



November 13, 2025

Greetings,

In August 2025, the Commission on Ministry (COM) approved the 2026 Minimum Compensation for Clergy in the Presbytery. This information is available on the Whitewater Valley website, and I have attached the document for your reference. If you have questions about the 2026 Minimum Compensation for Clergy in the Presbytery, please contact Erin at the Presbytery Office ([emcgee@whitewatervalley.org](mailto:emcgee@whitewatervalley.org)). She can answer your questions or direct you to the appropriate person(s).

There are two points I want to highlight about the 2026 compensation policy. First, the COM has set a minimum congregational compensation policy that covers all church-provided compensation and benefits to clergy. This aims to give pastors and Sessions the flexibility to decide the best way to allocate the total church investment. Note that the 2026 policy no longer requires participation in the Presbytery or other qualified Health Reimbursement Arrangement.

***Second, although it is no longer mandatory, if your church plans to continue participating in the presbytery-sponsored Health Reimbursement Arrangement (HRA) for 2026, we will need to receive confirmation from you by December 12, 2025.*** The 2026 HRA Employee Information Packet is included with this letter. It provides plan details and an enrollment application for new participants in the HRA plan. The HRA will require two actions from each congregation.

Each congregation must confirm its continued participation in 2026 with the presbytery office or submit updates and enroll any new qualified participants by December 12, 2025. If there are no changes for 2026, please send an email to Eric Herzog ([ehertzog@whitewatervalley.org](mailto:ehertzog@whitewatervalley.org)) with the subject line "No Change for 2026," including the church and participant names. For new enrollments or to update existing participant information (such as name or address), complete and return the included form(s) by December 12, 2025. Please ensure the enrollment application for each qualified new participating employee is completed and returned to:

Presbytery of Whitewater Valley/HRA  
1100 West 42nd Street STE 210  
Indianapolis, Indiana 46208

If you prefer, the presbytery has set up a secure online folder for scanning and sharing completed new enrollment applications. To get the link to the folder, please contact me at [ehertzog@whitewatervalley.org](mailto:ehertzog@whitewatervalley.org).

Additionally, Employer HRA Contributions are prefunded for each employee. Each congregation will need to remit the annual employer funding for the HRA (\$2,000 per participant for 2026) to the Presbytery by January 31, 2026.

If you have any questions, I can be reached at 317.923.3681 or [ehertzog@whitewatervalley.org](mailto:ehertzog@whitewatervalley.org).

Peace,

Eric Herzog

# Presbytery of Whitewater Valley - HRA

Group Number: **891**

## HRA – Health Reimbursement Arrangement Employee Information Packet

# FlexPro

**Your KEY to Savings**



## Frequently Asked Questions

This section offers basic answers to your HRA Plan. Please refer to the *Plan Specifics* page to find out what your group's Plan covers.

**Q: What is an HRA?**

**A:** A Health Reimbursement Arrangement (HRA) is an IRS sponsored plan under the general principles of Code Sections 105 and 106. It is an Employer-funded arrangement that reimburses employees for certain medical care expenses incurred by employees (and their spouses and dependents) up to a maximum limit. Your Employer will create an HRA Account for you if you are a group health plan eligible employee and then reimburse you for certain medical expenses up to your account balance. You will not be taxed on the HRA coverage or the reimbursements you receive from the HRA.

**Q: Who can participate in the Plan?**

**A:** All employees who have met the eligibility requirements established by their employer may participate in the Plan. Please review the Eligibility section of the Plan Specific Page in this packet.

**Q: What happens if I terminate my employment?**

**A:** Please carefully review the Eligibility section of the Plan Specific Page in this packet for additional details. Based on the specifications, you may submit eligible receipts for expenses incurred within the time frames established by your Employer. Also, you may be eligible to continue coverage under the HRA option through federal COBRA regulations.

