



5-Year History Pastoral Compensation Minimums Presbytery of Des Moines



	2013	2014	2015	2016	2017
Effective Salary¹	\$43,600	\$43,600	\$44,036	\$44,917	\$45,815
Pension Dues²	33% of Effective Salary	35% of Effective Salary	Minimum of 35% of Effective Salary - TBD	36.5% w/family 35% member only	36.5% w/family 35% member only
Continuing Ed. Dollars³	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Continuing Ed. Leave^{3,4}	2 weeks	2 weeks	2 weeks	2 weeks	2 weeks
Auto Reimburse	Actual or IRS	Actual or IRS	Actual or IRS	Actual or IRS	Actual or IRS
Vacation³	4 weeks	4 weeks	4 weeks	4 weeks	4 weeks

¹ Effective Salary includes cash salary; employee contributions to 403(b) plans, tax sheltered annuity plans; salary reduction contributions to flexible health spending accounts and cafeteria plans; housing, utilities, and furnishings allowances; employing organization contributions to 403(b) plans, tax sheltered annuity plans, equity allowances; bonuses, overtime pay, professional expense allowances that are not set up on an “accountable reimbursement” basis, gifts from employing organization, manse equity allowances; other allowances such as medical deductible, insurance premiums, and the portion of any SECA allowance that exceeds 50% of the SECA obligation; and an amount for the manse equal to 30% of all the above if the member lives in employer provided housing. See Board of Pensions publication, *Understanding Effective Salary*:

<http://www.pensions.org/AvailableResources/BookletsandPublications/Documents/pln-103.pdf#search=understanding%20effective%20salary>

² The Board of Pensions plan includes health insurance, disability insurance, life insurance, and survivor benefits, along with retirement pension benefits.

³ Continuing Education dollars and leave are not lost if not used by the end of the year but accumulate up to a maximum of three years’ worth. Example: If no continuing education was taken in 2015 and 2016, the dollars and time available for 2017 would be \$4,500 (1,500+1,500+1,500) and 6 weeks. To avoid budget surprises, any such carryover should be reported to the Session in advance.

⁴ Sundays are included in the weeks of continuing education and vacation, so a pastor planning continuing education could be away for 2 Sundays for that purpose, and a pastor taking vacation could be away 4 vacation Sundays.