**2021**

**MINIMUM COMPENSATION**

**FOR MINISTERS 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 2021.

**Base Cash Salary $39,611.00**

This base is adjusted annually. There is a 2% increase from 2019.

**Provision of Manse (with Utilities furnished except for telephone) $15,845.00**

This is based on a minimum of 40% of the Base Cash Salary and

shall be used to calculate Pension Dues. If the fare 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 $15,845.00**

If a manse and utilities are not furnished, then this figure is based

on a minimum of 400 0 of the Base Cash Salary and the actual

figure shall e used to calculate Pension Dues.

**Pension/Medical Coverage (Housing Allowance and Manse) $20,519.00**

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 2021 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) $5,800.00**

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 $0.5800 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 rate allowed each year. This rate may

change prior to the beginning of 2019.

**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 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 or service. For more information, please contact the presbytery office.

Approved 09/25/2020