

**Classis of Albany
Minister's Minimum Salary Requirements for 2024**

Number of Members	Salary for 2023	<i>Salary for 2024 years total experience</i> (3% over 2022)	+ 5 years total experience (105% of 2023)	*10 years total experience (107.5%)	15+ years total experience (110%)
0-74	\$40,178.00	\$41,383	\$43,452	\$44,487	\$45,521
75-149	\$40,604.00	\$41,812	\$43,903	\$44,947	\$45,993
150-274	\$43,852.00	\$45,168	\$47,426	\$48,556	\$49,685
275+	\$48,588.00	\$50,046	\$52,548	\$53,799.45	\$55,051

All minimums must be met for ministers working full time, whether installed or contract. Any additional pastors on staff may be paid one “active member step” lower than the Classis minimum salary for that church. A church retains the obligation to provide housing or a 40% base salary equivalent for any and all full time clergy staff even if already providing housing for other clergy staff. A call or contract, whether for full-time or any portion thereof, may not be adjusted other than by action of Classis.

Additional Compensation:

- **Parsonage, or housing compensation** - The use of a rent-free parsonage plus all utilities (except personal long distance telephone calls) shall be provided by each church. Or, in lieu of a parsonage, a church may provide a housing allowance adequate to provide housing and utilities for its minister(s).
- **Travel Reimbursement** - at the 2024 IRS rate* plus tolls and parking related for church business. Or, the church may provide an automobile for the minister, paying all costs of its purchase, registration, insurance, maintenance, and operation.
- **Insurance** - Offered by Reformed Benefits Association (RBA), CDPHP, or other comparable health insurance plan as required by the Book of Church Order, each church shall pay for the cost of Medical Insurance, Life Insurance, and Long Term Disability Insurance for its minister(s). Medical insurance is to include coverage for the minister's family.
- **Retirement Fund** - Each church will pay the mandated retirement fund payments for its minister(s) in the Reformed Church Retirement Plan. The rate equals the higher of, 11% x (salary + housing allowance), or \$8,236, for full time ministers. For ministers receiving

a parsonage, the contribution is $11\% \times (\text{salary} \times 1.4^*)$, in order to adjust for the value of the housing.

(“*” 1.4 assumes 40% of salary for housing allowance. $(1 + .4 = 1.4)$ However, a fair market value of the property is more accurate and helpful.)
 $(\text{salary} + \text{fair market value}) \times .11 = \text{contribution}$

- Churches shall also pay 50% of the cost of **Social Security participation** for their installed pastors, effective with all calls issued after 1 November 2010. This contribution equals 7.65% of (salary + housing allowance). For those with a parsonage, it is 7.65% of (salary x 1.4*).

(“*” 1.4 assumes 40% of salary for housing allowance. $(1 + .4 = 1.4)$ However, a fair market value of the property is appropriate for tax purposes.)
 $(\text{salary} + \text{fair market value}) \times .0765 = \text{contribution}$

- **Continuing Education** - Each church must provide the minimum continuing education benefits established by the *Book of Church Order*, “a minimum of one week and stipend equal to but not less than the equivalent of 1/52 of the minimum cash salary established by the classis. By mutual agreement, this time and money may be accumulated to a maximum equivalent of four years of service.”
- **Sabbatical** — All calls include the provision that after seven years of service, the pastor will be entitled to a three-month paid sabbatical leave. Additional educational funds will be provided for the sabbatical leave. The church shall annually set aside an amount equal to three weeks of the minister's salary in an interest bearing account called “Sabbatical Account” — added at least quarterly to accrue. One half of the account to be used for clergy services in the absence of the installed pastor, the other half for reimbursement of submitted bills and costs of sabbatical to the minister. Full salary and benefits shall be paid to minister during the sabbatical leave.
- **Vacation** - For Full and Part-Time Ministers

Years in Ministry	Weeks of Vacation
1-9	4
10-19	5
20-29	6
30-39	7
40+	8

Part-time Ministries

- Churches which have ministers serving in part-time capacities must meet the following minimums:

- A. The cash salary must be met on a percentage basis according to the amount of time agreed upon in the contract (e.g. 1/2 time equals 50%, 1/4 time equals 25%, etc.)
- B. Mileage must be paid at the established governmental recommendation.
- C. All other minimums, excluding vacation, are to be provided to part-time ministers on a pro-rata basis according to the amount of time contracted (as in A above).
- D. A call may not be issued for less than 40% of full time or 20 hours for week.
- E. New contracts for one (1) through twelve and one-half (12.5) hours per week must be reviewed by the Congregational Support Committee for approval of duties performed and by the Ministerial Support Committee for adequate terms of compensation, including some equivalent proportional support of health care and housing costs, to be determined on a case-by-case basis.
- F. All contracts for those leading public worship as part of their contracts must be renewed annually and must be submitted to the Congregational Support Committee for classical approval (*BCO* 1.11.7., sec. 9).

Maternity Leave for Pastors

- A leave of six weeks will begin according to physician recommendation.
- The six weeks' leave will include full salary, medical, pension and other benefits.
- Pulpit supply will be engaged by the church for six weeks.

Paternity Leave for Pastors

- A leave of six weeks will be granted.
- The six weeks' leave will include full salary, medical, pension and other benefits.
- Pulpit supply will be engaged by the church for six weeks.

“*” – IRS rate for 2024 can be found at [irs.gov](https://www.irs.gov), or by doing an online search.

As of the publishing of this guide, the 2023 rate was 65.5 cents, but the 2024 rate was not yet set.