

Minimum Salary Requirement

For full-time Pastors - \$55,508 (this includes the 3.5% COLA for 2024)

For CLPs – 70% of the MWS Minimum Salary

For part-time Pastors - you may pro-rate the salary based on hours worked

Pulpit Supply Recommendations

For 2024, recommendations are as follows:

One service - \$130

Two services the same day - \$185

Moderating Session - \$80

Mileage to and from the worship service or session meeting at the IRS Standard Mileage Rate (*for 2024 that is 0.67 cents per mile*)

*If meals and overnight accommodations are involved, the cost should be assumed by the congregation.

Board of Pensions Calculations

The Board of Pensions (BOP) benefits breakdown is as follows:

Medical – 29% of total income

Pension – 8.5% of total income

Death & Disability – 1% of total income

Temp. Disability – 0.5% of total income

****NOTE:** There is a minimum dues amount for medical- which for 2024 is \$12,500. It is not pro-rated for part-time employees.

The other percentages will remain based on their total income.