JOHN KNOX PRESBYTERY

MINIMUM COMPENSATION FOR PASTORS

Presbytery annually will establish a stated minimum salary for pastoral calls prior to salary reviews, with privilege of consultation by sessions with the Committee on Ministry (COM) when it is within their belief that the minimum would present difficulties. (Pres. Min., 1-8-77)

- I. Beginning with calendar year 2002, the Presbytery's forms and language for reporting the compensation of ministers will be as similar as possible to that of the Board of Pensions.
- II. Beginning with calendar year 2002, the standard for determining compensation in John Knox Presbytery will be Effective Salary as defined by the Board of Pensions.
- III. Beginning with calendar year 2002, the minimum compensation requirement for pastoral calls within John Knox Presbytery will be 75% of the national median effective salary as determined by the Board of Pensions for the prior year.

Minimum Effective Salary 75% of the national median effective salary Continuing Education Allowance (vouchered) \$600.00 Business Travel Reimbursement IRS allowable Annual Vacation 4 weeks Annual Study Leave 2 weeks Major Medical and Pension Full Benefit Coverage

The Committee on Ministry (COM) defines a full-time position as one which expects the person filling the position to be "on call" at all times. On average, a full-time position is "on duty" a minimum of 40 hours per week. The percentage of part-time positions is based on this figure.

*The Board of Pensions includes the following types of compensation in its definition of "effective" salary: annual cash salary, bonuses, deferred compensation, housing, furnishing and utility allowances, co-insurance and deductible reimbursements, premiums paid for other individual insurance coverage, SECA allowances in excess of 50% of the minister's tax obligation, all other allowances unless reimbursed through an accountable reimbursement plan. Compensation <u>not</u> included in "effective" salary: honorariums, dues paid to the Benefits Plan.