

**2024 MINIMUM COMPENSATION CRITERIA FOR
THE PRESBYTERY OF THE JAMES**

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; 1 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. 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 (39% of salary + housing)
 - 2. Fifty percent of Self-Employment Tax (SECA)
 - 3. Vacation
 - 4. Study Leave
 - 5. Family Medical Leave*

- C. Professional Expenses
 - 1. Auto/travel Reimbursement
 - 2. Continuing Education and Book Allowance

**2024 MINIMUM REQUIRED AMOUNTS OF A CALL FOR
MINISTERS OF THE WORD AND SACRAMENT AND CERTIFIED CHRISTIAN EDUCATORS**

The minimum full-time compensation (cash salary and housing) for 2024 is **\$52,000, a 4% increase** compared with 2023.

A. Compensation	
1. Cash Salary	
2. Housing, Utilities and Furnishings Allowance (ministers only) OR	
3. a. Utilities and Furnishings Allowance (ministers only) AND	
b. Manse Rental Value, at least 30% of sum of 1 and 3a (ministers only).	
Subtotal	\$52,000
B. Benefits	
1. Board of Pensions Dues (39%, subject to minimums and maximums)	\$20,280
2. Fifty percent of Self-Employment Tax (SECA), 7.65% of Subtotal	\$ 3,978
3. Vacation, four weeks	
4. Study Leave, two weeks	
5. Family Medical Leave, twelve weeks*	
Total Compensation and Benefits	\$76,258
C. Professional Reimbursements	
1. Auto/travel Expenses (at IRS rate)	
2. Continuing Education and Book Expenses	\$ 1,000

*Family Medical Leave (G-2.0804)

The call shall include provision for a minimum of twelve weeks paid family medical leave. Family medical leave was defined by the General Assembly (2022, PC-Biz HSB 06) as including, but not limited to, leave

- *to accommodate the birth, foster placement, or adoption of a child.*
- *to provide care to an ill or disabled family member.*
- *to heal following a loss or tragic event.*

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To calculate Board of Pension Medical and Pension dues for part time persons, go to Pensions Connect on the Board of Pensions website: <https://logon.pensions.org/>

2024 TERMS OF CALL WORKSHEET FOR CHURCHES WITH FULL-TIME MINISTERS OF THE WORD AND SACRAMENT AND CERTIFIED CHRISTIAN EDUCATORS

A. Compensation

- 1. Cash Salary \$_____
- 2. Housing, Utilities and Furnishings Allowance (ministers only) OR \$_____
- 3.a. Utilities and Furnishings Allowance (ministers only) AND \$_____
- b. Manse Rental Value, at least 30% of sum of 1 and 3a (ministers only) \$_____
- Subtotal** (2024 Minimum: \$52,000) \$_____

B. Benefits

- 1. Pension and Major Medical Dues, 39% of Subtotal \$_____
- 2. Fifty percent of Self-Employment Tax (SECA), 7.65% of Subtotal \$_____
- 3. Vacation (four weeks minimum) _____
- 4. Study Leave (two weeks minimum) _____
- 5. Family Medical Leave (twelve weeks minimum) _____
- Total Compensation and Benefits** \$_____

C. Professional Expenses

- 1. Auto/travel Reimbursement (at IRS rate) \$_____
- 2. Continuing Education and Book Allowance (\$1,000 minimum) \$_____
- Total** \$_____