

**MINIMUM TERMS OF CALL FOR 2026**  
**Approved by Committee on Ministry July 22, 2025**  
**Approved at Stated Meeting October 22, 2025**

**Ordained Ministers**

**2026 Minimum Terms of Call for FT Ministers of Word and Sacrament (TEs):**

	2025	2026
SALARY	40,740	41,962.20
MANSE	12,222	12,222
HOUSING	12,570	12,570
SOCIAL SECURITY	4,052	4,052
BENEFITS DUES w/housing	19,556	19,556
BENEFITS DUES w/manse	20,655	20,655
CONTINUING ED & BOOKS	1,200	1,200
CONTINUING ED	2 wks, 2 Sundays	2 wks, 2 Sundays
VACATION	4 wks, 4 Sundays	4 wks, 4 Sundays
SPIRITUAL RETREAT	1 wk, 1 Sunday	1 wk, 1 Sunday <b>(\$1,000 to be paid when taken, and it shall not be accumulative.)</b>
TRAVEL	at IRS rate, up to \$2,000	at IRS rate, up to \$2,000

**Commissioned Lay Pastors/Ruling Elders**

**2026 Recommended Minimum Terms of Call for Commissioned Pastors (CREs).**

Minimum Compensation: \$19.00 per hour  
Mileage at IRS rate \$.72.5 Per mile Not to exceed \$2,000 per year  
Housing Allowance: [May be negotiated]  
Continuing Ed & Books: \$600 per year accumulative to \$1,800 for 3 years  
Continuing Ed Time: One week, including one Sunday  
Vacation: Four weeks, including four Sundays  
Spiritual Retreat Time: One week, including one Sunday – **(\$1,000 to be paid when taken, and it shall not be accumulative)**  
Benefits: [May be negotiated]  
Minimum Time: 20 hours per week for PC USA Board of Pensions participation

**2026 Recommended Minimum Terms of Compensation for Certified Christian Educators.**

80% of the Minimum Terms of Call for Ministers of Word and Sacrament.

a. **2026 Moderator Fees.** The fee for moderators of church sessions for 2026 be \$71.13 plus mileage at the IRS rate \$.72.5.

b. **2026 Minimum Preaching Fees.** the following be the 2026 preaching fees:

	Single:	Yoked: (divided between the two churches)
Ordained Ministers	\$130.41	\$160.04
Seminary Students	\$118.55	\$141.57
Ruling Elders	\$118.55	\$141.57

Plus mileage at the IRS rate of \$.72.5 for 2026