



Commission on Ministry

Compensation and Personnel Guidelines and Policies for Pastors



Approved by the Presbytery of Des Moines on November 9, 2024

Notes for Implementation of these Guidelines and Policies

1. The Minimum Effective Salary for the Presbytery of Des Moines for 2025 was recommended and approved at the May 14, 2024, presbytery meeting. It is \$59,000. The formula for calculating minimum effective salary that is included in this document will be effective January 1, 2026, and the actual numbers for 2026 will be released by the Commission on Ministry after the Board of Pensions releases the church-wide median salary data.
2. All other guidelines and policies in this document, except for the formula for calculating minimum effective salary, will be effective January 1, 2025.
3. As the Board of Pensions transitions into a new dues structure, they are offering a Transitional Pastors Plan for the years of 2025, 2026, and 2027. This plan is only available to employers who have a minister in the Pastor's Participation Plan as of December 31, 2024, in order to transition from the current dues structure to the new one. Because of its temporary nature, this plan is not outlined in these policies and guidelines. However, every congregation and pastor that meets this eligibility requirement is strongly encouraged to evaluate which plan it would be best to offer and enroll in.
4. Because of the transitions being made in the dues structure of the Board of Pensions plans, there are going to be changes made to their website and the hyperlinks included in this document. The presbytery will make every effort to keep the information and links current as the updates are made.
5. The Commission on Ministry understands both the realities of congregational life and the need for well trained, justly compensated ministers. We recognize that there are some significant changes contained within these guidelines and policies. **All congregations are encouraged to seriously consider the guidelines, noting the ones that are required by the presbytery, and create a plan to move toward full implementation within the next 1-4 years. Additionally, churches entering, or currently in, the process of searching for a new minister will use these guidelines to communicate the compensation package they are able to offer.**
6. The Commission on Ministry and presbytery staff are happy and eager to help your congregation use these guidelines well. Please contact them with your questions and concerns.

Introduction

All Christians are called to ministry and mission, beginning with their baptism. Congregations have found that properly trained leaders are indispensable if they are to be faithful to the gospel and to God's mission. Well-educated, trained ministers help the church guard against distortions of the gospel, neglect of prayer or scripture, or misuses of religion. Studies in Bible, church history, theology, psychology, leadership development, and more prepare ministers to preach and teach the gospel faithfully in changing social times. Ministers need to also understand psychological, social, political, and economic realities to help the church hear God's call and respond in faithful mission. Professional ministers developed because such responsibilities demanded more education and time than could be achieved by volunteers. To that end, the typical Presbyterian pastor has completed training equivalent to other professionals.

Congregations compensate pastors/teachers/preachers/leaders to equip members for ministry through: Bible study, worship, preaching, teaching, administering the sacraments, counseling, prayer, spiritual direction, and support at times of special personal or community need. Compensation reflects, therefore, the congregation's intention to live in faithful service to God. That makes their relationship with their minister different from that of employer to employee, even though a written call should be considered a legal contract. Their relationship is a covenant defined by their responses to God's Call. Presbyterian calls occur between pastors and congregations who have discerned God's direction in creating a relationship of mutual ministry, and who have had that call validated and affirmed by the Presbytery. Like other members of the Body of Christ, pastors are called to be servants of God. God calls pastors into service in a variety of settings, each of which, when faithfully discerned, ought to be honored regardless of size or wealth of the congregation or specialized ministry. At the same time, faithful discernment of a call includes a practice of good stewardship. The connectional nature of Presbyterian call, and its initiation by God, preclude a purely economic or marketplace approach to the topic of compensation for pastors.

The 207th General Assembly (1995) adopted the paper, God's Work in Our Hands, Employment, Community, and Christian Vocation, as policy for the Presbyterian Church (U.S.A.). The heart of the policy statement is its "Principles of Vocation and Work", through which theology is brought to life in concrete ways. Three of the principles are:

- The church must seek to become a model employer by providing workers with adequate compensation, meaningful opportunities for participation in decision making, leisure time in which to participate in family and community life, and by developing "...reasonable relationships between the highest and lowest salaries paid to all church employees."
- The foundation upon which all just employment policies are built is access to employment at a level of compensation that allows people to live in dignity and security.
- All conditions of paid employment, including compensation and working conditions, should sustain and nurture the dignity of individuals, the well-being of households and families, the social cohesiveness of communities, and the integrity of the global environment.

The full paper, God's Work in Our Hands, Employment, Community, and Christian Vocation, can be found here: <https://www.presbyterianmission.org/resource/gods-work-our-hands-employment-community/>

Basic Considerations

When a pastor is called to a church, the local church, in the Call, promises to pay the pastor a fair salary and provide for their welfare (W-4.0404c1). The Session further promises and obligates itself "to review annually

the minister's terms of call and shall propose for congregational action (G-1.0501) such changes as the session deems appropriate, provided that they meet the presbytery's minimum requirements" (G-2.0804).

The following principles, in summary, are important when considering compensation for ordained ministers and other pastors:

The church compensates leaders for the sake of, and in the service of, the whole church's ministry and mission. The pastor is not "hired" by a congregation to serve itself but is called as a pastor and teacher to lead all members in proclaiming the gospel, being stewards of God's human and material gifts, and serving God's mission. The pastor is thus a local representative of the gospel tradition and the whole church.

The church's ministry both requires and deserves our faithful stewardship and our generous giving. One part of the church's ministry should not be put in competition with another because of weak stewardship. For example, local and wider mission are both essential; adequate minister compensation and building maintenance are both very important. Faithful ministry requires faithful stewardship. Sessions must stress the importance of adequate stewardship by all members of the church to sustain a fair salary for the pastor. Pastors affirm that their calls are calls to service and not for financial gain. There is a balance that pastors and churches must maintain between what is needed for the pastor to work in the ministry of the church and what the local church can support.

Compensation should be consistent with the values faith affirms. It should honor experience, education, and responsibilities. It should meet genuine needs and be reviewed annual to respond to changing personal or economic conditions. It should be generous, just, and equitable regardless of race, gender, sexual orientation, social status, or age. From its inception the Church has affirmed just compensation for its servants. The Presbyterian Church (U.S.A.) has repeatedly confirmed this commitment to support its servants with compensation that includes salary, benefits, vacation, and opportunities for spiritual growth and renewal.

These concrete expressions of care extend God's desire for shalom and well-being, helping church servants flourish in the holy and human endeavor of ministry. As the body of Christ, we demonstrate abundant life to the world as a community of faith, hope, love, and witness. We call people to varied forms of service and covenant to support them so they may devote their best gifts and energies to the work of God's kingdom.

Forms of Ministry

Full-Time Solo or Senior Ministry

Full-time pastors should receive at least the minimum effective salary according to the chart detailed in the effective salary section. For purposes of these recommendations, it is assumed that full-time service consists of approximately 40 hours per week, 52 Sundays per year. Another way to think about it is in units. Full-time service consists of 10 units of work per week, where one unit equals a 4-hour block of time, such as one morning, one afternoon, or one evening, as averaged over the course of a year. For example, a minister who spent a morning on worship preparation, an afternoon on hospital visitation and administrative work, and an evening at a church meeting would have worked 3 units that day.

Full-Time Associate Ministry

Associate pastors' compensation will vary with responsibilities, experience, and training. While it is common for an associate pastor's cash salary and housing to be less than that of the senior minister's in that congregation, it shall meet at least the minimum guidelines. Any differential between the

compensation of a senior pastor and that of an associate pastor would best be accomplished by increasing the compensation of the senior pastor (for additional responsibilities, etc.) rather than by reducing the compensation of the associate. Full benefits should be provided for all full-time pastors.

Part-Time Ministry

Churches that cannot afford the recommended full-time salary package may wish to consider offering their pastor a part-time salary package, which is based on the pastor's time commitments as described below in either hours or units. Transparency and good communication are key to this package, because without those a church might easily develop unrealistic expectations of its part-time minister.

In hours: Full-time is defined as 40 hours per week and leading the majority of Sunday worship services. Part-time is defined as follows:

- $\frac{3}{4}$ time = 30 hours per week and the minimum salary calculated at 75% of a full-time ministry package.
- $\frac{1}{2}$ time = 20 hours per week and the minimum salary calculated at 50% of a full-time ministry package.
- $\frac{1}{4}$ time = 10 hours per week and the minimum salary calculated at 25% of a full-time ministry package.
- A consideration in part-time employment should be the expected number of Sunday worship services the minister is to lead.

