



## **Presbytery Compensation Minimums List**

**The following report is based on information reported to Church Leadership Connection by presbyteries during 2009. Missing information indicates that no report or incomplete information was received from the presbytery. This data will be updated annually. Individuals considering a call should verify presbytery compensation minimums with the presbytery. If you need to update your presbytery information, contact Shirley McDade at 888-728-7228, ext. 5731 or e-mail [shirley.mcdade@pcusa.org](mailto:shirley.mcdade@pcusa.org). If you would like to view your information, you can go to <http://www.pcusa.org/clc/resources.htm> and click on Presbytery Compensation Minimums.**

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Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
Abingdon	\$39,258	**	Cash salary \$28,356, housing allowance \$10, 902, salary + housing \$39,258, utilities \$2,500, auto expense/mileage/travel allowance \$3,167, continuing education (allowance) \$950, social security (employer) ½ SECA, pension (BOP) 31.5%, study leave two weeks, vacation leave four weeks, moving expense paid by church.
Alaska			
Albany	\$58,653		Cash salary \$30,925, minimum effective salary \$40,605, total effective salary-benefits reimbursements \$58,653, housing allowance or manse value \$9,278, medical reimbursement (1% of cash salary plus manse value/housing) \$402, continuing education expenses \$1,544, medical 19.5% of effective salary \$7,918, social security \$3,106 – 7.65% of effective salary, pension/death – 12% of effective salary \$4,873, professional expense \$608.
Arkansas	\$30,800 – salary, housing, utilities <b>(No changes for 2009)</b>		If manse provided, minimum salary plus utilities - \$23,692, auto expense/mileage/travel allowance \$3,000, continuing education (allowance) \$1,200, continuing education (time) cumulative to three years, pension (BOP) \$9,548 pension/medical/death/disability (minimum based on 31.5% of effective salary), study leave two weeks per year (cumulative to six weeks, one additional week may be requested for service to denomination), vacation leave - four weeks per year, moving expense reasonable expenses, maternity leave eight weeks, paternity leave

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			two weeks.
Atlantic Korean			
Baltimore	\$50,722*	**	Total minimum effective salary is \$50,722, utilities considered part of housing allowance, auto expense/mileage/travel allowance \$.585 what ever the current IRS rate is, continuing education (allowance) \$1,000 minimum, continuing education (time) two weeks, medical deductible-mutual decision as to payment, social security (employer) mutual decision as to payment, can be used as part of total effective salary, 50% of SECA Supplement is required, pension (BOP)-31.5% where applicable, pension/annuity (other) mutual decision as to payment, study leave-referenced as study leave, vacation leave one month minimum, professional expense-no minimum set, moving expense-no set amount.
Beaver Butler	\$33,904 with free use of manse + actual utilities, \$47,176 no manse provided, which includes salary, housing allowance and utilities.		Cash salary \$33, 904 free use of manse-actual cost of utilities, \$47, 176 where no manse is provided includes salary, housing allowance and utilities, auto expense/mileage/travel allowance IRS rate + parking, tolls and other expense – session approved, pension (BOP) 31.5% of effective salary, study leave two weeks + \$1,200 per year, cumulative to six weeks and \$3,600, vacation leave one month (Four weeks including four Sundays or a full continuous month which may include either four or five Sundays).
Blackhawk	\$33,020*	**	Cash salary \$33,020 includes housing, manse value-if manse then minimum is \$22,922, manse at 30%, Utilities

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			if manse then paid by church, min. \$2,500, auto expense/mileage/travel allowance at IRS rate, up to amount agreed upon, continuing education (allowance) \$1,500, continuing education (time) two weeks, medical deductible 6% or effective salary, SECA Supplement (up to 50%) \$1,930, vacation leave four weeks, professional expenses, \$3,900.
Boise			
Boston	\$46,400*	**	Includes salary and housing allowance/manse, utilities and deferred income, manse adjustment at least 65% or a minimum of \$30,160 of this base compensation must be in cash for all whose base is cash and use of a manse, full pension and medical dues (currently 31.5% of cash salary) for half-time and up, medical 19.5% of effective full-time compensation, minimum \$31,135 maximum \$95,800, pension 11% of actual compensation, minimum \$11,975, maximum \$220,000, death and disability 1% of actual compensation, minimum \$11,975, maximum \$220,000, IRS rate 44.5 cents per mile, professional expense reimbursement account for such items as books, periodicals, professional memberships and expenses incurred by the pastor in doing work of church, minimum allowance \$400, educational allowance for continuing education-minimum for 2007 is \$1,300, must be in accumulating fund from year to year, benefits threshold-any amount exceeding \$1,700 in the combination of professional expenses and educational allowance may be

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			counted toward minimum compensation for those ministers whose salary is below the minimum, two weeks study leave cumulative to a maximum of six weeks, four weeks vacation per year-five weeks after five years of service from date of ordination, ten holidays per year, pastor and sessions shall agree on designating a fixed day of the week as an off day, sabbatical leave should be granted every seven years.
Carlisle	\$46,780*	**	Minimum effective salary \$46,780, BOP dues are based on 31.5% of effective salary, vacation 30 days to include a minimum of four Sundays, those part-time also receive 30 days, continuing education allowance \$800 per year – may accumulate to \$2,400, continuing education leave two weeks (14 days including two Sundays) annually may accumulate for six weeks, travel allowance – current IRS rate 58.5 cents per mile, we require congregations to give their pastors one day per quarter for spiritual development and renewal, allowances are to be vouchered rather than given as direct payments 10 clergy because of IRS regulations.
Cascades	\$39,600*	**	Continuing education (allowance) \$1,000, professional expense \$3,500, benefits as per BOP.
Cayuga Syracuse	\$34,252		Cash salary \$34,252, housing allowance \$10,276 or manse value \$10,276, Utilities zero, auto expense/mileage/travel allowance –at the IRS rate of 58.5 per mile, continuing education (allowance) \$900, continuing education (time) two weeks, medical deductible recommended-not

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			required, SECA Supplement (up to 50%) recommended not required, pension (BOP) Board of Pension full pension and medical @ 31.5%, study leave two weeks, vacation time one month, professional expenses recommended-not required, moving expense full.
Central Florida	\$36,295*	**	Auto expense/mileage/travel allowance \$3,420, continuing education (allowance) \$650, continuing education (time) two weeks, social security (employer) \$2,744, social security (employee) \$11,301, vacation leave-one month (four weeks), books \$300.
Central Nebraska	\$39,400*	**	Salary plus housing \$39,400, continuing education (time) two weeks, pension (BOP) full, study leave two weeks, vacation leave-four weeks.
Central Washington	\$40,750*	**	Salary + housing, study leave-two weeks, vacation leave 35 calendar days.
Charleston-Atlantic	\$27,133	\$8,125	Cash salary \$27,133, housing allowance \$8,15, utilities \$5,584, auto expense/mileage/travel allowance \$5,824 or current IRS rate, continuing education (allowance) \$643, continuing education (time) two weeks, medical deductible-not required, but can be negotiated with terms of call, SECA Supplement (up to 50%) \$3,124, SECA Supplement (over 50%) not required, but can be negotiated with terms of call, pension (BOP) \$13,408, pension/annuity (other) not required, but can be negotiated with terms of call, study leave two weeks, vacation leave four weeks, professional expenses not required, moving expense full amount of reasonable

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			expenses, other- three month sabbatical leave is recommended during 7th years of service in same position.
Charlotte	With Manse \$28,222 no experience	Without Manse \$28,222 no experience	With manse/without manse – No experience - \$28,200 add \$200/yr for each year added, all with/without manse – 1 year \$28,428, 5 years \$29,458, 10 years \$30,488, 15 years \$31,518 with and without manse, housing/utilities – Eastern Counties \$12,669-\$16,686, housing/utilities – Charlotte Metro Area \$15,656-\$20,703, manse equity (optional) strongly recommended, w/o manse no, ½ Social Security, BOP – insurance & pension, continuing education paid by voucher \$1,000, auto expense (IRS allowable rate is recommended), reasonable moving expenses, two weeks study leave, four weeks vacation, sabbatical leave during the seventh year of service of at least three months.
Cherokee	\$39,350*	**	Base annual salary \$24,500, housing allowance \$11,350, utilities \$3,500, total minimum cash compensation \$39,350, pension/medical \$12,395, benefits equivalent of ½ self-employment tax \$3,010, automobile expense \$3,500, continuing education and books \$800, total minimum compensation \$59,055.
Chicago	\$41,797*	**	Salary/housing \$41,797, pension, medical, death benefits 31.5% of effective salary, continuing education (allowance) \$600, study leave two weeks – may be accumulated up to three years with concurrence of the pastor(s) and session, travel allowance business miles to be reimbursed at

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			current IRS rate up to a maximum determined by the congregation, vacation leave four weeks including Sundays.
Cimarron	\$27,000	Housing Allowance or Manse Value, \$8,100	Housing allowance min. \$8,100, manse value min. \$8,100, Salary plus housing \$35,100, utilities-negotiable, auto expense/mileage/travel allowance-actual reimbursed, continuing education (allowance) \$250, continuing education (time)-negotiable with session, social security (employer) employer negotiable, (employee) recommended, pension (BOP) actual, study leave-two weeks per year, vacation leave-four weeks per year, professional expenses-actual, moving expense 2 bids required.
Cincinnati	\$36,290*	**	Includes salary/housing/utilities, medical deductible (1% salary/housing/utilities for person with neither spouse nor dependent children \$363 or 2% salary/housing/utilities for person with spouse and/or dependent children \$726, total effective salary \$36,653 at 1% or \$37,016 at 2%, pension and major medical 31.5% of total effective salary, automobile expenses actual vouchered travel and auto expenses/auto expense to be reimbursed at the maximum rate allowed by IRS of \$0.445/mile, continuing education \$2,000, professional expenses-session/congregations are encouraged to consider establishing flexible health spending plans for all employees, and 403b individual retirement accounts (401k's for non- profit institutions), vacation one month, study leave two weeks.

