

2017 MINIMUM COMPENSATION STANDARDS
Teaching Elders and Certified Christian Educators
Certified Associate Christian Educators

The minimum compensation standards for teaching elders and certified Christian educators are:

	WITH MANSE	WITHOUT MANSE
Salary (+Housing/Utilities)	\$32,155	\$41,800
Manse Allowance	\$9,645	
EFFECTIVE SALARY	\$41,800	\$41,800
Board of Pensions	Installed teaching elders: 100% non-contributory participation in BOP pension, death and disability and medical plan required. Non-installed teaching elders: <ul style="list-style-type: none"> - Interim pastors: 100% non-contributory participation in BOP pension, death and disability and medical plan required. - Other: BOP pension and death and disability coverage required; for positions of 20 hrs/week or more, congregations must pay at least 50% of BOP medical dues. - BOP medical dues may be waived if coverage is otherwise available to pastor or spouse, if applicable 	
Travel Expense	Actual business auto miles driven paid at maximum IRS rate	
Continuing Education	\$2,000	
Vacation	four weeks	
Study Leave	two weeks	

NOTE: Effective salary includes any compensation received during a Benefits Plan year by a Plan member, including, but not limited to, any sums paid for housing allowance (including utilities and furnishings); 30% of all other compensation for a manse; deferred compensation (funded or unfunded); bonuses; lump sum allowances; and other items credited to a member by an employing organization during a Plan year. Effective salary does not include amounts received through an accountable reimbursement plan or Social Security up to 50% of a minister's Self-Employment Contribution Act (SECA) obligations. The manse value included in effective salary must be at least 30% of all other compensation.

The minimum compensation standards for Certified Associate Christian Educators are:

Annual Compensation	\$33,440 (80% of "effective salary" for teaching elders/certified Christian educators)
Travel Expense	Actual business auto miles driven paid at maximum IRS rate
Continuing Education	\$2,000
Vacation	four weeks
Study Leave	two weeks

The above financial minimums are based on 48 hours/week and may be prorated based on a different number of hours worked per week. Time allowances for vacation and study leave are **not** to be prorated based on hours worked per week.

COM is available to consult with teaching elders, certified Christian educators, and congregations about Healthcare Spending Accounts (such as Section 125s) and 403b Retirement Savings Plans.