

MINIMUM 2024 TERMS OF CALL FOR MINISTERS, PITTSBURGH PRESBYTERY

The Commission on Ministry, at its meeting held on June 13th, 2023 approved the following minimum terms of call for installed and non-installed (temporary) pastors, commissioned pastors, and certified Christian educators serving churches, effective January 1, 2024.

Notes and Significant Changes to Minimum Terms of Call for 2024

1. The Commission on Ministry has voted to increase the minimum terms of call by 3% for 2024.
2. The Book of Order was recently amended to include a requirement for congregations to provide up to 12 weeks of family leave for installed positions. Further information is contained in these minimum terms of call.
3. Since 2020, SECA offset has been required for all pastoral positions. The minimum terms of call for positions that do not include SECA offset have been moved to the legacy information of this document, and can be found on Pg. 9
4. Board of Pensions dues for 2024 remain the same as they were in 2023.

For Full-Time Called/Installed Positions:

The minimum terms of call approved for *calls after January 1st, 2020*¹ to be either

- An Effective salary” of \$55,595 to be divided among cash salary and housing allowance as the minister requests + SECA Offset of \$4,253. *(The Commission on Ministry has defined utilities as fuel, electric, sewer and water, trash collection, and home telecommunications services.*
- Salary of \$38,917 and a SECA Offset² of \$4126 + free use of the manse + cost of utilities.

	Housing Allowance	Manse
Salary and Housing	\$55,595	\$38,917
Medical Reimbursement (2%)	\$1,112	\$1,112
Pension (8.5%)	\$4,726	\$4,726
Medical (27%)	\$16,123	\$16,123
D&D (1%)	\$556	\$556
Temporary Disability (0.5%)	\$278	\$278
SECA Offset (7.65% Salary)*	\$4,253	\$4,253
Study Leave Allowance	\$2,000	\$2,000
Expense Allowance	\$2,000	\$2,000
Study Leave Time	2 Weeks	2 Weeks
Vacation Time	4 Weeks	4 Weeks
	\$86,642	\$69,964

In addition to salary, employing churches will:

- Full dues payment for the Pastor’s Participation Plan of the Board of Pensions
- Provide payment for or reimbursement of medical expenses, including deductibles or co-pays, vision, and dental costs up to 2% of effective salary through a reimbursable account or a qualified Health Savings Account.
- Provide \$2000 for professional expenses and travel reimbursement at the rate allowable under I.R.S. regulations, subject to the organization’s accountable reimbursement policy. (For more information about reimbursement policies, please contact the Presbytery’s business office)
- Grant two weeks (two Sundays) study leave, cumulative to six weeks, and a study leave allowance of \$2000 per year cumulative to \$6000, regardless of hours worked per week. The Commission on Ministry encourages Sessions to temporarily permit Pastors to accrue

¹ A minister in an existing call *may* choose to switch to the minimums that include SECA offset at their own discretion.

² SECA Offset - Because ministers are classified as self-employed, they are responsible for paying both the employer and employee portion of FICA (Social Security and Medicare taxes). SECA Offset pays the employer portion to the minister, which is considered taxable income by the IRS, but is not considered effective salary by the Board of Pensions.

up to eight weeks of study leave and accrue up to \$8000 in study leave allowance due to the COVID-19 pandemic which significantly limited study leave options in 2020 and 2021.

- Provide four weeks (four Sundays) of vacation time for all pastors, regardless of hours worked per week.
- Provide parental and family leave for all pastors, regardless of hours worked per week, per the Pittsburgh Presbytery Parental/Family Leave Policy as well as the Book of Order requirements for Installed Pastoral positions.

If you have questions regarding these new terms, you are welcome to direct them to the Commission on Ministry Office (412-697-9210) of Pittsburgh Presbytery.

Minimum Terms and Hourly Allocations for Non-Installed Positions and Part-Time Installed Positions initiated after January 1st, 2020:

	<u>Tier 1</u>	<u>Tier 2</u>	<u>Tier 3</u>	<u>Tier 3B</u>	<u>Tier 4</u>	<u>Tier 5</u>
Hours Range	Full-Time	32-36	24-27	20-22	16-18	10-12
Salary/Housing	\$55,595	\$42,252	\$27,242	\$27,242	\$27,242	\$13,899
SECA Offset	\$4,253	\$3,232	\$2,084	\$2,084	\$2,084	\$1,063
Benefits	\$22,794	\$16,570	\$14,769	\$7,384	\$0	\$0
Minister's Choice	\$5,560	\$4,225	\$2,724	\$2,724	\$0	\$0
Other	\$17,234	\$12,345	\$12,045	\$4,660	\$0	\$0
Expenses*	\$2,000	\$1,600	\$1,200	\$1,000	\$800	\$400
Study Leave	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Cost	\$86,642	\$65,655	\$47,295	\$39,710	\$32,126	\$17,362

In addition to salary, employing churches will:

- Provide for professional expenses and travel reimbursement, up to the amount listed for the type of call, at the rate allowable under I.R.S. regulations, subject to the organization's accountable reimbursement policy. (For more information about reimbursement policies, please contact the Presbytery's business office)
- Grant two weeks (two Sundays) study leave, cumulative to six weeks, and a study leave allowance of \$2000 per year cumulative to \$6000, regardless of hours worked per week. The Commission on Ministry encourages Sessions to temporarily permit Pastors to accrue up to eight weeks of study leave and accrue up to \$8000 in study leave allowance due to the COVID-19 pandemic which significantly limited study leave options in 2020 and 2021.
- Provide four weeks (four Sundays) of vacation time for all pastors, regardless of hours worked per week.
- Provide parental and family leave for all pastors, regardless of hours worked per week, per the Pittsburgh Presbytery Parental/Family Leave Policy

