

PRESBYTERY OF OHIO VALLEY
2024 MINIMUM ANNUAL COMPENSATION STANDARDS

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

<i>2024 Standards</i>	Without Manse: Cash Salary— includes Housing Allocation¹	With Manse: Cash Salary & Manse Value at 30%²
Salary For Ordained Clergy	\$55,130	\$42,408 & \$12,722
Salary For Commissioned Pastors (75%)	\$41,358	\$31,814 & \$ 9,544

¹ 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.

²To 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, 2023, value is **65.5 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**