## PRESBYTERY of GENEVA MINIMUM COMPENSATION 2025

## These figures represent a 2.6% COLA increase from the 2024 Minimums

Presbytery's General Council highly recommends that the effective salary of individuals already above the minimum be increased by at least 2.6% for 2025.

	2025 Full Time	2025 3/4 Time	2025 1/2 Time	2025 3/8 time	2025 1/4 time
A. EFFECTIVE SALARY					
Cash Salary (65% of TES) <sup>1</sup>	\$36,651	\$27,489	\$18,325	\$13,744	\$9,163
Housing Allowance or Fair Rental Value of Manse (35% of TES) <sup>1</sup>	\$19,735	\$14,801	\$9,868	\$7,401	\$4,934
TOTAL EFFECTIVE SALARY (TES)	\$56,386	\$42,290	\$28,193	\$21,145	\$14,097
B. ADDITIONAL REQUIRED PAID	COMPENSATION				
Social Security Offset (SECA) = 7.65% of TES (Required for installed positions, recommended for others)	\$4,314	\$3,235	\$2,157	\$1,618	\$1,078
Travel Allowance	All church related travel vouchered at IRS rate	Same	Same	Same	Same
Study Leave	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Church-related expenses <sup>2</sup>	Reimbursed	Reimbursed	Reimbursed	Reimbursed	Reimbursed
Pension <sup>3</sup>	\$5,639	\$4,229	\$2,819	\$2,114	\$1,410
Medical <sup>4</sup> Congregational Pastor's Package (CPP; 16% of TES) OR Transitional Pastor's Participation (TPP; 33% of TES)	\$9,022 OR \$18,607	\$6,766 OR \$15,000	\$6,000 OR \$15,000	(\$3,383 OR \$6,978)	(\$2,256 OR \$4,652)
TOTAL SALARY PACKAGE (Effective Salary + Additional Paid	\$76,861	\$58,020	\$40,669	\$29,760	\$20,341
Compensation + all church-related expenses)	OR	OR	OR	OR	OR
Top value (with CPP Medical) Bottom value (with TPP Medical)	\$86,446	\$66,254	\$49,669	\$33,355	\$22,737
C. REQUIRED BENEFITS					
Paid Study Leave Time <sup>5</sup> (may be accumulated up to three years)	2 weeks, including 2 Sundays	Same	Same	Same	Same
Vacation	31 days including 4 Sundays	Same	Same	Same	Same
Paid Family Leave	Up to 4 weeks of paid family leave	Same	Same	Same	Same

## Table Footnotes

- 1. Percentage allocated to salary and housing can be modified.
- 2. Church-related expenses are vouchered and reimbursed subject to ceilings determined by the session.
- 3. Pension: Depending on the pastoral leader's situation, pension may be through the PCUSA Board of Pensions (BOP) or another plan.
- 4. Medical: Installed pastors must be covered through a BOP plan. Family members may be covered through a BOP plan or other plan. Non-installed pastors may be covered through another plan. <u>CPP</u>: Cost listed covers only the pastor; coverage for spouse and/or children incurs an additional cost. <u>TPP</u>: Cost listed covers the pastor and all eligible family members; plan will be in place only through 2027. See statement below for requirements for medical coverage. Refer to other resources for BOP specifics. Pastoral leaders at less than ½ time will need to be covered by a plan other than BOP so costs will be different from what's listed in the table.
- 5. Study leave time may be accumulated for up to 3 years. Pastors should involve session in discussions and decisions about accumulation of study leave time.

## PRESBYTERY OF GENEVA REQUIREMENTS FOR MEDICAL COVERAGE

The requirements of congregations with pastoral leaders<sup>1</sup> are:

- The Minimum Terms of Call shall require full participation for the pastor in the Board of Pensions benefits programs including medical and income protection (Covenant Package) through the Congregational Pastors Package (CPP) or Transitional Pastor's Participation (TPP) available in 2025-2027. This is required in the Book of Order in G-2.0804.
- Full family coverage in whatever form that coverage may take. This is a matter of justice, and not optional, discretionary, or a negotiating point for new calls/contracts. Coverage provider options may include:
  - BOP (pastor only, pastor + spouse, pastor + children, or pastor + family)
  - Affordable Care Act Marketplace (Gold Level Plan or better in NYS)
  - Spouse's Employer
    - Spouses with medical coverage may have contributory requirements for such coverage. In such circumstances, it is appropriate for the church to compensate the pastoral leader for the contributory cost. Pastoral leaders should recognize that such a contribution is a taxable event.
    - COM advises that pastors consult with their tax preparer regarding how best to structure the Terms of Call.
  - Medicare
- Keep the same or comparable coverage as existed when the congregational pastoral leader was originally employed.
- Congregations and pastors/candidates shall work together to provide a strategy, which shall be approved by the COM, to address the coverage of a spouse and/or children to ensure that the spouse and/or children are appropriately covered.
- Waivers for any of these requirements may be requested by the pastoral leader; the COM must approve all waivers before the terms of call or contract is approved by the congregation or session.

This policy shall be reviewed/revised on an annual basis as we move through the transitional period ending December 31, 2027.

<sup>&</sup>lt;sup>1</sup> While the BOP defines congregational pastoral leaders as "employed by a congregation and working at least 20 hours per week", the Presbytery of Geneva requires that all pastoral leaders (installed and temporary, including CREs) be provided with some form of medical coverage.