**Q: How do I determine how much money will be contributed annually by my Employer?**

**A:** An HRA is funded solely by the Employer. Employees may not contribute to an HRA. Eligible Participants funding is determined by the criteria outlined on the HRA Plan Specific Page under Funding found in this document.

**Q: I went to the doctor before the plan year began, but I did not pay the expense until after the plan year started. May I include that expense?**

**A:** No, services must be incurred within the plan year unless otherwise specified on the Plan Specific page.

**Q: What happens if I do not use all the funds contributed by my Employer?**

**A:** If you do not use all the Employer Sponsored HRA funds, you will forfeit any remaining amount back to the Employer. For example, if you are allocated \$500 and only submit \$450 in expenses, \$50 will go back to the Employer as unused funds.

**Q: What expenses are eligible under the HRA Plan?**

**A:** Eligible items are determined by the Employer. Please carefully review the Benefits section of the Plan Specific Page in this packet for additional details.

**Q: Are Over-the-Counter Medicines or Drugs eligible?**

**A:** Health FSA, HRA, HSA. The bill does allow for feminine hygiene products and items that meet the definition in Code §213(d). \*Code §213(d) defines *medical care* to include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for affecting any structure or function of the body. Items merely beneficial to your general health such as dietary, nutritional supplements, vitamins, toothpaste, etc. are not eligible. See the Q & A for

*What expenses are eligible under the HRA Plan?* to see a list for your plan for this plan year.

**Q: Will I receive an HRA Debit Card with this plan?**

**A:** Yes, your Employer allows the debit card feature. Please see the Debit Card procedures page further on in this document.

**Q: What can my Flex Debit Card be used for?**

**A:** Items eligible for use of the Flex Debit Card are determined by the Employer. Please refer to the Benefits section on the Plan specs page.

**Q: How do I submit a manual claim for reimbursement?**

**A:** Electronic submissions may be sent in the following ways:

**Online:** <https://FlexPro.lh1ondemand.com>

**Mobile:** *FlexPro by KBA*

**Fax:** 866-241-1488

**Email:** FlexPro@keybenefit.com

**Mail:** Key Benefit Administrators – P.O. Box 55787 Indianapolis, IN 46205

**Q: Will I receive information throughout the year telling me where I stand on my account?**

**A:** You may access your personal account online at any time, by setting up your account at <https://FlexPro.lh1ondemand.com>.

**Q: What should be included when requesting reimbursement?**

**A:** Please be sure to include a completed and signed Claim form in order to avoid delays in processing and follow up documentation requests. If our Claims Administrators have requested additional documentation in order to accurately process your claim, these may be uploaded through this site directly to the claim in question.

## HRA Plan Specifics

Presbytery of Whitewater Valley - HRA - 891

Plan Year: 01/01/2026 - 12/31/2026

### Eligibility

#### Eligibility Requirements:

- Active participant in the PC USA Board of Pensions Group Health Plan.
- A full time employee of the employer that is scheduled to work at least 30 hours per week.
- Retired employees and former employees are eligible to participant in this plan utilizing a spend down plan until all monies have been used.

#### New Hire Participation May Begin:

- Immediately upon satisfying the HRA Plan eligibility requirements.

#### New Hire Pro-Rating:

- New hire contributions will be pro-rated using remaining months in the Plan Year.

#### Terminated Participants:

- Termination of Plan participation will automatically begin at midnight on the first of the following events: Employed hours drop below 20 hours each week. The day the employer discontinues the plan for everyone. If monies remains in account at the time of retirement/termination it will be moved into a spend down plan to utilize until all monies has been used.
- Terminated employees will have Customize for Group to continue to incur claims.
- Terminated employee will have Customize for Group to submit claims incurred prior to termination.

### Funding

#### HRA Plan Maximum Limit: The maximum funding allowable for Employee and Employer

- No

#### HRA Reimbursement Paid out by the Employer:

The plan reimbursement is calculated after any applicable employee HRA deductible.

