

Part-Time Pastorates

2026 Part-Time	10 Hrs/Week	15 Hrs/Week	20 Hrs/Week	25 Hrs/Week	30 Hrs/Week	Full-Time
Calls - Manse						
Salary	\$ 9,200	\$ 13,800	\$ 18,400	\$ 22,999	\$ 27,599	\$ 36,799
Utilities	927	1,391	1,855	2,318	2,782	3,709
Manse Fair Rental(1)	6,000	6,000	6,000	6,000	6,000	6000
Manse Equity Allowance	500	500	500	500	500	500
Effective Salary	16,627	21,691	26,755	31,817	36,881	47,008
SECA Offset	1,335	1,755	2,174	2,593	3,012	3,851
Travel @ 70 cents/mile*	875	1,313	1,750	2,188	2,625	3,500
Cont. Ed.	1,500	1,500	1,500	1,500	1,500	1,500
Medical Dues(2)	6,500	6,500	6,500	6,500	6,500	8,226
Pension Dues(3)	1,750	2,169	2,676	3,182	3,688	4,701
TOTAL COST (1)	\$ 28,587.00	\$ 34,928.10	\$ 41,354.50	\$ 47,779.70	\$ 54,206.10	\$ 68,786.20

* 2025 rate

(1) Fair rental value of manse not included in total cost.

(2) Calculation for Major Medical is 17.5% of the **full-time (or full-time equivalent)** effective salary [salary + utilities + manse equity + 30% (salary + utilities + manse equity)] or Bd. of Pen. minimum medical dues of \$6,500.

(3) Pension dues (Pension + Death & Disability + Temporary Disability) are 10% of the greater of the **actual** effective salary or Bd. of Pen. minimum salary of \$17,500.

Unless installed, a minister serving less than 1/2 time is not eligible for Pension/Med. Benefits.

2026 Rates	10 Hrs/Week	15 Hrs/Week	20 Hrs/Week	25 Hrs/Week	30 Hrs/Week	Full-Time
Calls - Housing Allow.						
Salary	\$ 9,200	\$ 13,800	\$ 18,400	\$ 22,999	\$ 27,599	\$ 36,799
Housing Allowance	2,780	4,170	5,561	6,951	8,341	11,121
Utilities	927	1,391	1,855	2,318	2,782	3,709
Effective Salary	12,907	19,361	25,816	32,268	38,722	51,629
SECA Offset	1,069	1,603	2,138	2,672	3,206	4,275
Travel @ 70 cents/mile*	875	1,313	1,750	2,188	2,625	3,500
Cont. Ed.	1,500	1,500	1,500	1,500	1,500	1,500
Medical Dues(2)	6,500	6,500	6,500	6,500	6,776	9,035
Pension Dues(3)	1,750	1,936	2,582	3,227	3,872	5,163
TOTAL COST	\$ 24,601	\$ 32,213	\$ 40,286	\$ 48,355	\$ 56,701	\$ 75,102

* 2025 rate

(2) Calculation for Major Medical is 17.5% of the **full-time (or full-time equivalent)** effective salary [salary + housing + utilities] or Bd. of Pen. minimum medical dues of \$6,500.

(3) Pension dues (Pension + Death & Disability + Temporary Disability) are 10% of the greater of the **actual** effective salary or Bd. of Pen. minimum salary of \$17500.

Unless installed, a minister serving less than 1/2 time is not eligible for Pension/Med. Benefits.