



MANDATED SALARY AND BENEFITS FOR CALLED AND INSTALLED PASTORS

Approved at classis on June 28, 2016

Based on the Reformed Church Call Form and the actions taken by the Classis of Nassau-Suffolk, the following are the mandated salary and benefits to be given to all Ministers of Word and Sacrament in the Classis who are serving full-time as called and installed pastors in one of our Classis churches. These standards apply to all called and installed ministers and not simply the Senior Pastor of a church with multiple installed pastors.

Ministers under contract shall be compensated according to the terms agreed upon and approved by the Classis. Ministers serving under part-time calls shall receive the proper proportion of these benefits (except health insurance which shall follow BCO mandates) unless Classis approves otherwise.

The compensation standards are as follows:

The **minimum annual cash salary** for a called and installed pastor shall be \$45,500. Annually the salary will be adjusted to reflect any cost of living increase as determined by the Federal government OR a merit raise shall be given annually.

Mandated benefits shall include:

1. Employee Medical coverage for the minister and Dependent Medical coverage for the minister's family. Coverage need not be through the RCA plan, but it must meet or exceed the minimum standards stipulated by the RCA. The church is responsible for the premium.
2. Payment of annual dues to Reformed Church retirement plan, the amount determined by the denomination and reported in an annual mailing.
3. Payment of premiums for group life insurance for the minister. If this is not through the RCA, it shall provide at least as much coverage as the RCA plan.
4. Payment of premiums for a Long-Term Disability plan for the minister through the RCA or otherwise of similar value.
5. Parsonage with all utilities paid or a housing allowance equal to the rental value of the parsonage. If there is no parsonage, the housing allowance should be the rental value of a home in the church's neighborhood.

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6. Basic telephone service via a landline and/or a cell phone.
7. A cash amount equal to one-half of the minister's Social Security/Medicare tax. (As per IRS laws, the value of the parsonage or allowance should be included in this calculation.) The Social Security/Medicare tax is presently 15.3%.
8. Two weeks off annually for professional development. The church shall pay an allowance of up to two-weeks worth of the Classis minimum salary, in addition to the regular salary, in order to cover the expenses of the development program. This may accumulate for up to four years. The church shall provide alternate pastoral coverage at the church's expense.
9. One month sabbatical leave of absence at full salary for each three years of service. This sabbatical leave does not accumulate. The sabbatical leave requires a commitment of at least 18 months of service upon return (unless otherwise agreed). The minister is responsible to fund his sabbatical activity.
10. A minimum of one month (4 Sundays) vacation annually at full salary. Additional time off can be negotiated.
11. A hospitality allowance for entertainment related to congregational interests, to be paid on a reimbursement-of-cost basis.

The church shall provide six weeks maternity leave or two weeks paternity leave at full salary (pursuant of Federal and NY State law) and other benefits.

As part of the business expenses of the church, the minister shall have a reimbursement-based expense account with a minimum amount available of \$5,500 per year. Business expenses are defined by IRS rules and should be agreed upon by the minister and the Consistory. (This expense was previously called a 'car allowance' and includes car expenses, commonly following the IRS guidelines for business use.)
WARNING - if this \$5,500 is provided to a minister in total without supporting documentation for reimbursement, it is fully taxable as salary income per IRS rules.