- **Reimbursement Formula** The plan will reimburse 100% of qualified expenses each coverage period, up to the maximum benefit amount.

#### HRA Deductible:

- None, the FSA pays first dollar for eligible expenses

#### Contributions:

- HRA Annual Contribution - \$2,000 Whitewater Valley Presbytery Church Employees

#### HRA Rollover and Filing Limits:

- The plan permits rollovers of any balance remaining in your health reimbursement account at the end of the coverage period. 100% of remaining balance

#### Clarification of HRA Benefits:

- Payor of the First Resort = FSA

### Benefits

#### Definitions of Eligible Expense:

- All Out-of-Pocket expenses as defined by IRS Code Section 213(d) - Same eligible expenses covered under IRS Code 125 Health Care Flexible Spending Accounts.
- The HRA benefit covers IRS Code 213(d), Over-the-Counter expenses.

- The HRA benefit covers deductible expenses for Medical, Dental, Vision, RX, and Individual Prem.
- The HRA benefit covers co-pay expenses for Medical, Dental, Vision, RX, and Individual Prem.

**Eligible Expense Clarification:**

- All covered Out-of-Pocket expenses as defined by IRS Code 213(d) - Same eligible expenses covered under IRS Section 125 Health Care Flexible Spending Accounts. Individual Premium, medical, dental, vision, and prescription drugs included.

**Coordination of benefits under the HRA:**

- The Employer's FSA will be payor of first resort with respect to the HRA Plan.

**Required Substantiation:**

- The participant shall submit a claim form and EOB to Key Benefit Administrators - Flexpro for processing and reimbursement.

**Claims Submission:**

- Claims must be received by noon EST Friday for checks to be issued Wednesday. Checks issued by the Employer.
- Checks Issued: Weekly

**Note for Flex Debit Cards:**

- You may not use Flex Cards to pay for prior year expenses during the 90-day runout period. Paper claims should be submitted during this runout time.

**End of the Plan Year Claim Filing Runout:**

- The plan permits rollover.

**Status Change Timeframe:**

- Status changes must be submitted within 90 days of the Qualifying Event.

## What is the Flex Debit Card and How Does it Work?

The Flex Debit Card (Benefits Card) is a Visa offered to enhance your Health Reimbursement Arrangement (HRA) Account by providing instant access to your HRA Account. Rather than paying out-of-pocket money for qualified expenses and waiting for reimbursement, your Debit Card transfers funds for qualified expenses directly from your HRA to the pharmacy or provider. The Debit Card may also be used to purchase prescriptions that are run through your group's pharmacy benefit manager (i.e. Caremark) at the pharmacy as well as other qualified goods and services.



- The Debit Card is designed for use only at qualified pharmacies and medical merchants authorized by Visa to accept Visa.
- Your Employer authorized HRA Debit Card will be treated like a credit card at a credit card terminal. Pharmacy terminals may be required for purchasing of RX items due to the nature of in-store terminal setup and inventory tracking as directed by the IRS for RX purchases.
- Your Employer authorized Debit Card will be treated like a credit card at a pharmacy terminal and may require a personal identification (PIN) number before processing a transaction. You can retrieve your personal PIN by logging onto your personal portal.
- There are no additional lines of credit associated with the Debit Card, and no credit check will be performed.

### Ineligible Expenses

Ineligible items will be denied at the point-of-sale and an alternate method of payment will be required for the purchase. Should your transaction detail show that your Debit Card purchase was for an ineligible expense(s) AFTER the transaction was complete and the provider reimbursed, or if the required documentation was not provided to KBA FlexPro in a timely manner, the transaction will be considered denied or ineligible. You will be requested to reimburse KBA FlexPro for the amount charged to your Debit Card for the ineligible expense(s). Use of the Employer's HRA sponsored Debit Card may be suspended or revoked if reimbursements is not made as soon as possible.

