

## 2026 Minimum Salary Standards for Ministers Northeast Georgia Presbytery

The purpose of this policy is to

1. Aid Pastor Nominating Committees in negotiating Terms of Call or Contracts/Covenants with new pastors
2. Assist sessions with the annual review of installed pastors and negotiating contract/covenant renewals with covenant pastors.

These minimum standards are intended to apply to all full-time ministers who are members of Northeast Georgia Presbytery. The minimum standards should be prorated for part-time ministers.

### Cash Compensation

	Full-time Ministers without Manse	Full-time Ministers with Manse	Part-time Ministers without Manse	Part-time Ministers with Manse
<b>Minimum Cash Salary<sup>1</sup></b>	\$33,342	\$33,342	Prorated percentage of \$33,342	Prorated percentage of \$33,342
<b>Minimum Housing Allowance</b>	\$18,595	-	Prorated percentage of \$18,595	-
<b>Minimum Utilities Allowance</b>	-	Actual cost of all utilities	-	Prorated percentage of actual cost of all utilities
<b>Housing Equity Allowance<sup>2</sup></b>	-	To be negotiated and reported to NEGP at Annual Salary Standards Review	-	To be negotiated and reported to NEGP at Annual Salary Standards Review
<b>Social Security &amp; Medicare Allowance<sup>3</sup></b>	7.65% of Effective Salary as defined by Board of Pensions	7.65% of Effective Salary as defined by Board of Pensions	7.65% of Effective Salary as defined by Board of Pensions	7.65% of Effective Salary as defined by Board of Pensions

### Benefits

	Full-time Ministers without Manse	Full-time Ministers with Manse	Part-time Ministers without Manse	Part-time Ministers with Manse
<b>Paid Vacation</b>	4 weeks including 4 Sundays	4 weeks including 4 Sundays	4 weeks including 4 Sundays	4 weeks including 4 Sundays
<b>Study Leave</b>	2 weeks including 2 Sundays	2 weeks including 2 Sundays	2 weeks including 2 Sundays	2 weeks including 2 Sundays
<b>Family Medical Leave</b>	<b>Installed:</b> 12 weeks	<b>Installed:</b> 12 weeks	<b>Installed:</b> 12 weeks	<b>Installed:</b> 12 weeks
<b>Pension through the Board of Pensions</b>	<b>Installed:</b> Congregational Pastors Package (or Transitional 2026) paid by church. <b>Contracted:</b> Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)	<b>Installed:</b> Congregational Pastors Package (or Transitional 2026) paid by church. <b>Contracted:</b> Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)	<b>Installed:</b> Congregational Pastors Package (or Transitional 2026) paid by church. <b>Contracted 20+ hr/wk:</b> Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)	<b>Installed:</b> Congregational (or Transitional 2026) Participation Plan paid by church. <b>Contracted 20+ hr/wk:</b> Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)

<b>Death &amp; Disability through the Board of Pensions</b>	<b>Installed:</b> included in Congregational or Transitional Package. <b>Contracted:</b> included in Congregational, Covenant, or Transitional Package.	<b>Installed:</b> included in Congregational or Transitional Package. <b>Contracted:</b> included in Congregational, Covenant, or Transitional Package.	<b>Installed:</b> included in Congregational or Transitional Package. <b>Contracted 20+ hr/wk:</b> included in Congregational, Covenant, or Transitional Package.	<b>Installed:</b> included in Congregational, Covenant, or Transitional Package. <b>Contracted 20+ hr/wk:</b> included in Congregational, Covenant, or Transitional Package.
<b>Medical coverage through the Board of Pensions</b>	<b>Installed:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. <b>Contracted:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.	<b>Installed:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. <b>Contracted:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.	<b>Installed:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. <b>Contracted 20+ hr/wk:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.	<b>Installed:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. <b>Contracted 20+ hr/wk:</b> member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.

## Other Compensation

	<b>Full-time Ministers without Manse</b>	<b>Full-time Ministers with Manse</b>	<b>Part-time Ministers without Manse</b>	<b>Part-time Ministers with Manse</b>
<b>Moving Expense</b>	Actual amount	Actual amount	Actual amount	Actual amount
<b>Continuing Education<sup>4</sup></b>	\$1,000	\$1,000	Prorated percentage of \$1,000	Prorated percentage of \$1,000

**Professional expense reimbursements** should be made through an accountable reimbursement plan and should include-

- expenses necessary for the performance of the job
- professional subscriptions and books
- mileage for use of a personal automobile at the current Internal Revenue Service standard mileage rate for business travel.

## Additional Information

- The Committee on Ministry conducts an Annual Salary Standards Review to ensure all installed pastors' compensation packages meet or exceed that year's minimum salary standards (covenant pastors' salaries are reviewed upon contract renewal). Reporting forms are emailed to appropriate clerks of session each January, to be completed by March 31.
- The Board of Pensions provides a guide to structuring ministers' terms of call, *Living by the Gospel*, as well as a dues calculator on its website, [www.pensions.org](http://www.pensions.org).

- Northeast Georgia Presbytery has adopted a Sabbatical Leave Policy, which states that pastors, associate pastors, and certified educators who have completed 6 years of consecutive credited service in the same call are eligible for 3 months of fully paid leave. Please contact your Committee on Ministry liaison for more information.

## **Committee on Ministry Recommendations**

- The Committee on Ministry recommends that the base minimum salary be increased by 1% for each year the minister has been ordained.
- The General Assembly of the PC(USA) approved a revision of G-2.0804 which provides for a minimum of 12 weeks paid Family Medical Leave for all called and installed Ministers of Word and Sacrament. The Committee on Ministry encourages church sessions with contract pastors to prayerfully discern and make generous provision for their own family medical leave policies.
- The Committee on Ministry strongly recommends that both churches and clergy take advantage of the resources offered by The Board of Pensions and its website ([www.pensions.org](http://www.pensions.org)). These resources include information about benefits selection and administration, tax questions, changes to healthcare, retirement planning, and much more.

<sup>1</sup> Updated 8/12/2025 by a 2.7% increase, based on Bureau of Labor Statistics, Consumer Price Index.

<sup>2</sup> The Committee on Ministry recommends that pastors living in a manse receive compensation for the equity that they forego by not owning their own residence.

<sup>3</sup> Unless the minister has properly followed IRS rules to opt out of Social Security.

<sup>4</sup> The rationale for \$1,000 being the recommended amount for continuing education is so that an adequate amount of financial support is provided for the "2 weeks including 2 Sundays" mandated for Study Leave on page 1. Unused continuing education funds may be carried forward for up to three years.