

PRESBYTERY OF OHIO VALLEY
2026 MINIMUM ANNUAL COMPENSATION STANDARDS

Recommended by COM—August 12, 2025

Approved by Assembly—August 23, 2025

<i>2026 Standards</i>	Without Manse: Cash Salary— includes Housing Allocation¹	With Manse: Cash Salary & Manse Value at 30%²
Salary For Ordained Ministers	\$58,486	\$44,989 & \$13,497
Salary For Commissioned Pastors (75%)	\$43,864	\$33,742 & \$10,122

¹ Housing allowance must be determined in advance and the amount shown in the terms of call or other contract and recorded in the minutes of session or congregation.

²To calculate Cash Salary portion of a 30% Manse Value, divide Total Cash Salary including Manse amount (above example for ordained clergy being \$58,486) by 1.3 to get the Cash Salary portion.

In addition, congregations are encouraged to add a SECA (self-employment tax) offset of 7.65% of total effective salary.

PROFESSIONAL EXPENSES

The following amounts will be made available to the minister, for reimbursement of professional expenses through the presentation of vouchers.

- Vouchered Auto Mileage – Reimbursed at current IRS rate (Note: As of January 1, 2025, value is **70.0 cents/mi**)
- Continuing Education (cumulative over 3 years to sum of annual amounts): **\$1200** (ordained clergy and commissioned pastors); however, it is strongly recommended that up to **\$2,000** be offered to cover 2 weeks of tuition, room and board, travel

VACATION, LEAVE, HOLIDAYS Accruals per year

- Vacation **One month including 4 Sundays**
- Sick **10 days** (cumulative up to 120 days; lost at end of employment)
- Study Leave **Two weeks including 2 Sundays** (cumulative to 6 weeks over 3 years)
- Holidays **New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day, and two personal holidays**

BOARD OF PENSIONS (BOP) BENEFIT PLAN

Employing organizations will pay regularly in advance to the board responsible for benefits a sum equal to that requisite percent of effective salary (salary + housing or 30+% of salary, utilities, and any deferred compensation) which may be fixed by the General Assembly of the Presbyterian Church (USA) including pension, medical coverage, and death and disability benefits. For pastors working over 20 hours per week, who are not members of the Board of Pensions, a comparable amount will be paid to their denomination's plan or other mutually-agreed-upon retirement program.

The Board of Pensions has adopted a new benefits plan, beginning in 2025, that no longer requires congregations served by installed pastors to cover health insurance for spouses and children. A more flexible plan is being offered that gives congregations the option to offer family coverage, although coverage may be more costly. For more information, visit the Board of Pensions website at: <https://seasonofrebuilding.pensions.org/2025-plan-changes/dues-packages>

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 Ohio Valley includes health insurance coverage for pastors and families, to be paid by the congregation.* Terms of call for installed pastors and pastoral agreements for temporary pastors 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 market place.

It is not the intent of this policy to create a hardship for congregations or pastors. The Presbytery, working through its Committee on Ministry and Presbytery Staff, is committed to helping congregations and pastors navigate these changes.

OTHER MINIMUM COMPENSATION

- Occasional pulpit supply – for approved *Ministers of the Word and Sacrament, Commissioned Pastors, Seminary Students, & Ruling Elders*:
 - Congregations of 100 members or more **\$175 plus mileage**
 - Congregations under 100 members **\$150 plus mileage**
 - Additional Services on same day **\$ 50**
- Moderating a session or congregation by invitation: **\$100 plus mileage**
- Wedding: **\$150 plus mileage**
- Funeral **\$125 plus mileage**