

A-12
COMMITTEE ON MINISTRY
2027 PASTORS' MINIMUM COMPENSATION RECOMMENDATION
For PMV Approval September 2026

NOTE: All terms of call shall include *provision for a minimum of twelve weeks paid family medical leave per G-2.0804 in the most recent Book of Order and the PMV policy on family leave.*

ON MOTION: The Committee on Ministry moves that the presbytery adopt the following recommendations related to Minimum Effective Salary (Terms of Call) for 2027.

Recommendation 1:

The 2027 minimum Effective Salary for pastors in the Presbytery of the Miami Valley shall be increased by 3.0%. No change is recommended for the continuing education amount of \$1750.

Plan A (no manse)	
Effective Salary	\$59,927
 Plan B (manse)	
Manse Value	\$46,098
Total Plan B	\$59,927

This recommendation reflects a 3.0% increase over 2026.

Rationale for 2027 salary recommendation:

- a. The full-time median salary* of PC(USA) Board of Pensions participants rose, from \$71,100 to \$74,400 for 2027.

**Note:* The Board of Pensions of the Presbyterian Church (U.S.A.) annually tabulates the median and average Effective Salary information reported to it for minister members of the Benefits Plan who are serving U.S. congregations. The median salary is generally considered more representative than the average salary, since it is less influenced by the very-high or very-low salaries. This is for all participants in the Board of Pensions.

- b. Bureau of Labor Statistics data (www.bls.gov) reflects an increase in the Consumer Price Index for All Urban Consumers (CPI-U) of 3.4% from August 2024 through July 2025. The CPI for all items less food and energy rose 2.5% over the same period. IRS mileage reimbursement rose to \$0.76 per mile effective July 1, 2026.
- c. While the Social Security Administration (www.ssa.gov/cola) has not yet announced a cost-of-living adjustment (COLA) for 2027 (that is released in October), the increase for 2026 was 2.8%. Currently the estimated COLA for 2027 is 3.2 to 3.6%. The Social Security Act provides that Social Security and Supplemental Security Income benefits increase automatically each year if there is an increase in the Bureau of Labor Statistics' Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) from the third quarter of the last year to the third quarter of the current year.

Minimum Effective Salary comparison with earlier years, for information:

***Minimum Effective Salary Comparison for Pastors
in the PMV from 2020 to 2027***

	2020	2021	2022	2023	2024	2025	2026	2027
Plan A (no manse)								
Effective Salary	\$53,337	\$53,337	\$53,870	\$53,870	\$55,217	\$56,652	\$58,182	\$59,927
Plan B (manse)								
Cash salary*	\$41,028	\$41,028	\$41,439	\$41,439	\$42,474	\$43,578	\$44,755	\$46,098
Manse Value*	\$12,309	\$12,309	\$12,431	\$12,431	\$12,743	\$13,074	\$13,427	\$13,829
Total Plan B	\$53,337	\$53,337	\$53,870	\$53,870	\$55,217	\$56,652	\$58,182	\$59,927
% Change	1.5%	0.0%	1.0%	0.0%	2.5%	2.6%	2.7%	3.0%

***Reflects a change in calculation established in 2012 by the Board of Pensions of the Presbyterian Church (U.S.A.), requiring a minimum valuation of the manse at 30 percent “of all other compensation included in Effective Salary,” not of total Effective Salary.**

Additional Information

All installed pastors are required (G-2.0804) to be enrolled in the Congregational Pastors Package. For 2027, total dues are 29.75% of Effective Salary. Dues for the Covenant Package remain at 10%.

Recommendation 2:

Churches are encouraged to follow this recommendation: Base salary plus one percent per year for each year of experience beyond five years be provided.

Churches are encouraged to adopt as part of their benefits package that MWS, CRE, & CCE be allowed to accumulate up to three (3) years continuing education time (up to 6 weeks) and carry over continuing education financial benefits for up to 3 years.

Minimum yearly amount for Continuing Education is \$1750.

Reimbursements, vacation, and study leave: Remember that Continuing Education reimbursement, vacation, and study leave **are not** prorated for part-time positions.

All MWS, CRE, & CCE’s shall participate in boundary training and child protection training at least every thirty-six (36) months. (G-3.0106)

Recommendation 3:

1. ***Certified Christian Educators and Commissioned Ruling Elders*** (as approved by the Presbytery, September 2025)
 - a. Salary equal to 75 percent of the minimum Effective Salary (Plan A) above, pro-rated as appropriate for part-time contracts.
 - b. Reimbursements, vacation, and study leave as above. Remember that Continuing Education Reimbursement, vacation and study leave **are not** prorated for part-time positions.
 - c. Board of Pensions coverage is available for those working 20 hours or more and may be negotiated with the congregation.
2. **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 (no change)
 - b. For churches over 250 members: \$200 (no change)
 - c. Additional compensation of \$75 (no change) for each additional service.
3. **Session Moderator Honorarium.** The Moderator for churches without installed pastors shall be reimbursed mileage at the current IRS authorized rate plus \$75 (no change).

THE PRESBYTERY OF THE MIAMI VALLEY SALARY AND BENEFITS OF MINISTERS OF THE WORD AND SACRAMENT A SET OF VALUES *(adopted June 2024)*

The Book of Order in G-2.0804 instructs us that each church shall include in the terms of call for each installed Minister of Word and Sacrament provision for pension and health care insurance through the Board of Pensions. Most of our churches with temporary pastors also provide pension and health care in some form.

We propose the following values be used in determining salary and benefit packages for Minister of Word and Sacrament (installed and temporary), Commissioned Ruling Elders, Certified Christian Educators and eligible Presbytery Staff. (called ministers below)

Values we uphold:

1. We value full medical coverage for the positions listed above and their families.
That health care coverage for spouse and children shall be provided by the church through the Board of Pensions, unless it is available through other sources at a reasonable cost. Anyone working 20 hours, or more is eligible for some coverage.
2. We value the ability of all those listed above to maintain their Effective Salary or Benefits.

That no minister shall be required to have his/her total salary and benefits package or hours of employment reduced to meet the costs of health care insurance for spouse and children.

3. We value conversations about innovative or new ways to be in shared ministry together.

The Board of Pensions is offering help with coverage for churches doing innovative things or sharing a pastor. (50% of the cost up to \$10,000 per year for 3 years)

Authority for Presbytery action on terms of call and other compensation matters: The *Book of Order* (2025-2027) specifically addresses minister compensation and the responsibility for its maintenance in the following two sections:

G-2.0804 Terms of Call

The terms of call shall always meet or exceed any minimum requirement of the presbytery in effect when the call is made. The session shall review annually the minister's terms of call and shall propose for congregational action (G-1.0502) such changes as the session deems appropriate, provided that they meet the presbytery's minimum requirements. The call shall include provision for a minimum of twelve weeks paid family medical leave and participation in the benefits plan of the Presbyterian Church (U.S.A.), including both pension and medical coverage, or any successor plan approved by the General Assembly

G-3.0307 Pastor, Counselor, and Advisor to Its Ministers of the Word and Sacrament and Congregation

Presbyteries shall be open at all times to communication regarding the life and ministry of their congregations.

Each presbytery shall develop and maintain mechanisms and processes to serve as pastor and counselor to its ministers of the Word and Sacrament, commissioned pastors [also known as commissioned ruling elders], and Certified Christian educators of the presbytery; to facilitate the relations between the presbytery and its congregations, ministers of the Word and Sacrament, commissioned pastors, and certified Christian educators; and to settle difficulties on behalf of the presbytery where possible and expedient.