**2026 MINIMUM SALARY STANDARDS**

In keeping with the formula approved by Presbytery in October 2000, we propose the following minimum salary standards for the year 2026:

| Cash only (manse provided) | Cash & Housing/Utilities | Years of Service | Cont. Education |
|---|---|---|---|
| $43,077 | $56,000 | $431 | $1,000 |

In addition, churches will grant at least four weeks of annual vacation, two weeks of study leave time, and pay full Board of Pensions dues. Auto allowance is fully negotiable.

**FOR YOUR INFORMATION**

The Presbytery of Northern Waters took the following action with regard to salary structure in October 2000:

> "The minimum salary level for the Presbytery of Northern Waters for 2002, and years after will be set at 80% of the previous year's Church Wide Median Salary as published by the Board of Pensions, plus an additional 1% of the base cash salary for each year of total full-time ordained experience in the Presbytery of Northern Waters up to 10 years. Car allowance and study allowance are not included in computing effective salary.
>
> NOTE: Effective salary is base (cash) salary, plus housing and utilities (these last two should have a combined value of at least 30% of base salary.)"

Comparative figures available from previous years are as follows (based on 80% of the previous year's Median salary):

| Year | Cash Basis | +Yrs Service (to 10) | Cont. Ed. | Previous Year Church Median |
|---|---|---|---|---|
| 2005 | $27,200 | $272 | $500 | $45,500 |
| 2006 | $28,000 | $280 | $500 | $46,500 |
| 2007 | $28,616 | $286 | $500 | $47,900 |
| 2008 | $29,477 | $295 | $500 | $49,000 |
| 2009 | $30,154 | $301 | $500 | $50,800 |
| 2010 | $31,262 | $312 | $500 | $52,200 |
| 2011 | $32,123 | $321 | $500 | $52,900 |
| 2012 | $32,554 | $325 | $500 | $53,300 |
| 2013 | $32,800 | $328 | $500 | $54,000 |
| 2014 | $33,231 | $332 | $1,000 | $54,500 |
| 2015 | $33,539 | $335 | $1,000 | $55,400 |
| 2016 | $34,093 | $341 | $1,000 | $56,200 |
| 2017 | $34,585 | $346 | $1,000 | $56,300 |
| 2018 | $35,629 | $356 | $1,000 | $58,000 |
| 2019 | $36,591 | $366 | $1,000 | $59,100 |
| 2020 | $37,415 | $374 | $1,000 | $60,800 |
| 2021 | $37,662 | $377 | $1,000 | $61,200 |
| 2022 | $38,254 | $383 | $1,000 | $62,100 |
| 2023 | $39,877 | $399 | $1,000 | $64,800 |
| 2024 | $41,277 | $413 | $1,000 | $67,100 |
| 2025 | $43,052 | $431 | $1,000 | $70,000 |
| 2026 | | | $1,000 | $71,100 |

Pastors shall receive a minimum of $1,000 and two weeks of study leave per year. Since study time and money are understood as intended to benefit both pastor and congregation, it is expected that a pastor will confer with his or her session about a particular use of study leave prior to any expenditure of time and

(over)

money. It is also recommended that pastors occasionally solicit suggestions from their sessions regarding skill areas to improve or specializations to gain for the sake of all concerned.

Study time and funds may be accumulated for up to three years when a particularly expensive or lengthy study experience is anticipated. Carry-overs from one year to the next will be cleared with the Session and their purpose and amounts recorded in Session minutes at the change of each calendar year pertaining. It should be kept in mind that with the pressures of ministry and the continuing need for rejuvenation pastors are ordinarily urged to use their study time fully each calendar year.

Every minister of the Presbytery of Northern Waters shall be eligible to apply for sabbatical leave after five (5) years of tenure at a particular congregation or in a specialized ministry in the Presbytery, e.g. hospital/college chaplaincy, executive ecclesiastical positions, said sabbatical to occur at a time agreed to by the minister and session of the congregation. In the case of specialized ministries, the agreement shall be between the minister and the board to whom he/she is responsible. This process may be repeated.

When a pastor terminates his or her position of church leadership, unexpended money will not be carried away nor unused time is taken as paid leave.

---

**CERTIFIED CHRISTIAN EDUCATOR'S MINIMUM STANDARD SALARY IN 2026**

1. Salary: 50% of the previous year church-wide median salary for ministers;
2. Full participation in the Board of Pensions Benefit Plan;
3. Continuing Education: 1 week and Presbytery-approved compensation;
4. Vacation: 2 weeks.

**PULPIT SUPPLY MINISTERS** minimum remuneration in 2026 will be **$150** for one service and **$200** for two services.

**MODERATORS OF VACANT CHURCHES** minimum remuneration in 2026 will be $50.00 per meeting.

**BOTH PULPIT SUPPLY MINISTERS AND MODERATORS OF VACANT CHURCHES IN 2026** will be reimbursed for travel at the Federal Reimbursement rate (which is **$.70 [effective 01/01/2025-12/31/2025]).** The IRS figure for 2026 will be released during December 2025 and can be found on the IRS website.

Ministers & Their Work
Sub-Committee of COM

*Approved by Presbytery 9/17/2025*
*Recalculated 9/10/2025*
*Pulpit Supply increase recommended 8/14/2018*
*Continuing Ed changed by COM 10/8/2013*