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Coastal Carolina	\$37,250 no manse provided, \$38,550* if manse is provided.	*	Salary if the church does not provide a manse \$37,250, salary if the church provides a manse \$38,550 – base salary \$37,250 + manse equity \$1,300, professional accountable reimbursements \$6,200, benefits (BOP) – pension, major medical, disability, and death benefits- \$11,734, church owned manse \$12,143, ½ of cost of SECA paid directly to the pastor \$2,850, total cost w/o manse provided by church \$58,034, with manse provided by church \$59,749, vacation four weeks including 4 Sundays, continuing education 2 weeks including 2 Sundays-the use of which shall be planned in consultation with the session or appropriate body, sick leave shall accumulate at least 1¼ days each month to 90 days total – six leave exceeding 5 days in a six month period may require a statement from attending physician – sick leave of 5 days shall be accrued to ordinands and to newly installed pastors, holidays as determined by presbytery policy appropriate, maternity/adoptive leave 4 weeks with payment of salary and benefits, an additional two weeks may be taken from accumulated sick leave if needed, paternity/adoptive leave 2-weeks with payment of salary and benefits, full cost of moving to the field by a licensed carrier.
Dakota			
De Cristo	\$44,484*	**	Four weeks vacation, two weeks study leave for full time pastors.
Denver	\$43,837*	**	Auto expense/mileage/travel allowance \$500 cumulative

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			to three years, continuing education (time) two weeks cumulative to three years, social security (employee) 31%, vacation leave four weeks.
Des Moines	\$38,000*	**	\$38,000 housing, salary, utilities if any, auto expense/mileage/travel allowance IRS mileage or rate, continuing education (allowance) \$1,000, study leave two weeks, vacation four weeks, the effective salary is applied to persons with three years or less of experience, it is expected that pastors with more than three years of experience would receive a higher effective salary.
Detroit	\$39,037 clergy, \$39,424 clergy, spouse/family		<b>Clergy</b> - \$38,651 Salary + housing/utilities + deferred compensation, medical deductible (1% of basic compensation for plan member; plus 1% for spouse/family) \$386 – total basic compensation \$39,037, <b>Clergy, spouse/family</b> - \$38,651 Salary + housing/utilities + deferred compensation, medical deductible (1% of basic compensation for plan member; plus 1% for spouse/family) \$773 - total basic compensation \$39,424, Benefits – pension (31.5% of basic compensation) \$12,297 - clergy, \$12,419 clergy/spouse/family, social security reimbursement (7.65% of basic compensation) clergy \$2, 986, social security reimbursement (7.65% of basic compensation) clergy/spouse/family \$3,016, total benefits clergy \$15,283, clergy/spouse/family \$15,435, reimbursement for expenses – continuing education reimbursement \$1,030 – clergy, clergy/spouse/family \$1,030, professional expenses (vouchered & reimbursed) \$1,236 clergy, \$1,236 clergy/spouse/family, total expense reimbursement clergy \$2,266, clergy, spouse/family \$2,266, <b>Grand Total - \$56,586 clergy, \$57,125 clergy,</b>

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			<p><b>spouse/family</b>, auto allowance @ \$.585/mile (IRS allowable rate) this figure is current, clergy should check with IRS in January 2009 to determine any allowable increase in this rate, business expenses (books, dues, tapes, etc.) total expense reimbursement, one month vacation (including 4 Sundays, two weeks study leave (including 2 Sundays) are required, study leave may be accumulated up to six weeks.</p>
Donegal	<p>Minimum Effective Salary \$48,077, Cash Salary \$36,982</p>	<p>\$11,095 Housing/manse value</p>	<p>Cash salary \$36,982, housing allowance or manse value \$11,095, minimum effective salary \$48,077, IRS mileage reimbursement at prevailing 2009 rate-not yet published, recommended budgeted minimum for 2009 is increased by \$700 to a total of \$4,200, supplemental medical reimbursement up to 2% of effective salary, if already in place consider increasing that amount.</p>
East Iowa	<p>For average attendance – Minimums (0-1010) \$40,001 – \$83,944 Maximum (0-1010) \$60,002 - \$125,917</p>	<p>**</p>	<p>For average attendance –Minimum (0-1010) \$40,001 – \$83,944, Maximum (0-1010) \$60,002 - \$125,917, housing allowance negotiable within appropriate range amount in structure, manse value – fair rental value and included within appropriate range in amount in structure, utilities negotiable within appropriate range of structure, auto expense/mileage/travel allowance- reimbursable at IRS allowable rates, continuing education \$1,000 reimbursable, continuing education (time) two weeks, medical deductible negotiable, social security (employer) negotiable within appropriate range in structure, social security (employee) negotiable within appropriate range in structure, pension (BOP) basic benefits of pension,</p>

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			medical, disability and death benefits, pension annuity (other) negotiable within appropriate range in structure, study leave negotiable, vacation leave two weeks, professional expenses \$500, moving expense negotiable, maternity leave six weeks; paternity leave two weeks.
East Tennessee	\$28,513	\$8,554	Salary + housing \$37,067, Auto expense/mileage/travel allowance reimbursable at current IRS allowable rate (48.5 cents/mile), continuing education (allowance) \$1,000, social security (employer) \$2,835, pension (BOP) and medical \$11,676, vacation leave four weeks, moving expenses paid, annual review of call, sabbatical leave (discussions to commence after fourth year of service), total package amount \$52,579.
Eastern Korean			
Eastern Oklahoma	\$33, 020*	**	Effective salary \$33,020-, pension-full participation for installed positions, optional for temporary relations (TS, SS, IP, PA), continuing education \$500 (cumulative, if unused, up to \$1,500), study leave two weeks (cumulative, if unused up to six weeks), vacation four weeks (no recommendation for unused vacation; we encourage pastors to use their vacation each year).
Eastern Oregon			
Eastern Virginia	\$39,284*	**	Salary + housing \$39,284, manse value \$7,857, utilities \$1,200 when in a manse and in terms of call, continuing education (allowance) \$1,000, SECA Supplement (up to 50%) \$3,005, pension (BOP) 31.5% of effective salary, study leave two weeks, vacation leave four weeks, auto

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			expense/mileage/travel allowance in professional expenses \$2,700, moving expense as negotiated with church.
Eastminster	\$36,800*	**	Cash Salary \$36,800, housing allowance– manse value included in figure above, utilities optional, auto expense/mileage/travel allowance \$3,550, continuing education (allowance) \$600, continuing education (time) two weeks, medical deductible 2% household – 1% individual, SECA Supplement (up to 50%) optional, pension (BOP) full, study leave two weeks, vacation one month, professional expenses optional, moving expense full, other: library reimbursement \$300.
Elizabeth	\$51,251*	**	Effective salary/pension base \$48,544 includes cash salary plus housing and utilities, pension/medical (31.5% of effective salary) \$15,292, travel/professional reimbursement \$2,500, vacation leave with pay one month \$2,500, continuing education leave two weeks, continuing education allowance \$1,700, total package \$68,036.
Flint River	\$24,500	\$7,350	Cash salary \$24,500, housing allowance or manse value \$7,350, auto expense/mileage/travel allowance (in professional expenses) continuing education (allowance) - (in professional expenses), continuing education (time) two weeks, SECA Supplement (up to 50%) \$2,937, pension (BOP)\$10,033, vacation leave four weeks, professional expenses (including auto and continuing ed) \$4,000 total of all reimbursable, moving expense full, Other-all churches are urged to consider annual merit

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			increases, and to adjust Terms of Call annually to give no less than a Cost of Living increase equal to the rate of inflation for the previous year.
Florida	\$24,929.03	\$9,086.33	\$24,929.03 cash salary, \$9,086.33 housing allowance – total effective salary \$34,015.36, medical deductible \$6,633.00, pension \$4,081.84, professional expenses \$3,449.20.
Foothills			
Genesee Valley	\$44,286*	**	\$26,988 cash salary (housing allowance), cash salary (manse) \$29,435, deferred compensation optional, housing allowance \$14,171, fair rental value of manse \$11,724, utilities \$3,127, supplemental assistance \$3,388, benefits plan \$13,950, continuing education/study leave \$800, continuing education/study leave time two weeks, vacation 36 days including 6 Sundays, sick leave one day/mo. Cumulative, travel and professional expenses \$4,929, effective salary manse-housing allowance \$44,286.
Geneva	\$31,016	\$10.856	Salary \$31,016, housing \$10,856, salary + housing is \$41,872, auto expense/mileage/travel allowance IRS rate, continuing education (allowance) \$1,000, continuing education (time) two weeks including two Sundays, pension (BOP) \$13,190, vacation leave one month including four Sundays.

