

LOS RANCHOS 2018 MINIMUM CALL PACKAGE¹

Installed Teaching Elders

- 2018 minimum effective salary ² *2% increase over 2017* \$51,408
- Travel reimbursement *Vouchered per year @ IRS approved rate* \$ 2,600
- Professional development allowance *Vouchered per year; cumulative to 3 years* \$ 1,000
- One month vacation annually (*Vacation time shall accrue at the rate of 2.5 days/month accrued--2.5 x 12 = 30--with a maximum of 4 Sundays off per year, up to a maximum accrual of 60 days*)
- 2 weeks study leave annually (*Study leave shall accrue at the rate of 1.17 days/month, up to a maximum accrual of 42 days*)
- 12 working days of sick leave annually (*Sick leave shall accrue at the rate of 1 day/month, up to a maximum accrual of 120 days*)
- Board of Pensions requires installed TEs to participate in Pastor's Participation Plan which includes dependent coverage.³
- Mileage reimbursement is an expense of the church and not compensation. It is vouchered at current IRS approved rate for actual mileage; actual mileage must be paid.
- Fair rental value of church-owned housing, if any, must be determined by a qualified real estate appraisal.

Part-Time Teaching Elders

- Salary is pro-rated based on the 2018 minimum effective salary above and a 50-hour work week.
- All TEs, regardless of hours/week worked, receive annually 30 days vacation, 2 weeks study leave, and 12 days sick leave, subject to the same rates of accrual and the same maximum accruals as for the full time TE's. These are not pro-rated for part-time TEs.

Non-installed Teaching Elders (e.g. interim, temporary supply) may participate in either the Pastor's Participation Plan or the Menu-based Plan. At the TE candidate's request, the employing church must offer the full Pastor's Participation Plan. Otherwise, the employing church and the candidate shall negotiate accordingly for total package including salary and all or part of the benefits listed on the Menu-Based Plan.

Teaching Elders serving in non-ordained positions

- It is recommended that these TEs be offered similar salary and benefits to Non-Installed TEs.

Benefit	Pastor's Participation: All Installed TEs ⁴	Menu-based Plan: Other Employees
Retirement	Pension (<i>11% effective salary</i>) Retirement Savings Plan (<i>voluntary contributions</i>)	Pension (<i>11% effective salary</i>) Retirement Savings Plan (<i>voluntary contributions</i>)
Medical	Preferred Provider Organization (PPO) (<i>25% effective salary</i>)	Preferred Provider Organization (PPO) Exclusive-Provider Organization (EPO)
Death & Disability	Death & Disability (<i>1% effective salary</i>)	Death & Disability (<i>2.5% effective salary</i>)
Optional	Dental, Supplemental Death, Supplemental Disability	Dental, Supplemental Death, Supplemental Disability

¹ G-2.0804 Terms of Call "The terms of call shall always meet or exceed any minimum requirement of the presbytery in effect when the call is made. The session shall review annually the minister's terms of call and shall propose for congregational action (G-1.0501) such changes as the session deems appropriate, provided that they meet the presbytery's minimum requirements. The call shall include participation in the benefits plan of the Presbyterian Church (U.S.A.), including both pension and medical coverage, or any successor plan approved by the General Assembly."

² Effective Salary=salary + housing + utilities + tax-deferred (non-vouchered) compensation. Denomination median salary basis for 2017 was \$57,300. Southern California & Hawaii average annual effective salary for 2016 was \$72,569.

³ Dues of 37%, based on effective salary, are the responsibility of the employing church. BoP minimum participation: If part-time effective salary is less than \$44,000, for Pastor's Participation Plan, dues for medical are calculated on 44K, but pension and disability dues of 11% and 1% are calculated on the actual part-time salary.

⁴ May also include other TEs based on employer decision.