



5-Year History Pastoral Compensation Minimums Presbytery of Des Moines



	2018	2019	2020	2021	2022	2023
Effective Salary¹	\$47,000	\$47,987	\$48,947	\$49,926	\$52,920	\$55,500
Pension Dues²	37%	37%	37%	37%	37%	39%
Continuing Ed. Dollars³	\$1,500	\$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	2 weeks
Auto Reimburse	Actual or IRS	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	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; non-matching 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*: <https://www.pensions.org/file/what-we-offer/benefits-guidance/forms-documents/Documents/pln-103.pdf>

² This is for Board of Pensions Pastor’s Participation plan which includes health insurance, death and disability insurance, temporary disability, and 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 2019 and 2020, the dollars and time available for 2021 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.

Please note:

- The fee for moderating sessions for vacant churches - \$50 plus actual mileage at the IRS professional rate.
- The fee for pulpit supply:
 - \$150 per Sunday for one service plus actual mileage at the IRS professional rate.
 - \$200 per Sunday for two services plus actual mileage at the IRS professional rate.