

**Pastor Compensation Structure
Effective January 1, 2019**

Level	Average Attendance	Min	Mid	Max
1	0-60	\$46,816	\$58,520	\$70,224
2	61-90	\$53,087	\$66,358	\$79,630
3	91-135	\$59,020	\$73,775	\$88,530
4	136-200	\$65,612	\$82,014	\$98,417
5	201-300	\$72,939	\$91,173	\$109,409
6	301-450	\$81,085	\$101,357	\$121,628
7	451-675	\$88,812	\$111,014	\$133,217
8	676-1010	\$100,214	\$125,268	\$150,321

**Compensation Structure for Commissioned Ruling Elders
and Ruling Elders as Temporary Supply
Effective January 1, 2019**

Level	Average Attendance	Min	Mid	Max
1	0-60	\$32,771	\$40,964	\$49,156
2	61-90	\$37,160	\$46,450	\$55,741
3	91-135	\$41,315	\$51,643	\$61,972
4	136-200	\$45,928	\$57,410	\$68,892
5	201-300	\$51,058	\$63,821	\$76,586
6	301-450	\$56,760	\$70,951	\$85,140
7	451-675	\$63,101	\$78,876	\$94,651
8	676-1010	\$70,150	\$87,688	\$105,238

Board of Pensions Benefits for Teaching Elders

Teaching Elders with a call or contract of 20 hours per week or more shall receive benefits as a member in "The Benefit Plan of the Presbyterian Church (U.S.A.)" under the Pastor's Participation coverage. The breakdown of the dues, based on a percentage of Effective Salary, for 2018 is as follows: Pensions is 11%; Disability and Life total 1%; and Medical 25% for a total dues of 37% of Effective Salary). All eligible family members are automatically covered.

Teaching Elders with a call or contract of less than 20 hours per week are eligible for participation in "The Benefit Plan of the Presbyterian Church (U.S.A.)". In such cases the pastor and church may negotiate that the pastor will receive one or more of the above benefits without receiving the remaining benefits of The Benefit Plan. The cost of the benefits selected may be paid by the church, the pastor, or some combination of both. Medical enrollment is by coverage level selected: Member only; member plus spouse; member plus children; member plus family.

Board of Pensions Benefits for CREs and Temporary Supplies

It is anticipated that a manse or housing allowance will not normally be a part of the compensation of a Commissioned Ruling Elder or a Temporary Pastor. These elements of compensation may be negotiated between the church and the CRE or Temporary Pastor, but in so doing, the policies applicable to a Teaching Elder will be applicable to a CRE and a Temporary Pastor.