

**NORTHEAST GEORGIA PRESBYTERY**  
**Installed Pastors' Annual Salary Review**

Church: \_\_\_\_\_

Pastor: \_\_\_\_\_

Full Time Equivalency (enter 1.0, .75, .5, .25, etc.)

If this box is red, please re-enter a number in decimal format up to 1.0. Do not enter a number that is greater than 1

**EFFECTIVE SALARY**

1	Cash Salary (NOT including 403(b) contributions)			
2	Manse Value or Housing Allowance			
3	Pastor's Deferred Compensation – 403(b) <sup>1</sup>	†		† = Optional
4	Employer's Additional Contribution – 403(b) <sup>2</sup>	†		
5	Supplemental Health Insurance Premiums <sup>3</sup>	†		
6	Dental Insurance Premiums <sup>3</sup>	†		
7	All other Non-Vouchered "Cash" Allowances	†		
8	Manse Equity (paid directly or through 403(b)) <sup>4</sup>	†		
9	<b>Total Effective Salary</b>		\$ -	Add lines 1-8
10	Employer's Matching Contribution – 403(b) <sup>5</sup>	†		
11	50% of SECA (Social Security)			0.0765 x line 9

Check here if pastor has opted out of Social Security:

**BENEFITS**

Northeast Georgia Presbytery's 2025 Minimum Salary Standards require the following benefits for installed pastors:

Paid Vacation: 4 weeks including 4 Sundays	_____	please enter the number of weeks approved in terms of call
Study Leave: 2 weeks including 2 Sundays	_____	please enter the number of weeks approved in terms of call
Family Medical Leave: 12 weeks	_____	please enter the number of weeks approved in terms of call

**Pension, Death & Disability, Medical (self only) through the Board of Pensions:**

The Board of Pensions offers two dues packages for Pension, Death & Disability, and Medical coverage: the Congregational Pastors Package or the Transitional Pastors Participation Package. Please check the Employer Agreement your congregation has on file with Board of Pensions and indicate below which package applies:

12	Congregational Pastors Package	_____	please enter the dues amount for Pension, D&D, and Medical (self only)
13	Congregational Pastors Package - optional coverage for dependents	_____	please enter only the dues paid by the church for these optional benefits
Note: The Committee on Ministry acknowledges the increase in cost in 2025 for spouse, children, or family coverage may present a hardship for churches, but in as much as it may be financially possible, we encourage churches to maintain the same level of medical coverage in 2025 as was offered in 2024.			
14	Transitional Pastors Participation Package	_____	please enter the total dues amount

**VOUCHERED EXPENSES (Reimbursements)**

15	Continuing Education (\$400 minimum)			
16	Professional Expenses (incl. mileage at IRS rate)			
17	Other Vouchered Expenses	†		
18	<b>TOTAL \$ Paid by Church/Employer</b>		\$ -	Add lines 9-11, 12-14, 15-17

**After completing, if any of the above boxes are red, please contact your Committee on Ministry Liaison.**

Footnotes

<sup>1</sup>Pastor's elective contributions to the PC(USA) 403(b) Retirement Savings Plan are listed here and INCLUDED in Effective Salary.  
<sup>2</sup>Most contributions by a church to a pastor's 403(b) account ARE INCLUDED in Effective Salary (see footnote 5).  
<sup>3</sup>Payments made by the employer or reimbursed to the pastor for optional or supplemental insurance ARE INCLUDED in Effective Salary unless the same benefits are offered to all employees.  
<sup>4</sup>Sums paid or contributed by a church to a deferred compensation plan or other account on behalf of a pastor residing in a manse (to compensate for equity which the pastor forgoes by not owning his or her own residence) ARE INCLUDED in Effective Salary.  
<sup>5</sup>When a church matches some or all of a pastor's voluntary contributions to his or her 403(b) account, the church's MATCHING contribution is NOT included in Effective Salary (see footnote 2).  
<sup>6</sup>Depending on the Employer Agreement filed by the church with the Board of Pensions, a percentage of these costs may be contributed by the pastor.  
*\*For more information about Effective Salary, see "Understanding Effective Salary," available on [www.pensions.org](http://www.pensions.org).*