
2018

GUIDELINES FOR MINISTERS' COMPENSATION IN PALO DURO PRESBYTERY

MINIMUM TERMS OF CALL IN PALO DURO PRESBYTERY

The *Book of Order* (G-3.0303c) requires that each presbytery specify the minimum terms of call within its borders. This applies to all pastoral relationships, full-time or temporary, whether one or more congregations are served. Part-time and temporary relationships will reflect compensation on a pro-rata basis according to the terms of call (e.g. a half-time pastoral or temporary relationship minimum would be one half of a full time minimum.) The following minimums are in effect for any new calls issued and beginning with renewals of terms of call for the Calendar year 2018.

Base Cash Salary **\$38,059.00**

This base is adjusted annually. There is a 2% increase from 2017 to 2018.

Provision of Manse (with Utilities furnished except for telephone) **\$15,224.00**

This is based on a minimum of 40% of the Base Cash Salary and shall be used to calculate Pension Dues. If the fair rental value of the manse plus utilities does not meet this figure, the difference is to be paid to the pastor as cash salary or housing allowance.

Housing-Utility Allowance **\$15,224.00**

If a manse and utilities are not furnished, then this figure is based on a minimum of 40% of the Base Cash Salary and the actual figure shall be used to calculate Pension Dues.

Pension/Medical Coverage (Housing Allowance & Manse) **\$19,714.00**

This is 37% of the sum of the Base Cash Salary and the Housing-Utility Allowance. If a manse and utilities are provided (as opposed to an allowance being paid) then the figure should be 37% of the sum of the Base Cash Salary and the value of the Manse-Utility figure. The

percentage may change in the future as specified by the Board of Pensions. The 2018 rate remains at 37%.

Changes in the Pension Dues assessment made at the 1995 General Assembly require that all payments to the Minister that are not “Reimbursable Expenses” are to be included in the base on which the Pension Dues are calculated. This means that for the car allowance and the continuing education funds, unless they are set up as reimbursable expenses, then the dues must be paid on those items as well as the cash salary and manse/housing allowance. This does not mean that the church cannot specify a maximum amount for car expense and continuing education, but that they must be on a reimbursable basis or else included in the Pension Dues assessment.

Car Allowance (reimbursable to a budgeted amount) \$5,350.00

An accountable reimbursement plan is recommended. However, if such a plan is not used, then this recommendation is based on a minimum of 10,000 miles per year and a rate of \$0.54 per mile as currently allowed by the Internal Revenue Service. The actual allowance should reflect the driving records of the minister and be multiplied by the IRS rated allowed each year. This rate may change prior to the beginning of 2018.

Continuing Education (reimbursable to a budgeted amount) \$1,000.00

This is the minimum budgeted amount for Continuing Education. The church may choose to budget a larger amount, but it should be on a reimbursable basis.

Vacation Time four (4) weeks

Continuing Education/Study Time two (2) weeks

Sabbatical: A three month maximum sabbatical may be available to clergy who have served a minimum of five years in a specific congregation. Pastors will accept sabbatical on the explicit condition that they will continue to serve the granting congregation for at least one additional year from the time of return from sabbatical. Depending on the longevity of the pastor, additional sabbaticals may be proposed in increments of five years of service. For more information, please contact the presbytery office.

Approved 09/29/17