

Presbytery of Los Ranchos 2023 Minimum Call Package¹

Installed Teaching Elders

- 2023 minimum effective salary² \$64,480
- Travel reimbursement *Vouchered per year @ IRS approved rate* \$ 2,600
- Professional development allowance *Vouchered per year; cumulative to 3 years* \$ 1,500
- One month vacation annually (*Vacation time shall accrue at the rate of 2.5 days/month accrued--2.5 x 12 = 30--with a minimum of 4 Sundays off per year.*)
- 2 weeks study leave annually (*Study leave shall accrue at the rate of 1.17 days/month, up to a maximum accrual of 42 days*)
- 12 working days of sick leave annually (*Sick leave shall accrue at the rate of 1 day/month, up to a maximum accrual of 120 days*)
- Board of Pensions requires installed TEs to participate in Pastor's Participation Plan which includes dependent coverage.³
- Mileage reimbursement is an expense of the church and not compensation. It is vouchered at current IRS approved rate for actual mileage; actual mileage must be paid.
- Fair rental value of church-owned housing, if any, must be determined by a qualified real estate appraisal.

Part-Time Teaching Elders

- Salary is pro-rated based on the 2023 minimum effective salary above and a normal fulltime pastoral week of 40 hours.
- All TEs, regardless of hours/week worked, receive annually 30 days of vacation, 2 weeks study leave, and 12 days sick leave, subject to the same rates of accrual and the same maximum accruals as for the full time TE's. These are not pro-rated for part-time TEs.

Non-installed Teaching Elders (e.g. interim, temporary supply) may participate in either the Pastor's Participation Plan or the Menu-based Plan. At the TE candidate's request, the employing church must offer the full Pastor's Participation Plan. Otherwise, the employing church and the candidate shall negotiate accordingly for total package including salary and all or part of the benefits listed on the Menu-Based Plan.

Teaching Elders serving in non-ordained positions

- It is recommended that these TEs be offered similar salary and benefits to Non-Installed TEs.

Teaching Elders with Separate Income Streams (pensions, retirement annuities, etc) may negotiate for effective salary that is less than the approved minimum effective salary if the pastor can document the guaranteed secondary income and amount. Part time positions will be prorated accordingly.

Benefit	Pastor's Participation: All Installed TEs⁴	Menu-based Plan: Other Employees
Retirement	Pension (8.5% effective salary) Retirement Savings Plan (voluntary contributions)	Pension (8.5% effective salary) Retirement Savings Plan (voluntary contributions)
Medical	Preferred Provider Organization (PPO) (27% effective salary)	Preferred Provider Organization (PPO) Exclusive-Provider Organization (EPO)
Death & Disability	Death & Disability and Temporary Disability (1.5% effective salary)	Death & Disability and Temp Disability (2.5% effective salary)
Optional	Dental, Supplemental Death, Supplemental Disability	Dental, Supplemental Death, Supplemental Disability

¹ 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-1.0501) such changes as the session deems appropriate, provided that they meet the presbytery's minimum requirements. The call shall include 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."

² Effective Salary=salary + housing + utilities + tax-deferred (non-vouchered) compensation.

³ Dues of 39%, based on effective salary, are the responsibility of the employing church.

⁴ May also include other TEs based on employer decision.