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Giddings-Lovejoy	\$34,000 churches Under 150 members, \$34,700 churches over 150 members	**	Salary + housing \$34,000 (churches under 150 members), \$34,700 (churches over 150 members), utilities no set amount, auto expense/mileage/travel allowance at IRS rate, continuing education (allowance) \$750 for full time pastors; \$500 for part-time pastors, continuing education (time) none required, medical deductible none required, social security (employer, employee) none required, pension (BOP) 31.5% of effective salary, pension/annuity (other) none required, study leave two weeks, vacation leave four weeks, professional expense none required, moving expense none required.
Glacier	\$33,020*	**	Salary + housing \$33,020, continuing education (allowance) \$500, continuing education (time) two weeks, study leave two weeks, vacation four weeks.
Grace	\$39,200*	**	Effective salary \$39,200, auto expense/mileage/travel allowance – IRS rate of \$.585/mile, continuing education (allowance) \$500, continuing education (time) two weeks, pension (BOP) 31.5% of effective salary, vacation leave four weeks, professional expenses \$500.
Grand Canyon	\$42,000* Salary and cash housing per annum	**	Salary and manse \$32,310 plus manse with fair rental value of at least \$9,690, vacation one month including four Sundays, continuing education two weeks, including two Sundays-cumulative for three years (six weeks, including six Sundays), continuing education expense a minimum of \$600 per year-cumulative for three years, vouchered reimbursement for church related travel, automobile mileage rate is negotiable but it is

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			recommended the current IRS business rate, pension plan dues in accord with requirements and policies of the BOP, moving expenses at the time of the call.
Great Rivers	\$34,807 less than 4 yrs. Experience. \$37,706 four yrs. or more experience.		Level 1 - The total effective salary for newly ordained pastors and those with less than four years experience \$34,807, Level 2 – The total effective salary for pastors with four or more years experience \$37,706, auto expense/mileage/travel allowance vouchered and reimbursed to this amount at the current IRS allowable annual rate, must be vouchered to be tax deductible, continuing education (allowance) a minimum of \$750 per year accumulative up to three years, continuing education (time) two weeks after one year, accumulative to six weeks, medical deductible-supplemental health – sometimes a congregation chooses to provide reimbursement toward health or dental care costs not covered by the Major Medical Plan, social security (employer) income taxes are not withheld from a minister’s compensation if estimated taxes are paid quarterly by the pastor, if a pastor chooses to have taxes withheld a W-4 must be completed and the amount recorded on the W-4, pension (BOP) currently 31.5% of amount figured on BOP Form ENR-100), study leave minimum \$750/year accumulative to 3 years, vacation one month earned at the rate of 2½ days per month.*
Greater Atlanta	\$33,645*	**	Effective salary \$33,645, add 1% for each year of service, auto expense/mileage/travel allowance vouchered at IRS

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			rate, min. of \$3,600, continuing education (allowance) \$1,000, continuing education (time) two weeks, SECA Supplement (up to 50%)-50% SECA, pension (BOP) full coverage, study leave two weeks, vacation leave minimum of 4 weeks, moving expense-full expenses.
Hanmi	\$32,000*	**	
Heartland			
Holston	Cash salary with manse \$26,000, w/o manse \$26,000		Cash salary with manse \$26,000, w/o manse \$26,000, housing allowance \$7,800 w/o manse, which equals \$33,800, \$7,980 manse value with manse, FICA allowance with manse \$2,599.47, FICA w/o manse \$2,585.70, BOP with manse \$10,892.70, BOP w/o manse \$10,647, reimbursed continuing education \$500 with or w/o manse, reimbursed travel with or w/o manse \$2,000, manse equity \$600, minimum terms of call with manse \$37,179.47, w/o manse \$36,385.70, <b>Total with manse \$50,572.17, w/o manse \$49,532.70.</b>
Homestead	\$39,200*	**	Salary \$39,200, housing allowance and manse value included in minimum, utilities negotiated, auto expense/mileage/travel allowance IRS rate, continuing education (allowance) \$500, continuing education (time) two weeks accumulative to six weeks, medical deductible negotiated, pension (BOP) full, study leave two weeks, vacation leave four weeks, professional expenses negotiated, moving expense negotiated.
Hudson River	\$34,700		Cash Salary \$34,700, housing allowance minimum of 30% of cash salary \$10,410, utilities included, auto

Presbytery	Salary (* ) Indicates effective salary	Housing (**) Indicates “included in effective salary”	Other Compensation
			expense/mileage/travel \$1500 by voucher @58.5 for July-Dec. 08, continuing education (allowance) \$1,000 by voucher, continuing education (time) two weeks, SECA Supplement (up to 50%) 7.65%, pension (BOP) 31.5% of effective salary, vacation leave-thirty one days, other (specify) \$50,000 Group Life @ \$213.
Huntingdon	Basic salary for new call w/manse \$32,916 Basic salary for new call w/o manse \$45,722*	**	<b>With manse</b> –\$32,916, <b>Without manse</b> –\$45,722, Housing Allowance – Usually included in cash salary, although a few pastors with manses have negotiated an amount in addition to the value of the manse, Manse Value - \$9,875 for BOP calculation purposes, but the actual amount claimed to the IRS varies widely – Utilities – the congregation is required to provide all basic utilities; this amount varies, Auto expense/mileage/travel allowance current IRS rate, Continuing Education (allowance) \$1,000 cumulative up to \$3,000 over three years, Continuing Education (time) two weeks per annum, cumulative to six weeks over three years, medical deductible no minimum, SECA Supplement (up to 50%) optional but strongly suggested - varies widely, SECA Supplement (above 50%) – NA, Pension (BOP) full pension for all BOP members, Pension/Annuity (other) – NA – pastors are encouraged to have their own 403(b) or other retirement option in addition to the BOP, but that is up to the pastor, study leave two weeks per annum, vacation leave one full month per annum, professional expenses negotiable, moving expense negotiable – usually

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			the full amount unless there are special circumstances.
Indian Nations	\$38,000*	*	Salary and housing \$38,000, reimbursements for auto, continuing education, etc. \$4,000, study leave two weeks annually (including two Sundays) cumulative to six weeks (with session approval), vacation 30 days annually (including four Sundays), full coverage under BOP (optional coverage under BOP not included).
Inland Northwest	\$42,530	**	\$32,675 if a manse is provided, without manse \$42,530, continuing education (allowance) \$500, continuing education (time) two weeks, vacation 30 days a year.
The James	\$39,204*	**	The minimum full-time compensation \$39,204 is cash salary-housing, compensation (cash salary, housing, utilities and furnishings allowance (ministers only) or utilities and furnishings allowance (ministers only) and manse rental value at least 30%, pension and major medical dues, 31.5% of subtotal - \$12,349, fifty percent of self employment tax SECA-7.65% of subtotal \$2,999, vacation four weeks, study leave two weeks, total compensation and benefits \$54,552, auto/travel expenses at IRS rate, continuing education and book expenses \$822.
John Calvin	\$40,380		Total effective salary \$40,380, auto expense/mileage/travel allowance reimbursed mileage @ IRS rate of \$0.555 per mile, continuing education (allowance) \$500, SECA Supplement (up to 50%), Pension (BOP) 31.5% dues, study leave two weeks , vacation leave four weeks.

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
John Knox	\$36,750	**	\$36,750 salary + housing, auto expense/mileage/travel allowance– must be at IRS allowable rate, continuing education (allowance) \$600, continuing education (time) two weeks, pension (BOP) full pension for all calls, vacation four weeks, moving expense up to 12,000 pounds.
Kendall			
Kiskiminetas	\$40,276.67 w/o manse \$38,107.33* with manse	**	<b>Without Manse</b> - Salary/housing \$40,276.67, SECA wages 7.65% - One half of minister’s social security amount, SECA (allowance) \$3,081.17 paid to the minister as cash, but not counted in calculating BOP dues, is included in figuring taxes, <b>Total Compensation \$43,357.84</b> amount paid to minister minus state and local withholding taxes, major medical dues \$7,853.95, pension dues \$4,430.43, death/disability dues \$402.77, total major medical/pension/death/disability dues \$12,687.15, continuing education (allowance) \$850.00 vouchered, travel reimbursement \$3,200 vouchered per mile at IRS maximum cents per mile, book subscription reimbursement vouchered, professional expense reimbursement vouchered, one month vacation, two weeks study leave, \$60,094.99 – total cash outlay for the congregation. <b>With Manse</b> – Salary \$29,313.33, manse value \$8,794.00, effective salary \$38,107.33 amount which BOP dues are paid, 7.65% one half of ministers social security tax (SECA) liability, social security (SECA) allowance \$2,915.21, <b>Total Compensation \$32,228.54,</b>

