salary), and/or
Housing and/or utility allowance
(If Social Security offset is over 50%, or other benefits such as a 403b or a section 125 plan are provided, those are included in the Effective Salary)
Full medical, pension, disability, and death benefit coverage through the Board of Pensions (or similar plan, if the minister is a member of another denomination)
Social Security offset that is under 50% in not included in the effective salary.
Professional reimbursable expenses:
Travel expense at IRS rate
Continuing Education reimbursement \$1,027
(Note that these are reimbursable expenses. Vouchers and/or receipts should be presented to the church for reimbursement.)
Paid vacation of four weeks annually
Paid Continuing Education leave of two weeks annually (cumulative up to six weeks)
Moving expenses

Please note that the recommended Cost of Living increase for 2011 is 1.1%. This is the minimum recommended without consideration for any merit raise.

Recommended honoraria for specific pastoral services, based upon our Presbytery bylaws:

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| Supply preaching \$ 149 | Wedding \$179 | Wedding rehearsal \$ 90 |
| Funeral \$ 179 | Per pastoral visit \$ 30 | Per Session meeting \$ 90 |