### Substantiation Requests

Although the Debit Card can provide direct access to your HRA dollars, KBA Claims Staff may request verification and substantiation documentation for items or services purchased. This is in order for KBA Claims Staff to accurately process claims according to the Employer's Plan criteria. In order to confirm the eligibility of all HRA purchases made with the Debit Card, transactions may be placed in a pending status and you will be asked to provide an Explanation of Benefits (EOB) from your major medical carrier to substantiate the transaction. You will be emailed (or mailed) a substantiation letter within 10 business days of the purchase. Once you receive the email/letter please submit the signed substantiation letter and the Explanation of Benefits (EOB) from your Employer's Group Health Plan. The following substantiation criteria is typically required in order to complete the processing of claims under Health Reimbursement Accounts. If these are provided during the submission of claims, it will reduce delays in payment and the need for additional documentation requests.

- Explanation of Benefits from the major medical carrier
- Signed Substantiation letter or claim form

### Important

In some cases only **In-Network Claims** are eligible under the Employer's Plan. It is important for participants to only submit in-network claims if this is the case. **KBA is not responsible for determining in and out of network.**

## Retail Merchants and Using Your Flex Debit Card



### **Grocery Stores, Discount Stores, Pharmacies and Mail Order Pharmacies – IIAS Certified**

The IRS requires that Mail Order Pharmacies and Retail Pharmacy Merchants comply with an Inventory Information Approval System (IIAS) and be certified as compliant. Implementation of this regulation allows expenses that qualify as eligible purchases outlined in the regulations to automatically be approved at the point-of-purchase. Your Debit Card complies with these regulations. Only eligible items (prescriptions) are authorized at the point-of-sale.

Purchases that are automatically approved at the point-of-sale through this process may require substantiation after your purchase. You should also keep copies of all receipts in your records, in case you are required to show them to the IRS. Please visit <http://www.sig-is.org/publications> for an up-to-date listing of those IIAS compliant merchants. Because your Debit Card is only available for prescriptions, it is important that you select a pharmacy that is checked as Supporting Prescription Subtotal.

### **Pharmacies and Mail Order Pharmacies who are 90% Rule Merchants**

Eligible purchases at certain Pharmacies and Mail Order Pharmacies will be approved at the point-of-sale if the merchant is registered each year as a 90% Rule Merchant. These are merchants who can show that 90% of their gross receipts of the last tax year consisted of items that qualified as medical expenses. This permits the use of your Flex Debit Card at these merchant locations. You will, however, be required to submit substantiation for purchases approved at the point-of-sale at a 90% Rule merchant. Please visit <http://www.sig-is.org/publications> for a up to date listing of those 90% Rule Merchants.

### **Examples**

#### **Merchants Supporting a SIGIS Standard for an Inventory Information Approval System (IIAS) (This list does not include Merchants adopting an IIAS solution other than the SIGIS Standard)**

Updated as of Thursday, February 9, 2

Merchant Name	Certification Status	Planned Merchant Implementation Date	Supporting Prescription Subtotal
Walmart 13166	Certified	01/01/2008	<input checked="" type="checkbox"/>
Walmart 13164	Certified	01/01/2008	<input checked="" type="checkbox"/>

### **Using Your Flex Debit Card at Health Care Related Providers**

Please note you may ONLY use your Debit Card toward outstanding balances that have been applied to your Plan Year medical deductible with a date of service within that time period.

For additional assistance, please contact a Customer Care Representative at 800-558-5553 or email [flexpro@keybenefit.com](mailto:flexpro@keybenefit.com).

### FlexPro Website

The Employee web access is available 24 hours a day, 7 days a week. Employees can review their accounts online for pending or ineligible transactions. Unresolved, pending, or ineligible transactions may result in the temporary deactivation of Flex Benefit cards, where applicable, until the transactions are resolved. <https://FlexPro.lh1ondemand.com>

### Manage Your Account

After you create your account, you have access to additional online account management tools such as: View Your PIN (Debit Card, View PIN), View your Account Balances, View your Pending Claims. You can make any changes to your personal information. Making sure your current physical address and contact information is up to date will ensure that FlexPro is able to reach you quickly with important information.