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			major medical dues \$7,430.93, pension dues \$4,191.81, death disability dues \$381.07, total major medical pension, death/disability dues \$12,003.81, vacation one month, two weeks study leave, continuing education \$850 vouchered, travel reimbursement \$3,200 vouchered.
Lackawanna	\$32,909 base cash salary with manse, base cash salary \$45,593 w/o manse		Cash salary \$32,909-with manse, base cash salary \$45,593 w/o manse, full utilities provided with manse – utilities included in cash salary when there is no manse, BOP- full dues shall be paid to the PCUSA Board of Pensions for pension and major medical coverage, dues are 31.5% of effective salary, Supplemental Medical Insurance - ministers with dependents 2% of effective salary, ministers without dependents 1% of effective salary, travel expense IRS rate 58.5 cents per mile, study leave two weeks with Sundays –cumulative up to six weeks with session permission, study leave allowance \$1,000, cumulative to \$3,000 with session permission, vacation leave one month four Sundays.
Lake Erie	\$30,475	\$9,142	\$30,475 cash salary, housing \$9,142 housing allowance, utilities paid completely, negotiated with a housing allowance, effective salary \$39,617 + utilities, social security reimbursement \$3,031, study leave (time) two weeks, study leave (allowance) \$600, pension (BOP) 31.5%, vacation four weeks, mileage IRS rate (58.5 cents or current IRS rate).
Lake Huron	\$30,055 (Less than	\$6,011 (Less	Manse value 20% of cash salary, auto

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
	10 years experience), \$30,642 (10 years or more experience).	than 10 years experience), \$6,129 (10 years or more experience).	expense/mileage/travel allowance reimbursable at IRS rate, continuing education (allowance) \$609, continuing education (time) fourteen days with two Sundays, pension (BOP) full, vacation leave 28 days with four Sundays, moving expense all.
Lake Michigan	\$41,178* (Salary + housing/utilities)	**	Cash salary \$31,665 + manse and utilities, salary + housing/utilities allowance \$41,178, auto expense/mileage/travel allowance vouchered and reimbursed at IRS rate, continuing education (allowance) \$800 to be vouchered and accumulated up to three years, continuing education (time) two weeks annually and may be accumulated up to three years, pension (BOP) full, professional expenses allowance includes vouchered business cost such as subscriptions, pamphlets, supplies, etc. vacation leave one month (including four Sundays, other: Books allowance is to be vouchered up to at least \$300 or more if negotiated.
Lehigh	\$39,776	**	Salary and housing \$39,776, full pension and medical (31.5% of salary and housing), reimbursement: transportation @IRS approved rate, continuing education two weeks + \$600-may accumulate to six weeks and \$1,800, vacation one month, medical 19.5%, pension 11%, death and disability 1%.
Long Island	\$64,100* Salary + housing	**	Cash salary \$42,700 minimum for manse calls, \$64,100 minimum including housing allowance, manse value full annual fair rental value for manse calls, (both are adjusted upward 0.5% for each year of experience and a

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			<p>lump sum between \$2,000 and \$6,000 for size of larger church), utilities (heat, electricity, and water) paid by church, auto expense/mileage/travel-church business mileage at the IRS standard rate under an accountable reimbursement plan, continuing education \$1,500 under an accountable reimbursement plan, continuing education time 14 days including two Sundays, no medical deductible, social security (employer) reimbursement of 50% of SECA tax, pension, death, disability and medical (BOP) required, pension/annuity tax deferred \$1,000 to 403 (b) plan required for all manse calls, study leave see continuing education, vacation leave 30 days including five Sundays – 37 days including seven Sundays after 10 years service, professional expenses \$500 accountable, moving expense full, reasonable for all calls from out of area, other – some form of other insurance required (usually dental) New Pastors’ Orientation time 3 days, maternity/paternity leave eight weeks/two weeks.</p>
Los Ranchos			

Presbytery	Salary (* ) Indicates effective salary	Housing (**) Indicates “included in effective salary”	Other Compensation
Mackinac	\$40,540*	**	Salary and housing, \$40,540, auto expense/mileage/travel allowance IRS rate, study leave two weeks, vacation leave four weeks.
Maumee Valley	\$39,522	**	Cash salary \$39,522 includes cash, housing other effective salary, auto expense/mileage/travel allowance \$2,400 professional travel reimbursed, continuing education (allowance) \$800, continuing education (time) two weeks with two Sundays, pension (BOP) \$12,450, vacation leave four weeks-four Sundays, 2009 fulltime minimum is \$55,172.
Mid-South (Old name Memphis)	\$26,000-\$32,000* with manse \$31,500-\$37,500 with housing allowance	**	<b>With Manse Provided</b> - \$26,000-\$32,000 minimum cash compensation, manse/utility expenses – fixed amount negotiated, minimum auto/business expense (auto at IRS mileage rate) \$3,000, minimum professional expense \$1,000 (including continuing education and books), vacation four weeks, continuing education four weeks, continuing education two weeks, board of pensions 31.5% of effective salary, social security offset (as a percentage of compensation subject to self employment taxes 7.65% of effective salary. <b>With Housing Allowance</b> - \$23,500-\$28,000 cash compensation, \$8,000-\$9,500 housing allowance \$31,500-\$37,500 (minimum cash and housing package), minimum auto/business expense (auto at IRS mileage rate) \$3,000, minimum professional expense \$1,000 (including continuing education and books), vacation four weeks, continuing education 2 weeks, BOP full 31.5% of effective salary, social security offset (as a

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			percentage of compensation subject to self employment taxes) 7.65% of effective salary.
Miami Valley	\$43,761*	**	Salary + housing \$43,761.
Mid-Kentucky	\$25,308	\$10,846	\$25,308 cash salary, \$10,846 housing allowance, auto expense/mileage/travel allowance reimbursed at current IRS level .585 cents per mile reimbursed, continuing education (allowance) \$500 reimbursed, continuing education (time) two weeks, SECA Supplement (up to 50%) \$2,765, pension (BOP) \$11,388, vacation leave four weeks, moving expense-moving expenses and closing costs.
Middle Tennessee	\$39,200*	**	Salary + housing \$39,200, auto expense/mileage/travel allowance \$2,500 which includes continuing education, books, auto, and other professional expenses when substantiated, continuing education (time) two weeks, pension (BOP) full BOP dues for full time installed pastors, vacation leave four weeks, other – salary supplement equal to no less than 50% of social security self-employment tax; comprehensive evaluation of ministry every five years to consider a three month sabbatical from church duties during fifth year of service.
Midwest Hanmi	\$18,000*	**	Study leave two weeks, vacation leave two weeks.
Milwaukee	\$28,443 w/manse and all utilities provided \$36,976 salary + housing		Manse value figured at least 30% of effective salary, auto expense/mileage/travel allowance at current IRS rate, continuing education (allowance) \$1,000, continuing education (time) 14 days including two Sundays, pension (BOP) 31.5%, vacation 31 days including four Sundays,

Presbytery	Salary (* ) Indicates effective salary	Housing (**) Indicates “included in effective salary”	Other Compensation
			moving expenses paid up to 12,000 lbs.
Minnesota Valleys	\$45,720--\$50,800 cash salary with no housing (based on years of experience), \$35,169.23-- \$39,076.92 cash salary with manse (based on years of experience).		Utilities - Housing plus utilities must be in accordance with guidelines used by the BOP to compute effective salary (guidelines to effective salary, 2000 or new edition), auto expense/mileage/travel allowance vouchered monthly at the current IRS rate, continuing education (allowance) \$750, continuing education (time) two weeks including two Sundays, pension (BOP) full, study leave see continuing education time, vacation time four weeks including four Sundays, (prorated for interim pastors based on the portion of the year served).
Mission	\$34,236*	**	Cash salary \$24,236, housing \$8,000, utilities \$2,000 total of \$34,236, BOP dues is 31.5% of \$34,236 or \$10,784, automobile allowance \$3,000, minimum is IRS rate per mile (48.5 cents per mile), continuing education and books \$1,500, when rent-free use of a manse is provided effective salary is \$23,306, utilities is \$3,000 and equivalent value of rent-free use of manse \$7,930 (30% of 26,436) total is \$34,236, BOP is 31.5% of \$34,236 or \$10,784, automobile allowance \$3,000, continuing education and books \$1,500, vacation is four weeks, study leave is two weeks.
Mississippi			
Missouri River Valley			
Missouri Union	\$39,000	**	Effective Salary - \$39,000, auto expense/mileage/travel allowance IRS allowed encouraged, continuing education

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			(time) same as study – 14 days including 2 Sundays, Pension (Board of Pensions) full, study leave 14 days including 2 Sundays, vacation leave 30 days including 4 Sundays, moving expense full
Monmouth	\$31,200 to \$51,000		Pastors \$31,200 to \$51,000, Associate Pastors \$31,200 to \$40,000.
Muskingum Valley	\$39,140*	**	Salary, housing & utilities \$39,140, auto expense/mileage/travel allowance \$2,266, continuing education (allowance) \$618, continuing education (time) two weeks, social security (employer) \$2,765, pension (BOP) \$11,459, vacation leave four weeks.
National Capital	\$ 58,653.90 w/o manse \$43,805.82 with manse		Cash salary where manse is provided \$43,805.82 plus utilities if utilities are not provided by the church, auto expense/mileage/travel allowance-reimbursed at the IRS rate, continuing education/study leave (time) two weeks, study leave and book allowance for pastors and educators is \$1,000 annually, vacation four weeks, pension/medical at required percentage set by BOP.
Nevada	\$34,000*	**	\$34,000 yearly salary-including housing and utilities, auto expense/mileage/travel/ allowance \$1,800 minimum vouchered at the IRS rate, pension (BOP) full, study leave \$500 - two weeks (study leave and time to be cumulative up to a maximum of three years), vacation four weeks.
New Brunswick	\$45,725	\$45,725	Salary + housing and utilities \$45,725, auto expense/mileage/travel allowance at IRS business rate, continuing education (allowance) \$300, continuing education (time) two weeks-may be accumulated for up to

