

Presbytery of Philadelphia
Minimum Ministerial Compensation for 2024
Effective January 1, 2024

Approved by the Commission on Ministry in September 2023

The Commission on Ministry sets minimum terms of call considering appropriate cost of living adjustments, the financial realities of congregational budgets, and other factors. For 2024, the Commission on Ministry recommends a minimum salary increase for Ministers (and staff) of 4%.

Board of Pensions full participation (including coverage for spouse and dependents) for all pastors (2024 – 39% of effective salary), regardless of family status.

The following is the minimum compensation for all full time (40 – 50 hours per week) called or contracted pastors effective January 1, 2024. Part-time pastor compensation shall be proportional to the hours worked.

EFFECTIVE SALARY	\$58,739.12
Professional Expenses	\$2,500.00
SECA – 7.65% of Effective Salary	\$4,493.53
Study Leave Allowance	\$1,000.00
Pension Plan and Medical (Board of Pensions) 39% of Effective Salary ¹	\$22,908.25
Two Weeks Study Leave	
Four Weeks Vacation (Four Sundays)	

¹ Full contribution to the Board of Pensions for Pension for spouse and dependent medical coverage required regardless of family status.
Pastors working less than 35 hours per week – see www.pensions.org – under “Treasurers & Administrators”, “Calculators” for contribution amount.

Presbytery of Philadelphia
Ministerial Compensation Guidelines for 2024 Worksheet
Effective for all new calls January 1, 2024

The following is an outline of the Minimum Ministerial Compensation plan for the Presbytery of Philadelphia, together with guidelines for calculating adjustments based on experience, education, and size of congregation.

COMPENSATION	TAXABLE INCOME ¹ FEDERAL STATE		INCLUDED IN PENSION (% EFF. SALARY)	PRESBYTERY F/T MINIMUM ²
1. Cash compensation a. Copay reimbursement b. Deductible reimbursement c. Insurance Premiums (ie. auto/ med/dent/vision)	Yes	Yes	Yes	
2. Housing & Utilities a. Income Tax b. Social Security Tax	No Yes	Yes	Yes ³	
3. Equity offset-manse (Optional)	Yes	Yes	Yes	
4. Effective Salary (ES) 1+2+3=4				\$58,739.12
5. Expenses a. Accountable b. Non-Accountable	No ⁴ Yes	No ² Yes	No Yes	\$2,500.00
6. ½ SECA Supplement (7.65 of ES) ⁵	Yes	Yes	Over ½ SECA	\$4,493.53
7. Study Leave Allowance ⁶	No ²	No ²	No	\$1,000.00
8. Medical (other than BOP) a. Reimbursable expenses b. HSA/FSA	No No	No No	Yes Yes	
9. Moving Expenses (Reimbursable)	Yes	Yes	No	
10. Pension Plan & Medical (BOP) ⁶	No	No	---	\$22,908.25
11. 403 (b) Savings	No	No	Yes ⁷	

Work Week Full-time: Ordinarily averages 40-50 hrs./wk. However, note that for calculation of pension/medical dues the **Board of Pensions considers 35 hrs/week or above as full time.**

The Presbytery recommends a 2024 Cost of Living Adjustment of: 4%

¹ Tax reporting is by W-2 form

² Less than Full Time should use www.pensions.org Treasurers & Administrator Calculators.

³ The Board of Pensions requires this category to be at least 30% of Effective Salary #4 (if living in manse) Please note for local tax, Philadelphia is not exempt.

⁴ Amount not taxable, up to actual expenses. Excess is taxable as income.

⁵ SECA is taxed at 15.3% of effective salary, and the minimum supplement amounts to ½ that (what an employer would normally pay for the employee); anything over the minimum (i.e., >7.65%) must be included in effective salary, on which pension dues are calculated.

⁶ May be accrued up to three years based on terms of call or with Session approval.

⁷ Member contributions are made from cash salary and therefore part of total effective salary; matching contributions made by the employer are not considered part of total effective salary.

Presbytery of Philadelphia
Ministerial Compensation and Benefit Information for 2023
Effective for all new calls January 1, 2023

LEAVES	PRESBYTERY MINIMUM	DUE AT TERMINATION	NOTES
Vacation <i>(mandated minimum)</i>	One (1) month <i>(4 Sundays)</i>	Yes	
Study <i>(mandated minimum)</i>	Two (2) weeks	No	May accrue to six (6) weeks maximum.
Family Leave <i>(mandated minimum)</i>	Twelve (12) weeks for both parents: as required by the Book of Order (G-2.0804)	No	For birth or adoption; more may be negotiated.
	Recommended:		
Sabbatical	13 weeks after six (6) years service	No	Must be approved by Presbytery. Vacation is not part of sabbatical leave.
Holidays	New Year's Day; Dr. Martin Luther King Jr. Day; Presidents Day; a day of Easter week; Juneteenth; Memorial Day; Independence Day; Labor Day; a day of Thanksgiving week; a day of Christmas week		

Paid Leave:

- Leaves of all types (including vacation and study leaves) must be approved by Session and should not ordinarily total more than nine (9) weeks annually
- Leave for a part-time position is prorated based on Presbytery full-time compensation
- Leave for illness, bereavement, and jury duty should be offered as appropriate

Commissioned Lay Pastor:

- Effective Salary is $\frac{3}{4}$ of presbytery minimum effective salary, pro-rated according to the hours worked
- May declare a portion of Effective Salary as Housing Allowance
- Pays FICA but not SECA, exceptions may apply
- Is not automatically a member of the Board of Pensions for pension and medical insurance

FEES FOR OCCASIONAL PASTORAL SERVICES

Guest Preachers: IRS Mileage plus \$175 for one service on a Sunday;
\$225 for two services on the same Sunday.

COM - Appointed Moderators: IRS Mileage plus \$100 per meeting.