

2016 MINIMUM COMPENSATION STANDARDS
Teaching Elders and Certified Christian Educators
Certified Associate Christian Educators

The minimum compensation standards for teaching elders and Certified Christian Educators are:

	WITH MANSE	WITHOUT MANSE
Salary (+Housing/Utilities)	\$31,400	\$40,846
Manse Allowance	\$ 9,446	
EFFECTIVE SALARY	\$40,846	\$40,846
Board of Pensions	Core Benefits at the rate determined by the BOP The pastor's medical insurance percentage will be assessed by the BOP on the pastor. The spouse and dependent coverage will be provided by means of an additional percentage add-on. Churches are required to pay the additional spouse/dependent coverage unless (1) the pastor has no spouse or dependents; or (2) the spouse and dependents are covered under a separate plan.	
Travel Expense	Actual business auto miles driven paid at maximum IRS rate	
Continuing Education	\$2,000	
Vacation	four weeks	
Study Leave	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 are:

Annual Compensation	\$32,677 (80% of "effective salary" for teaching elders/Certified Christian Educators)
Travel Expense	Actual business auto miles driven paid at maximum IRS rate
Continuing Education	\$2,000
Vacation	four weeks
Study Leave	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 RECOMMENDS congregations that pay above minimum make at least a 1.7% cost of living increase in compensation. COM is available to consult with teaching elders, certified Christian educators, and congregations about Healthcare Spending Accounts (such as Section 125s) and 403b Retirement Savings Plans.