

Salary Guidelines for 2006 Calls

These guidelines are examples. Each case must be calculated individually. The Committee on Ministry stands ready to assist churches and pastors in calculating minimum terms for part-time positions not included in this sample chart. **Adjustments may be made in the distribution of effective salary between cash salary and housing allowance.** Some optional benefits may cause modifications to these numbers. Retired pastors may also require modifications.

Minimum Terms for a New Call for Ordained Pastors with Manse

	Full Time	3/4 Time	2/3 Time	1/2 Time	5/12 Time	1/3 Time	1/4 Time
Hours	48	36	32	24	20	16	12
Cash Salary	\$27,603	\$20,702	\$18,402	\$13,802	\$11,501	\$9,201	\$6,901
Manse Value	\$8,657	\$6,493	\$5,771	\$4,329	\$3,607	\$2,886	\$2,164
Effective Salary	\$36,260	\$27,195	\$24,173	\$18,130	\$15,108	\$12,087	\$9,065
Full time Equiv Salary			\$26,440	\$26,440	\$26,440	\$26,440	\$26,440
Medical Deduc.	\$363	\$272	\$242	\$181	\$151	\$121	\$91
Social Security	\$2,774	\$2,080	\$1,849	\$1,387	\$1,156	\$925	\$693
Travel/Professional	\$2,353	\$1,765	\$1,569	\$1,177	\$980	\$784	\$588
Continuing Ed.	\$942	\$707	\$628	\$471	\$393	\$314	\$236
Pension/Death	\$4,351	\$3,263	\$2,901	\$2,176	\$1,813	\$1,450	\$1,088
Medical	\$6,889	\$5,619	\$5,619	\$5,619	\$5,619	\$5,619	\$5,619
Total	\$53,932	\$40,901	\$36,981	\$29,140	\$25,220	\$21,300	\$17,380

Note: Subject to Board Of Pensions Regulations

Minimum Terms for a New Call for Ordained Pastors with Housing Allowance

	Full Time	3/4 Time	2/3 Time	1/2 Time	5/12 Time	1/3 Time	1/4 Time
Hours	48	36	32	24	20	16	12
Cash Salary	\$27,603	\$20,702	\$18,402	\$13,802	\$11,501	\$9,201	\$6,901
Housing Allowance	\$8,657	\$6,493	\$5,771	\$4,329	\$3,607	\$2,886	\$2,164
Effective Salary	\$36,260	\$27,195	\$24,173	\$18,130	\$15,108	\$12,087	\$9,065
Full time Equiv Salary			\$26,440	\$26,440	\$26,440	\$26,440	\$26,440
Medical Deduc.	\$363	\$272	\$242	\$181	\$151	\$121	\$91
Social Security	\$2,774	\$2,080	\$1,849	\$1,387	\$1,156	\$925	\$693
Travel/Professional	\$2,353	\$1,765	\$1,569	\$1,177	\$980	\$784	\$588
Continuing Ed.	\$942	\$707	\$628	\$471	\$393	\$314	\$236
Pension/Death	\$4,351	\$3,263	\$2,901	\$2,176	\$1,813	\$1,450	\$1,088
Medical	\$6,889	\$5,619	\$5,619	\$5,619	\$5,619	\$5,619	\$5,619
Total	\$53,932	\$40,901	\$36,981	\$29,140	\$25,220	\$21,300	\$17,380

Note: Subject to Board Of Pensions Regulations

Cash Salary

After the first year*	\$27,803	After sixth year	\$28,803
After second year	\$28,003	After seventh year	\$29,003
After third year	\$28,203	After eighth year	\$29,203
After fourth year	\$28,403	After ninth year	\$29,403
After fifth year	\$28,603	After tenth year	\$29,603

(Minimum remains the same for all additional years.)

*The first year of service may be calculated as follows:

- a. Employment on or before March 15 \$200
- b. Employment March 16 to August 15 \$100
- c. Employment August 16 to December 31...\$ 0

Commissioned Lay Pastors -- not covered by BOP

	Full Time	3/4 Time	2/3 Time	1/2 Time	5/12 Time	1/3 Time	1/4 Time
Hours	48	36	32	24	20	16	12
Cash Salary	\$20,702.25	\$15,526.69	\$13,801.50	\$10,351.13	\$8,625.94	\$6,900.75	\$3,881.67
Housing (may be taxable)	\$6,492.75	\$4,869.56	\$4,328.50	\$3,246.38	\$2,705.31	\$2,164.25	\$1,217.39
Effective Salary	\$27,195.00	\$20,396.25	\$18,130.00	\$13,597.50	\$11,331.25	\$9,065.00	\$5,099.06
Social Security	\$2,080.42	\$1,560.31	\$1,386.95	\$1,040.21	\$866.84	\$693.47	\$390.08
Travel/Professional	\$1,764.75	\$1,323.56	\$1,176.50	\$882.38	\$735.31	\$588.25	\$330.89
Continuing Ed.	\$706.50	\$529.88	\$471.00	\$353.25	\$294.38	\$235.50	\$132.47
Medical/Annuity	\$6,798.75	\$5,099.06	\$4,532.50	\$3,399.38	\$2,832.81	\$2,266.25	\$1,274.77
Total	\$38,545.42	\$28,909.06	\$25,696.95	\$19,272.71	\$16,060.59	\$12,848.47	\$7,227.27

2006 Reimbursement/Honoraria Figures

Mileage: Albany Presbytery sets its mileage reimbursement rate the same as the Internal Revenue Service. The reimbursement rate for pastors for 2006 will be ____ cents per mile.

Pulpit Supply: Pulpit supply preachers should receive an honorarium to \$120 per Sunday as approved at the June 13-14, 2005 Presbytery meeting plus reimbursement for mileage.

Moderators: Moderators will receive a minimum honorarium of \$55 per meeting as approved at the June 13-14, 2005 Presbytery meeting. They are also to receive reimbursement for mileage as well as any other incidentals costs such as telephone calls.