### FlexPro Upload Feature

Upload claims for reimbursement and receipts for pending transactions directly from a PC, tablet or your smartphone. Some tablets and phones do require the mobile app to present all available features. FlexPro is mobile optimized but carrier and phone version may interfere. You can check your claim history, find any unresolved transactions and upload directly to that transaction any required documentation. You can also download forms from your account, including a claim form.

### E-Mail Alerts

Entering your preferred email address into your account allows FlexPro the ability to send you notices regarding your account submissions etc. Once logged in, you can customize the notifications you wish to receive by email. Many notices are also sent directly to the participant portal. Options for notices are for situations occurring with your account: confirmation of an email or address change and when we have received claims you have submitted. You will also be sent regular notices which are important for the plan and your account balance throughout the plan year.

### Virtual Client Representative & Web Chat

Use the FlexPro customer service number to call anytime, day or night. Listen to the prompts and follow the steps. You will be provided a list of current options available. If you call during regular business hours you can opt out to speak with FlexPro staff by calling [800-558-5553](tel:800-558-5553) (8am - 5pm EST). No time for a phone call? Have Flex questions while at work? No problem! Just open the FlexPro website and look for the [FlexPro Chat](#) link on. Click, then begin chatting with FlexPro staff any time during normal business hours (8am-5pm | Monday - Friday). <https://FlexPro.lh1ondemand.com>

### Email or FAX FlexPro

While uploading your claim to the website is quickest, you can also email or fax your requests for reimbursement and resolutions for pending transactions. Submitting in this way will direct your claim information and substantiation documents directly to the online portal for processing. NOTE: For emails, please send anything other than text as an attachment rather than pasting to the body of the message to prevent system errors reading the data.

[FlexPro@KeyBenefit.com](mailto:FlexPro@KeyBenefit.com) | Fax: 866-241-1488

### Flex Debit Card

The Benefits Debit card is a MasterCard offered to enhance Health Reimbursement Arrangement. The card is for use at qualifying healthcare providers or merchants that accept MasterCard and offer eligible goods or services under your account rules. The card provides instant access to available HRA account funds by transferring funds for qualified expenses directly from your available funds to the provider. You no longer have to pay out of pocket, file a manual claim and wait for reimbursement.

### Direct Deposit

Your employer has chosen the Direct Deposit Reimbursement option. This feature allows employees who elect it to receive their Healthcare Reimbursements as a direct deposit (or ACH) directly into their bank account.

Employees can either submit the Direct Deposit Authorization form (found on the portal)

FlexPro@KeyBenefit.com (see Direct Deposit form for submission details) or set up their direct deposit through <https://FlexPro.lh1ondemand.com>. Once your direct deposit is set up, any future claims submitted for payment would be processed using this feature (it will not apply to claims prior to the date the account was set up).

You will receive an email confirmation when the reimbursement is generated and the money will be deposited directly into your bank account within 2-3 business days from the time of the email. You do not have to wait for your check to be delivered in the mail and do not have to go to the bank to deposit or cash your reimbursement.

### **FlexPro Mobile**

Employees can download the app from the App Store or Play Store by searching "FlexPro by KBA." Check your balance, add dependents, request new cards, update your address and more from your phone or tablet. See the Upload feature for a quick way to submit documentation for unresolved transactions and to submit new claims.