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			three years and taken at one time, SECA Supplement (up to 50%) SS offset recommended, pension (BOP) full medical and pension dues, vacation leave four weeks, professional expenses determined by particular church.
New Castle	\$41,244*	**	Total effective salary, utilities included in total effective salary, auto expense/mileage/travel allowance \$2,000, continuing education (allowance) \$500, study leave two weeks, vacation leave four weeks, professional expenses included in auto expense/mileage, etc., moving expense determined by specific church.
New Covenant	0 years of experience \$36,600, 1 year of exp. \$37,400-10+ years exp. \$43,200		Compensation consists of salary plus housing and utility allowance as well as social security supplement 8.25% and above of effective salary, other compensation, and deferred compensation, automobile to be reimbursed at the IRS standard rate of reimbursement of 55 cents per business mile, full participation in the pension and major medical insurance program rate will be 31.5% of the total effective salary, vacation leave one month-four Sundays, study leave two weeks with expense allowance of \$1,420 annually accumulative for three years, for those that do not attend presbytery of New Covenant Clergy Retreat, for those who attend the presbytery of New Covenant Clergy Retreat two weeks with expense allowance of \$1,680 annually accumulative for three years, this includes an additional allowance of \$240 for the Clergy Retreat and additional leave of three days (this leave is not cumulative), actual moving expenses where

Presbytery	Salary (* ) Indicates effective salary	Housing (**) Indicates “included in effective salary”	Other Compensation
			applicable, paid vacation for one month.
New Harmony	\$28,809	\$8,643	Cash salary + housing \$37,452, housing allowance \$8,643, auto expense/mileage/travel \$5,850 (suggested amount, it is expected that pastors will be reimbursed for actual miles driven while conducting church business), continuing education (allowance) \$1,000, SECA Supplement (up to 50%) \$2865, pension (BOP) \$11,797, study leave two weeks, vacation four weeks, moving expense (actual).
New Hope	\$23,220 with manse, \$31,135 without manse	**	Annual cash salary + utilities allowance + taxable medical supplement + deferred income + unvouchered allowances + other applicable income \$23,220, manse value \$7,185, continuing education (allowance) we combine and call Accountable Reimbursement \$3,000, continuing education (time) two weeks, social security offset \$2,382, pension (BOP) \$9,808, study leave two weeks, vacation leave four weeks, other: shared housing equity = \$730. Without manse – Annual cash salary + housing + taxable medical supplement + deferred income + unvouchered allowances + other applicable income \$31,135, social security offset \$2,382, BOP benefits plan \$9,808, accountable reimbursement plan \$3,000, vacation four weeks, continuing education two weeks.
New York City	\$88,571*	**	Salary ½ time \$20,406, ¾ time \$30,611, full time \$40,815, housing and utilities ½ \$11,755, ¾ \$16,217, full time \$20,681, salary – housing – utilities, ½ time \$32,161, ¾ time \$46,828, full time \$61,496, social security offset - ½

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			time \$2,460, ¾ time \$3,582, full time \$4,704, transportation ½ time \$1,000, ¾ time \$1,500, full time \$2,000, vacation one month, study leave ½ time \$750, ¾ time \$750, full time \$1,000, BOP dues ½ time \$16,402, ¾ time \$17,795, full time \$18,371, total 2009 minimum compensation, ½ time \$52,773, ¾ time \$70,455, full time \$88,571.
Newark	\$45,250		\$32,626 cash + \$13,982 housing, auto expense/mileage/travel allowance \$2,800, continuing education (allowance) \$750, social security (employer/employee) optional, pension (BOP) \$14,682 – 31.5% of effective salary, study leave two weeks, vacation time four weeks, professional expense \$500, moving expense provided.
Newton	\$39,000 cash salary with manse	\$53,000 salary + housing	Minimum salary is \$39,000 with manse, \$53,00 with housing allowance, utilities included, auto expense/mileage/travel allowance-full IRS rate, continuing education (allowance) \$900, continuing education (time) two weeks plus two Sundays, medical deductible no standard, social security (employer) no standard –many give it as a reclassification of salary, social security (employee) none, pension (BOP) full, pension/annuity full, study leave two weeks, vacation leave four weeks including four Sundays, professional expenses – negotiated, no minimum, moving expense negotiated.
North Alabama	\$33,000*	**	Salary plus housing \$33,000 minimum for full-time

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			ministers, auto expense/mileage/travel allowance \$2,400 minimum for full-time ministers, continuing education (allowance)\$500 minimum for full-time ministers, pension (BOP) 31.5% of effective salary, pension and medical, study leave two weeks, vacation four weeks.
North Central Iowa	From Level 1 to Level 8 – Pastor/Co-Pastor Minimum salary \$41,784 -\$87,299 From Level 1 to Level 8 – Lead Comm. Lay Pastor - Maximum salary \$31,338- \$65,474, Assoc Pastor \$46,422		Salary is according to level and average attendance, it includes SECA benefit.
North Puget Sound	\$42,000*	**	\$42,000 effective salary for pastors, \$40,000 for associate pastors.
Northeast Georgia	\$31,596 w/o manse	\$19,817 with manse, annual base salary shall not be less than \$19,817	The utility allowance shall cover the cost of utilities, telephone included (not including long distance charges). The annual fair rental value of the manse plus the cost of utilities shall not exceed \$11,779 (30% of \$31,596 plus \$2,300 for utilities) out of the total compensation of \$31,596. If the total of the annual fair rental value of the manse and the cost of utilities is less than \$11,779 the difference shall be added to the base salary, vacation four

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (**) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			weeks, full moving expense, continuing education (allowance) \$250 continuing education allowance is cumulative of six weeks and \$750 for a three-year period, book allowance \$150, continuing education (time) two weeks, full participation in the pension and death & disability program, full participation in the medical insurance program.
Northern Kansas	\$37,200*	**	\$37,200 Salary + housing – total effective salary, pension (BOP) \$11,718, study leave two weeks including two Sundays, vacation leave four weeks including four Sundays, moving expense paid.
Northern New England	\$35,896* (First ordained call) (Per presbytery this is same as 2008).	**	\$35,896 salary + housing – first ordained call, 1-5 years of service \$37,150 – 5-10 years of service \$38,070– 10-15 years of service \$38,684 – 15+ years of service \$40,166, auto expense/mileage/travel allowance reimburse at IRS rate, continuing education (allowance) \$750 cumulative for three years, continuing education (time) two weeks annually, congregations shall contribute 50% of the minister’s Self Employment Tax (Social Security) for any minister who participates in social security, tax is paid on effective salary-cash + housing-and is taxable to the minister, vacation leave four weeks per year, professional experience to be negotiated annually for inclusion in congregation’s budget.
Northern New York	\$28,616	\$8,584 housing allowance	Salary + housing \$37,200, automobile expense/mileage/travel allowance IRS rate, continuing education (allowance) \$800, continuing education (time)

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			two weeks, pension (BOP) 31.5%, vacation four weeks.
Northern Plains	Newly ordained to 2 yrs. of service \$40,640 – over 8 yrs. of service \$50,800		Newly ordained to two yrs. of service-20% below median \$40,640, two – four years of service 15% below median \$43,180, four years to six years service 10% below median \$45,720, six years to eight years service 5% below median \$48,260, over eight years service 0% below median \$50,800, SECA (half), auto expense/mileage/travel allowance-reimbursable at IRS rate, continuing education (allowance) \$500 and two weeks annually-cumulative three years, pension and medical full, vacation leave four weeks.
Northern Waters	\$30,154 cash only (manse provided), \$39,200 cash salary with housing allowance & utilities (no manse)		Cash and housing/utilities \$39,200, years of service \$301, continuing education \$500, churches will grant at least four weeks annual vacation, continuing education (time) two weeks study leave, continuing education (allowance) \$500, pay full pension, auto allowance is fully negotiable (55 cents per mile).
Northumberland	\$29,346 cash salary plus free use of manse (less than 100 members) \$30,374, 100 + members)	\$38,150 cash salary and housing allowance (less than 100 members) \$39,487 (100 + members )	Pension and major medical – 31.5% of effective salary, vacation time - one month in consultation with session (including four Sundays), study leave time two weeks per year, cumulative up to six weeks, study leave expenses \$700 per year, cumulative up to \$2,100 reimbursed vouchered expenses, travel expense IRS rate per vouchered mile, governing body service – one week for presbytery-synod-and general assembly program service, utilities allowance (cash figure of full costs of usage –

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			basic phone, heat, water, sewer, garbage and electric) recommended that church pay the full actual expenses for those pastors living in a church provided manse, social security reimbursement benefit recommended, SECA follow federal guidelines for self-employment share. If the employing organization reimburses the pastor for more than 50% of the SECA obligation, the amount above that 50% is included in effective salary, book allowance, professional dues, sabbatical leave – optional, continuing education \$700, vacation one month, study leave two weeks per year cumulative up to six weeks.
Northwest Puerto Rico			
Ohio Valley	\$40,328*	**	Cash salary \$40,328, if a manse is provided \$31,023, auto expense/mileage/travel allowance \$0.585/mile, continuing education (allowance) \$800- \$2,000 recommended for tuition, travel, room/board, continuing education (time) 2 weeks/yr. Cumulative to six weeks over three years, SECA Supplement (up to 50%) 7.65, pension (BOP) 31.5% of effective salary, study leave two weeks including 2 Sundays/yr., vacation leave one month including four Sundays/yr., professional expenses vouchered auto mileage and continuing education.
Olympia	\$37,574*	**	Auto expense/mileage/travel allowance 48.5 cents per mile, continuing education (allowance) \$1,000, pension (BOP) 31%, study leave two weeks, vacation leave four weeks.