Benefits Policy:

All non-installed ministers employed more than 20 hours per week are required to receive benefits of equal value to that of single-member pastor's participation in the Board of Pensions. However, the allocation of those benefits is at the minister's sole discretion, depending on their specific needs. The total cost of the Board of Pensions benefits plus any medical reimbursement provided must be at least equivalent to the amounts listed in the benefits line above. Please see the case study on the next page for an example:

Long-term Pulpit Supply Plan

Should a session of congregation determine that their ministry is best served by not calling a Pastor, the Session shall request that the Commission on Ministry place them on the Long-Term Pulpit Supply Plan (LTPSP)

Budget Considerations

Weekly Pulpit Supply Honorariums	\$150 per week
Monthly Moderator Fee	\$60 per month
Special Worship Services	\$150 per service
Special Occasions (Weddings/Funerals)	Varies
Pastoral Care (Visits, Calling)	Varies

Some congregations have arranged for whoever is serving as their Moderator to also cover their Pastoral Care responsibilities (visits, funerals, and calls) for anywhere between \$200-\$500 per month. This provides continuity for the congregation and assurance that pastoral emergencies will be handled in a timely and appropriate manner.

Sample Long-Term Pulpit Supply Plan Budget

Weekly Pulpit Supply Honorariums	\$7800
Moderator/Pastoral Care Pastor	\$3600
Special Worship Services	\$450
Total	\$11850

Minimum Terms and Hourly Allocations for Certified Christian Educators and Commissioned Pastors:

	Certified Christian Educators and Commissioned Pastors
Salary and Housing	\$52750
Study Leave Allowance	\$2000
Expenses*	\$2000
Study Leave Time	2 Weeks
Vacation Time	4 Weeks
	\$54214

In addition to salary, employing churches will:

- Provide four weeks of vacation time for all regardless of hours worked per week.
- Grant two weeks (two Sundays) study leave, cumulative to six weeks, and a study leave allowance of \$2000 per year cumulative to \$6000, regardless of hours worked per week. The Commission on Ministry encourages Sessions to temporarily permit Pastors to accrue up to eight weeks of study leave and accrue up to \$8000 in study leave allowance due to the COVID-19 pandemic which significantly limited study leave options in 2020 and 2021.
- * - For Commissioned Pastors, provide for professional expenses and travel reimbursement, up to the amount listed for the type of call as detailed on Pg. 4 of this document, at the rate allowable under I.R.S. regulations, subject to the organization's accountable reimbursement policy. (For more information about reimbursement policies, please contact the Presbytery's business office)

Although not required, congregations are encouraged to offer health care coverage, as well as death/disability/pension benefits through the Board of Pensions plans or other qualified providers.

If you have questions regarding these new terms, you are welcome to direct them to the Commission on Ministry Office (412-697-9210) of Pittsburgh Presbytery.

PLEASE NOTE: The following pages pertain to **installed positions** that were initiated *prior to January 1st, 2020*.

For Full-Time Called/Installed Positions:

The minimum terms of call approved for *calls before January 1st, 2020*³ to be either

- An Effective salary” of \$58611 to be divided among cash salary and housing allowance as the minister requests. (*The Commission on Ministry has defined utilities as fuel, electric, sewer and water, trash collection, and home telecommunications services.*)
- Salary of \$41,028 + free use of the manse + cost of utilities.

	Housing Allowance	Manse
Salary and Housing	\$58,611	\$41,028
Medical Reimbursement (2%)	\$1,172	\$1,172
Pension (8.5%)	\$4,982	\$4,982
Medical (27%)	\$16,997	\$16,997
D&D (1%)	\$586	\$586
Temporary Disability (0.5%)	\$293	\$293
SECA Offset (7.65% Salary)*	\$0	\$0
Study Leave Allowance	\$2,000	\$2,000
Expense Allowance	\$2,000	\$2,000
Study Leave Time	2 Weeks	2 Weeks
Vacation Time	4 Weeks	4 Weeks
	\$86,642	\$69,058

In addition to salary, employing churches will:

- Full dues payment for the Pastor’s Participation Plan of the Board of Pensions
- Provide payment for or reimbursement of medical expenses, including deductibles or co-pays, vision, and dental costs up to 2% of effective salary through a reimbursable account or a qualified Health Savings Account.
- Provide \$2000 for professional expenses and travel reimbursement at the rate allowable under I.R.S. regulations, subject to the organization’s accountable reimbursement policy. (For more information about reimbursement policies, please contact the Presbytery’s business office)
- Grant two weeks (two Sundays) study leave, cumulative to six weeks, and a study leave allowance of \$2000 per year cumulative to \$6000, regardless of hours worked per week. The Commission on Ministry encourages Sessions to temporarily permit Pastors to accrue up to eight weeks of study leave and accrue up to \$8000 in study leave allowance due to the COVID-19 pandemic which significantly limited study leave options in 2020 and 2021.
- Provide four weeks (four Sundays) of vacation time for all pastors, regardless of hours worked per week.

³ A minister in an existing call *may* choose to switch to the minimums that include SECA offset at their own discretion.

- Provide parental and family leave for all pastors, regardless of hours worked per week, per the Pittsburgh Presbytery Parental/Family Leave Policy as well as the Book of Order requirements for Installed Pastoral positions.

If you have questions regarding these new terms, you are welcome to direct them to the Commission on Ministry Office (412-697-9210) of Pittsburgh Presbytery.