Presbytery of Missouri River Valley Minimum Compensation for 2027

Presbytery's policy requires COM to recommend minimum compensation at 80% of the Median Effective Salary established by the Board of Pensions for the previous year. In 2027, the MES is $74,400 which reflects a 4.88% increase from 2026. The following recommended figures are based on that figure.

For ministers in pastoral positions: Minimum Effective Salary (includes the items below) **$ 59,520**

- Cash Salary
- Manse Value (if provided, which must be at least 30% of cash salary), and/or
- Housing and/or utility allowance

(NOTE: If Social Security offset – SECA allowance – is more than an employee's share, or other benefits such as a 403b or a section 125 plan are provided, those are included in the Effective Salary. Social Security [Self-employment tax] offset that is not more than an employee's share is not included in the effective salary.)
Also required: For those at 20 hours+ **Full family** medical, pension, disability, and death benefit coverage through the Board of Pensions or similar plan if the minister is a member of another denomination. This requirement does not apply to those ministers who are honorably retired.

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%) **$1,488**

(Note that these are reimbursable expenses. Vouchers and/or receipts should be presented to the church for reimbursement.)

- Paid vacation of four weeks annually (which includes four Sundays)
- Paid Professional Development leave of two weeks annually (which includes two Sundays) (cumulative up to six weeks)
- Moving expenses (one-time cost for new pastor)

Minimum Terms of Call – Family Medical Leave (called/installed ministers)

- 12 week paid Family Medical Leave (G-2.0804) shall be accessed for the following reasons: health of the pastor; parental leave following birth, adoption, or foster care; health issues of the pastor's immediate family (partner/spouse, child/foster child, parent); and for bereavement of the pastor's immediate family. This leave is available each calendar year and the time shall be recorded in the Session minutes.

Minimum full-time salary for Commissioned Pastors (Ruling Elders) $47,616

- Presbytery policy sets this at 80% of the minimum effective salary of pastors.
- Minimum professional development allowance (2.5%) **$1190**

Recommended honoraria for specific pastoral services by someone other than the church's own Pastor (percentages are of minimum effective salary) plus mileage at IRS rate:

- Supply preaching [in-person or virtual]: (.362%) **$215** (plus mileage at IRS rate)
- Additional for multiple services: **$50.00 per service** (plus mileage at IRS rate)
- Wedding: (.435%) **$259** (plus mileage at IRS rate)
- Wedding rehearsal: (.22%) **$131** (plus mileage at IRS rate)
- Funeral: (.435%) **$259** (plus mileage at IRS rate)
- Home or hospital visit: (.073%) **$43** (plus mileage at IRS rate)
- Moderate meetings [in-person or virtual]: Each meeting of Session or congregation (.22%) **$131** (plus mileage at IRS rate)

[+]The church's obligation is reduced by any amount paid by the family.