

LOS RANCHOS PRESBYTERY
2009 Pastor Salary Summary
Committee on Ministry Report
May 2009

Report of Ministers; Salaries for 2009
(Based on "FULL Time" Pastors ONLY)

Current Membership Number	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 (20)	45,564	55,325	83,850	2,000	4,500	12,000	60,761	79,985	116,937
201 – 400 (15)	56,640	77,648	109,683	3,100	7,250	13,912	81,682	107,589	149,333
401 – 800 (11)	75,000	97,814	122,162	2,600	6,000	11,700	104,225	135,395	165,233
800 – 1,500 (2)	123,000	140,084	157,169	7,000	12,751	18,501	169,962	84,158	225,178
ASSOCIATE PASTORS									
100 – 500 (5)	45,739	50,274	56,730	2,800	4,676	9,337	63,747	73,786	77,403
501 – 700 (9)	59,453	68,967	75,018	2,600	5,000	8,175	83,554	95,337	101,249
701 – 1000 (4)	68,000	78,908	87,216	2,490	4,395	6,300	95,720	108,207	117,179
1,001 – 1,500 (5)	63,300	78,750	94,734	3,000	5,900	12,120	87,158	107,773	130,475

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 2009 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