

# PRESBYTERY OF SAN FRANCISCO

## MINIMUM COMPENSATION PLAN for 2025

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

### If Housing is Provided

Cash Salary: \$52,500

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 (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 calendar days, including 4 Sundays  
(may be taken together or divided up)

**Family Medical Leave** - All calls shall include provision for a minimum of twelve weeks paid family medical leave including continued full participation in the Board of Pensions for:

- birth of a child
- fostering or adoption of a child;
- care for ill or disabled family members;
- healing following a loss or tragic event

NOTES: 1. After approval by Presbytery, these amounts become effective on **January 01, 2024**.

2. These are required minimums for our Ministers of Word and Sacrament in called positions in our congregations and recommended minimums for teaching elders in other ministries.

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](http://www.pensions.org). Part time employment has different calculations (e.g. full medical).

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

5. The minimum compensation plan is applicable for CLP/CRE's that are commissioned to serve as pastor of a congregation.

6. Part-time pastors shall receive the prorated percentage the plan.

### If Housing Is Not Provided

Cash Salary/Housing Allowance \$75,000

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 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)