

2018  
Guidelines for Ministerial Call Salary Packages  
The Presbytery of the Mississippi Valley Teaching Elders

January 2018

### **Introduction**

The following are the minimum expected salary package contents that particular churches should offer when they call ministers to their particular church. The committee encourages packages that are more generous if the particular church can reasonably provide it from their budgets. Experienced ministers and ministers serving in larger churches (average Sunday morning attendance greater than 100) should have salary packages exceeding these minimums. Ministers should receive periodic increases to their salary package as they prove themselves valuable to the particular church.

All currency figures are based on year 2017 dollars.

### **Base Salary**<sup>1</sup>

A TE is a self-employed minister of the gospel for the edification of a particular church within the presbytery. The minimum base salary for a minister should be \$26,353. If the minister is married, the minimum base salary for a minister should be \$35,052. The minister's minimum base salary should include consideration for each additional dependent living with the minister.

### **Housing Allowance**

The particular church should provide an allowance for housing separate from the minister's base salary. If a manse suitable for the minister and his dependents is supplied, the housing allowance is fulfilled. This allowance should include all costs that would normally be incurred by the particular church had the church provided a manse suitable for the minister and all his dependents<sup>1</sup> in the bounds of the particular church.

### **Taxes**

The particular church should pay 50% of the FICA and Medicare tax on behalf of the minister. This is at the rate of 7.65% for 2018. **The church and pastors should be sure to consult tax authorities for a precise breakdown of actual FICA taxes to determine what is best for the pastor and the church.**

### **Medical Insurance**

The particular church should provide medical insurance covering the minister and his

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<sup>1</sup> A minister's salary (base salary + housing allowance) should be within the salary range of the congregation. Ministers in metropolitan areas should receive salaries greater than the minimum. Senior ministers serving churches having Sunday morning attendance greater than 300 should receive salaries significantly greater than the minimum.

dependents. The minister should pay Medicare and Medicaid taxes for times when group or private insurance will not provide coverage.

### **Disability Insurance**

The particular church should provide disability insurance covering the minister.

### **Retirement Benefit**

The particular church should pay a minimum of 10% of the minister's base salary into the PCA retirement fund on behalf of the minister.

### **Vacation/Study Leave**

A TE should be granted a minimum of four weeks leave per year for rest and education. Of this time, at least two weeks should be for a restful vacation with the minister's family. This time should be included in the minister's salary package and should not be used to reduce the salary or allowances provided the minister.

### **Reimbursable Expenses<sup>2</sup>**

Other reimbursable expenses enable the minister to interact with other ministers and maintain studies in the ministerial profession.

### **General Assembly**

A TE should be allowed to attend General Assembly annually. Total costs for his annual attendance at General Assembly should be pre-paid or reimbursed by the particular church.

### **Book Allowance**

A TE should maintain a library containing both classics in the Christian religion and contemporary works that enable the minister to better prepare for the edification of the church. The particular church should provide an annual allowance of \$1,122 for maintenance of the minister's library.

### **Transportation Allowance**

A TE should keep records of the use of his personal vehicle for church related activities. The particular church should reimburse the TE for the use of his personal vehicle.

### **Other Reimbursable Expenses**

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<sup>2</sup>Reimbursable expenses are limited to the allowances in the current tax code. If allowance is not contained in the tax code, the particular church should reimburse the actual cost.

A TE often acquires items used in public worship that do not fall into any of the above categories. The particular church should be prepared to reimburse the minister for all of these items.

**Example Salary Package**

The following is an example of minimum annual salary packages using the above guidelines. In general, this guide is for churches having an average Sunday morning attendance of less than 100 people.

Often members of the congregation compare their salary to the one offered the minister. The line titled “Comparative Salary” is the minister’s salary and can be compared to the gross pay of a particular church member.

The line titled “TOTAL” is the cost the particular church should budget to support their minister. Insurance that is more economical would reduce the total support for the minister.

	Single	Married	With Children
Dependents	0	1	4
Base Salary	\$26,353	\$35,052	\$52,582
House Allowance	\$7,021	\$9,645	\$17,526
<b>Comparative Salary</b>	<b>\$33,374</b>	<b>\$44,697</b>	<b>\$70,108</b>
FICA Tax (One Half)	\$2,420	\$3,419	\$5,363
Medical Insurance	\$6,215	\$13,672	\$17,405
Disability Insurance	\$225	\$266	\$429
Retirement	\$2,635	\$3,505	\$5,258
Study Leave	\$1,243	\$1,243	\$1,243
Book Allowance	\$1,122	\$1,122	\$1,122
Transportation Allow	\$2,485	\$2,485	\$2,485
Other Expenses	\$1,122	\$1,122	\$1,122
<b>TOTAL</b>	<b>\$50,841</b>	<b>\$71,531</b>	<b>\$104,535</b>

Note:

The above have been compiled beginning with presbytery's approved 2017 figures and adjusting them according to a composite CPI of 2.1% for year 2017. CPI refers to the Consumer Price Index - Urban.