

Minimum Terms of Call 2023

2023 Pastors' Minimum Compensation including:

- **Minimum Salary**
 - **Plan A (no manse)**

Effective Salary	\$53,870
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 - **Plan B (manse)**

Effective Salary	\$41,439
Manse Value	<u>\$12,432</u>
Total Plan B	\$53,870
 - **NOTE: BOP remains at 39% or (\$53,870 x .39) for the Pastor Participation plan.**

- **Continuing Education** **\$1750**

- **Total Required Minimum Compensation:**
53,870 + 21009.30 + 1750 = \$76,629.30.

- **Pulpit Supply Honoraria.** When a pastor leads worship for a congregation as a visiting guest, the church **shall** pay mileage at the current IRS authorized rate plus the following:
 - a. For churches up to 250 members: \$150
 - b. For churches over 250 members: \$200
 - c. Additional compensation of \$75 for each additional service.

- **Session Moderator Honorarium.** The Moderator for churches without installed pastors **shall** reimburse mileage at the current IRS authorized rate plus \$75.