

**SALARY STUDIES COMMITTEE REPORT TO  
PROVIDENCE PRESBYTERY**

**Recommended 2010 Salary Guidelines for Persons Called to Educational Ministry**

**Schedule A: For Certified Christian Educators**

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions	Professional Expense
2 to 3	\$37,627	\$2,878	\$40,505	\$11,853	See below
3 to 4	\$38,380	\$2,936	\$41,316	\$12,090	See below
4 to 5	\$39,148	\$2,995	\$42,143	\$12,332	See below
5 or more	\$39,931	\$3,055	\$42,986	\$12,578	See below

- Recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary
- Board of Pensions (pension and insurance) = 31.50% x Base Salary if applicable
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry
- Part-time Certified Christian Educators should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

**Schedule B, C, and D are for Certified Associate Christian Educators and non-certified Persons Called to Educational Ministry.** These schedules were determined by beginning with the figures for Certified Christian Educators and calculating as noted below:

MA in Education or related field:	- 5% (See Schedule D)
BA in Education or related field:	-10% (See Schedule E)
Associate's Degree or no degree:	-15% (See Schedule F)

**Schedule B: Certified Associate Christian Educators and non-certified Persons Called to Educational Ministry with a Master's degree in education or a related field**

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions	Professional Expense
Less than 1	\$34,330	\$2,626	\$36,956	\$10,814	See below
1 to 2	\$35,031	\$2,680	\$37,711	\$11,035	See below
2 to 3	\$35,746	\$2,735	\$38,481	\$11,260	See below
3 to 4	\$36,461	\$2,789	\$39,250	\$11,485	See below
4 to 5	\$37,190	\$2,845	\$40,035	\$11,715	See below
5 or more	\$37,934	\$2,902	\$40,836	\$11,949	See below

- Recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary
- Board of Pensions (pension and insurance ) = 31.50% x Base Salary if applicable
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry
- Part-time Certified Associate Christian Educators and non-certified Persons Called to Educational Ministry should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

**Schedule C: non-certified Persons Called to Educational Ministry with a Bachelor’s degree in education or a related field**

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions	Professional Expense
Less than 1	\$32,523	\$2,488	\$35,011	\$10,519*	See below
1 to 2	\$33,187	\$2,539	\$35,726	\$10,598*	See below
2 to 3	\$33,864	\$2,591	\$36,455	\$10,680*	See below
3 to 4	\$34,541	\$2,642	\$37,183	\$10,880	See below
4 to 5	\$35,232	\$2,695	\$37,927	\$11,098	See below
5 or more	\$35,937	\$2,749	\$38,686	\$11,320	See below

- Recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary.
- \*Board of Pensions (pension and insurance) = 31.50% x Base Salary OR \$6,616.35 + 12% x Base Salary if Base Salary is below \$33,930, if applicable
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry
- Part-time Persons Called to Educational Ministry should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

**Schedule D: non-certified Persons Called to Educational Ministry with Associate’s degree or no degree**

Years of Service	Minimum Base Salary	Employer's FICA	Total Minimum	Board of Pensions	Professional Expense
Less than 1	\$30,716	\$2,350	\$33,066	\$10,302*	See below
1 to 2	\$31,343	\$2,398	\$33,741	\$10,377*	See below
2 to 3	\$31,983	\$2,447	\$34,430	\$10,454*	See below
3 to 4	\$32,623	\$2,496	\$35,119	\$10,531*	See below
4 to 5	\$33,275	\$2,546	\$35,821	\$10,609*	See below
5 or more	\$33,941	\$2,596	\$36,537	\$10,691	See below

- Recommended package includes 1 Sunday of vacation per quarter and 2 weeks study leave per year for both full and part-time Persons called to Educational Ministry. All leave is to be approved by the appropriate body.
- FICA = 7.65% x Base Salary
- \*Board of Pensions (pension and insurance) = 31.50% x Base Salary OR \$6,616.35 + 12% x Base Salary if Base Salary is below \$33,930, if applicable
- Professional expense includes anything that falls within IRS guidelines for tax free business expense reimbursements. It is recommended that the church budget \$1,000 for continuing education and up to \$3,000 for all other expenses for both full and part-time Persons called to Educational Ministry
- Part-time Persons Called to Educational Ministry should receive the total minimum salary determined by years of service on a prorated hourly rate but should receive the same number of Sundays for vacation and study leave.

Revised by Salary Studies Committee: 01/19/10