



The Presbytery of Carlisle

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2026 Minimum Compensation for Commissioned Ruling Elders

The Presbytery of Carlisle establishes Minimum Compensation for Commissioned Ruling Elders serving within our jurisdiction. The Minimum Compensation effective on all Covenants of Agreement (COAs) as of January 1, 2026 is noted below. Sessions are required to annually review the adequacy of compensation for all their staff (G-2.0804). When reviewing compensation, it is suggested that Sessions and Congregations take into consideration the value of the ministry their CRE is doing as well as years of experience and consider an increase in their compensation. If a church and CRE agree to not meet minimum terms, the Session may ask for a waiver from COM.

Allocation of the following items will be determined by the individual situation. CREs and churches may vary how the total of items 1-5 is distributed. For example, if the total Salary and Housing (Lines 1 and 2) is \$55,000, the CRE could request the church to designate any combination equaling the \$55,000 figure. Note the amount given assumes full-time work; that number may be prorated to accommodate part-time work. A CRE with experience and service in another Presbytery may have their previous experience considered when determining Effective Salary.

1. Annual Cash Salary
2. Housing, utility and furnishings Allowances
3. Employing organization contributions to 403 (b) plans, tax sheltered annuity plans.
4. Bonuses, overtime pay, unvouchered professional expenses allowance, gifts from employing organization.
5. Other allowances (for example medical deductible, SECA in excess of 7.65% of Effective Salary)
6. Manse Value- (Board of Pensions regulations require that "Manse Value" must be at least 30% of Lines 1-5 for members residing in employer provided housing) Do not include utilities paid directly by the church.
7. Total Effective Salary (Lines 1-6)

Minimum Effective Salary for 2026:

Years of Service	% of Minister Minimum	Minimum Eff Salary
0-2	85	\$53,284
2-5	90	\$56,418
5+	95	\$59,553

Other Considerations

- Board of Pensions Benefit Plan - All CREs serving a congregation at least 20 hours/week are eligible for either the Covenant Package and/or the Congregational Pastors Package.
- The **Covenant Package** is 10% of Effective Salary and offers:
 - Defined Benefit Pension Plan
 - Death and Disability Plan
 - Temporary Disability Plan
 - Employee Assistance Plan
 - Access to assistance and education programs

Congregational Pastors Package

1. **Pastor only – 27.5% of Effective Salary**
 2. **Pastor plus Spouse – 27.5% of Effective Salary plus \$12,250** (\$18,750/\$30,750 min/max)
 3. **Pastor plus children – 27.5% of Effective Salary plus \$9,950** (\$16,450/\$28,450 min/max)
 4. **Pastor plus family – 27.5% of Effective Salary plus \$22,200** (\$28,700/\$40,700 min/max)
- **Vacation** – 30 days to include a minimum of 4 Sundays. Those part-time also receive 30 days.
 - **Continuing Education Allowance** – \$850 per year- may accumulate to \$2,550.
 - **Continuing Education Leave** – 14 days including 2 Sundays annually, may accumulate to 42 days.
 - **Travel Allowance** – Current allowable IRS rate.
 - **Spiritual Renewal** – One (1) day per quarter (not a Sunday) for spiritual renewal and development. Allowances are to be vouchered rather than given as direct payments to CREs because of IRS regulations.
 - **Family Medical Leave** – a minimum of 12 weeks paid family medical leave per G-2.0804.

Social Security Self-Employment Contributions Act (SECA) Offset. The Commission on Ministry encourages congregations to assist their CRE by paying the amount equal to the normal portion of Social Security an employer would pay on an employee's salary. Currently that amount is 7.65% of Effective Salary. This SECA offset is considered income when calculating federal taxes.