

## Presbytery of Los Ranchos 2025 Minimum Call Package<sup>1</sup>

### Installed Ministers of Word and Sacrament (also called Teaching Elders)

- 2025 minimum effective salary<sup>2</sup> \$68,673
- Travel reimbursement *Vouchered per year @ IRS approved rate* \$ 2,600
- Professional development allowance *Vouchered per year; cumulative to 3 years* \$ 1,500
- 30 days 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*)
- Minimum of twelve weeks (consecutive or intermittent) Paid Family Medical Leave.
- Board of Pensions requires installed TEs to participate in a medical plan: Transitional Pastor's Participation Package or Congregational Pastors Package.
- 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 Installed Teaching Elders

- Salary is pro-rated based on the 2025 minimum effective salary above and a normal full-time pastoral week of 40 hours.
- All TEs, regardless of hours/week worked, receive annually 30 days of vacation, 2 weeks study leave, 12 days sick leave, and a minimum of twelve weeks (consecutive or intermittent) Paid Family Medical Leave up to 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 *installed* TEs.

Non-installed Teaching Elders (e.g. interim, temporary supply) may participate in a Board of Pensions medical plan. At the TE candidate's request, the employing church may offer the Transitional Pastor's Participation or Congregational Pastors Package. 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 Board of Pensions 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.

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<sup>1</sup> 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."

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