Presbytery of the James
2026 Minimum Compensation Criteria

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POJ approved, June 10, 2025

I. THE PRINCIPLES FOR COMPENSATION FOR MINISTERS OF THE WORD AND SACRAMENT AND CERTIFIED CHRISTIAN EDUCATORS ARE AS FOLLOWS:

A. Scripture, in several places affirms that those who labor for the Gospel "deserve their wages" (Luke 10:4-7; 1 Corinthians 9:14; I Timothy 5:17).

B. The Minister or Certified Christian Educator is a skilled person with great responsibility who studied and trained extensively to fulfill their calling, as required by the church.

C. Principles of justice and fairness are to be honored and emphasized. The compensation should appear reasonable, just, and fair to the leaders of the congregation, to a majority of the members of the congregation, to the Minister or Certified Christian Educator, to their spouses and to the Presbytery.

D. Remuneration for services rendered by the Minister or Certified Christian Educator should be in line with the income levels of the area in which their ministry takes place.

E. Minimum compensation is established as a way of defining the minimum value of a full-time call, requiring no more than entry-level skills of a newly ordained Minister or Associate Minister, or a newly certified Christian Educator. Additional skills, education, experience, responsibilities, etc., should be used to factor in additional compensation.

F. For the peace, unity, and effectiveness of the church, general acceptance of this principle is recommended as the Minister or Certified Christian Educator works to fulfill the mission of the church as defined in The Great Ends of the Church (Book of Order 2019-2023 F-1.0304).

II. THE MINIMUM REQUIRED ELEMENTS OF A CALL ARE:

A. Compensation

- **1.** Cash Salary
- **2.** Housing, Utilities, and Furnishings Allowance (ministers only)

OR

- **3.** With a Manse:
  - **a)** Utilities and Furnishings Allowance (ministers only) AND
  - **b)** Manse Rental Value, at least 30% of sum of 1 and 3a (ministers only).

B. Benefits

- **1.** Pension and Major Medical Dues (Varies by plan)

    2. Fifty percent of Self-Employment Tax (SECA)

C. Compensation + Benefits must be at least $72,000

D. Leave

    1. 4 weeks vacation

    2. 2 weeks study leave

    3. Sabbatical Leave in accordance with Presbytery Policy

    4. Family Medical Leave, in accordance with the Book of Order

E. Professional Expenses

    1. Auto/travel Reimbursement

    2. Continuing Education and Book Allowance (Minimum $1,000)

2025 TERMS OF CALL WORKSHEET FOR CHURCHES WITH FULL-TIME MINISTERS OF THE WORD AND SACRAMENT AND CERTIFIED CHRISTIAN EDUCATORS

I. Effective Salary

A. Cash Salary $_____

B. Housing, Utilities and Furnishings Allowance (ministers only) OR $_____

C. With Manse

1. Utilities and Furnishings Allowance (ministers only) AND $_____

2. Manse Rental Value, at least 30% of sum of 1 and 3a (ministers only) $_____

Effective Salary Subtotal: $_____

II. Benefits

A. Board of Pensions Income Protection Dues (10% of Effective Salary) $_____

B. Board of Pensions Medical Coverage Dues:

1. If "Congregational Pastor's Package" (16% of Effective Salary + Dependent Costs) $_____

2. If "Transitional Pastor's Participation," (33% of Effective Salary) $_____

C. Fifty percent of Self-Employment Tax (SECA), (7.65% of Effective Salary) $_____

Benefits Subtotal: $_____

Compensation Subtotal (Minimum $72,000): $_____

III. Leave

A. Vacation (four weeks minimum) _____

B. Study Leave (two weeks minimum) _____

C. Sabbatical, in accordance with Presbytery Policy _____

D. Family Medical Leave (twelve weeks minimum) _____

IV. Professional Expenses

A. Auto/travel Reimbursement (at IRS rate) $_____

B. Continuing Education and Book Allowance ($1,000 minimum) $_____

C. Other Professional Expenses and Allowances (If applicable) $_____

Professional Expenses Subtotal (minimum $1,000) $_____

Total Cost to Church (Compensation + Professional Expenses) $_____