



5-Year History Pastoral Compensation Minimums Presbytery of Des Moines



	2020	2021	2022	2023	2024	2025
Effective Salary ¹	\$48,947	\$49,926	\$52,920	\$55,500	\$57,165	\$59,000
Pension Dues ²	37%	37%	37%	37%	39%	variable
Continuing Ed. Dollars ³	\$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
Vacation ³	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 Due to the new benefit plans offered by the Board of Pensions, these dues are variable beginning in 2025. See: <https://seasonofrebuilding.pensions.org/>.

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 figures in the chart are for a full-time pastor. Continuing Ed Dollars can be pro-rated for pastors contracted for less hours. Continuing Ed leave should remain at 2 weeks and Vacation at 4 weeks for pastors contracted for less than full-time.
- 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.