

MAUMEE VALLEY PRESBYTERY
MINIMUM TERMS OF CALL FOR 2023, 2024, and 2025
FOR FULL TIME ORDAINED MINISTERS SERVING CHURCHES

On September 19, 2019, the presbytery adopted the following policy regarding minimum effective salaries for ministers serving in churches within Maumee Valley Presbytery: **Minimum effective salary will be 80% of the churchwide median salary for all ministers (as determined by the Board of Pensions) from the previous calendar year.** Effective salary will be prorated for part-time positions. Based on these actions, we are able to project minimums through 2025, based on the reported median effective salary numbers of \$67,100 for 2024 as reported by the Board. *Please keep in mind the following are considered minimums for first call/no experience pastors, and cost of living adjustments and pay raises for additional experience/education/certifications are expected:*

Minimum Effective Salary for 2023	\$49,680.00
Minimum Effective Salary for 2024	\$51,840.00
Minimum Effective Salary for 2025	\$53,680.00

Includes Cash + Housing allowance/manse value + Other Compensation such as employee contributions to 403(b)(9) plans, annuity plans, equity allowances, flexible spending accounts, furnishings allowances, interest free loans, SECA contributions in excess of 50% of pastor's SECA tax obligation, etc. Does not include the utility allowance if the utilities are in the name of the employing organization. The Board of Pensions values a manse at 30% of the cash portion of Total Effective Salary, making the minimum effective salary for 2024 as \$39,876.92 + manse and for 2025 as \$41,292.31.

Full Coverage under the Board of Pensions*

(For 2024 the Board of Pensions recommends no changes/increases. Pastor's Participation is 39% of effective salary, with Minister's Choice options varying. Pastor's Participation is 39% of effective salary: PPO medical coverage (full family) for 29%, Pension plan for 8.5%, Death and Disability plan for 1%, and Temporary Disability plan for 0.5%.)

Reimbursables	<i>(New reimbursable rates begin in 2024 –approved by MVP 5/16/23)</i>	
Professional Expenses (including Auto/Travel, Books, Cell, Technology, etc.)		\$4,000
(Travel/Mileage calculated at IRS reimbursable rates)		
Continuing Education reimbursables		\$1,500

Continuing education funds and time may be rolled over for up to 3 years

Vacation: 4 weeks including 4 Sundays

Continuing Education: 2 weeks including 2 Sunday

TOTAL MINIMUM TERMS OF CALL for 2024	\$77,557.60 without manse, or \$65,594.52 + manse
TOTAL MINIMUM TERMS OF CALL for 2025	\$80,115.20 without manse, or \$67,727.51 + manse

Notes:

- Minimum compensation figures are based on full-time service. Effective salary will be prorated for part-time positions.
- SECA - The Board of Pensions excludes the first 50% of SECA (for reimbursement of Self-Employment Tax) in calculating pension dues. The IRS states that the 2023 self-employment tax rate is 15.3% on the first \$160,200 of net income. One-half of SECA tax is 7.65% of cash salary and housing. This means only SECA contributions in excess of the 50% of pastor's SECA tax obligation are calculated as part of Total Effective Salary. *It is strongly recommended that churches add the first 50% of SECA to contracts/call packages, utilizing the above Effective Salary number, and treating it as an allowance added to each paycheck.*
- IF MANSE: The Board of Pensions values provision of a manse at 30% of the cash portion of effective salary.
- Each church is urged to log into Benefits Connect with your user number to calculate Total Effective Salary, due to manse calculations, menu option, and Pathways to Renewal discounts that may be available.
- Board of Pensions coverage is required for all installed persons, and for those leading toward installation. Board of Pensions strongly urges Pastor's Participation for all positions at 20 hours per week or more. Minister's Choice options available for temporary positions.
- The presbytery may grant an exception to minimum requirements for a particular church, upon recommendation by the leadership commission. Vacation and Con Ed time are not normally prorated for part-time positions. Reimbursables may be prorated, w/ consultation and approval of the Leadership Commission.
- Churches are strongly encouraged to consider adding Sabbatical Leave when negotiating terms of call. Please see the [Standing Rules/policies](#) regarding other standards, such as 12-week parent leave, medical leave, and dissolution minimums.
- Total effective Salary is not the same as taxable salary reported to the IRS or to the Social Security administration.