# HRA Enrollment Form

## Complete for primary and each dependent

ALL Provided Employee Fields Marked * are REQUIRED			
<b>Employer*</b>	<input type="checkbox"/>	<b>Check to indicate changes in your personal information</b>	
<b>Employee Last Name*</b>	<b>Employee First Name*</b>		<b>Middle Initial</b>
<b>Social Security Number*</b>			<b>Date of Birth*</b>
<b>Home Address*</b>	<b>City*</b>	<b>State*</b>	<b>Zip Code*</b>
<b>Email Address</b>	<b>Main Phone*</b>		<b>Secondary Phone</b>

**Please see the HRA Employee Information Packet for the following information:**

- New Hire Pro-Rating
- Plan Maximum Limit
- Deductible Maximum
- Employer Reimbursement Maximum
- Deductible
- Employee Maximum
- Contributions
- Rollover and Filing Limits
- Clarification of HRA Benefits

**Please indicate who the Employer HRA Benefits and funding amount based on the Plan details (select one)**

<b>Employee</b>	\$ 2,000.00
<b>Family</b>	\$ 2,000.00
<b>Employee + Spouse</b>	\$ 2,000.00
<b>Employee + Child</b>	\$ 2,000.00
<b>Other:</b>	\$ 2,000.00
<b>Expected Contribution</b> (see prorate details)	\$ 2,000.00

The maximum annual Employer Contribution is \$2,000

<b>Please Submit All Forms to:</b>		
Eric Herzog		
317.923.3681	eherzog@whitewatervalley.org	1100 West 42nd Stret STE 210 Indianapolis, IN 46208

**I Understand and Agree that:**

*By completing and signing this form, I accept responsibility for all transactions incurred within the Plan Year by any of dependents I add to my Employer Sponsored Plan. Form updated 9/8/2023.*

**Employee Signature\*** \_\_\_\_\_ **Date\*** \_\_\_\_\_

## Minimum Requirements in the Presbytery of Whitewater Valley

### Presbytery of Whitewater Valley COMMISSION ON MINISTRY

#### 2026 MINIMUM REQUIREMENTS

##### *G-2.0804 Terms of Call*

*The terms of call shall always meet or exceed any minimum requirement of the Presbytery in effect when the call is made. The session shall review annually the minister's terms of call and shall propose for congregational action (G-1.0501) such changes as the session deems appropriate, provided that they meet the Presbytery's minimum requirements. The call shall include **provision for a period of twelve weeks family leave and participation in the benefits plan of the Presbyterian Church (U.S.A.). Including both pension and medical coverage, or any successor plan approved by the General Assembly.***

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As a congregation calls a pastor to installed service, one of the covenant questions they answer in the affirmative is that in W-4.0404 which says in part, “Do we promise to pay [her/him] fairly and provide for [her/his] welfare as [she/he] works among us; to stand by [her/him] in trouble and share [her/his] joys?” These minimum requirements are intended to assist the congregation in this covenant relationship by creating the minimum compensation package which shall be included in all terms of call.

#### **Minimum Congregational Investment**

For 2026 a hiring organization is required to invest a minimum of ninety five thousand nine hundred ninety dollars (\$95,990) in developing a compensation package for an installed pastoral position. The pastor and session shall then, through mutual negotiation and agreement, design the compensation package for their particular needs with the following mandatory requirements and suggested guidelines.

#### **MANDATORY**

1. The hiring organization shall provide for full pension in accord with the current guidelines of the Board of Pensions.

2. The hiring organization shall provide for full medical coverage for the pastor and family through one of the following options:

a. Continued participation in the Board of Pensions Transitional Plan per the 2026 percentages required by the Board of Pensions.

b. Participation in the Congregational Pastor's Package at 100% of the Board of Pensions 2026 cost PLUS assuring that adequate medical coverage is provided for the pastor's spouse and family through one of the following options:

b.1. Enrollment in the spousal coverage, child coverage, or full family coverage offered through the Board of Pensions. In the case of full family coverage, the pastor and session may negotiate a

shared cost for full family coverage at a rate of no less than 80% of the cost paid by the congregation and no more than 20% paid by the pastor OR

b.2. If medical coverage is offered by other means (ex: a spouse's employer) the session and pastor may agree that family coverage shall be provided through that other coverage with the following provisions:

b.2.a. that the congregation accepts the responsibility of care for the pastor's spouse and family as part of the pastoral covenant and, if there are changes in coverage (ex: loss of spousal employment, loss of coverage or reduction in coverage) the congregation will assure through means outlined above that adequate coverage is provided.

