

COMMITTEE ON MINISTRY 2023 RECOMMENDATIONS FOR COMPENSATION OF PASTOR, PULPIT SUPPLY, AND SESSION MODERATORS

1. The year 2023 minimum effective salary package for pastors in Central Nebraska Presbytery is recommended to be set at a total of \$50,561.25. This is a 4.25% increase over the 2022 recommendation of \$48,500. (*This will be presented at the Presbytery meeting on 10/29/2022.*)
2. A “minimum compensation package” is not appropriate for experienced ministers. A newly graduated seminarian would rightly expect a minimum package, but a minister with five or more years’ experience could expect that his or her compensation would reflect acknowledgement and appreciation of that experience. A one half of one percent increase in minimum is encouraged for each year of pastoral experience. In addition, churches should consider an increase in terms of call for completion of advanced degree work. Cost of living increases should be considered each year but not considered a raise since it simply keeps the buying power of the salary at the same level.
3. Churches paying above the minimum package should offer a sufficient annual adjustment to offset inflation. Additional increases above and beyond the inflation rate should be offered for merit, experience, and longevity.
4. The Presbytery reaffirms the following requirements for full time pastors (full-time is defined as 40 hours per week):
 - Minimum vacation – 4 weeks (including 4 Sundays)
 - Minimum study leave – 2 weeks (including 2 Sundays)
 - Minimum continuing education allowance - \$500
5. The Board of Pension dues are 39% of total effective salary. For the minimum effective salary this would be \$19,719.13. (Medical 29%, Pension 8.5%, Death & Disability 1%, Temporary Disability 0.5%) (Go to <https://pensions.org/calc/dues> for a calculator to figure dues.)
6. Vouchered reimbursement for church-related mileage shall conform to the current IRS authorized rate.
7. Compensation for part-time employment is determined by an appropriate percentage of 40 hours per week, i.e., half-time equals 20 hours per week, quarter time equals 10 hours per week, etc.
8. Suggested minimum pulpit supply honoraria. Whenever a minister leads worship for a congregation as a guest minister, the church shall pay lodging costs if necessary and mileage at the current IRS authorized rate. In addition, the following minimum honoraria guidelines apply:
 - Churches with up to 250 members pay \$75
 - Churches with over 250 members or yoked churches pay \$100
9. Session moderator honoraria is \$50 per meeting. A moderator of Session for a church without an installed pastor shall be paid mileage at the current IRS authorized rate.

*Central Nebraska Presbytery defines “effective salary” as cash salary, housing allowance, utilities, medical co-insurance payments, Social Security set aside, non-vouchered car allowance, and deferred compensation. Effective salary does not include amounts received for reimbursement of professional expenses through an accountable reimbursement plan (i.e., “vouchered” expenses).