In units: Full-time is defined as 10 units per week, with one unit is a 4-hour block of time, such as one morning, one afternoon, or one evening, and leading the majority of Sunday worship services. Part-time is defined as follows:

- $\frac{3}{4}$ time = 7 $\frac{1}{2}$ units per week and the minimum salary calculated at 75% of a full-time ministry package.
- $\frac{1}{2}$ time = 5 units per week and the minimum salary calculated at 50% of a full-time ministry package.
- $\frac{1}{4}$ time = 2 $\frac{1}{2}$ units per week and the minimum salary calculated at 25% of a full-time ministry package.
- A consideration in part-time employment should be the expected number of Sunday worship services the minister is to lead.

This approach permits a church to set priorities while also providing considerable flexibility. Lay people might prepare a newsletter, teach an adult Bible Study, or make routine care visits, freeing up the part-time minister to concentrate on worship preparation, a limited number of meetings, and care of and visits to those in need. In this way, a church may provide a professional-level ministry with a part-time minister.

A possible, but not exhaustive, list of church activities and responsibilities that might be included in a minister's total hours or units of time are:

- Worship planning and preparation
- Sunday worship and Sunday programs
- Visits at hospitals, nursing homes, or personal homes
- Administration, phone calls, e-mails
- Church, community, and denominational meetings
- Pastoral care, weddings, funerals, and other pastoral concerns
- Teaching, Bible Study, Adult Education

- Communication venues, i.e., bulletins, newsletters, website, etc.
- Community-based chaplaincy at nursing homes, jails, hospitals, etc.

Intentional Interim (Transitional) Ministry

An interim (transitional) pastor serves churches experiencing the transition between their former pastor's departure and the calling of a new pastor. Because this interim period is such an important time for a congregation to work on issues of change and development, an interim pastor needs special skills and training. A full-time interim pastor should receive compensation that meets the above guidelines and be at least equal to the pay received by the previous pastor.

An Intentional Interim (Transitional) Minister is a pastor contracted to serve a church during a stipulated transition period in order to help that congregation meet particular goals before calling a new, permanent pastor. An Intentional Interim (Transitional) Minister helps the church identify those important goals and set objectives for the interim period. Compensation for this specialist in interim ministry should be at least at the same level as the last full-time pastor's but may need to be higher to adequately compensate for the interim's unique skills or to stretch the congregation toward more adequate compensation for a newly called pastor.

Ministers who provide Interim (Transitional) Ministry rely on churches to support them during their ministry in the local setting, but also need to maintain some stability between interims. Churches should take this into account when negotiating the terms to be applied at the end of an interim contract. It is suggested that each church setting seek to provide an additional 30-45 days of full compensation following the end date of an interim minister's time in serving a church setting for more than 6 months, and 15 days of full compensation for less than 6 months of service.

Interim (Transitional) ministers, whether part-time or full-time, may be called according to the effective salary guidelines found below or by using the hour or unit system illustrated in the Part-time Ministry section on page 3.

Commissioned Ruling Elders (Commissioned Lay Pastors)

Commissioned Ruling Elders (Commissioned Lay Pastors) serve a vital role in the life of the Church. This guideline should be used for full- and part-time ministry. Full-time roles should be compensated according to the effective salary guidelines of this document at 85-100% of the listed salary. Full housing and general benefits should be provided for full-time ministry. Part-time ministry should be compensated using the same approach as part-time ordained ministry as described above.

Effective Salary

The PC (USA) Board of Pensions uses effective salary to determine the cost of benefits. Effective salary includes most compensation, whether received in cash, in kind, or in deferred form. It does not include accountable reimbursements for business expenses. More detailed information on effective salary can be found in the guide "Understanding Effective Salary of the Presbyterian Church (U.S.A.) that is published by The Board of Pensions of the Presbyterian Church (U.S.A.). It can be found at: <https://www.pensions.org/file/what-we-offer/benefits-guidance/forms-documents/Documents/pln-103.pdf/>

The following chart provides guidance for determining the effective salary of full-time ordained ministers in a local church setting. The chart presents salary guidelines related to the average weekly worship attendance of a church with various Steps within each category. The Steps refer to experience, special skills, and other factors

deemed important for salary calculations. If the actual effective salary of a minister is below that of the appropriate membership size and Step, the position may be considered to be less than full time. The salaries listed in the chart are for ordained ministers who are solo and senior ministers. Commissioned Ruling Elders (Commissioned Lay Pastors) should receive 85-100% of the salary designation for an ordained minister serving the same church at the appropriate membership size and Step.

The minimum for Step A/Up to 50 is 83%¹ of the church-wide median effective salary as computed by the Board of Pensions. Each move up (whether by step or attendance) is an increase of 5%. The median effective salary as calculated by the Board of Pensions can be found at: <https://www.pensions.org/what-we-offer/employer-guidance/effective-salary>. Each year, when the data is available, the Commission on Ministry communicates a minimum salary level generated by the formulas in this policy for all full-time pastors for the coming year. It is recommended that no salary be below the minimums established by this policy. The compensation policy will be posted on the Presbytery website and updated annually.

These guidelines assume most of the responsibility for worship planning, preparation, and leadership are held by one or two pastors of the congregation and that the major activity and workload of the ministry is connected with worship. In some settings, especially congregations with more than two ministers who share and/or collaborate for most worship planning, preparation, and leadership, adjustments should be made to more accurately align the skills necessary, and the workload demanded of the minister to the appropriate level within the grid.

Minimum Effective Salary for 2025

| Avg. Weekly Worship Attendance | Step A | Step B | Step C | Step D | Step E |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Up to 50 | 58,100.00 | 61,005.00 | 64,055.25 | 67,258.01 | 70,620.91 |
| 51-100 | 61,005.00 | 64,055.25 | 67,258.01 | 70,620.91 | 74,151.96 |
| 101-150 | 64,055.25 | 67,258.01 | 70,620.91 | 74,151.96 | 77,859.56 |
| 151-200 | 67,258.01 | 70,620.91 | 74,151.96 | 77,859.56 | 81,752.53 |
| 201-250 | 70,620.91 | 74,151.96 | 77,859.56 | 81,752.53 | 85,840.16 |
| 251 and above | 74,151.96 | 77,859.56 | 81,752.53 | 85,840.16 | 90,132.17 |

Guide to the Steps

Effective salary guidelines are based upon the average weekly worship attendance and the skills, education, and experience of the pastor, co-pastor, associate pastor, team ministry, pastor, or other authorized minister.

Please note:

- Each Step denotes a minimum salary for that Step.
- Truly outstanding performance in ministry may merit a salary in the next larger category or Step.
- An adjustment should be considered for ministers who have received less than adequate increases in the past.

Step A = Entry-level. No ministerial or applicable life experience other than field education as a part of theological education.

¹ See Appendix Section A for details of how this was determined.

- Step B = Entry-level to Mid-level. 2-5 years ministerial and/or applicable life experience.
- Step C = Mid-level. 5-15 years ministerial and/or applicable life experience and proficiency in special skills.
- Step D = High Mid-level to Early Senior-level. 15-25 years ministerial and/or applicable life experience, perhaps an advanced graduate degree, specialized experience gained from continuing education or other work experience. A high level of proficiency in a wide range of skills typically needed by a senior minister, including staff supervision.
- Step E = Senior level. 20 or more years ministerial and/or life experience, highest level of skills proficiency needed by a senior minister, advanced graduate degree(s) and/or specialized skills.

The Presbytery of Des Moines is well aware that many of our churches struggle to meet these guidelines. The first approach in such a situation must be a careful inward look in which the congregation openly and prayerfully considers whether it is really teaching and challenging its members to be generous givers and faithful stewards of the financial resources God has given to each member. In cases where the resources to compensate at the guideline minimums cannot be obtained, it is important to enter into constructive negotiation with the pastor about alternative ways to recognize and honor the pastor's work. Some pastors might gladly accept additional time off, additional vacation time, or other non-economic considerations in lieu of a compensation increase.

