

2024 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, interim, and contract 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
Minimum Cash Salary¹	\$31,550	\$31,550	Prorated percentage of \$31,550	Prorated percentage of \$31,550
Minimum Housing Allowance	\$17,596	-	Prorated percentage of \$17,596	-
Minimum Utilities Allowance	-	Actual cost of all utilities	-	Prorated percentage of actual cost of all utilities
Housing Equity Allowance²	-	To be negotiated and reported on NEGP Annual Salary Standards Review Form, Line 8	-	To be negotiated and reported on NEGP Annual Salary Standards Review Form, Line 8
Social Security & Medicare Allowance³	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
Paid Vacation	4 weeks including 4 Sundays	4 weeks including 4 Sundays	4 weeks including 4 Sundays	4 weeks including 4 Sundays
Study Leave	2 weeks including 2 Sundays	2 weeks including 2 Sundays	2 weeks including 2 Sundays	2 weeks including 2 Sundays
Family Medical Leave	Installed: 12 weeks	Installed: 12 weeks	Installed: 12 weeks	Installed: 12 weeks
Pension through the Board of Pensions	Installed: Pastor's Participation Plan (PPP) paid by church. Contracted: Pastor's Participation or Minister's Choice Plan (optional)	Installed: Pastor's Participation Plan (PPP) paid by church. Contracted: Pastor's Participation or Minister's Choice Plan (optional)	Installed: Pastor's Participation Plan (PPP) paid by church. Contracted 20+ hr/wk: Pastor's Participation or Minister's Choice Plan (optional)	Installed: Pastor's Participation Plan (PPP) paid by church. Contracted 20+ hr/wk: Pastor's Participation or Minister's Choice Plan (optional)
Death & Disability through the Board of Pensions	Installed: included in PPP. Contracted: Included in PPP or Minister's Choice	Installed: included in PPP. Contracted: Included in PPP or Minister's Choice	Installed: included in PPP. Contracted 20+ hr/wk: Included in PPP or Minister's Choice	Installed: included in PPP. Contracted 20+ hr/wk: Included in PPP or Minister's Choice

Medical coverage through the Board of Pensions	Installed: included in PPP. Contracted: Included in PPP; optional in Minister's Choice	Installed: included in PPP. Contracted: Included in PPP; optional in Minister's Choice	Installed: included in PPP. Contracted 20+ hr/wk: Included in PPP; optional in Minister's Choice	Installed: included in PPP. Contracted 20+ hr/wk: Included in PPP; optional in Minister's Choice
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Other Compensation

	Full-time Ministers without Manse	Full-time Ministers with Manse	Part-time Ministers without Manse	Part-time Ministers with Manse
Moving Expense	Actual amount	Actual amount	Actual amount	Actual amount
Continuing Education⁴	\$400	\$400	Prorated percentage of \$400	Prorated percentage of \$400

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 pastors' compensation packages meet or exceed that year's minimum salary standards. Reporting forms are emailed to 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.
- Northeast Georgia Presbytery has adopted a Sabbatical Leave Policy. 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). These resources include information about benefits selection and administration, tax questions, changes to healthcare, retirement planning, and much more.

¹ Updated 8/11/23 by an 3.2% increase, based on Bureau of Labor Statistics, Consumer Price Index.

² 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.

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

⁴ Unused continuing education funds may be carried forward for up to three years.