

Appendix B

John Knox Presbytery Minimum Compensation for Pastoral Leaders

These minimum compensation standards shall apply to all Ministers of Word and Sacrament and all ruling elders who have completed the requirements for commissioning. Pastoral leaders are called either by a congregation (called and installed) or by a Session(covenant). The figures are based on full-time employment; the total compensation of salary and benefits package for part-time pastoral leaders called through the Session shall be pro-rated according to the time requirements of employment.

The minimum compensation shall be the **entire total package** including effective salary and all benefits plus reimbursement of mileage at the IRS allowable rate. The minimum shall be calculated annually based on 85% of the national median effective salary as determined by the Board of Pensions for the prior year plus employer's portion of SECA and BOP Dues percentages, and 13% of the calculated yearly minimum.

Minimum Compensation Requirements are:

- **For Installed Pastors:** Total compensation shall include full Board of Pensions dues, and at least \$600 of continuing education allowance. (2026 \$88149.25+\$600) **Minimum Total Compensation for 2027: \$90,894.24 plus reimbursement of business mileage at IRS allowable rate.** Min Com =\$90,894.24 + \$600 (bare min Con Ed) =\$**91,494.24**
- **For Permission to form a PNC to search for an installed pastor/associate pastor,** the Session must *demonstrate the financial capacity* for at least minimum effective salary and full Board of Pensions dues, at least \$600 of continuing education allowance plus the additional amount needed to provide full family medical insurance coverage through the Board of Pensions (2026=\$22,200). 2027=27250.00 **Total for 2026 is \$106,808.00.**

Sample Total Compensation breakdown

- Effective salary:(2026=\$59,500) 2027 \$60,435.00(85% of the 2025 BOP Median of \$70,000 (2026= \$71,100.00)
- Continuing Education Allowance (vouchered): \$600
- 50% of SECA (15.3% /50% =7.65%) as a set aside allowance¹
- Board of Pension dues²: *Required participation*
 - Medical dues:
 - (19.75 %) 17.5% of effective salary for coverage of pastor
 - Pension and Salary Continuation: 10% effective salary, includes:

- Death and Disability
 - Pension (Retirement)
 - Temporary Disability
 - Employee Assistance Program (Mental Health)
 - Access to Educational and Assistance Programs through the Board of Pensions
- 13% of the calculated yearly minimum
- Other benefits (included in the total compensation. Some items may count toward effective salary. See definitions on the BOP website)
 - May include contribution toward children, spouse, or family medical coverage; health saving account, additional study leave compensation, dental coverage for pastoral leader and family, vision coverage for pastoral leader and family, professional allowance (not mileage).

Example Math Min for 2027

PCUSA median \$71,100.00 x .85 = **\$60,435.00**

BOP 19.75%+ Pen 10 % = 29.75% = \$60,435.00 x 29.75% = **\$17,979.41**

SECA (15.3% /50% =7.65%) \$60,435.00 x 7.65% = **\$4,623.28**

\$60,435.00 x 13% = **\$7,856.55**

Con Ed Min **\$600.00**

60,435.00 + 17,979.41 + 4,623.28 + 7,856.55 + 600.00 = **\$91,494.24**

Example Math for calling / PNC 2027

The cost is more expensive because it includes full family insurance which for 2027 = **\$27,250.00**

PCUSA median \$71,100.00 x .85 = **\$60,435.00**

BOP full Fam **\$27,250.00**

Pen 10 % = **\$6,043.50**

SECA (15.3% /50% =7.65%) \$60,435.00 x 7.65% = **\$4,623.28**

\$60,435.00 x 13% = **\$7,856.55**

Con Ed Min **\$600.00**

60,435.00 + 27,250.00 + 6,043.50 + 4,623.28 + 7,856.55 + 600.00 = **\$106,808.33**

Minimum Compensation Requirements for Contracts:

- For Contracted Pastoral Leaders (2026: Minimum total compensation \$70,602) **2027 \$73,514.83**
- *Plus reimbursement of business mileage at IRS allowable rate.*

Sample Total Compensation breakdown

- Effective salary: \$59,500
- Continuing Education Allowance (vouchered): \$600 *minimum*
- 50% of SECA as a set aside allowance³
- Benefits package equal to 10% of Effective Salary
 - Recommended Benefits
 - Board of Pension dues⁴:
 - Death and Disability
 - Pension (Retirement)
 - Temporary Disability
 - Employee Assistance Program (Mental Health)
 - Access to Board of Pensions Educational and Assistance Programs
 - If receiving retirement benefits, other benefits: 10%
 - May include: Medical reimbursement (See IRS regulations for requirements), addition to study leave or business expenses other than mileage.

Math for Contracted Min.

PCUSA median \$71,100.00 x .85 = **\$60,435.00**

\$60,435.00 x 13% = **\$7,856.55**

SECA (15.3% /50% =7.65%) \$60,435.00 x 7.65%=**\$4,623.28**

Con Ed Min **\$600**

60,435.00+7,856.55+4,623.00+600=**\$73,514.83**

Non-Monetary Benefits (Required) for all calls and contracts (full or part time):

Annual Vacation: 4 weeks (28 days) including 4 Sundays (minimum)

Annual Study Leave: 2 weeks (14 days) may include 2 Sundays (minimum)

Family/Parental Leave: 12 weeks annually (minimum) used as needed.

Part-Time Contract Minimums

The COM defines a full-time position as one which expected the person filling the position to be “on call” at all times. On average, a full-time position is “on duty” 35–40 hours per week.

The percentage of part-time minimums is calculated based on this number (i.e., 20 hours/½ of effective salary).

For 2027: minimums for part-time pastoral leader contracts: (Total Compensation)
Contract Min for math = \$73,514.83

- 75% time (30 hours/week): \$55,136.12 plus reimbursement for business mileage at the IRS allowable rate.
- 50% time (20 hours/week): \$36,757.42 plus reimbursement for business mileage at the IRS allowable rate
- 45% time (18 hours/week): \$33,081.67 plus reimbursement for business mileage at the IRS allowable rate
- 33% time (13 hours/week): \$24,259.90 plus reimbursement for business mileage at the IRS allowable rate.

Contracts with pastoral leaders that are 25% time or less shall use the limited pastoral call guidelines. \$18,378.70