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
Pacific	\$49,450	**	Effective salary \$49,450, pension (BOP) 31.5%, study leave \$1,000 – two weeks, vacation leave four weeks, moving expense negotiated reimbursement, other-these are minimum requirements-we encourage any expense allowance if added be reimbursable expenses.
Palisades	\$51,677*	**	Total effective salary \$51,677, pension (BOP) 31.5% of total effective salary, presbytery’s medical wrap-around 1.75% of total effective salary, professional expense account including travel (by voucher) \$2,400, continuing education (by voucher) \$750, vacation four weeks includes Sundays (no carryover to the next year), study leave two weeks – includes Sundays, continuing education and study leave may be accumulated for up to three years.
Palo Duro	\$31,038	\$12,415	Cash salary \$31,038, housing allowance \$12,415, pension/medical \$13,688, continuing education \$1,000.
Peace River	\$25,000	\$10,000	Utilities \$5,000, auto expense/mileage/travel allowance \$3,700, continuing education (allowance) \$1,500, pension (BOP) full participation, study leave two weeks, vacation leave 1 month.
The Peaks	\$30,620	\$10,000 - \$12,000	Cash salary \$30,620, housing allowance \$10,000-\$12,000, manse value 30% of effective salary, auto expense/mileage/travel allowance IRS rate, continuing education (allowance) \$1,200, continuing education (time) two weeks, pension (BOP) full participation, vacation leave four weeks, Other – Equity Escrow \$1,000.
Philadelphia	\$41,907	**	Salary + housing \$41,907, utilities included in salary and housing, auto expense/mileage/travel allowance \$2,500-

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			expense allowance (auto and professional, continuing education (allowance) \$1,000, continuing education (time) two weeks, social security (employer) 7.6% - \$3,206, pension (BOP) \$13,200, study leave see continuing education, vacation one month, optional but recommended – equity offset allowance \$1,000. Total \$61,813.
Pines	\$24,000 Total effective salary \$31,200	\$7,200 manse value	Effective salary \$31,200, Board of Pensions basic benefits plan in full (for 2007 the dollar amount will be \$9,828), auto expense –accountable reimbursement plan with auto based on the 2007 IRS mileage rate of \$.405 per mile or auto expense allowance of \$3,000 (if the minister chooses to receive an auto/expense allowance as either a lump sum or equal monthly amounts, (a) it is included in Effective Salary for calculating BOP dues and (b) requires reporting on Schedule C of Federal tax forms), continuing education (time) two weeks – 14 days 2 Sundays – cumulative for three years for a total of six weeks-in consultation with the session, continuing education (allowance) \$300 cumulative for three years, vacation four weeks – 28 days including 4 Sundays, social security offset allowance 7.65% of effective salary equal to one-half SECA, moving expense in full.
Pittsburgh	\$45,669*	**	Auto expense/mileage/travel allowance 55 cents per mile, continuing education (allowance) \$1,500 cumulative to \$4,500, continuing education (time) two weeks cumulative to six weeks, medical deductible 2%, pension (BOP) full,

Presbytery	Salary (* ) Indicates effective salary	Housing (**) Indicates “included in effective salary”	Other Compensation
			vacation leave four weeks.
Plains & Peaks	\$33,500*	**	\$33,500 Total effective salary inclusive of housing and/or manse allowances, salary + housing, \$33,500, a auto expense/mileage/travel at prevailing IRS rate \$1,500 per year or a realistic assessment of the actual costs for miles driven in the work of the church, study leave \$600 minimum reimbursed as vouchered, may accumulate over three years, study leave two weeks, (BOP) full pension/medical, vacation leave four weeks.
Prospect Hill	\$38,450		The minimum salary \$38,450 – 30% of salary if manse provided, auto expense/mileage/travel reimbursed at IRS rate, continuing education (allowance) no set amount, continuing education (time) two weeks, accumulating to six weeks, SECA Supplement (up to 50%), SECA Supplement (over 50%), full pension at 31½%, vacation four weeks, professional expenses accountable reimbursement plan.
Providence	With manse (0-75) total minimum salary \$38,431, (501-up) total minimum salary \$47,185 Without manse (0- 75) total minimum salary \$48,917, (501-up) total		Churches that provide a manse \$38,431 – (size 0-75) base salary - total cost to church (does not include manse value) \$68,159 (501 and up). Churches that do not provide a manse - \$48, 917 (size 0-75) – base salary (cash salary + manse allowance), \$81,033 (501 and up) total cost to church, social security allowance \$3,476 - \$4,268 churches that do provide manse, \$3,476 - \$4,268 churches that do not provide a manse, pension/hospital \$14,314 - \$17,574 churches which do provide a manse and which do not provide a

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
	minimum salary \$60,059		manse, \$1,000 for continuing education, \$2,400 for travel allowance, \$4,225 to cover professional expenses which includes travel and continuing education.
Pueblo	\$32,700*	**	
Redstone	\$32,816	\$9,845	Salary \$32,816, housing allowance or manse value \$9,845, utilities \$2,619, auto expense/mileage/travel allowance current IRS rate (.55/mile), continuing education (allowance) \$600 cumulative to \$1,800, continuing education (time) two weeks cumulative to six weeks, SECA Supplement (up to 50%) \$3,264, pension (BOP) \$13,438.22, vacation one month.
Redwoods	\$44,800*	**	Salary + housing \$44,800, major medical to BOP \$8,736 (19.5% of effective salary), pension and disability to the BOP \$5,376, pension is 11% of effective salary, disability is 1% of effective salary, reimbursable professional expenses \$2,700, study leave \$1,200, Total \$62,812.
Riverside	\$41,350*	**	Salary and housing \$41,350, pension dues (31.5%) of effective salary \$13,025, study leave (time) two weeks, study leave (allowance \$600 per year accrue up to three years, reimbursable automobile expense at current \$2,800 (reimbursable at IRS approved rate) and reimbursable

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			business expense, vacation 31 days with maximum of 5 Sundays-must be used each year or forfeited, part-time calls and contracts are pro-rated except for vacation and study leave.
Sacramento	*Salary with manse - Less than 5 years experience with manse \$32,599, w/o manse \$40,142, more than 5 years experience \$41,994 with manse, w/o manse \$49,715.	**	Auto expense/mileage/travel allowance \$2,300 vouchered at IRS rate, pension (BOP) full pension and medical - 31.5%, study leave \$1,000 per year two weeks both may accumulate up to three years, other - newly ordained pastors in their first 3 years of parish ministry. First Call Pastors – participation in first call program, one week First Call Program leave in addition to the currently required two weeks of study leave, First Call Program of \$500 beyond the study leave allowance.
St Andrews	\$23,310	\$8,240	Cash salary \$23,310, housing/utilities (minimum listed is housing if no manse) \$8,240, ½ Social Security reimbursement (.0765 x total of items 1 and 2) \$2,414, travel \$3,200, continuing education/books (accumulated up to three years) \$300, pastor/spouse retreat \$300, vacation four weeks, study leave two weeks, pastor/spouse retreat leave one weekend, BOP (% of effective salary \$9,938, total compensation \$47,702. Effective Salary is calculated in accordance with the rules of the BOP. The percentage is 31.5% for 2009. There is also a minimum dues participation, that figure is \$7,962.90 for 2009.
St Augustine	No less than \$34,000*	**	Effective salary – salary + housing allowance no less than \$34,000, cash salary \$24,000, housing allowance –

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (**) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
	Total Personal Compensation to Minister – no less than \$36,601 (Per presbytery this is same as 2008).		housing cost addressed in one of two ways – the free use of church-provided housing with manse equity shall be no lower than \$2,000 – housing allowance – shall be no lower than \$10,000, SECA (self-employment) tax compensation – salary + housing allowance x 7.65% = no less than \$2,601, total compensation to minister no less than \$36,601, reimbursable business and professional expenses no less than \$3,000 shall include such things as automobile expenses, books, subscriptions, dues and other business and professional expenses, major medical (20% x total effective salary) no less than \$6,800, pension (12% x total effective salary) no less than \$4,080, continuing education (allowance) no less than \$1,000 (accruable up to three years) no less than \$1,000– total monetary value of required benefits no less than \$11,880, total cash and benefits (if no manse provided) no less than \$51,481, total cash benefits (if manse provided) \$43,481, vacation leave four weeks, study leave two weeks (accruable up to three years), parental leave two weeks (male clergy) or up to six weeks (female clergy), moving expenses.
Salem	\$26,725	\$8,280	Cash Salary \$26,725 – Includes SECA supplement increased \$100 per year for each year of service in parish ministry (up to 10 years), housing allowance \$8,280, manse value \$8,017.50, utilities provided, auto expense/mileage/travel allowance-all business miles reimbursed at the Federal Allowable Rate, continuing education (allowance) \$1,100, continuing education (time)