Please Note: A pastor's actual effective salary shall never be decreased even if the minimum effective salary decreases due to worship attendance or other factors.

Housing (Manse or Housing Allowance)

For ordained ministers, the cost of housing is to be part of the minister's effective salary. **The minister will choose the amount of the effective salary to designate as housing, manse, or utilities allowance so that it is most beneficial for their particular economic circumstances, in accordance with the codes of the IRS and ethics of ordained ministry.** According to the IRS, the value of the annual housing, manse, or utilities allowance must be formally approved at the annual meeting of the church or by the appropriate church board each year prior to receipt of the allowance by the minister. The approval must be officially recorded in church minutes and be retained in the church files. Below are some suggested guidelines to help ministers determine how much they would like to designate as housing, manse, or utilities allowance.

Manse Provided²

When a manse is provided, it should be well maintained and compare with the average housing in the church membership and community. Utility costs should be borne by the congregation either through direct payment or with an allowance for that purpose. Congregations should also provide a furnishings or manse allowance since total housing costs (including furnishings) are allowed by the IRS as exclusions from taxable income for ordained ministers. A manse allowance equal to 1% of effective salary is recommended.

It is appropriate and encouraged for the congregation to consider compensation for the loss of equity accruing associated with not owning a home. A housing equity allowance is money set aside for the future purchase of a home and must be placed in an account for that purpose. Upon withdrawal it is nontaxable to the extent it is justified as housing allowance under the provisions of Section 107 of the

² See Appendix Section B for additional guidelines for when a manse is provided.
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Internal Revenue Code. Due to limits of the IRS, the full amount may not be tax-free. A housing equity contribution equal to 3% of cash salary is suggested.

Utility, manse, and equity allowances are to be included in figuring effective salary for the Board of Pensions, as well as a value of the manse. This value should reflect the fair market value of the manse and must be at least 30% of the total of the cash salary and all allowances.

When a Manse is not Provided

When a manse is not provided, the housing allowance should cover the costs of renting or buying a home. Such an allowance can be inclusive of utilities and furnishing costs as well as capital costs and is paid as part of the regular compensation to the pastor. It is recommended the minister designate, at a minimum, the total of these two factors:

1. Housing amount equal to or exceeding the median fair market rent (FMR) as calculated by HUD for a three-bedroom home in the county or metro area in which the church building is located or the county or metro area where the minister is living, if different from the church building. The HUD calculated Fair Market Rent for three bedrooms can be calculated here: https://www.huduser.gov/portal/datasets/fmr/fmrs/FY2024_code/select_Geography.odn
2. Utilities at 25% of this HUD FMR for three bedrooms.

Please remember: After the effective salary is agreed upon, the minister may choose the amount to be designated as housing, manse, or utilities allowance. According to the IRS, the value of the annual housing allowance must be formally approved at the annual meeting of the church or by the appropriate church board each year prior to receipt of the allowance by the minister. The approval must be officially recorded in church minutes and be retained in the church files.

Relocation/Moving Expenses

Good beginnings are important. It is helpful that the relationship between the minister and congregation “get off on the right foot.” Congregations and ministers are urged to give thoughtful consideration to the needs of the other when undertaking a move. Because moving can be an exciting and very stressful event in a person’s life, it is important that the congregation and minister reach a mutually satisfactory decision about the move as part of the compensation negotiations.

The congregation shall be responsible for moving all household, professional, and personal goods of the minister and their family. It is recommended that professional movers be utilized. If their services are not used, the means of transporting the minister’s belongings must be mutually agreed upon ahead of time. When the services of professional movers are not used, it is strongly recommended that a separate insurance policy covering the transported goods be purchased by the congregation or that an agreement be reached as to how the cost of damaged goods will be paid.

Additionally, it is expected that the congregation provide an additional cash benefit equal to 15.3% of the relocation/moving expenses to help offset the tax now associated with this benefit. Prior to December 31, 2017, a church’s payment or reimbursement of a pastor’s qualified moving expenses was a nontaxable benefit. However, the 2017 Tax Cuts and Job Act made the moving expense benefit provided for ministers a form of taxable income that must be reported on the pastor’s W-2. The congregation’s additional cash benefit to the newly called minister helps cover the minister’s increased tax liability that results from the changes.

Self-Employed Contributions Act

Pastors are considered by the Internal Revenue Service with regards to Social Security as “self-employed” and therefore are subject to the Self-Employed Contributions Act (referred to as SECA). Self-employed individuals pay into the Social Security and Medicare tax funds. The base upon which a pastor pays SECA includes cash salary, housing allowance and utilities or the fair market value of a manse, and other income. Since a pastor is self-employed, the church cannot withhold Social Security tax from the pastor’s compensation. **All congregations in the Presbytery of Des Moines shall pay 7.65% of the Board of Pensions effective salary to their pastors as a SECA offset.** This is considered a reimbursable expense and is not to be included in effective salary. The SECA offset may be paid in one of the following ways:

1. Paid in regular installments with other pay.
2. Paid in quarterly portions corresponding to IRS deposit requirements (immediately prior to April 15, June 15, September 15, and January 15).
3. The pastor may direct the SECA offset be included in the form of excess withholding tax.

This offset is itself taxable income and so 100% of any SECA offset paid to the pastor must be added to the total salary upon which income taxes and Self-Employment Taxes are to be paid (included in line 1 of the W-2 form).

Some pastors have filed with the Internal Revenue Service to be exempt from Social Security payments. It should be noted:

- Participation in Social Security is obligatory unless one objects to participation by reason of religious principle or conscience. Financial considerations are not a legal basis for waiving participation.
- A member of the Presbyterian Pension Plan who does not participate in Social Security and is not eligible for Medicare Part A and Part B will not be eligible for the Board of Pensions’ Medicare Advantage coverage after retirement. The Board of Pensions’ benefits plans within the denomination assume receipt of Social Security benefits as part of one’s retirement package.
- **The PC (U.S.A.) Legal Office does not recommend seeking exemption from Social Security.**

Reimbursable Expenses

Reimbursable expenses are those costs reimbursable to the minister which are incurred in the performance of pastoral duties. They are not part of the person’s compensation. They are business expenses for which the congregation is responsible. The IRS considers the following to be reimbursable expenses.

Automobile

A pastor’s work includes much travel for hospital and home visits, as well as travel for governing body responsibilities. These travel costs should be reimbursed as part of the terms of call or contract provisions. Automobile expenses should be paid in one of the following ways:

1. Congregation pays for the number of business miles driven at an established IRS rate per mile. Under the present tax structure, this is the most equitable and fair way of reimbursement for congregational business travel. The current IRS mileage rate may be found here: <https://www.irs.gov/tax-professionals/standard-mileage-rates> These auto expenses are not to be added to the W-2 form since the reimbursement would be done in accordance with an accountable reimbursement plan. Each pastor must account to the church for travel expenses.

2. Congregation pays an annual “auto allowance.” The minister provides the vehicle and pays all expenses for business travel. For IRS purposes, the taxpayer adds “auto allowance” to their income, and deducts, as miscellaneous itemized deductions, all expenses for business travel.
3. Congregation leases or owns the vehicle and directly pays all operating expenses. The vehicle is used for all church business travel. For any personal use of a church-owned or leased automobile, agreement must be reached with the congregation concerning reimbursement.

Please note: Reimbursement of auto mileage should be calculated based upon the distance from home church to the destination. Mileage **should not** be calculated based upon the commute from the pastor’s home to the home church. For two or three-point parishes, a home church needs to be determined for the mileage calculation. Detailed logbooks should be kept to record the reimbursed mileage of the church and it is recommended that auto mileage be reimbursed on a monthly basis.

