

**2012 MINIMUM COMPENSATION STANDARDS**  
**Teaching Elders and Certified Christian Educators**  
**Certified Associate Christian Educators**

**The minimum compensation standards for teaching elders and Certified Christian Educators will continue unchanged from the previous year:**

	WITH MANSE		WITHOUT MANSE	
	With Spouse or Dependents	Without Spouse or Dependents	With Spouse or Dependents	Without Spouse or Dependents
<b>Salary (+ Housing/Utilities)</b>	\$29,841	\$29,841	\$38,793	\$38,793
<b>Manse Allowance</b>	\$8,952	\$8,952		
<b>Medical Supplement</b>	\$776	\$388	\$776	\$338
<b>EFFECTIVE SALARY</b>	\$39,569	\$39,181	\$39,569	\$39,181
<b>Board of Pensions</b>	Core Benefits at the rate determined by the BOP			
<b>Travel Expense</b>	Actual business auto miles driven paid at maximum IRS rate			
<b>Continuing Education</b>	\$2,000			
<b>Vacation</b>	four weeks			
<b>Study Leave</b>	two weeks			

**NOTE:** Effective salary includes any compensation received during a Benefits Plan year by a Plan member, including, but not limited to, any sums paid for housing allowance (including utilities and furnishings); 30% of all other compensation for a manse; deferred compensation (funded or unfunded); bonuses; lump sum allowances; and other items credited to a member by an employing organization during a Plan year. Effective salary does not include amounts received through an accountable reimbursement plan or Social Security up to 50% of a minister's Self-Employment Contribution Act (SECA) obligations. The manse value included in effective salary must be at least 30% of all other compensation.

**The minimum compensation standards for Certified Associate Christian Educators will be:**

<b>Annual Compensation</b>	\$31,345 (80% of "effective salary" for teaching elders/Certified Christian Educators)
<b>Travel Expense</b>	Actual business auto miles driven paid at maximum IRS rate
<b>Continuing Education</b>	\$2,000
<b>Vacation</b>	four weeks
<b>Study Leave</b>	two weeks

The above financial minimums are based on 48 hours/week and may be prorated. Time allowances are defined as: "four weeks" is the amount of time the person ordinarily works in four weeks, and "two weeks" is defined as the amount of time the person ordinarily works in two weeks.

COM FURTHER ENCOURAGES that churches make increases in compensation when possible and RECOMMENDS, and is available to consult with Teaching Elders, Certified Christian Educators, and churches about Healthcare Spending Accounts (such as Section 125s) and 403b Retirement Savings Plans.