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			two weeks, pension (BOP) provided, vacation four weeks, moving expenses provided, Other – maternity leave two months with full pay, paternity leave one month with full pay.
San Diego	\$50,873*	**	Cash salary and housing \$50,873, continuing education (allowance) \$750, continuing education (time) 2 weeks, pension (BOP) full participation, study leave two weeks, vacation leave four weeks, moving expense reasonable.
San Fernando	\$45,320*	**	Salary + housing \$45,320, continuing education (time) two weeks, study leave \$300.
San Francisco	\$48,000 if housing is not provided \$34,500 if housing is provided		Pension and medical – 31.5% of effective salary (or as set by BOP), auto allowance \$1,500 or IRS mileage reimbursement rate (\$.505/mile), study leave two weeks per year + \$1,000 cumulative for three years (with an additional week plus \$500 for first call pastors), vacation one month or 30 days.
San Gabriel	\$44,335		Salary \$44,335, travel/professional expense reimbursement \$2,100, study leave \$790.
San Joaquin	\$37, 821 salary + housing if in the presbytery less than five years, \$39,711 salary + housing if in the presbytery more than five years*	**	Salary + housing \$37,821 if in the presbytery less than five years, \$39,711 salary and housing if in the presbytery more than five years, study allowance - \$700 cumulative up to three years, study leave annually - two weeks cumulative up to three years, full Board of Pension dues 31.5%, vacation leave four weeks non-cumulative, professional expenses including reimbursed travel \$4,000.
San Jose	\$25,000		Housing is the fair rental price of a three bedroom-two

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			bath house within a five-mile radius of the church, study leave two weeks, vacation one month, moving expense full.
San Juan			
Santa Barbara	\$49,940*	**	Salary and housing \$49,940, continuing education (allowance)\$600, continuing education (time) 14 calendar days, pension (BOP) full participation for installed positions, vacation leave 31 calendar days
Santa Fe	\$39,500*	**	Cash salary and housing \$39,500, benefits for minimum compensation (paid by the congregation to the BOP) this figure includes major medical-death and disability and pension (currently 31.5% of effective salary), vacation four weeks, annual study leave two weeks – minimum continuing education vouchered expense \$750 (both annual study leave and CE expense may be accumulated up to three years), vouchered expenses including mileage and other professional expenses to be negotiated before issuing call – to be negotiated, presbytery strongly urges congregations to include as a part of the Terms of Call paying half of the SECA tax obligation of its minister (that is calculated at 7.65% of the whole of effective salary, cash salary plus housing).
Savannah	\$31,323.26		Total annual salary is \$31,323.26 without a manse, with a manse \$18,946, four weeks of vacation, full moving expense, continuing education allowance of at least \$250, continuing education time two weeks of annual leave time with pay, continuing education allowance is cumulative to

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			a maximum of six weeks and \$750 for a three year period, book allowance of at least \$150.
Scioto Valley	\$40,930*	**	Salary + housing \$40,930, auto expense/mileage/travel allowance IRS approval rate, continuing education (allowance) \$800, continuing education (time) two weeks, (BOP) pension 31.5% of total salary, study leave two weeks, vacation leave four weeks, moving expense reimbursed.
Seattle	*\$48,950- Pastor/\$41,410 Assoc. Pastor-not living in manse *\$41,400- Pastor/\$34,000 Assoc. Pastor- living in a manse	**  **	*Effective cash salary, included in cash salary-bonuses and accrued vacation cash payments, deferred compensation, housing-furnishing and utility allowance, equity allowances, co-insurance (co-pay) and deductible reimbursements, premiums for other individual insurance coverage’s (including optional coverage’s under the BOP plan), SECA tax allowances in excess of the first 50% of the minister’s tax obligation, all other allowances (tuition, books, car, etc.) unless reimbursed through an accountable reimbursement plan.
Shenandoah	\$27,500 with manse \$32,500 w/o manse		For a minister serving more than one church the base salary is increased by \$700 above these minimums. Part-time, not retired ministers salary and allowance must be approved by COM, the suggested minimum monthly cash base salary for retired ministers working part-time should be \$700-\$1,400, depending on the amount of time required to fulfill new responsibilities, auto expense/mileage/travel allowance current IRS rate, continuing education (allowance) required, continuing

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			education (time) two weeks, social security (employer) required, pension (BOP) required, study leave two weeks, vacation leave four weeks including Sundays, three months sabbatical leave required after six years of service.
Shenango	\$43,464*	**	Cash salary \$43,464 housing allowance and manse value included in effective salary, auto expense/mileage/travel allowance current IRS rate, continuing education (allowance) \$750, continuing education (time) two weeks including two Sundays, pension (BOP) full 31.5% of effective salary, vacation leave four weeks, moving expense all.
Sheppards & Lapsley	\$31,500*	**	Effective salary – cash and housing \$31,500, church expense included in salary package (BOP) 31.5% - \$9,765, auto allowance \$2,000 (not included in effective salary if paid by voucher for actual expense), continuing education (not included in effective salary if paid by voucher for actual expense) \$750, <b>Total Minimum Salary Package \$44,015</b> , vacation four weeks, two weeks continuing education study leave, one week mandatory continuing education study leave for newly ordained first call pastors for the first two years of ministry, which could be one of the two weeks continuing education leave or an additional week, a sabbatical leave of at least three months after six years of service to an individual church.
Sierra Blanca	\$31,850*	**	\$31,850 salary + housing, auto expense/travel \$750, continuing education \$750, continuing education two

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			weeks, pension (BOP) as appropriate, vacation leave one month, moving expense negotiated.
South Alabama	\$22,760 cash salary	\$33,968	Cash salary \$22,760, housing allowance \$11,208, salary + housing \$33,968, auto expense/mileage/travel allowance up to \$3,600 (.485 cents per mile), continuing education (allowance) \$2,000, continuing education (time) two weeks, social security (employer) \$2,599 (7.65%), pension (BOP) \$10,530 (31.5%), vacation leave four weeks, moving expenses actual.
South Dakota			
South Louisiana			
Southeastern Illinois	\$32,700	**	Includes utilities, auto expense/mileage/travel \$2,000 or 20 cents per mile, continuing education (allowance) as negotiated, continuing education two weeks, medical deductible as negotiated, social security (employer) if negotiated, social security (employee) min. 50%, pension (BOP) full pension/medical, study leave two weeks (accumulate six weeks maximum), vacation four weeks, professional expenses as negotiated, moving expense as negotiated.
Southern Kansas	\$25,230 with manse \$34,050* w/o manse	**	Cash salary \$25,230 w/manse, \$34,050 w/o manse, housing allowance 30% of cash salary, auto expenses/mileage/travel allowance .45 cents per mile or IRS rate, continuing education (allowance) \$500 minimum, pension (BOP) prevailing percentage 31.5%, study leave two weeks includes two Sundays, vacation leave one month.

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
Southern New England	\$36,000		Revised each year to reflect cost of living adjustments, housing allowance - rental equivalent of a two bedroom apartment or annual payment of a 30 year mortgage equivalent of a two bedroom house in the locale of the church, manse value – fair market rental value, but not less than 30% of cash salary, salary + housing – amounts to total effective salary, plus social security payments in excess of the 50% offset, allowances for items not reimbursed against paid receipts, and premiums paid for optional insurance such as dental or life, utilities optional/negotiable, auto expense/mileage/travel allowance expenses for the use of a personal car preferably should be reimbursed at the mileage rate allowed by the IRS for business travel, continuing education (allowance) reimbursement of at least \$1000 against paid receipts for expenses for books, continuing education, and study leave, continuing education (time) two weeks, medical deductible a vouchered medical deductible (IRS definition) of 2% of effective salary, social security (employer) 7.65%, social security (employee) 7.65%, pension (BOP) 31.5%, pension/annuity (other) optional, study leave two weeks annually, paid study leave.
Southwest Puerto Rico			
Stockton	\$34,300 without manse	**	Cash salary \$34,300, pastors with housing allowance; total effective salary (cash, housing, etc.) \$46,700, utilities

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
	\$46,700 with housing allowance*		\$2,000 with manse, auto expense/mileage/travel allowance \$2,200 vouchered at IRS current rate, continuing education (allowance) \$1,000 annually cumulative to \$3,000, continuing education (time) two weeks - two Sundays, full pension and medical (BOP) 31.5% of salary, housing, utilities and other benefits, study leave two weeks including two Sundays, vacation – 30 days including 4 Sundays.
Susquehanna Valley	\$42,554* salary & housing	**	<b>Salary + housing</b> \$42,554 – full pension and medical dues (31.5% of effective salary), social security offset 7.65%, professional expenses including travel at IRS rate, two weeks study leave and study leave allowance of \$1,000, four weeks vacation (4 Sundays), <b>Cash salary</b> - \$29,789 church with manse, full payment of utilities, full use of the manse, full pension and medical dues (31.5% of effective salary), social security offset 7.65%, professional expenses including travel at IRS rate, two weeks study leave and study leave allowance of \$1,000, four weeks vacation (4 Sundays).
Tampa Bay	\$39,000*	**	Salary plus housing \$39,000, continuing education (allowance) \$1,200, study leave two weeks, vacation four weeks.
Transylvania	\$24,150 (Per presbytery same as 2008)	\$9,450	Cash salary \$24,150, housing allowance \$9,450 (sufficient enough to cover rent or mortgage, insurance, taxes, utilities, and maintenance), manse value – a manse escrow of \$1,000 per year, auto expense/mileage/travel allowance reimbursed at current IRS rate or a church

