



5-Year History Pastoral Compensation Minimums Presbytery of Des Moines



	2008	2009	2010	2011	2012
Effective Salary ¹	\$39,000	\$40,500	\$40,500	\$41,100	\$42,744
Pension Dues ²	31.5% of Effective Salary	31.5% of Effective Salary	31.5% of Effective Salary	31.5% of Effective Salary	32.25% of Effective Salary
Continuing Ed. Dollars ³	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500
Continuing Ed. Leave ^{3,4}	2 weeks	2 weeks	2 weeks	2 weeks	2 weeks
Auto Reimburse	Actual or IRS	Actual or IRS	Actual or IRS	Actual or IRS	Actual or IRS
Vacation ³	4 weeks	4 weeks	4 weeks	4 weeks	4 weeks

¹ 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; 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 publication, *Understanding Effective Salary*.

² The Board of Pensions plan includes health insurance, disability insurance, life insurance, and survivor benefits, along with retirement pension benefits.

³ Continuing Education dollars and leave 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 2010 and 2011, the dollars and time available for 2012 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.

⁴ 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.

Approved by the Professional Care and Development Committee (PCD) and reported to the Presbytery of Des Moines at the August 20, 2011 Stated Meeting.