Continuing Education/Study Expenses and Leave

Congregations should expect their pastor to pursue professional growth and development, since both benefit from it. The goal is for self-development in the work of ministry and not for vacation, recreation, or leisure. Continuing Education/Study Leave should equip a pastor for the work not only in the local church, but the whole Church. Because this is a benefit to both the pastor and the congregation, the Session should be involved in the discussion of what continuing education the pastor is pursuing and a report of each continuing education/study leave should be given to the Session at the next meeting following the conclusion of the leave. **Continuing education/study leave of two weeks each year (including two Sundays) is required to be included in the terms of call or contract for all pastors, whether employed part-time or full-time. It is also required that the congregation offer, as part of the terms of call or contract, a continuing education/study leave allowance of at least \$1,500 to help cover a major portion of the expenses for tuition, travel, housing, and meals that might be involved.** This leave time and allowance are not lost if not used by the end of the year but are allowed to accumulate up to a maximum of three years’ worth. So, if a pastor does not use any continuing education leave or money during two years, then the third year the time and money available would be 6 weeks and \$4,500. To avoid any surprises, any such carryover is to be reported to the Session when terms of call for the upcoming year are discussed.

Professional Expenses

Many pastors experience professional costs other than auto and continuing education/study leave expenses. Congregations are encouraged to establish a separate “professional expense” category in terms of call or contract provisions. Items that could be covered might include, but are not limited to, books, magazines, publications not otherwise covered by the church budget, work related meals, cost of entertaining church members and groups, cost of participation in program activities of all church groups, association and conference responsibilities, vestments, and dues. The pastor should submit regular reports with receipts to request reimbursement.

Please note: Congregations may choose to combine the automobile, continuing education/study leave, and professional expenses into one-line item or in separate line items. If these items are not vouchered, the IRS will consider them as part of taxable income.

Professional Coaching, Spiritual Director, and/or Counselor

Congregations are best served by pastors who are attentive to their own professional development, spiritual health, and emotional well-being. To ensure the pastor has few barriers to utilizing a professional coach, being supported by a spiritual director, or working with a counselor, congregations are encouraged to allocate at least \$50-\$150 monthly as an amount that may be reimbursed to the pastor to cover these costs. The pastor should submit receipts alongside the request for reimbursement.

Board of Pensions' Benefits³

The Board of Pensions offers the following benefits: Defined Benefit Pension Plan, Retirement Savings Plan, Death and Disability, Term Life, Temporary Disability, Long-Term Disability, Supplemental Death, Medical, Dental, Vision Eyewear, Employee Assistance, Medicare Advantage, Flexible Spending Accounts, and a Health Savings Account.

All installed pastors are required to participate and be enrolled in the benefits plan of the Presbyterian Church (U.S.A.) including both pension and medical coverage, or any successor plan approved by the General Assembly (G-2.0804). The current plan is called the Congregational Pastors Package and includes member-only PPO medical, Defined Benefit Pension Plan, Temporary Disability Plan, Death and Disability Plan, Employee Assistance Plan, and access to assistance and education programs. More info on the Congregational Pastors Package can be found here: <https://seasonofrebuilding.pensions.org/2025-plan-changes/dues-packages>

For pastors who are full-time but not installed, there are two different options. All full-time pastors will be offered enrollment in the Congregational Pastors Package as part of their terms of call. Coverage under the Board of Pensions' medical plan may be waived if medical coverage provided by an employer other than the congregation (such as a spouse's plan) is available. If coverage by the Board of Pensions' medical plan is waived, the pastor will be enrolled in the Covenant Package. This coverage includes the Defined Benefit Pension Plan, Death and Disability Plan, Temporary Disability Plan, Employee Assistance Plan, and access to assistance and education programs. More info on the Pastor's Participation Plan can be found here: <https://seasonofrebuilding.pensions.org/2025-plan-changes/dues-packages>

The Presbytery of Des Moines recognizes that we have a variety of pastors in a variety of contracts, including contracts that are part-time, and believes that it is vital for an open conversation to be had between the pastor and congregation about how to structure benefits in a way that is most beneficial to the pastor and the congregation. **Pastors who are employed at least 20 hours a week are eligible for, and will be offered, enrollment in either the Congregational Pastors Package or the Covenant Package through the Board of Pensions.**

The new dues structure for the Board of Pensions, effective January 1, 2025, no longer requires congregations served by installed pastors to cover health insurance for spouses and/or children. **Medical coverage for pastors and their families continues to be both a value and an expectation for congregations served by installed pastors, as well as those whose pastors are serving in non-installed positions for at least 20 hours a week. *Minimum pastoral compensation in the Presbytery of Des Moines for all pastoral positions that are at least 20 hours a week includes health insurance coverage for pastors and families, to be paid by the congregation.*** Terms of call for installed pastors and all other pastoral covenants will include a statement indicating how this coverage will be provided. Possibilities may include insurance provided by a spouse's employment or purchased through the marketplace. It is not the intent of this policy to create a hardship for congregations or pastors. The Presbytery, working through its Commission on Ministry and Presbytery Staff, is committed to helping congregations and pastors navigate these changes.

Participation in an alternative form of enrollment in the Board of Pensions' plan (such as Pathways to Renewal) will be considered on a case-by-case basis and must be approved by the Board of Pensions and the Commission on Ministry.

³ More comprehensive information about the offerings of the Board of Pensions can be found here: <https://www.pensions.org/what-we-offer>

Additional Benefits

The Board of Pensions' also offers the following additional benefits: Retirement Savings Plan, Supplemental Death, Supplemental Disability, Term Life Plan, Dental Plan, and Vision Eyewear Plan. For pastors enrolled in the Congregational Pastors Package, the congregation is required to offer these additional benefits, though the cost may be paid by the congregation, the pastor, or a combination of both. For pastors in the Covenant Package, the congregation is required to offer Supplemental Death and may offer Retirement Savings Plan, Dental Plan, and Vision Eyewear Plan. The cost may be paid by the congregation, the pastor, or a combination of both.

Board of Pensions' Benefits Detailed

Please Note: The details included below are short summaries intended to inform everyone about all the benefits congregations are able to offer to their employees, not solely ministers, through the Board of Pensions. The Presbytery of Des Moines encourages its congregations and pastors to ensure clarity and understanding about these plans by contacting the Presbytery's Board of Pensions Church Consultant.

Defined Benefit Pension Plan

The Defined Benefit Pension Plan **may be offered to any employee scheduled to work at least 20 hours per week.** The plan is included in the Pastor's Participation and the Minister's Choice benefits packages. The Defined Benefit Pension Plan is paid 100% by the employer. Employees do not contribute to the Defined Benefit Pension Plan. More info can be found here:

<https://www.pensions.org/what-we-offer/retirement/pension>

Retirement Savings Plan of the Presbyterian Church (U.S.A.)

The Retirement Savings Plan **may be offered to any employee, regardless of the number of hours they work per week.** Church employers are required to offer the plan to pastors enrolled in the Congregational Pastors Package. They may choose to offer the plan to pastors enrolled in the Covenant Package and any other employee, regardless of the numbers of hours worked. Members working in post-retirement service are eligible to participate. An employer matching contribution to the Retirement Savings Plan is not considered part of effective salary, so the employer cost for dues-based benefits is not affected. A fixed employer contribution to the Retirement Savings Plan, as a percentage of pay or a dollar amount, is considered part of effective salary and included in the calculation of dues. More info can be found here: <https://www.pensions.org/what-we-offer/retirement/retirement-savings>

Death and Disability Plan

The Death and Disability Plan **may be offered to any employee scheduled to work at least 20 hours per week.** The plan is included in the Congregational Pastors and Covenant benefit packages. The Death and Disability Plan is paid 100% by the employer. More info can be found here:

<https://www.pensions.org/what-we-offer/financial-protection/death-disability>

Term Life Plan

The Term Life Plan **may be offered to employees working at least 20 hours per week who are not enrolled in the Death and Disability Plan.** The Term Life Plan offers two features from which you can choose: a fixed amount of coverage in tiers from \$5,000 to \$200,000 or an income-based benefit amount, one times a member's effective salary. The employer pays the full cost of term life coverage. More info can be found here: <https://www.pensions.org/what-we-offer/financial-protection/term-life>

Temporary Disability Plan

The Temporary Disability Plan **may be offered to employees working at least 20 hours per week.** The plan is included in the Congregational Pastors and Covenant benefits packages. Temporary disability benefits are generally available for up to 90 days from the date of the disability, after a 7-day waiting period. Either the employer or the employee may pay the full cost of the coverage. More info can be found here: <https://www.pensions.org/what-we-offer/financial-protection/temporary-disability>