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			may elect to provide a travel allowance instead, continuing education (allowance) \$750, continuing education (time) two weeks, social security (employer) actual cost paid by church or an allowance of 50% of social security = .0765 of salary, housing, utilities, and other cash income from the church, social security (employee) ministers have to file as self-employed persons and pay social security taxes themselves, pension (BOP) 31.5% of effective salary, vacation four weeks, moving expense reasonable moving expenses approved in advance.
Tres Rios	\$34,787* (Per presbytery this is same as 2008).	**	Salary + housing \$34,787, continuing education (allowance) \$500, pension (BOP) full board of pension coverage.
Trinity	\$43,558* - \$48,021 less than one year to 5 + years - with manse \$44,214- \$48,794 less than one year to 5 + years – w/o manse	**	\$43,558* - \$48,021 less than one year to 5 + years - with manse \$44,214 - \$48,794 less than one year to 5 + years – w/o manse, SECA, benefits plan, professional expenses, pension/insurance = 31% x salary/housing allowance, professional expense includes \$2,700 for travel reimbursement and \$300 for continuing education, equity/allowance \$400 if manse provided, SECA=7.65% of salary + housing allowance, or salary + 30% of salary for manse value, benefit plan = 31% of salary + housing-or salary + manse value, SECA is not used to compute benefits plan costs unless SECA allowance exceeds ½ of SECA tax liability.
Tropical Florida	\$38,110	If manse is	Cash salary and housing allowance \$38,110, if manse is

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
		provided –cash salary \$23,247.98	provided cash salary \$23,247.98, (housing allowance or manse value \$14,862.02), auto expense/mileage/travel allowance \$4,000 vouchered, continuing education (allowance) \$1,250 vouchered, continuing education (time) two weeks cumulative for three years maximum 6 weeks, medical deductible single \$381, family \$762 vouchered, single \$381 vouchered, SECA Supplement (up to 50%) \$2,915, pension (BOP) \$4,573, vacation leave one month (up to 31 days).
Twin Cities Area	*\$41,473-metro, *\$36,045-non-metro	**	Continuing education (allowance) \$1,200, continuing education (time) two weeks, pension (BOP) full, one-month vacation.
Upper Ohio Valley	\$27,812	\$8,344	Cash Utilities Allowance \$2,000 (estimated), auto expense/mileage/travel IRS allowed rate, continuing education (allowance) \$750, continuing education (time) two weeks, social security offset allowance \$2,127, pension (BOP) 31.5% of total effective salary, vacation leave-one month including four Sundays, moving expense normal expenses up to 12,500 pounds.
Utah	\$38,640.48	\$11,088.76	\$38,640.48 minimum effective salary of which \$11,088.76 is to be housing.0
Utica	\$43,963		\$43,963 effective minimum salary, IRS rate is .585 mileage, continuing education (allowance) \$500 minimum, continuing education (time) two weeks, medical plan 19.5% of the clergy’s total effective salary, pension dues 11% of the clergy’s total effective salary, death and disability dues 1% of the clergy’s total effective

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			salary, pension/major medical .0765 of total effective salary, social security offset .0765, manse rental equivalent must be at least 30% of total compensation, presbytery approved a recommendation to the churches that they consider at least 3% cost of living adjustment to clergy and employees salaries in 2009, all other are negotiable with church.
Wabash Valley	\$33,500*	**	Medical deductible 3% of effective salary as a health reimbursement account, pension (BOP) full, study leave two weeks, vacation leave four weeks (5 weeks if ordained 15 years or more).
Washington	\$35,205 with manse \$44,895* with housing allowance	**	Minimum terms of call for ministers with a manse \$35,205 if utilities are paid by minister- \$31,688 if utilities are paid by church, minimum terms of call for ministers provided with a housing allowance must be at least \$44,895, professional development reimbursement at least \$700, auto expense/mileage/travel allowance \$2,400 or federal per mile reimbursement, one month vacation –include four Sundays, two weeks study leave (six weeks may be accumulated by arrangement).
West Jersey	\$45,277*	**	\$45,277 (salary and housing), auto expense/mileage/travel allowance \$2,500, continuing education (allowance) \$750, continuing education (time) two weeks annually, medical deductible some churches provide, not required, social security (employee) some churches provide, not required, pension (BOP) 31.5% full pension and medical required, pension/annuity some churches provide not required,

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			study leave two weeks annually, cumulative to three years, vacation leave one month, professional expenses some churches provide not required, moving expense normally paid in full..
West Virginia	\$29,704	\$8,911	Cash salary \$29,704, housing allowance \$8,911, \$500 per year in Manse Equity Required for churches providing a manse, utilities \$3,000, auto expense/mileage/travel allowance IRS rate, continuing education (allowance) \$1,000, continuing education (time) two weeks with two Sundays, medical deductible negotiable, SECA Supplement (up to 50%) 8.28% of effective salary, pension (BOP) required, pension/annuity (other) negotiable, study leave two weeks with two Sundays, vacation leave four weeks and four Sundays, professional expense negotiable, moving expense paid for new call.
Western Colorado	\$36,400*	*	
Western Kentucky	\$30,000*	*	Salary/housing \$30,000, pension/benefits \$11,000, auto expense/mileage/travel allowance-government rate, continuing education (allowance) negotiable, continuing

<b>Presbytery</b>	<b>Salary (* ) Indicates effective salary</b>	<b>Housing (** ) Indicates “included in effective salary”</b>	<b>Other Compensation</b>
			education (time) negotiable, medical deductible negotiable, social security (employer) negotiable, social security (employee) negotiable, pension (BOP) board rate, pension/annuity negotiable, study leave negotiable, vacation negotiable, professional expense negotiable, moving expense negotiable full cost is expected, other: new pastor training if applicable.
Western New York	\$43,463 if using housing allowance	\$38,853 if in a manse	\$43,463 if using housing allowance, \$38,853 if living in a manse, auto expense/mileage/travel allowance recommended IRS rate, continuing education (allowance) \$1,000, continuing education (time) two weeks, medical deductible 2% TES, SECA Supplement (up to 50%) strongly recommended, pension (BOP) 31.5% of TES, pension/annuity (other) optional, study leave two weeks, vacation leave one month, professional expenses reimbursement varies in each church no minimum but must be provided, moving expense all.
Western North Carolina	\$23,677 Base salary - No experience, \$26,000 Base salary - with experience	\$7,103 – Housing Allowance – No experience, \$7,800 Housing Allowance – with experience	Base salary \$23,677 no experience - \$26,000 with experience, housing allowance or manse equivalent (30% of base) \$7,103 no experience - \$7,800 with experience, social security allowance (7.65% of base + housing) \$2,355 no experience, \$2,586 with experience, pension insurance (minimum of 31.5% of base + housing) \$9,696 no experience, \$10,647 with experience, professional development (accountable reimbursement) \$1,075 no experience, \$1,075 with experience, automobile allowance

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			(accountable reimbursement) \$3,085 no experience, \$3,085 with experience, total cost to church \$46,991 no experience, \$51,193 with experience, total cost with manse \$39,888 no experience, \$43,393 with experience, vacation four weeks no experience and with experience, study leave two weeks with and without experience.
Western Reserve	\$40,139*	**	Cash Salary \$30,876 (may be less if added to housing allowance), housing allowance \$9,263, salary + housing \$40,139, auto expense/mileage/travel allowance \$3,200 includes miscellaneous professional expenses, continuing education (allowance) \$700, continuing education (time) two weeks, pension (BOP) \$12,644, vacation leave one month, professional expense see auto allowance.
Whitewater Valley			
Winnebago	\$33,298 with manse, \$43,345 without manse		Auto expense/mileage/travel allowance IRS allowable, continuing education (allowance) \$1,000 required, continuing education (time) two weeks annually-cumulative to six weeks, pension (BOP) full pension, study leave same as continuing education, vacation leave – four to six weeks dependent upon years since ordination, moving expense negotiated, other – 10 days sick leave annually - cumulative to 90 days.
Wyoming	\$35,000*	**	Continuing education (time) two weeks including two Sundays, pension (BOP) 31.5% of effective salary, vacation leave 30 days annually including four Sundays, professional expenses \$2500 include travel, moving

Presbytery	Salary (* ) Indicates effective salary	Housing (** ) Indicates “included in effective salary”	Other Compensation
			expense paid by the church.
Yellowstone	\$28,003 first three years, \$38,224 after 3 years of call	\$8,403 first three years, \$8,821 after three years of call	\$36,406 first three years of call-salary and housing, \$47,045 after three years salary and housing, auto expense/mileage/travel allowance vouchered at federal rate, continuing education (allowance) \$520, pension (BOP) 31.5%, study leave two weeks cumulative to six weeks, vacation leave four weeks including four Sundays.
Yukon	\$52,780*	**	\$40,600 plus manse and utilities, resulting in an effective salary of \$52,780, medical/pension as a percent of effective salary as established annually by the Board of Pensions, vacation four weeks annually (does not accumulate), study leave benefits-study leave will be awarded at the rate of two weeks each year plus \$1,000 each year of reimbursable costs, study may accumulate for a three year maximum of six weeks and \$3,000 reimbursable cost-study leave shall not be used in conjunction with terminal leave, moving expenses-may be prorated during the first three years of service in the presbytery, workers compensation full coverage.