

THE PRESBYTERY OF CINCINNATI

2011 MINIMUM COMPENSATION AND BENEFIT REQUIREMENTS

For Ministers of the Word and Sacrament and for Certified Christian Educators

1. Because of current economic conditions and concern for the healthy futures of our churches, the Committee on Ministry recommends to Presbytery (for the second year in a row) that **no change be made to the Minimum Terms of Call**. We do, however, encourage churches to make increases in compensation when possible.
2. **The minimum effective salary (compensation) will continue at \$39,569, or \$39,181 for a person with neither spouse nor dependent children.** (see detail below).
3. **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.
4. The Board of Pensions announced that for the fourth consecutive year **the dues percentage for active coverage under the Medical Plan's Traditional Program will remain unchanged.** *The Book of Order (G-14.0534) specifies that "The call shall include participation in the Benefits Plan of the Presbyterian Church (U.S.A.), including both pension and medical coverage".* **The required Core Benefits plan of the Board of Pensions continues at 31.5% of effective salary.** (Medical Plan 19.5%; Pension 11%; Death and Disability 1%).
5. **Minimum Business Expense and Time Allowances:**
 - a. Automobile mileage is to be paid at maximum IRS rate.
 - b. Continuing Education allowance: \$2,000
 - c. Vacation: four weeks.
 - d. Study Leave: two weeks.
6. **The Committee on Ministry recommends,** and is available to consult with ministers and churches about, Healthcare Spending Accounts (such as Section 125's) and 403b Retirement Savings Plans. The Board of Pensions provides clear guidance in these areas.

Detail: Presbytery of Cincinnati 2011 Minimum Terms of Call

	Church with Manse		No Manse
Salary	\$29,841	Salary / Housing / Utilities	\$38,793
Manse Allowance	\$8,952		
Medical Supplement *	\$776	Medical Supplement *	\$776
Effective Salary	\$39,569	Effective Salary	\$39,569
Board of Pensions	31.5%	Board of Pensions	31.5%
Automobile allowance and Continuing Education Allowance are part of minimum terms of call.			

*The recommended **Medical Supplement** is 2% of Salary and Manse Allowance, or Salary/Housing/Utilities, or 1% for a person with neither spouse nor dependent children.