**John Knox Presbytery**

**Minimum Compensation for Pastoral Leaders**

These minimum compensation standards shall apply to all Ministers of Word and Sacrament and all ruling elders who have completed the requirements for commissioning called either by a congregation or by a session as pastoral leaders. The figures are based on full-time employment; the total compensation of salary and benefits package for part-time pastoral leaders called through the Session shall be pro-rated according to the time requirements of employment.

The minimum compensation shall be the entire total package including effective salary and all benefits plus reimbursement of mileage at the IRS allowable rate. The minimum shall be calculated annually based on 85% of the national median effective salary as determined by the Board of Pensions for the prior year plus SECA and BOP Dues percentages, and other minimums.

**Minimum Compensation Requirements are:**

* For Installed Pastors 2025: Minimum total compensation $84,242 plus reimbursement of business mileage at IRS allowable rate
* For Permission to form a PNC to search for an installed pastor/associate pastor, the Session must demonstrate the financial capacity for at least minimum compensation plus the additional amount needed to provide full family medical insurance coverage through the Board of Pensions. Total for 2025 is $97,424.

Normal breakdown

* + Effective salary: $57,035 *Minimum*
	+ Continuing Education Allowance (vouchered*): $600 Minimum*
	+ 50% of SECA as a set aside allowance1
	+ Board of Pension dues2: *Required participation*
		- Medical dues:
			* 16% of effective salary for coverage of pastor
		- Pension and Salary Continuation: 10% effective salary, includes
			* Death and Disability
			* Pension (Retirement)
			* Temporary Disability
			* Employee Assistance Program (Mental Health)
			* Access to Educational and Assistance Programs through the Board of Pensions
	+ Other benefits: 13%
		- May include contribution toward children, spouse, or family medical coverage; health saving account, additional study leave compensation, dental coverage for pastoral leader and family, vision coverage for pastoral leader and family.
		- May be used to raise effective salary, but will result in increases in BOP dues and SECA allowance
* Annual Vacation: 4 weeks (28 days) including 4 Sundays (minimum)
* Annual Study Leave: 2 weeks (14 days) may include 2 Sundays (minimum)

**Minimum Compensation Requirements for Contracts:**

* For Contracted Pastoral Leaders 2025: Minimum total compensation $67,072 plus reimbursement of business mileage at IRS allowable rate.

Normal breakdown

* + Effective salary: $57,035
	+ Continuing Education Allowance (vouchered*): $600 minimum*
	+ 50% of SECA as a set aside allowance3
	+ Benefits package equal to 10% of Effective Salary
		- Recommended Benefits
			* Board of Pension dues4:
				+ Death and Disability
				+ Pension (Retirement)
				+ Temporary Disability
				+ Employee Assistance Program (Mental Health)
				+ Access to Board of Pensions Educational and Assistance Programs
		- If receiving retirement benefits, other benefits: 10%
			* May include: Medical reimbursement (See IRS regulations for requirements), addition to study leave or business expenses other than mileage,
			* May be used to raise effective salary but will result in increases in SECA allowance
		- Additional Benefits: Optional
* Annual Vacation: 4 weeks (28 days) including 4 Sundays
* Annual Study Leave: 2 weeks (14 days) may include 2 Sundays

The COM defines a full-time position as one which expected the person filling the position to be “on call” at all times. On average, a full-time position is “on duty” 40 hours per week.

The percentage of part-time effective salary is calculated based on this number (i.e., 20 hours/1/2 of effective salary). All other items are minimums for all calls and contracts over 25% time.

Contracts with pastoral leaders that are less than 25% time should use the limited pastoral call guidelines.