

**PRESBYTERY OF OHIO VALLEY  
2024 MINIMUM ANNUAL COMPENSATION STANDARDS**

Recommended by COM—August 8, 2023  
Approved by Assembly—August 19, 2023

<i><b>2024 Standards</b></i>	<b>Without Manse: Cash Salary— includes Housing Allocation<sup>1</sup></b>	<b>With Manse: Cash Salary &amp; Manse Value at 30%<sup>2</sup></b>
<b>Salary For Ordained Clergy</b>	<b>\$55,130</b>	<b>\$42,408 &amp; \$12,722</b>
<b>Salary For Commissioned Pastors (75%)</b>	<b>\$41,358</b>	<b>\$31,814 &amp; \$ 9,544</b>

<sup>1</sup> Housing allowance must be determined in advance and the amount shown in the terms of call or other contract and recorded in the minutes of session or congregation.

<sup>2</sup>To calculate Cash Salary portion of a 30% Manse Value, divide Total Cash Salary including Manse amount (above example for ordained clergy being \$55,130) by 1.3 to get the Cash Salary portion.

*In addition, congregations are encouraged to add a SECA (self-employment tax) offset of 7.65% of total effective salary.*

**PROFESSIONAL EXPENSES**

The following amounts will be made available to the minister, for reimbursement of professional expenses through the presentation of vouchers.

- Vouchered Auto Mileage – Reimbursed at current IRS rate (Note: As of January 1, 2024, value is **67.0 cents/mi**)
- Continuing Education (cumulative over 3 years to sum of annual amounts): **\$1200** (ordained clergy and commissioned pastors); however, it is strongly recommended that up to **\$2,000** be offered to cover 2 weeks of tuition, room and board, travel

**VACATION, LEAVE, HOLIDAYS Accruals per year**

- Vacation **One month including 4 Sundays**
- Sick **10 days** (cumulative up to 120 days; lost at end of employment)
- Study Leave **Two weeks including 2 Sundays** (cumulative to 6 weeks over 3 years)
- Holidays **New Year’s Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day, and two personal holidays**

**BOARD OF PENSIONS (BOP) BENEFIT PLAN**

Employing organizations will pay regularly in advance to the board responsible for benefits a sum equal to that requisite percent of effective salary (salary + housing or 30+% of salary, utilities, and any deferred compensation) which may be fixed by the General Assembly of the Presbyterian Church (USA) including pension, medical coverage, and death and disability benefits. **The total BOP totals 39% for a full time pastor (\$21,501) or Commissioned Pastor (\$16,130).**

[Note: for part-time pastors of 20 hrs or more, BOP contributions will vary between 31.5% and 50%.] For pastors working over 20 hours per week, who are not members of the Board of Pensions, a comparable amount will be paid to their denomination’s plan or other mutually-agreed-upon retirement program.

**OTHER MINIMUM COMPENSATION**

- Occasional pulpit supply – for approved *Ministers of the Word and Sacrament, Commissioned Pastors, Seminary Students, & Ruling Elders:*
  - Congregations of 100 members or more **\$175 plus mileage**
  - Congregations under 100 members **\$150 plus mileage**
  - Additional Services on same day **\$ 50**
- Moderating a session or congregation by invitation: **\$100 plus mileage**
- Wedding: **\$150 plus mileage**
- Funeral **\$125 plus mileage**