Long-Term Disability Plan

The Long-Term Disability Plan **may be offered to employees working at least 20 hours per week who are not enrolled in the Death and Disability Plan (which includes a long-term disability benefit).** An employee may apply for long-term disability benefits if unable to work for more than 90 consecutive days while recovering from a physical or mental illness or injury, though the Long-Term Disability Plan has a 12-month pre-existing exclusion. The employer pays the full cost of the Long-Term Disability Plan; the employee may not contribute. More info can be found here: <https://www.pensions.org/what-we-offer/financial-protection/long-term-disability>

Supplemental Death Benefits

Employees enrolled in the Death and Disability Plan or the Term Life Plan are eligible to apply for supplemental death benefits when first eligible or during annual enrollment each year. The Supplemental Death Benefits offer coverage in addition to the death benefits provided under the Death and Disability Plan or the Term Life Plan. Eligible employees may apply for supplemental death benefits for themselves, their spouses, and/or their eligible dependent children. The employer may choose to pay for some, none, or all of the employee's coverage. The employee pays the cost of coverage for a spouse and/or children. More info can be found here: <https://www.pensions.org/what-we-offer/financial-protection/supplemental-death>

Medical Plan

Employers may offer either the preferred provider organization (PPO), the exclusive provider organization (EPO), or the qualified high deductible health plan (HDHP); any two options; or all three. Employees elect coverage in levels: Member-only, Member + Spouse, Member + Child(ren), Member + Family. The employer must contribute at least 50% of the cost of Member-only coverage in the lowest-cost option offered – regardless of which option or coverage level the employee elects. Employees may be required to pay the balance of the cost for Member-only coverage and/or up to 100% of the incremental cost of coverage for their eligible family members. The Medical Plan is included in the Congregational Pastors Package. More info can be found here: <https://www.pensions.org/what-we-offer/health/medical>

Dental Plan

The Dental Plan **may be offered to any employee as there is no hourly work requirement.** The employer may choose to pay for some, none, or all of the employee's coverage. More info can be found here: <https://www.pensions.org/what-we-offer/health/dental>

Vision Eyewear Plan

The Vision Eyewear Plan **may be offered to any employee as there is no hourly work requirement.** The employer may choose to pay for some, none, or all of the employee's coverage. More info can be found here: <https://www.pensions.org/what-we-offer/health/vision-eyewear>

Employee Assistance Plan

The Employee Assistance Plan (EAP) is a confidential resource provided at no cost to **employees enrolled in medical coverage through the Board of Pensions or the Congregational Pastors or Covenant benefits packages**. Through the EAP employees have access to counseling sessions, financial and legal assistance, resources for child and elder care, and more. More info can be found here: <https://www.pensions.org/what-we-offer/health/medical/employee-assistance>

Humana Group Medicare Advantage PPO Plan

The Humana Group Medicare Advantage PPO Plan for retired members replaces the Medicare Supplement Plan effective January 1, 2024. This plan provides all the benefits of Original Medicare (Parts A and B), prescription drug coverage, plus extras like dental, vision, and hearing aid benefits and a variety of wellness, clinical, and fitness programs. The participant will continue to be responsible for the Medicare Part B premium. There is no cost for participation in the Humana Group Medicare Advantage PPO plan. After January 1, 2024, an individual and their eligible spouse may enroll in the plan when the individual retires, if they are age 65 or older and are enrolled in Medicare Parts A and B. More info can be found here: <https://www.pensions.org/what-we-offer/health/medicare-advantage>

Flexible Spending Accounts (FSAs)

Flexible spending accounts enable employees to set aside pretax dollars through payroll deductions to pay for eligible healthcare and dependent care expenses. The Board of Pensions offers two types of FSAs:

- Healthcare FSAs allow participants to pay for eligible medical, dental, and vision expenses.
- Dependent Care FSAs can be used to pay for eligible expenses for children under age 13 and certain older family members.

Employers may choose to offer either or both types of FSAs. A Healthcare FSA may be offered to employees who are eligible to enroll in the PPO or EPO option of the Medical Plan or an eligible, qualified healthcare plan the employer offers other than those available through the Benefits Plan of the Presbyterian Church (U.S.A.). A Dependent Care FSA may be offered to any employee. The employer is responsible for paying the administrative fee for each employee who establishes a healthcare and/or dependent care FSA. Only one fee is charged per employee. FSAs are typically funded through employee contributions; however, employers may choose to contribute to them as well (limits apply). More info can be found here: <https://www.pensions.org/what-we-offer/tax-advantaged-accounts/flexible-spending-accounts>

Health Savings Account (HSA)

Employers who offer the high deductible health plan (HDHP) medical coverage option are encouraged to also offer a health savings account (HSA) to employees. To be eligible to set up and make contributions to an HSA, the employee

- Must be enrolled in the HDHP, and their employer must offer the HSA;
- Cannot be covered by any other medical plan that is not an HSA-compatible health plan, including a spouse medical plan;
- Cannot typically be enrolled in a healthcare flexible spending account;
- Cannot be enrolled in Medicare or TRICARE;
- Cannot be eligible to be claimed as a dependent on someone else's tax return; and
- Must be a U.S. resident.

The employer is responsible for paying the administrative fee for each employee who establishes an HSA. Only one fee is charged per employee. HSAs are typically funded through employee

contributions; however, employers may choose to contribute to them as well. More info can be found here: <https://www.pensions.org/what-we-offer/tax-advantaged-accounts/hsa>

Workers' Compensation

Congregations are required by law to provide workers' compensation insurance for all employees, including pastors.

Professional, Directors, and Officers Liability

Each congregation is expected to have liability insurance that covers the pastor(s) and staff for professional liability (Pastoral Counseling and Misconduct Liability) and liability insurance that covers the directors and officers. This is to protect the congregation and employees in case of a lawsuit. Talk with your insurance carrier representative for more information.

Leave Benefits

Congregations are expected to develop personnel policies governing vacation leave, days off, holidays, and leave for pastors and lay employees. Such policies are wise to anticipate special situations or needs such as illness, personal emergencies, and the birth, foster, or adoption of a child. Personnel policies regarding such needs can avoid confusion and avert tensions in the relationship. Any personnel policy adopted by a congregation shall meet the minimums set by the Presbytery as described below.

Please Note:

“Immediate Family” generally refers to a person’s spouse, partner, child(ren), parent, stepparent, parent-in-law, sibling (including step and half), grandparent, grandchild, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, and daughter-in-law, an individual who may have acted *in loco parentis* (in the place of a parent), and any individuals who live in the same household. A person’s spouse is an individual to whom they are legally married in a marriage that conforms to the definition in the Book of Order of the Presbyterian Church (U.S.A.) (W-4.0601). This includes individuals in a common law marriage, a state-licensed civil union, or state-licensed domestic partnership, as well as individuals in marriages validly entered into outside of the United States. A person’s child(ren) include biological, adopted, or foster children and legal wards and children and stepchildren for whom the person provides care and financial support on a daily basis.

This list is descriptive, not exhaustive. The Presbytery of Des Moines realizes that there are many non-traditional relationships that are equally important to people; therefore, the definition may also apply to any individual related by blood or affinity whose close association with the person is the equivalent of a family relationship.

Vacation

Ministers are often expected to work more than the standard 40-hour work week. Responsibilities often require work on evenings and Saturdays as well as Sundays; therefore, **vacation leave of at least four weeks (including four Sundays) is required to be included in the terms of call or contract for all pastors, whether employed part-time or full-time.** Vacation is to be kept separate from study leave, attendance at conferences, weekly days off, and sabbatical leave. Pastors are encouraged to take vacation in a large enough block of time (at least one week) for the refreshment which is necessary for

effective renewal. The Presbytery encourages a policy that allows for up to, but no more than 10 unused days of vacation time (including 1 Sunday) to be rolled from one year into the next calendar year. The refreshment from vacation comes only if the pastor takes vacation leave regularly. Excessive accumulation of vacation leave does not provide for that regular refreshment. The church shall be financially responsible for coverage of all pastoral functions, including worship leadership/preaching, while the pastor is on vacation.

Days Off

It is expected that full-time pastors will observe two days off per week to assure a pastor's continued health and endurance. When there has been an unusually heavy week, pastors are encouraged to take an extra day off during the next week to compensate. This is not considered a vacation day.

