

**LOS RANCHOS PRESBYTERY
2007 Pastor Salary Summary
Committee on Ministry Report
May 2007**

**Report of Ministers' Salaries for 2007
(Based on "FULL Time" Pastors ONLY)**

Membership Number Position	Salary & Housing Including Deferred Compensation			Expense Reimbursement Including Travel, Auto, Study Leave, Medical and Soc. Sec. Reimb. & Prof. Expenses			Total Compensation including Pension		
	Low	Median	High	Low	Median	High	Low	Median	High
PASTORS									
NCD's – 200 (15)	43,150	49,829	81,000	1,500	5,000	27,500	58,518	75,500	116,267
201 – 400 (16)	56,136	71,365	104,400	3,700	6,956	16,800	84,619	101,864	143,386
401 – 800 (8)	85,840	96,650	122,162	2,100	6,000	7,300	118,170	134,855	165,517
801 – 1,500 (5)	94,500	120,000	150,000	6,000	9,800	21,100	135,284	163,912	213,735
ASSOCIATE PASTORS									
100 – 500 (7)	43,150	48,660	68,200	3,000	4,700	9,097	62,659	72,642	78,203
501 – 700 (7)	57,721	59,000	71,788	2,100	5,600	6,175	80,059	83,760	96,501
701 – 1,000 (6)	63,000	70,275	84,368	3,878	4,710	6,300	90,465	96,912	114,822
1,001 – 1500 (4)	63,000	78,588	84,867	3,000	4,500	7,900	85,845	107,894	119,500

1. Based on Full Time ordained pastors only
2. Pension & Medical Insurance Dues (31.5%) are not included in the Salary & Housing figures.
3. The Presbytery MINIMUM Salary for 2007 is \$43,160 which includes base Salary, Housing, Annuity and Utilities
4. The Presbytery MINIMUM for Study Leave is \$1,000 plus two weeks

REMINDER: Clergy are considered self-employed by the Internal Revenue Service for Social Security purposes and are thus responsible for the complete Social Security tax. Clergy still need to receive a W-2