

**2018 Minimum Terms of Call for Full-Time Ordained Ministers  
Presbytery of Lackawanna**

	<u>2018</u>	<u>2017</u>
Base Cash Salary (with manse)	\$38,365	\$37,985
Base Cash Salary (without manse)	\$50,752	\$52,627
Utilities	Full utilities provided with manse utilities included in cash salary when there is no manse. Teaching Elders with or without a manse may designate part of cash salary as housing allowance with the approval of session.	
Board of Pensions	Full dues shall be paid to the PCUSA Board of Pensions for pension and major medical coverage. The Presbytery of Lackawanna requires churches to pay all BOP dues for benefit plan. Dues on effective salary* can be calculated at the BOP website at <a href="http://www.pensions.org">www.pensions.org</a> .	
Health Reimbursement Allowance	Ministers with dependents	2% of effective salary
	Ministers without dependents	1% of effective salary
Auto/Travel Expense	All church-related mileage will be reimbursed at the IRS rate. That amount is can be found on the IRS website. For planning purposes, the Session may set a dollar cap on the total. These funds can also be approved for travel to/from Continuing Education.	
Professional Expenses (books, etc.)	\$500.00 (as with all expenses, this should be vouchered)	
Continuing Education Time	2 weeks (including 2 Sundays), cumulative up to 6 weeks with Session permission	
Continuing Education Allowance	\$1,000, cumulative to \$3,000 with Session permission	
Vacation Time	One month of 30 days, which includes 4 Sundays	

According to the *Book of Order*, all churches are required to adjust annually the terms of call to meet or exceed the minimum requirements of presbytery (G-2.0804). ***The Presbytery of Lackawanna minimum terms of call for 2018 reflects an adjustment for parity of base salary between churches with manse and churches without manses and 1% cost of living increase of salary and housing.*** In 2017, there was a 3% increase.

The Ministry Team encourages congregations to explore additional ways to build compensation for pastors. The Board of Pensions offers a 403B retirement plan to which congregations may make contributions. Many churches also provide a Social Security supplement to pastors, who are required to pay 15.3% of their effective salaries for Social Security.

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\* Effective Salary is defined by the Board of Pensions as (1) cash salary + housing + deferred compensation, or (2) cash salary + fair market value of manse + deferred compensation. In lieu of an