Understanding that in most professional employment settings multiple three-day holiday weekends are observed, the Presbytery of Des Moines encourages congregations to provide an additional two Sundays per year where the pastor is free of church responsibilities. These Sundays will be made known to the Session at the beginning of each year. Church events that may require the pastor's participation will not be scheduled on those weekends.

Holidays

Congregations shall provide at least the following paid holidays: New Year's Day, Martin Luther King, Jr. Day, Easter Monday, Memorial Day, Juneteenth Day, Independence Day, Labor Day, Columbus Day/Indigenous Peoples' Day, Thanksgiving Day and the Friday following, and Christmas Day. If a pastor works on a designated holiday, another day shall be recognized as a day off. When a holiday falls on a Sunday, another day should be taken as the holiday.

Congregations are encouraged to also include the Sunday following Christmas and the Sunday following Easter on the list of paid holidays so that the pastor is able to celebrate those holidays.

Continuing Education/Study Leave

Continuing Education/Study Leave is detailed in the Reimbursable Expenses section under Continuing Education/Study Expenses and Leave.

Sick Leave

Sick Leave is defined as a time when a pastor is incapable of performing the functions of ministry, is normally under the care of a physician, and has every expectation of returning to work. A minimum of 14 days (including 2 Sundays) within a calendar year with full salary, housing, and pension benefits, which can be accumulated up to 42 days within a three-year period, is required to be included in the terms of call or contract for all pastors, whether employed part-time or full-time. Professional and travel allowances, as well as other reimbursable ministry expenses, would not be payable during sick leave. Notice shall be given by the minister (or a responsible family member) to the clerk of session or personnel committee as soon as sick leave is needed.

Emergency or Personal Leave

Allowance shall be made for the pastor to be with their immediate family at times of special celebration, such as weddings or graduations, and at times of personal sorrow, such as illness or death. Also, the pastor may have times of personal emergency or unusual family responsibility. Therefore, a period of at least four days of leave (including 1 Sunday) shall be included in the terms of call or contract for all pastors, whether employed part-time or full-time, so the pastor may be with other family members. That means, if the celebration (wedding/graduation) or the death/funeral/burial occurs locally, four days is

appropriate; if the event is out of state or some distance from home, time for travel shall be added to the four days.

Civic Service Leave

Full-time and part-time pastors who are members of a US Military Reserve or National Guard unit shall be excused from work when called for military duty and training. Congregations shall adhere to all federal and state laws affecting military leave.

Pastors shall be granted leave for jury duty. They shall receive up to two weeks compensation while serving as a jury member. Compensation should be figured as the difference between their regular compensation and the jury duty per diem pay. Pastors are expected to resume pastoral duties once released from jury duty for the day.

Participation in PC (U.S.A.) Wider Church Ministry, Mission Work, and Outdoor Ministry Leave

Congregations are in ministry beyond the limits of their community. Therefore, pastors are expected to attend official presbytery meetings and should be encouraged also to serve in wider ministry settings—in the presbytery, synod, or national settings. Such service, in appropriate amounts, should be considered part of both the congregation's and the pastor's ministry and mission.

Pastors are encouraged to participate in the mission work of the congregations they serve, including participating in congregation sponsored mission trips. Time spent on these trips is neither time off nor vacation.

Outdoor ministry is transformative for congregations, and so, congregations are encouraged to allow their pastor one week's participation in, or service to, a camp or outdoor ministry setting. Such wider service is neither time off nor vacation. Expenses not reimbursed by the wider ministry setting should be reimbursed by the local congregation.

Paid Family and Medical Leave (PFML)

Terms of call for all installed pastoral positions are required to include a minimum of twelve weeks paid family medical leave (G-2.0804). The **Presbytery of Des Moines requires** that the terms of call or contract for all full-time pastoral positions, whether installed or not, include a minimum of twelve weeks paid family and medical leave per year and that all the terms of call or contract for part-time pastoral positions include the amount of leave in proportion to the amount of time for which the pastor is employed.

Full-time is defined as 40 hours per week and 52 Sundays per year and includes a minimum of twelve weeks (including twelve Sundays) paid family and medical leave. Part-time is defined as follows and includes the following amount of paid family and medical leave:

- $\frac{3}{4}$ time = 30 hours per week, 39 Sundays per year = minimum of nine weeks (including nine Sundays) paid family and medical leave per year.
- $\frac{1}{2}$ time = 20 hours per week, 26 Sundays per year = minimum of six weeks (including six Sundays) paid family and medical leave per year.
- $\frac{1}{4}$ time = 10 hours per week, 13 Sundays per year = minimum of three weeks (including three Sundays) paid family and medical leave per year.

This Paid Family and Medical Leave Policy, when combined with other leave options such as Sick Leave and Emergency or Personal Leave, is intended to provide a comprehensive leave program.

Together, this leave program provides paid leave for life circumstances such as the birth, foster placement, or adoption of a child, care for an immediate family member due serious health condition, care for a pastor's own serious health condition, or healing following a loss or tragic event.

Paid Family and Medical Leave may be used for:

- The birth of a child and in order to care for that child.
- The adoption or placement of a child for foster care with the pastor and to care for the child.
- To care for an immediate family member with a serious health condition.
- A pastor's own serious health condition that makes them unable to perform the functions of their position.
- A pastor's own healing following a loss or tragic event.

Note:

Leave for birth, adoption, or foster care of a child must be taken within one year of the birth or placement of the child.

The Presbytery of Des Moines defines a serious health condition in the following way:

- A condition that requires inpatient care at a hospital, hospice, or residential medical care facility, including any period of incapacity or any subsequent treatment in connection with inpatient care;
- A condition that requires continuing care by a licensed health care provider (ex. surgery, physical therapy after surgery);
- Illnesses of a serious and long-term nature, resulting in recurring or lengthy absences (ex. migraines, restorative surgeries); or
- A chronic or long-term health condition which, if left untreated, would result in a period of incapacity of more than three (3) days (for example: cold or flu that incapacitates you for more than three (3) days and you are under care of a physician).

The Presbytery of Des Moines' believes it is not possible to list everything that might be considered a loss or tragic event. It may include, but is in no way limited to, things such as a natural disaster, a house fire, a miscarriage or stillbirth, unsuccessful fertility treatment, failed adoption process, or similar experience. Congregations are encouraged to have an expansive understanding of loss or tragic event. The Presbytery also recognizes there are times when pastors may wish or need to keep the loss or tragic event private or confidential. In those such instances, the pastor will confide in either the Executive Presbyter or the Commission on Ministry moderator before requesting leave. Then the person who has been chosen, assuming the need for leave is valid, will submit a letter of support for the leave request to the Session of the congregation the pastor is serving. This is not intended to support secret-keeping but to respect the need for privacy.

The Paid Family and Medical Leave may be used—in accordance with need—consecutively or intermittently, as long as the total amount of PFML is not exceeded. During PFML, the pastor will continue to receive all benefits detailed in their terms of call, including dues paid to and benefits provided by the Board of Pensions. While the congregation is responsible for the funding and administration of PFML, state-provided disability and paid leave benefits and Board of Pensions financial protection programs may be considered in order to help offset income continuation costs. Professional and travel allowances, as well as other reimbursable ministry expenses, would not be payable during PFML. Before using PFML, the pastor must use any paid sick time they have available,

although they may hold back five (5) sick days. Use of vacation time or emergency or personal leave is not required but may be used to extend the PFML at the discretion of the pastor and with the concurrence of the session.

When and where possible, communication of mutual needs and planning is vital to minimize disruption for the congregation. Pastors are encouraged to anticipate leave with sensitivity around the needs of the congregation, including but not limited to temporary replacement and fulfillment of duties.

Following the period of PFML, the pastor shall be entitled to return to the same position with the same title, terms of call, hours worked, and job description.

Sabbatical Leave

Someone has compared the situation of church pastors with that of a taxi leaving an airport—so loaded down with passengers, suitcases, and other items that it has a hard time even moving. So, it is sometimes for church professionals. They bear the burdens and responsibilities of ministry, the needs, the pain and hurts of their parishioners 24 hours a day, seven days a week. And as a result, many experience, to one degree or another, symptoms of emotional collapse, stress-related illnesses, and “burnout” that adversely affect their personal, family, and professional life, and that greatly diminish their effectiveness and well-being. For too long, this situation has been tolerated, and even accepted, as an inevitable part of the job. An effective solution to this situation that affects not only church professionals but the congregations they serve is Sabbath Leave, sometimes referred to as a Sabbatical. This solution has its roots in Scripture and in church tradition.