#### **Accountable Reimbursement Plan**

3. The pastor and congregation shall determine an amount within the compensation package for Professional Development that shall not be less than \$500 and shall be cumulative through four years.

4. Pastoral expense reimbursement shall be paid in full including mileage at the current IRS rate. This is an expense of the hiring organization and not a part of the pastor's compensation package. Payment shall be by voucher submitted by the pastor with supporting documentation.

#### **Vacation and Paid Leave**

1. Four (4) weeks paid vacation including four (4) Sundays — five (5) weeks paid vacation including five (5) Sundays for 15+ years of ordained experience.
2. Two (2) weeks paid professional development leave including two (2) Sundays if necessary and cumulative four (4) years and a maximum of eight (8) weeks and eight (8) Sundays if needed.
3. Twelve (12) weeks including twelve (12) Sundays of Family Leave in accordance with guidelines included in Ministry Together.

#### **Moving Expenses**

1. Moving expenses shall be paid by the congregation (if applicable). This is a taxable benefit.

#### **RECOMMENDED**

1. That the cash salary portion of the compensation package be increased by 3% for 2026 to maintain parity to the cost of living and within the PC(USA).

2. That an amount be agreed upon for an HRA account to provide tax advantages in dealing with family medical expenses.

3. Other compensation categories may be added according to the needs of the pastor and hiring organization may be included provided they are submitted to the Commission on Ministry for review and approval prior to the final commission meeting prior to the beginning of the new compensation package.

#### **Minimum Compensation for Other Pastoral Services**

1. Pulpit Supply shall receive compensation of \$200 for one service and an additional \$75 for each additional service and/or a requirement to pre-tape a sermon for online use plus IRS mileage rate<sup>1</sup> reimbursement if the round trip exceeds 10 miles.
2. Contract Pastoral Services (when not preaching) shall be \$25 per hour plus IRS mileage rate reimbursement if the round-trip exceeds 10 miles. (Ex: teaching, pastoral care)

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<sup>1</sup> IRS mileage rate for the current year may be found at [irs.gov](https://www.irs.gov)

3. Presiding at Communion (when not preaching) shall be \$75 for each service plus IRS mileage rate reimbursement if the round trip exceeds 10 miles.
4. Moderating Session or Congregational Meeting shall be \$25 per hour with a minimum payment of \$50 plus IRS mileage rate reimbursement if the round-trip exceeds 10 miles.
5. In all cases mileage for reimbursement shall be determined by utilizing Google Maps or an equivalent program to calculate round-trip mileage from starting point (usually the clergy person's home) to the congregation's address.
- 6.

#### **Minimums for Other Forms of Pastoral Leadership**

1. **Temporary Supply (Stated Supply, Covenant, Bridge, Interim, etc.)** The minimum salary and housing terms is the same as the minimums for installed pastors.
2. **Commissioned Ruling Elders (CRE)** The minimum salary and housing for a full-time CRE is 80% of the minimums for installed pastors.
3. **Certified Church Educators (CCE)** The minimum salary and housing for a full-time CCE is the same as the minimums for installed pastors.
4. **Part-time positions** are prorated based on the minimums for installed pastors. Proration shall utilize a 40 hour work week as basis for proration. (EX: A 20 hour part-time position shall be prorated to 50% of minimum.)
5. **Transitional Ministers.** The minimum salary and housing terms for Transitional Pastors shall be at least 85% of the amount most recently budgeted for the position and shall never be less than the Presbytery minimum.

