



Pastoral Compensation Minimums

Presbytery of Des Moines

Minimum Effective Salary for 2027



| Average Weekly Worship Attendance | Step A | Step B | Step C | Step D | Step E |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Up to 50 | \$61,040.00 | \$64,092.00 | \$67,296.60 | \$70,661.43 | \$74,194.50 |
| 51-100 | \$64,092.00 | \$67,296.60 | \$70,661.43 | \$74,194.50 | \$77,904.23 |
| 101-150 | \$67,296.60 | \$70,661.43 | \$74,194.50 | \$77,904.23 | \$81,799.44 |
| 151-200 | \$70,661.43 | \$74,194.50 | \$77,904.23 | \$81,799.44 | \$85,889.41 |
| 201-250 | \$74,194.50 | \$77,904.23 | \$81,799.44 | \$85,889.41 | \$90,183.88 |
| 251 and above | \$77,904.23 | \$81,799.44 | \$85,889.41 | \$90,183.88 | \$94,693.07 |

Effective salary guidelines are based on the average weekly worship attendance and the skills, education, and experience of the pastor. Each step represents the minimum salary for that step. Adjustments may be necessary for pastors who have received inadequate increases in the past.

Step A: Entry level, no ministerial or life experience beyond that required by theological education

Step B: 2-5 years experience in ministry or related fields

Step C: 5-10 years ministry experience with commensurate proficiency and skills

Step D: 11-20 years experience with accumulated advanced skills through continuing education or specialized training; possible advanced graduate degree; high proficiency in a wide range of skills including staff supervision

Step E: 20+ years experience, highest level of proficiency; advanced graduate degree and/or specialized skills

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: *Understanding Effective Salary*: www.pensions.org/file/what-we-offer/benefits-guidance/forms-documents/Documents/pln-103.pdf

In addition to the salary minimums reflected above, minister compensation must include, at minimum:

- 1) Enrollment in the Board of Pensions. Benefit plans are variable. See: pensions.org.
- 2) Continuing Education leave of at least 2 weeks and continuing education allowance of no less than \$1,500. Both time and dollars 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 2024 and 2025, the dollars and time available for 2026 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. 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.
- 3) Vacation time of no less than 4 weeks.
- 4) Automobile reimbursement of either actual expenses or mileage reimbursement at the IRS rate.

Note:

- The figures in the chart are for a full-time pastor. Continuing Education dollars can be pro-rated for pastors contracted for fewer hours. Continuing Ed leave should remain at 2 weeks and Vacation at 4 weeks for pastors contracted for less than full-time.
- These minimums are based on the Board of Pensions median effective salary using the following formula: the lowest minimum represents 83% of the BoP median effective salary, and each step represents a 5% increase over the previous step.
- The fee for moderating sessions for vacant churches is \$50 plus actual mileage at the IRS professional rate.
- The fee for pulpit supply is \$150 per Sunday for one service (\$200 per Sunday for two services) plus actual mileage at the IRS professional rate.