Sabbatical Leave for pastors is a planned time of intensive enhancement for ministry and mission. Sabbatical Leave follows precedents in the academic community and among a growing number of private sector groups. But even more significantly, it grows out of the Biblical concept of a Sabbath day and a Sabbath year for renewal. The word “sabbatical” comes from the Biblical term of “Sabbath”. God created the concept of Sabbath when God rested on the seventh day of creation and took time to look around and see that it was good (Genesis 2:2-3). This concept is reinforced with the Sabbatical Laws in Exodus 23, Leviticus 25, and Deuteronomy 15 wherein a person was to rest from their physical labor every seventh year. This model is also practiced by Jesus in the times he traveled away from the people so that he could be alone to rest, eat, and pray (Mark 6:30-31). Even God incarnate required solitary time away from his regular duties to rest and re-energize. So, it is an act of faith that God will sustain a pastor and congregation through a period of reflection and changed activity and an occasion for recovery and renewal of vital energies.

The “extended time” of Sabbatical Leave is qualitatively different from “vacation” or “days off”. It is not a prolonged vacation. It is, first of all, an opportunity for the pastor to strategically disengage from regular and normal tasks so that ministry and mission may be viewed from a new perspective because of a planned time of focus. It is appropriate for the Sabbatical Leave to include rest, family time, recreation, and study in a balanced way. For the congregation and its lay leaders, it is a time to see and experience things differently. Time apart from their pastors offers church members enriching opportunities for service and growth. A congregation’s capacity for ministry may be strengthened as its members assume greater responsibility for pastoral care ministries, educational activities, and congregational administration. Its faith may be deepened, and its self-understanding enhanced as it depends on God more consciously. The members of the congregation may find a deepened sense of their own ministry to the church and to each other. And certainly, when its pastor returns from Sabbatical Leave refreshed in body and spirit, ready to enter a new stage of ministry and eager to explore what everyone has learned, a congregation benefits significantly.

Requirements

All terms of call or contracts for full-time pastors serving congregations shall include a three (3) month sabbatical after each six (6) years of service to a given congregation. The pastor may negotiate with the Session to be approved to take a sabbatical leave of six (6) weeks after three (3) years of service to a given congregation. In order for a church to have a refreshed and revitalized pastor, those pastors who have changed calls within five (5) years here in Des Moines Presbytery or those who have served for more than five (5) years in another Presbytery and are now serving in Des Moines may negotiate with their current Session for a sabbatical before serving six (6) years at their current congregation.

The length of Sabbatical Leave is three (3) months or ninety (90) consecutive days, unless taken after three (3) years when it will be six (6) weeks or forty-two (42) consecutive days. Accrued vacation leave and continuing education/study leave may be attached to the sabbatical leave upon mutual agreement of the pastor and the Session. Upon completion of the Sabbatical Leave the incumbent pastor would, ordinarily, continue to serve the same congregation for a period of at least four (4) times the length of the Sabbatical Leave—one (1) year after a three (3) month sabbatical or twenty-four (24) weeks/six (6) months after a six (6) week sabbatical. The length of the Sabbatical Leave taken will determine how much time must elapse before the next Sabbatical Leave. If six (6) weeks are taken after three (3) years, then at least three (3) years shall have elapsed before the next Sabbatical Leave is taken. If three (3) months are taken after six (6) years, then at least six (6) years shall have elapsed before the next Sabbatical Leave is taken.

Planning

When beginning to prepare to provide their pastor a time of Sabbatical Leave, a Session would be wise to come to agreement on its **view** of Sabbatical Leave and its expectations for a Sabbatical. Some consider it an extended time of spiritual rest and renewal, others as time for formal professional training. Expectations for the time should be agreed upon and articulated, especially for the pastor, well in advance of the Sabbatical Leave.

It is important that a sabbatical plan be worked out well in advance to allow time for the pastor to seek appropriate grants and for the church to budget for the pastor's absence. It is recommended that planning begin at least a year in advance. When planning begins, the Session shall appoint a planning team to work with the pastor. No fewer than three (3) months before the Sabbatical begins, the team shall present for the Session's approval a detailed written plan of activity for the Sabbatical Leave. Goals to be achieved and expected end-products should be included in the document, along with a personal statement by the pastor as to why the Sabbatical Leave would be valuable for both the pastor and the church. The plan should also include a proposal for how the church's need for pastoral services would be met during the period of Sabbatical Leave. All arrangements for the provision of needed services shall be finalized at least one (1) month before the Sabbatical Leave begins. After the plan is approved by the Session, it should be forwarded to the Presbytery's Commission on Ministry for its review and counsel as well.

Leaving and Returning

On the day the Sabbatical Leave is to begin, the congregation and pastor should mark the occasion with a liturgy that includes worship and prayer. In a similar way, at the conclusion of the Sabbatical, a "bookend" liturgy should be used to initiate the pastor's re-entry, to mark the resumption of their ministry, and provide an opportunity for acknowledgement of thanksgiving.

Upon returning from Sabbatical Leave, the pastor shall present both the Session and the Commission on Ministry with a written report, addressing what occurred during the Sabbatical Leave, the learnings it afforded, and how they would like to capitalize on the experience. After offering its own reflections in turn, the Session and pastor may seek to develop a plan for addressing what has surfaced. It would certainly be wise and helpful for the pastor to also share with the entire congregation information about the Sabbatical Leave and to facilitate a conversation on what it brought to both the pastor and the congregation, which may include but is not limited to—new understandings of mission, reaffirmation of calling, reinvigoration for ministry, new capacity for service. Hopefully, the congregation will have experienced the Sabbatical as a time of renewal not only for its pastor but also for itself.

Funding

During a time of Sabbatical Leave, a congregation shall continue to pay the pastor's salary, pension and medical benefits, book allowance, and, at the direction of the Session, auto and continuing education allowances at the same level as those in effect at the time of the Sabbatical Leave. In addition, a congregation may elect to provide other resources to fund and support activities planned for the Sabbatical Leave.

A congregation may contract with one or more individuals to provide pastoral services during the period of Sabbatical Leave. Commissioned Ruling Elders, retired church professionals, and sometimes Associate Pastors in the Presbytery may be available to assist in various capacities. A church may also find that it is able to meet many of its needs through the leadership gifts of its own members.

Pastors, congregations, and the Presbytery may wish to set aside funds each year so that resources will be available when a time for Sabbatical Leave arrives. Although on the face of it, the Sabbatical Leave may seem like yet another financial burden for the congregation to bear, it is crucial for the Session and congregation to think of it as an investment they are making and recognize the long-term benefits they as a congregation will reap from granting a Sabbatical. For example, a pastor who has the opportunity to examine and work on issues of professional growth and development while ministering within a particular congregation is more likely to stay more years in that particular call. The provision of Sabbatical Leave conveys a sense of support and caring on the part of the calling congregation, and it offers an incentive to pastors to commit to terms of longer service in a particular congregation. If a congregation believes that providing a time of Sabbatical Leave for its pastor would be financially prohibitive, it should consult with the Commission on Ministry. There are a number of resources, grants, and other avenues of funding to support Sabbatical Leave.

Sabbatical Leave is meant to increase productive, long-term pastorates, which in turn may strengthen congregations and their ministries. Plus, it only makes sense that pastors, who have been reinvigorated for ministry, are going to be more effective!

Other Forms of Time Compensation

Congregations and pastors are encouraged to be open to considering new and creative ways to use time off from work as a possible means of compensation. If this is done, expectations need to be carefully spelled out. Then, the pastors and congregations must discipline themselves to stick to what is agreed upon. This may be helpful to those leaders with many years of service.

Pastor's Death

In the case of the pastor's death, it is recommended that the spouse and/or family receive full salary for the current month plus any vacation time earned. The family should be entitled to live in the manse free of charge, or receive the housing allowance, for up to ninety (90) days. Further provisions may be made upon mutual agreement between the congregation, the spouse and/or family of the deceased pastor, and the Commission on Ministry.

