

2024 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 compensation standards within its bounds. 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 2023. **Total Effective Salary = A. Base + B. Housing Allowance or Manse Value = \$60,000.** The example below is a 70/30 split. Please review the Ministers Tax handbook on the PDP website. This split is discretionary. (This is a \$1,711.20 or 2.9% increase from 2022.)

Base Cash Salary **\$42,000.00**

Provision of Manse (with Utilities furnished except for telephone) **\$18,000.00**

Housing-Utility Allowance **\$18,000.00**

When a minister owns a home.

Pension/Medical Coverage (Housing Allowance and Manse) **\$23,400.00**

This is 39% 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 shall be 39% 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 2024 rate is 39%.

(To determine the correct dues amount for any other Effective Salary, please use the Pastor's Participation Dues Calculator at:

<https://www.pensions.org/calc/dues>)

Car Allowance (reimbursable budgeted amount) **\$6,250.00**

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 \$0.655 (or current IRS Standard) 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.

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 of service. For more information, please contact the presbytery office.

For PDP Ministers Currently Serving, COM Recommends:

- In 2023, PDP recommended Sessions offer full-time Ministers of Word and Sacrament an increase to their total effective salary of \$1,800.00 per year for cost-of-living increase. For existing Commissioned Pastors or CP's, PDP recommended Sessions give a \$1,000.00 one-time cost of living bonus.
- Data Points – Inflation as of August 2022, was 8.3, 2023 is 3.2%; PC(USA) mid-point is at \$64,800. PDP minimums are higher than most other presbyteries in our part of the country.
- In 2024, COM recommends no changes to the Minimum Terms of Call.