

## 2024 Annual Salary Report - Presbytery of Riverside

### Notes:

All Terms of Call are subject to approval by Presbytery: G-2.0804 (2023-2025 Book of Order)

All contracts for non-installed positions are subject to Healthy Pastors and Congregations Committee approval.

Minimum Terms of Call for 2024 are as follows (part-time positions are equivalent percentages of the minimum)

Effective Salary (includes salary and housing)	\$57,000
Board of Pensions Dues (39% of Effective Salary)	\$22,230
Auto Travel Expenses (IRS rate of \$0.67/mile)	3,000
Professional/Business Expense	\$650
Study Leave (2 weeks)	\$650
Vacation (31 days, max of 5 Sundays)	
Paid Family Medical Leave (minimum 12 weeks)	

Presbytery recommends that a W-2 form be used to report income to the Internal Revenue Service and that all items under A.1 (excluding b. Housing Allowance) be reported as taxable income. Housing Allowance must be determined BEFORE the calendar year so it can be claimed for the entire taxable year.

Items under A.1 together make up the Effective Salary. For more information, consult the Understanding Effective Salary booklet (<https://www.pensions.org/file/what-we-offer/benefits-guidance/forms-documents/Documents/pln-103.pdf/>) or consult the BOP Dues Calculator (<https://www.pensions.org/calc/dues>).

Items in Line B (except c. SECA Tax Allowance/Offset) should be reimbursed as spent as part of an accountable reimbursement policy and are not considered compensation to the pastor, they are part of the congregation's cost of ministry.