

Presbytery of Philadelphia
Ministerial Compensation Guidelines for 2012 Worksheet
Effective for all new calls January 1, 2012

The following is an outline of the Minimum Ministerial Compensation plan for the Presbytery of Philadelphia, together with guidelines for calculating adjustments based on experience, education, and size of congregation.

COMPENSATION	TAXABLE INCOME ³		INCLUDED IN PENSION (% EFF. SALARY)	PRESBYTERY F/T MINIMUM ⁴
	FEDERAL	STATE		
1. Cash compensation	Yes	Yes	Yes	\$33,175 (manse provided)
2. Housing & Utilities			Yes ¹	
a. Income Tax	No	Yes		
b. Social Security Tax	Yes			
3. Equity offset—manse (Optional)	Yes	Yes	Yes	\$1,000 or more
4. Effective Salary (1+2+3=4)				\$47,393
5. Expenses				
a. Accountable	No ²	No ²	No	
b. Non-Accountable	Yes	Yes	Yes	\$2,500
6. ½ SECA Supplement (7.65 of Effective Salary) ⁴	Yes	Yes	Over ½ SECA	\$3,626
7. Study Leave Allowance ⁵	No ²	No ²	No	\$1,000
8. Medical (other than BOP)				
a. Reimbursable expenses	No	No	Yes	
b. HSA/FSA	No	No	Yes	
9. Moving Expenses (Reimbursable)	No ²	No ²	No	
10. Pension Plan & Medical (BOP)	No	No	---	\$15,285
11. 403 (b) Savings	No	No	Yes	

Work Week Full-time: Ordinarily averages 40-45 hrs/wk. However, note that for calculation of pension/medical dues the Board of Pensions considers 35 hrs/week or above as full time.

The Presbytery recommends the following annual adjustments to the minimum salary, over and above the cost-of-living adjustments:

1. **Experience:** Additional 1/3 of 1% per year of service as ordained minister.
2. **Education:** Additional 2% for D. Min.; 3% for Ph.D.
3. **Size of Congregation:** 0.1% (.00a) for each active member over 100 members; up to a maximum of 600.

¹ The Board of Pensions requires this category to be at least 30% of #4.

² Amount not taxable, up to actual expenses. Excess is taxable as income.

³ Tax reporting is by W-2 form.

⁴ SECA is taxed at 15.3% of effective salary, and the minimum supplement amounts to ½ that (what an employer would normally pay for the employee); anything over the minimum (i.e., >7.65%) must be included in effective salary, on which pension dues are calculated.

⁵ May be accrued up to three years based on terms of call or with Session approval.

**Presbytery of Philadelphia
Ministerial Compensation and Benefit Information for 2012**

LEAVES	PRESBYTERY MINIMUM	DUE AT TERMINATION	NOTES
Vacation <i>(mandated minimum)</i>	One (1) month	Yes	
Study <i>(mandated minimum)</i>	Two (2) weeks	No	May accrue to six (6) weeks maximum.
	Recommended:		
Parental	Three (3) weeks for both parents	No	For birth or adoption; more may be negotiated.
Sabbatical	13 weeks after six (6) years service	No	Must be approved by Presbytery. Vacation is not part of sabbatical leave.
Holidays	New Year's Day; Dr. Martin Luther King Jr. Day; Presidents Day; a day of Easter week; Memorial Day; Independence Day; Labor Day; a day of Thanksgiving week; a day of Christmas week;		

Paid Leave:

Leaves of all types must be approved by Session and should not ordinarily total more than nine (9) weeks annually.

Leave for a part-time position is prorated based on Presbytery full-time compensation. Leave for illness, bereavement and jury duty should be offered as appropriate.

FEES FOR OCCASIONAL PASTORAL SERVICES

Guest Preachers: Mileage plus \$150 for one service on a Sunday; \$200 for two.
As of July 1, 2011, the IRS mileage rate is (\$0.55 ½ mile).

COM-appointed Moderators: Mileage plus \$75 per meeting.