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2010

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## **GUIDELINES FOR MINISTERS' COMPENSATION IN PALO DURO PRESBYTERY**

### **MINIMUM TERMS OF CALL IN PALO DURO PRESBYTERY**

The *Book of Order* (G-11.0103n and G-14.0506e) requires that each presbytery specify the minimum terms of call within its borders. This applies to all pastoral relationships, full-time or temporary, whether one or more congregations are served. Part-time and temporary relationships will reflect compensation on a pro-rata basis according to the terms of call (e.g. a half-time pastoral or temporary relationship minimum would be one half of a full time minimum.) The following minimums are in effect for any new calls issued and beginning with renewals of terms of call for the calendar year 2010.

**Base Cash Salary** **\$31,038.00**

This base is adjusted annually. There is no increase from 2009 to 2010.

**Provision of Manse (with Utilities furnished except for telephone)** **\$12,415.00**

This is based on a minimum of 40% of the Base Cash Salary and shall be used to calculate Pension Dues. If the fair rental value of the manse plus utilities does not meet this figure, the difference is to be paid to the pastor as cash salary or housing allowance.

**Housing-Utility Allowance** **\$12,415.00**

If a manse and utilities are not furnished, then this figure is based on a minimum of 40% of the Base Cash Salary and the actual figure shall be used to calculate Pension Dues.

**Pension/Medical Coverage (Housing Allowance & Manse)** **\$13,688.00**

This is 31.5% of the sum of the Base Cash Salary and the Housing-Utility Allowance. If a manse and utilities are provided (as opposed to an allowance being paid) then the figure should be 31.5% of the sum of the Base Cash Salary and the value of the Manse-Utility figure. The

percentage may change in the future as specified by the Board of Pensions. In 2010 the rate is to remain at 31.5%.

Changes in the Pension Dues assessment made at the 1995 General Assembly require that all payments to the Minister that are not “Reimbursable Expenses” are to be included in the base on which the Pension Dues of 31.5% are calculated. This means that for the car allowance and the continuing education funds, unless they are set up as reimbursable expenses, then the dues must be paid on those items as well as the cash salary and manse/housing allowance. This does not mean that the church cannot specify a maximum amount for car expense and continuing education, but that they must be on a reimbursable basis or else included in the Pension Dues assessment.

**Car Allowance (reimbursable to a budgeted amount) \$5500.00**

An accountable reimbursement plan is recommended. However, if such a plan is not used, then this recommendation is based on a minimum of 10,000 miles per year and a rate of \$0.55 per mile as currently allowed by the Internal Revenue Service. The actual allowance should reflect the driving records of the minister and be multiplied by the IRS rated allowed each year. This rate may change prior to the beginning of 2010.

**Continuing Education (reimbursable to a budgeted amount) \$1000.00**

This is the minimum budgeted amount for Continuing Education. The church may choose to budget a larger amount, but it should be on a reimbursable basis.

**Vacation Time four (4) weeks**

**Continuing Education/Study Time two (2) weeks**