

2007 MINIMUM SALARY GUIDELINES FOR MINISTERS

2007

A. Personal Compensation	
1. Cash Salary	24,929.03
2. Housing Allowance	9,358.92
OR	
Manse Rental Value	_____
3. Utilities	_____
4. Other _____	_____
5. Total Effective Salary	34,287.95
* Can be divided between items 2 and 3	
B. Additional Required Benefits	
6. Major Medical (19.5%)	6,686.15
7. Pension (12%)	4,114.55
8. Self-employment Amount (7.65%)	2,623.03
9. Total Required Benefits	13,423.73
C. Professional Expenses	
10. Automobile Expense	_____
11. Continuing Education/Books Expense	_____
12. Other _____	_____
13. Total Professional Expenses	3,552.68
Total Cost of Position (add lines 5, 9, 13)	51,264.36

Additional provisions: one month's vacation; two weeks paid study leave; six weeks maternity leave with full compensation

2007 SALARY GUIDELINES FOR CHRISTIAN EDUCATORS

Effective Salary *	2007
Certified Christian Educators	29,620.91 - 33,333.60
Master's degree or 5 years local church experience	25,926.14 - 29,620.92
Professional Expense	
Professional Expense reimbursement	Actual Expense
Continuing Education funds	
Books	
Moving Expenses	Yes
Benefits	
1/2 Social Security	7.65%
Enrollment in Pension Plan	31.5%
Study Leave	1-2 weeks-may accumulate up to 3 yrs
Vacation	2-4 weeks
Maternity Leave	6 weeks-full compensation

*The Presbytery assumes that educators will have received a Master's Degree, completed five years of work in the local church, or be a Certified Christian Educator. There are Churchwide Compensation guidelines for educators. These guidelines include adjustments for education, experience, complexity of work, and special congregational circumstances.