

**2021 MINIMUM COMPENSATION CRITERIA FOR
THE PRESBYTERY OF THE JAMES**

I. THE PRINCIPLES FOR COMPENSATION FOR MINISTER 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 2019-2021 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 (37% of salary + housing)
 - 2. Fifty percent of Self-Employment Tax (SECA)

- 3. Vacation
- 4. Study Leave

C. Professional Reimbursements

- 1. Auto/travel Expenses
- 2. Continuing Education and Book Expenses

**2021 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 2021 is **\$46,600**, the same as the 2020 amount.

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	<u>\$46,600</u>
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B. Benefits

- 1. Dues:

Pension (12%) + Major Medical (25%) = 37% of Subtotal	<u>\$17,242</u>
2. Fifty percent of Self-Employment Tax (SECA), 7.65% of Subtotal	<u>\$3,565</u>
 - 3. Vacation, four weeks
 - 4. Study Leave, two weeks
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|--|------------------------|
| Total Compensation and Benefits | <u>\$67,407</u> |
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C. Professional Reimbursements

- 1. Auto/travel Expenses (at IRS rate)
- 2. Continuing Education and Book Expenses **\$1,000**

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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/>

2021 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 (2021 Minimum: \$46,600)** \$ _____

B. Benefits

- 1. Pension and Major Medical Dues, **37%** 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) _____
- Total Compensation and Benefits** \$ _____

C. Professional Reimbursements

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