

PRESBYTERY OF SAN FRANCISCO

MINIMUM COMPENSATION PLAN for 2019

MOTION: Committee on Ministry recommends that the Presbytery of San Francisco adopt this plan for minimum compensation for our Minister of Word and Sacrament.

If Housing is Provided

Cash Salary: \$41,200

Housing: If manse provided, value for pension purposes is calculated at not less than 30% of cash salary.

Utilities Allowance: Paid

(at least includes electricity, gas, water, sewer & basic phone service.)

The following items are provided in addition to salary and housing:

Participation in BOP plan including full PPO medical coverage as set by the Board of Pensions.
- See notes 3 & 4 for further details

Auto Allowance: \$1,500 or the IRS mileage reimbursement rate (for 2018, \$.54 per mile; this will be updated if amended by IRS.)

Study Leave: Two weeks per year at \$500 per week - cumulative for 3 years (For first call pastors: add 1 week plus \$500)

Vacation: 28 work days, including 4 Sundays (may be taken together or divided up)

If Housing Is Not Provided

Cash Salary/Housing Allowance: \$58,000

NOTE: Where housing is not provided, include in housing allowance the fair cost of utilities (at least electricity, gas, water, sewer and basic monthly phone service).

The following items are provided in addition to salary and housing allowance:

Participation in BOP plan including full PPO medical coverage as set by the Board of Pensions.
- See notes 3 & 4 for further details

Auto Allowance: \$1,500 or the IRS mileage reimbursement rate (for 2019, \$.58 per mile; this will be updated if amended by IRS.)

Study Leave: Two weeks per year at \$500 per week - cumulative for 3 years (For first call pastors: add 1 week plus \$500)

Vacation: 28 work days, including 4 Sundays (may be taken together or divided up)

NOTES: 1. After approval by Presbytery, these amounts become effective on January 1, 2019.

2. These are required minimums for our teaching elders in called positions in our congregations and recommended minimums for teaching elders in other ministries. For more complete and specific explanations, please review COM policies re compensation.

3. Effective salary includes salary, housing, deferred compensation, SECA over 50%, and more. See PC(USA) Board of Pensions web site for complete definition – www.pensions.org. Part time employment has different calculations (e.g. full medical).

4. The Presbytery Salary Supplement plan may be used to help congregations that cannot make minimum compensation payments. Contact COM to apply.

5. Each year, Committee on Ministry reviews this minimum compensation plan and recommends revisions for future years.