

**The Presbytery of Scioto Valley (PSV)  
Budget and Planning Information  
Minimum Compensation Guidelines for 2024**

**Full-Time (40 hours) Installed Ministers Minimum Compensation Package**

Cash, Salary, Housing, Utilities	\$56,038 (3% increase)
Automobile Reimbursement	IRS Rate
Pastor's Participation Plan <sup>1</sup>	39% of Effective Salary <sup>2</sup> (Subject to change by BOP)
Continuing Education Allowance	\$1500.
Professional Expenses	\$500.
Annual Study Leave	2 weeks
Annual Vacation	4 weeks

**Full-Time (40 hours) Non-Installed Ministers Minimum Compensation Package**

Cash, Salary, Housing, Utilities	\$56,038 (3% increase)
Automobile Reimbursement	IRS Rate
Minister's Choice Plan <sup>1</sup>	10% of Effective Salary <sup>2</sup> (Subject to change by BOP)
Member Only Medical Plan <sup>1</sup>	(see <a href="http://www.pensions.org">www.pensions.org</a> )
Continuing Education Allowance	\$1500.
Professional Expenses	\$500.
Annual Study Leave	2 weeks
Annual Vacation	4 weeks

**Part-Time Ministers (20 or more hours/week) Minimum Compensation Package**

Cash, Salary, Housing, Utilities	prorated
Automobile Reimbursement	IRS Rate
Pastor's Participation Plan <sup>3</sup> (for Installed Ministers)	39% of Effective Salary <sup>4</sup> (Subject to change by BOP)
Minister's Choice Plan <sup>1</sup> (for non-Installed Ministers)	10% of Effective Salary <sup>2</sup> prorated (Subject to change by BOP)
Continuing Education Allowance	prorated
Professional Expenses	prorated
Annual Study Leave	2 weeks
Annual Vacation	4 weeks

**Part-Time Ministers (less than 20 hours/week) Minimum Compensation Package**

Cash, Salary, Housing, Utilities	prorated
Automobile Reimbursement	IRS Rate
Continuing Education Allowance	prorated
Professional Expenses	prorated
Annual Study Leave	2 weeks
Annual Vacation	4 weeks

**Part-time positions of any kind** are prorated but still require 4 weeks of vacation and 2 weeks of study leave.

**Commissioned Pastors (formerly called Commissioned Ruling Elders)** – The minimum salary and housing terms for a full-time CP is 80% of the above rate, or \$44,830 . Part-time CP’s salary and housing terms are prorated. Commissioned Pastors receive the minimum compensation package of auto reimbursement, continuing education, professional expenses, study leave and vacation. Full-time Commissioned pastors will be offered the BOP “Other Church Employees Package.”

**Certified Church Educators** – The minimum salary and housing terms for Certified Church Educators is the same as for ministers.

**Transitional Ministers** - The minimum salary and housing terms for Transitional Pastors is 90% of the minister who just left, but not less than the Presbytery minimum.

**Minimum Compensation for Pastoral Services:**

**Moderating a Session or Congregational Meeting** \$50 plus IRS mileage rate

**Presiding at Communion** (when not preaching) \$50 plus IRS mileage rate

**Contract Pastor Services** (when not preaching) \$25/hr. plus IRS mileage rate

**Pulpit Supply** \$150 for one service, or \$200 for two or more services, plus IRS mileage rate.

**Sabbatical Leave**

Unless otherwise negotiated in terms of call, ministers with six continuous years of service (with at least three years of continuous service to their current congregation) shall be eligible for a Sabbatical. Sabbatical Leave may be repeated at six-year intervals thereafter. Sabbatical Leave shall last for a period of at least three months, containing thirteen consecutive Sundays. Pastors who complete a Sabbatical shall assure the session of continued service to that congregation for at least one full year after the conclusion of the Sabbatical. Sabbatical Leave is qualitatively different from vacation or study leave for the minister, in that there is a plan for personal and professional restoration. Thus, neither vacation nor study leave should be affected by Sabbatical Leave – however, vacation time or study leave may be taken in conjunction with the Sabbatical Leave, adding no more than four additional weeks of time away. For budgeting purposes, the Session should plan to cover the expense of pastoral services for the time that the minister is away on Sabbatical Leave. (See Sabbatical Leave Policy for more information at [psvonline.org](http://psvonline.org).)<sup>5</sup>

**Notes**

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<sup>1</sup> The Board of Pensions offers various options for church professionals. More information is found at [www.pensions.org](http://www.pensions.org). Although this policy identifies the minimum requirement for churches to offer, there are options available that may be added to these packages. If the pastor has a comparable alternate plan available, permission may be granted by CCP to use that.

<sup>2</sup> The definition of effective salary as it appears in Section 2 .1(p) of the Benefits Plan follows: Any compensation received during a Plan Year by a Plan Member from an employer, including but not limited to any sums paid as a housing (including utilities and furnishings) allowance. Effective Salary shall also include (1) any deferred compensation (funded or unfunded) credited to or contributed on account of a Member by an employer during a Plan Year, with the exception of any amounts contributed as an employer contribution to the Retirement Savings Plan under a matching contribution program that is available to at least all employees of the employer in the same employment classification, and (2) any salary reduction contributions to a plan or other arrangement providing a tax-favored benefit . Effective Salary does not include amounts received for reimbursement of professional expenses through an accountable reimbursement plan or Social Security amounts up to fifty percent (50%) of a minister’s Self- Employment Contributions Act (SECA) obligations. With respect to a Member eligible for a housing allowance, the amount for housing is calculated as follows: If a Manse is provided, the amount shall be at least thirty percent (30%) of all other

## Minimum Compensation Guidelines for 2022 (Proposed) Continued

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compensation described above; if no Manse is provided, the amount shall be the actual housing allowance. The plan year is January 1 to December 31.

<sup>3</sup> The Board of Pensions offers various options for church professionals. More information is found at [www.pensions.org](http://www.pensions.org). Although this policy identifies the minimum requirement for churches to offer, there are options available that may be added to these packages. If the pastor has a comparable alternate plan available, permission may be granted by CCP to use that.

<sup>4</sup> The definition of effective salary as it appears in Section 2 .1(p) of the Benefits Plan follows: Any compensation received during a Plan Year by a Plan Member from an employer, including but not limited to any sums paid as a housing (including utilities and furnishings) allowance. Effective Salary shall also include (1) any deferred compensation (funded or unfunded) credited to or contributed on account of a Member by an employer during a Plan Year, with the exception of any amounts contributed as an employer contribution to the Retirement Savings Plan under a matching contribution program that is available to at least all employees of the employer in the same employment classification, and (2) any salary reduction contributions to a plan or other arrangement providing a tax-favored benefit . Effective Salary does not include amounts received for reimbursement of professional expenses through an accountable reimbursement plan or Social Security amounts up to fifty percent (50%) of a minister's Self- Employment Contributions Act (SECA) obligations. With respect to a Member eligible for a housing allowance, the amount for housing is calculated as follows: If a Manse is provided, the amount shall be at least thirty percent (30%) of all other compensation described above; if no Manse is provided, the amount shall be the actual housing allowance. The plan year is January 1 to December 31.

<sup>5</sup> The rationale for adding the Sabbatical Leave portion is so that the practice of taking a Sabbatical becomes more normative. We continue to see pastors reach the point of burnout before they seek help and this may alleviate some of that experience. It also gives churches a reminder each year to plan for this. Some congregations may even want to put 1/6 of the cost of covering pastoral services in their budget each year and build a fund. A generous church might even add funds to that to cover some of their pastor's additional travel expenses during Sabbatical.