

**CLASSIS OF PLEASANT PRAIRIE**  
**APPENDIX A (2021 CORRECTED)**  
**Salary and Compensation**

**CLASSIS REQUIRED MINISTER’S COMPENSATION**

**I. Minimum Cash Salary**

The minimum salary shall be calculated on the base salary plus \$300 for each year of experience in Ministry up to 20 years of experience. *(This figure is one that has been used for more than 10 years – the committee found it inadequate but is using it in 2021 to avoid astronomical increases to salaries in an already difficult year).*

**1. The cost of living adjustment** shall be calculated on the base salary. This is the minimum adjustment for all Churches, although a Church may calculate the cost of living index on the previous year’s salary if they are paying above minimum salary.

2. For 2021 this is the schedule: The cost of living increase from July 2019 to July 2020 was 1.5%. This amount times the base salary of \$44,500 equals \$45,167 or \$667 increase for 2021 (see H below). Due to rounding up to the nearest \$50, the increase becomes \$700 (\$45,200). The years of experience level will increase \$300 each year following the schedule below.

<b>Base Salary</b>	\$45,200		
1 year	\$45,500	11 years	\$48,500
2 years	\$45,800	12 years	\$48,800
3 years	\$46,100	13 years	\$49,100
4 years	\$46,400	14 years	\$49,400
5 years	\$46,700	15 years	\$49,700
6 years	\$47,000	16 years	\$50,000
7 years	\$47,300	17 years	\$50,300
8 years	\$47,600	18 years	\$50,600
9 years	\$47,900	19 years	\$50,900
10 years	\$48,200	20 years	\$51,200

**A. Self-Employment Tax:** *Due to falling behind the COLA (cost of living increase – tied to the \$300 increment used over the long term in our classis), each congregation will pay a 7.5% of the base salary for each level of service, less the cash housing allowance (if one is given) as payment for the minister’s “Self Employment Tax”. The amount paid shall be paid annually to the pastor and **shall be considered taxable income.** (Examples: if a minister just out of seminary receives the base salary of \$45,200, he/she would also receive 7.5% in addition – or \$3,164 to pay self-employment tax; similarly a pastor with 20 years experience receiving \$51,200, he/she would also receive 7.5% in addition or \$3,840 to pay for self-employment tax). **The final amount may be paid in increments agreeable to both church and pastor.***

- B. **Classis Mileage Rate** for 2020 is the mileage rate of 57.5 cents per mile set by IRS. For 2021 the mileage rate is still to be determined. Classis always accepts the IRS rate.
- C. **Auto Allowance:** Mileage allowance will be the present Classis Mileage rate for pastoral work and that each Pastor will submit a monthly statement to the Consistory for reimbursement.
- D. **Parsonage:** Free use of the parsonage or a parsonage allowance of a minimum of 30% of base salary. All utilities plus phone expenses (except personal long distances calls) are to be paid. Churches shall be required to provide broadband internet available in the church study wherever that may be located. If the study is in the church, then that is where the broadband internet should be provided. If it is in the parsonage, then there.
- E. **Retirement:** The full payment of the RCA Retirement amount which is set each year.
- F. **Vacation:** Grant not less than 4 weeks of vacation annually with vacation time pro-rated in relation to months served per calendar year. Classis has set this at 28 days including 4 Sundays.
- G. **Insurance:** Each church shall pay the premiums for group life insurance and long-term disability insurance, and the cost of group medical insurance as stipulated by the Board of Benefits Services if group medical insurance is elected. If not electing to offer a group medical insurance plan, the church shall reimburse for the cost of the premiums paid for medical insurance for the pastor and immediate family. Such medical insurance coverage shall meet or exceed the minimum standards stipulated by the Board of Benefits Services. The foregoing shall not apply where the pastor and immediate family elect medical coverage through a spouse's employer-sponsored group plan.
- H. **Cost of Living:** Cost of living increases or decreases as they occur, according to the U. S. Consumer Price index – Midwest Region, to the nearest \$50.00 per year. This figure is provided annually by the Regional Synod of the Heartland, RCA
- I. **Continuing Education:** *Each church shall pay the equivalent of 1/52 of the annual salary in cash and provide not less than 6 days and one Sunday for the purpose of pastoral enrichment.*

## II. PULPIT SUPPLY

- A. **Payments:** Pulpit Supply when provided to a pastor who is assigned through Classical Appointment is to be paid at the minimum of \$150.00 for each service plus round trip mileage. When a congregation seeks occasional pulpit supply due to the installed minister's absence, the fee of \$100 for each service plus round trip mileage shall be provided.
- B. **Reimbursements:** The fees paid to the full time ministers of the Classis for Classical appointment excluding expenses shall be given to their local Church treasurer.

### **III. CONSISTORIAL REVIEWS**

With due respect to minimums that guide our Pastor's salaries, Consistories are encouraged to review their Pastor's salary where situations warrant it such as increased responsibilities for the Pastor.

### **IV. SALARIES AID REQUESTS**

A. Emergency aid shall be considered for one year and not on a yearly or permanent basis.

B. The Stewardship Commission shall investigate with the Consistory of the requesting Church the adjustment of the present finances and budgeting, and the possibility of increased giving to meet the needs of the Church.

C. The Stewardship Commission, in cooperation with the Church Revitalization and Support Commission and the requesting Church, shall investigate the possibilities of the Church sharing a Pastor with another congregation, hiring a part-time Pastor, or in some other way reorganizing so as to lessen expenses. (Cf. VI,B,3,g)

D. The future picture of the Church requesting aid should be carefully considered so that aid is temporary and does not become a continuing need with no end in sight.

E. The Stewardship Committee will review any churches which are unable to meet the minimum salary guidelines.