Working Together for Effective Ministry

The covenant that binds a pastor and congregation in mutual ministry and mission needs to be nurtured, strengthened, and sometimes reviewed. Here are some specific ways that can be done.

Personnel Committee

A small committee of three (3) to five (5) persons given the specific job of supporting the pastor, the relationship between the pastor and the congregation, and clarifying the role of the pastor. Such care can build the trust and communication necessary to deal effectively with inevitable tensions or conflicts that arise. Training and resources for the Personnel Committee are available.

Annual Review of Compensation

"The session shall review annual the minister's terms of call and shall propose for congregational action (G-1.0501) such changes as the session deems appropriate, provided that they meet the presbytery's minimum requirements" (G-2.0804). This may be done by the Personnel Committee that then reports to the Session. The review should be an open and caring conversation allowing the pastor to express changing needs or expectations. An annual increase of cash salary reflecting any increase in the cost of living should be considered as well as current housing market figures if a housing allowance is included. Compensation does reflect the congregation's intentions to take seriously their own calling. Additional salary increases reflecting meritorious service or increased responsibilities affirms the mutual covenant between minister and congregation.

Ministry Review

Any planned review of ministerial performance needs to be done at a time sufficiently distant from the annual compensation review to avoid linking the two. (For example, if the church's budget meeting and decision regarding ministerial compensation happens in September, the ministry review should happen in March.) A ministry review should be undertaken only when its purpose is clear, and only if there are not immediate tensions in the relationship between pastor and congregation. Such purposes might be to clarify congregational goals, objectives, or expectations, to assess the minister's use of time in relation to those goals, objectives, or expectations, to identify unmet needs, or skills that need further development. **Review of the congregation's performance is as important as review of the minister's performance. Deficiencies in performance by one party can seriously impede the effectiveness of the other.** Information and resources on ministry review and evaluation are available.

It is understood that the Commission on Ministry Liaison or the Executive Presbyter shall be consulted at the request of either the pastor or the congregation, should the relationship between them be strained or in jeopardy.

Summary

These minimums and guidelines are offered in the judgment of the Commission on Ministry as fair, reasonable, and compassionate and were approved by the Presbytery on the date on the front of this document. These are an invitation to remember one of the covenantal questions answered by the congregation, "Do we promise to pay

[our pastor] fairly and provide for their welfare as they work among us; to stand by them in trouble and share their joys?" It is not the intent of the Commission on Ministry or the Presbytery that these should be limiting. Sessions and congregations are free to exercise their grace and compassion in more generous ways if they deem it appropriate.

Appendix

Section A – Determining Percentage of Median Effective Salary

Between 2017 and 2024, the minimum effective salary set by the Presbytery of Des Moines fluctuated between 80 and 86% of the Board of Pensions median effective salary. To create a formula to compute the Presbytery's minimum effective salary going forward, the average of these percentages was figured and that is 83%. Therefore, the formula going forward is that the minimum effective salary for Step A/Up to 50 will be 83% of the Board of Pensions Median Effective Salary and each move up (whether by step or attendance) will be an increase of 5%.

Section B – Presbytery Manse Guidelines

A manse is the home provided by the congregation for its pastor. It is to be an aid in the carrying out of ministry. The congregation will want to provide a good home. These guidelines are a way to help both the pastor and the congregation. Following them will help the congregation become aware of needed improvements. The congregation will also become aware of abuses of the manse property by following these guidelines.

Since the manse is the pastor's home, privacy is to be respected. Congregation members are expected to follow the same standards of etiquette for such things as entering the manse as they would for any other home in the community. Because it is the home of the pastor, the desires of the pastor should be consulted as changes are necessary. The quality of the manse shall meet a standard set by the homes of the majority of the congregation's members. The size should be adequate to accommodate families.

The tenant/landlord model may apply on occasion, but its application is quite limited. Contrary to renters, the pastor normally has little choice of residence. The relationship between the pastor and congregation is not based on a lease or rental agreement, but upon a common bond in the service of Christ Jesus. Good communication and known expectations from both sides are important here. Putting expectations in writing may alleviate issues about the manse going forward.

These are the guidelines that congregations and pastors may use to discuss the maintenance, repair, and responsibilities relative to a church owned home.

1. It is recommended that the following appliances be provided in the manse:
 - a. Stove/oven
 - b. Microwave
 - c. Refrigerator
 - d. Dishwasher
 - e. Air conditioner and furnace
 - f. Washer and dryer

2. It is recommended that the following utilities be paid directly by the congregation, or a utilities allowance be provided:
 - a. Electricity
 - b. Gas
 - c. Water/sewer/garbage
 - d. Telephone
 - e. Internet service

3. Items that would normally be supplied by the congregation include:
 - a. Paint
 - b. Wall coverings
 - c. Floor coverings
 - d. Ceiling fans
 - e. Window coverings
 - f. Light fixtures
4. Before a pastor moves into a manse, the congregation should see that it is thoroughly cleaned.
5. Prior to a minister moving into the manse, a walkthrough should be conducted by the pastor and the congregation. Current issues with the property need to be commented on and documented for future reference.
6. The colors, fabric, design, etc., would normally be selected by those who will be living in the house in consultation with the appropriate committee. The congregation would determine the price ranges for these items.
7. Manse maintenance and repair should be listed as a separate line item in the annual budget, with a clear understanding of who has the authority to spend these budgeted funds.
8. There should be an annual inspection of the manse that is conducted with the pastor.
9. The pastor and congregation should develop and annually update a list of necessary and desired repairs, maintenance, modernization, redecorating, and remodeling projects and together prioritize these projects.
10. There should be a clear understanding about how regular maintenance and emergency repairs are to be handled. It is suggested that the pastor be authorized to spend a specified dollar amount at their own discretion. Any repairs in excess of this amount would require approval of the property committee or Session.
11. When a pastor moves out a manse, and before all financial obligations are completed, there should be an inspection of the property to see that it is left clean and in good repair. The pastor should be held responsible for any excess wear or damage caused while they were living there. This would include any damage caused by children or pets.
12. The grounds around the manse are primarily the responsibility of the congregation. The congregation should see that the lawn, shrubbery, and flowerbeds are in good condition when a pastor moves into the manse. The pastor may be expected to care for these grounds (mow, rake, remove snow, etc.) or the congregation may share these responsibilities. (The pastor and Session should negotiate the division of labor immediately after the pastor's arrival.)
13. Congregations should consider taking care of the grounds around the manse while the pastor is on vacation or continuing education/study leave if it has been decided this is the pastor's responsibility.
14. The congregation should provide suitable garage space for the pastor's automobile(s). Normally, this would be space for two vehicles.

The following resources were consulted in the development of this document and the presbytery offers its thanks to the entities that created them for the assistance and resources.

- “God’s Work in Our Hands, Employment, Community, and Christian Vocation,” adopted by the 207th General Assembly (1995), <https://www.presbyterianmission.org/resource/gods-work-our-hands-employment-community/>
- National Capital Presbytery Compensation and Personnel Policy for Pastors, 2022.
- “Selected Social Witness Policies on Work as Vocation, Unions, and Collective Bargaining from the Presbyterian Social Policy Compilation,” https://www.presbyterianmission.org/wp-content/uploads/5-collective_bargaining_policy-2008.pdf.
- “Living by the Gospel,” published by the Board of Pensions PC (USA), updated September 2023.
- Presbytery of Prospect Hill Compensation Policy, 2022.
- “Understanding Effective Salary of the Presbyterian Church (U.S.A.),” published by the Board of Pensions PC (USA).
- “2025 Minimum Annual Compensation Standards”, Presbytery of Ohio Valley, approved 8-24-2024.
- “Sabbatical Leave Policy,” Heartland Presbytery.
- “Building Clergy Health & Sabbaticals,” Presbytery of the Northwest Coast, rev. 7-24-2019.
- “Guidelines for Sabbatical Leave,” The Presbytery of Baltimore, August 2014.
- “Supporting Our Ministry: 2023 Compensation Guidelines,” Iowa Conference UCC.
- “Western Iowa Synod Compensation Guidelines,” Evangelical Lutheran Church in American, 2021.