

## Minimum Compensation for 2012

Presbytery's policy requires COM to recommend minimum compensation of 80% of the Median Effective Salary established by the Board of Pensions. For 2012, the MES is \$53,300. The following recommended figures are based on that.

**Minimum Effective Salary** (includes the items below) \$42,640

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 – SECA allowance – is over 50% (i.e. more than the “employee’s” share), or other benefits such as a 403b or a section 125 plan are provided, those are included in the Effective Salary)

Also required: 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)

**Note:** Social Security (Self-employment tax) offset that is 50% or less (i.e. not more than the “employee’s” share) is not included in the effective salary.

### Professional reimbursable expenses:

*Note: Presbytery policy sets these figures at an established percentage of Minimum Effective Salary. Those percentages are given in parentheses.*

Travel expense at IRS rate

Professional Development allowance (2.5%) \$1,066

*(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

**Minimum fulltime salary for Commissioned Lay Pastors** \$34,112

*Presbytery policy sets this at 80% of the minimum effective salary of pastors.*

Minimum professional development allowance (2.5%) \$853

### Recommended honoraria for specific pastoral services by someone other than the church's own pastor:

Supply preaching (.362%) \$154

Wedding (.435%)<sup>1</sup> \$185.50

Wedding rehearsal (.22%) \$94

Funeral (.435%)<sup>2</sup> \$185.50

Home or hospital visit (.073%) \$31

Per Session meeting (.22%) \$94

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<sup>1</sup> The church's obligation is reduced by any amount paid by the family.

<sup>2</sup> The church's obligation is reduced by any amount paid by the family.