

**2008 MINIMUM COMPENSATION CRITERIA FOR  
THE PRESBYTERY OF THE JAMES**

**I. THE PRINCIPLES FOR COMPENSATION FOR MINISTERS OF THE WORD AND SACRAMENT AND CERTIFIED CHRISTIAN EDUCATORS ARE AS FOLLOWS:**

- A. Scripture, in several places affirms that those who labor for the Gospel “deserve their wages”. (*Luke 10:4-7; 1 Corinthians 9:14; 1 Timothy 5:17*).
- B. The Minister or Certified Christian Educator is a skilled person with great responsibility who studied and trained extensively to fulfill their calling, as required by the church.
- C. Principles of justice and fairness are to be honored and emphasized. The compensation should appear reasonable, just, and fair to the leaders of the congregation, to a majority of the members of the congregation, to the Minister or Certified Christian Educator, to their spouses and to the Presbytery.
- D. Remuneration for services rendered by the Minister or Certified Christian Educator should be in line with the income levels of the area in which their ministry takes place.
- E. Minimum compensation is established as a way of defining the minimum value of a full-time call, requiring no more than entry level skills of a newly ordained Minister or Associate, or a newly certified Christian Educator. Additional skills, education, experience, responsibilities, etc., should be used to factor in additional compensation.
- F. For the peace, unity, and effectiveness of the church, general acceptance of this principle is recommended as the Minister or Certified Christian Educator works to fulfill the mission of the church (as defined in The Great Ends of the Church).

**II. THE MINIMUM REQUIRED ELEMENTS OF A CALL ARE:**

A. Compensation

- 1. Cash Salary
- 2. Housing, Utilities and Furnishings Allowance (ministers only) OR
- 3.a. Utilities and Furnishings Allowance (ministers only) AND
- 3.b. Manse Rental Value, at least 30% of sum of 1 and 3a (ministers only).

B. Benefits

- 4. Pension and Major Medical Dues
- 5. Fifty percent of Self-Employment Tax (SECA)
- 6. Vacation
- 7. Study Leave

C. Professional Reimbursements

- 8. Auto/travel Expenses
- 9. Continuing Education and Book Expenses

### III. MINIMUM REQUIRED AMOUNTS OF A CALL FOR MINISTERS OF THE WORD AND SACRAMENT AND CERTIFIED CHRISTIAN EDUCATORS

The 2008 minimum salary is calculated at 2.5% Cost of Living adjustment over the 2007 minimum salary, as determined by the Consumer Price Index published by the Department of Labor.

Thus, the minimum full-time compensation (cash salary and housing) for 2008 is \$37,732.

#### A. Compensation

1. Cash Salary
2. Housing, Utilities and Furnishings Allowance (ministers only) OR
- 3.a. Utilities and Furnishings Allowance (ministers only) AND
- 3.b. Manse Rental Value, at least 30% of sum of 1 and 3a (ministers only).

<b>Subtotal</b>	<b><u>\$37,732</u></b>
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#### B. Benefits

- |                                                                   |            |
|-------------------------------------------------------------------|------------|
| 4. Pension and Major Medical Dues, 31.5% of Subtotal              | \$ 11, 886 |
| 5. Fifty percent of Self-Employment Tax (SECA), 7.65% of Subtotal | \$ 2,887   |
| 6. Vacation, four weeks                                           |            |
| 7. Study Leave, two weeks                                         |            |

<b>Total Compensation and Benefits</b>	<b><u>\$52,505</u></b>
----------------------------------------	------------------------

#### C. Professional Reimbursements

- |                                           |         |
|-------------------------------------------|---------|
| 8. Auto/travel Expenses, at IRS rate      |         |
| 9. Continuing Education and Book Expenses | \$ 781. |

## PART-TIME POSITIONS

Part-time positions will be calculated on a percentage basis (25%; 30%; 50%, etc.) of the full-time position amounts. (Pension and Major Medical dues require a minimum participation, which is based upon the Annual Churchwide Median Effective Salary for ministers serving churches.)

### Requirements for Part-time (installed) Pastors:

1. Medical and Pension dues are required.

### Requirements for Part-time (non-installed) Covenants:

1. Medical and Pension dues are optional, not required.
2. Medical and Pension dues require a 20 hour work week.

### Calculating Medical/Pension Dues for Part-time Pastors: (TBD)

#### Medical, Pension, Death and Disability Dues

	Median Salary	Maximum Basis*	Minimum Basis*	%	Dues on Minimum Basis – Monthly	Dues on Minimum Basis – Annual
<b>Medical Plan**</b>						
<b>Pension (including Death &amp; Disability)</b>						

\*Minimum medical is 65% of median; maximum is 200% of median.

\*Minimum pension is 25% of median; maximum set by federal law.

The minimum salary requirement is pro-rated for employees working fewer than 35 hours a week.

\*\*Medical Plan dues for members scheduled to work fewer than 35 hours a week are based on the full-time equivalent salary. (How to calculate this figure is below)

### Calculating full time equivalent salary for medical dues: (for persons working less than full-time)

**Divide** the current year's salary basis by actual hours a week worked

**Multiply** the result by 35 hours

Example: \$20,800 annual effective salary working 20 hours a week

$$\$20,800 / 20 \text{ hours} = \$1,040$$

$$\$1,040 \times 35 = \$36,400$$

If the total of the full-time equivalent salary falls below the medical minimum basis the minimum will apply.

*The Benefits Administrative Handbook* which is published by the Board of Pensions of the Presbyterian Church (U.S.A.) provides detailed information on Effective Salary and other related topics. It may be ordered from the Board of Pensions of the Presbyterian Church (U.S.A.) at 1-800-773-7752.

**2008 TERMS OF CALL WORKSHEET FOR CHURCHES WITH  
FULL-TIME MINISTERS OF WORD AND SACRAMENT AND  
CERTIFIED CHRISTIAN EDUCATORS**

A. Compensation

- |                                                                            |                 |
|----------------------------------------------------------------------------|-----------------|
| 1. Cash Salary                                                             | \$ _____        |
| 2. Housing, Utilities and Furnishings Allowance (ministers only) OR        | \$ _____        |
| 3.a. Utilities and Furnishings Allowance (ministers only) AND              | \$ _____        |
| 3.b. Manse Rental Value, at least 30% of sum of 1 and 3a (ministers only). | \$ _____        |
| <b>Subtotal (2008 Minimum: <u>\$37,732</u>)</b>                            | <b>\$ _____</b> |

B. Benefits

- |                                                                   |                 |
|-------------------------------------------------------------------|-----------------|
| 4. Pension and Major Medical Dues, 31.5% of Subtotal              | \$ _____        |
| 5. Fifty percent of Self-Employment Tax (SECA), 7.65% of Subtotal | \$ _____        |
| 6. Vacation, four weeks                                           |                 |
| 7. Study Leave, two weeks                                         |                 |
| <b>Total Compensation and Benefits</b>                            | <b>\$ _____</b> |

C. Professional Reimbursements

- |                                                           |                 |
|-----------------------------------------------------------|-----------------|
| 8. Auto/travel Expenses, at IRS rate                      |                 |
| 9. Continuing Education and Book Expenses (\$781 minimum) | \$ _____        |
| <b>Total</b>                                              | <b>\$ _____</b> |