

Presbytery of the Coastlands
Example Worksheet
Minimum Terms of Call for Ministers for 2023

| Recommended increase for those ministers currently receiving compensation above the minimum terms of call. | 2022 | 2023 |
|--|---------|-----------------------|
| | | 5% increase over 2022 |
| Effective Salary (full time) | | |
| Cash Salary | various | 49,400 |
| Use of Manse (valued at 30% of cash salary) or Housing Allowance ½ of SECA (7.65% of total ES) Any other allowances which are taxable can also be used to reach the minimum salary total. | | 14,820 |
| Total Effective Salary (ES) | | 64,220 |
| Benefits | | |
| Board of Pensions – Pastor’s Participation (39% of ES) | | |
| Medical (27%) | | 17,340 |
| Pension (8.5%) | | 5,459 |
| Death and Disability (1%) | | 642 |
| Temporary Disability (0.5%) | | 321 |
| Total Board of Pensions | | 23,762 |
| Books/Continuing Education/Professional Exp/Mileage--reimbursable | | 2200 |
| Total Benefits | | 28,687 |
| Total Cost to Church | | \$90,182 |

Every call or contract will also include the following:

*Two weeks of study leave, including two Sundays. (Study leave may be accumulated for up to three years for a total of six weeks including six Sundays, with prior approval of the Session.)

*Four weeks of vacation, including four Sundays.

The reimbursable mileage will be paid at the current IRS mileage when vouchered by the pastor.