PRESBYTERY of GENEVA MINIMUM SALARIES - 2018

[Figures same as 2017 - a 2% increase is encouraged]

Approved September 5, 2017

| | Full Time | 3/4 Time | ½ Time | <u>3/8 Time</u> | <u>1/4 Time</u> |
|---|---|--|--|--|--|
| Cash Salary | \$31,659 | \$23,744 | \$15,830 | \$11,872 | \$7,915 |
| Housing Allowance | \$17,047 | \$12,785 | \$ 8,524 | \$6,393 | \$ 4,262 |
| Effective Cash Salary | \$48,706 | \$36,529 | \$24,354 | \$18,265 | \$12,177 |
| Social Security Offset (SECA) = 7.65% of Effective Salary | \$3,726 | \$2,794.47 | \$1,863.39 | \$1,397.27 | \$931.54 |
| Pension/Medical Benefits (36.5%) | \$17,778 | \$13,333 | \$8,890 | \$6,666 | \$4,444 |
| Travel | | | | | |
| Allowance (vouchered @ IRS rate per mile) | X | X | X | X | X |
| Study Leave* | \$1000 | \$750 | \$500 | \$375 | \$250 |
| Study Leave Time (2 wks; including 2 Sundays) | X | X | X | X | X |
| Vacation (31 days; including 4 Sundays) | X | X | X | X | X |
| Total Salary Package | \$71,210 plus all church related travel | \$53,406.47 plus all church related travel | \$35,607.39 plus all church related travel | \$26,703.27 plus all church related travel | \$17,802.54 plus all church related travel |

Churches whose BOP member is considered Full-time are required to pay the full dues amount invoiced by BOP. Churches whose BOP member is considered Part-time may ask members to pay none, some, or all of the 1.5 percent allowable dues share.

Work Hours (Per Board of Pensions)

| (| | | | | | | |
|-----------|-------------|------------|--------------|------------|--|--|--|
| Full Time | 3/4 Time | ½ Time | 3/8 Time | 1/4 Time | | | |
| 35 hours | 26.25 hours | 17.5 hours | 13.125 hours | 8.75 hours | | | |

Study Leave can be accumulated for up to 3 years

Per Standing Rules CRE's can only serve up to 3/8 time and per BOP are considered "lay employees" and are entitled to only a 403b benefit through the BOP.

The IRS standard mileage rate is 54 cents per mile for business miles driven beginning January 1, 2017. Keep watch for changes in mileage rate.