

## Suggested Minimum Compensation: Cash Salary & Housing

For Full-time Authorized Ministers

(Does not include other benefits such as pension,  
health insurance, continuing education funds, etc.)

**For 2023: COLA increase of 8.7%**

Average Worship Attendance	Step A	Step B	Step C	Step D	Step E
1-50	\$51,360	56,360	61,470	66,470	71,415
51-100	54,620	59,620	64,730	69,730	74,730
101-200	57,880	62,880	67,880	72,940	77,880
201-300	61,415	66,135	71,090	76,145	81,200
More than 300	67,400	72,450	77,450	82,500	87,610

**For 2024: COLA increase of 3.2%**

Average Worship Attendance	Step A	Step B	Step C	Step D	Step E
1-50	\$53,000	58,165	63,440	68,600	73,700
51-100	56,370	61,530	66,800	71,960	77,120
101-200	59,730	64,890	70,050	75,275	80,370
201-300	63,380	68,250	73,365	78,580	83,800
More than 300	69,555	74,770	79,930	85,140	90,415

## **A Guide to the Steps**

- Step A      Entry-level. Minimal ministerial or applicable life experience, other than field education in a Member In Discernment process, and experience with volunteer supervision.
- Step B      Entry-level to early mid-level. 2-5 years ministerial, applicable life experience, education and training, and experience with staff and/or volunteer supervision.
- Step C      Mid-level. 5-15 years ministerial and applicable life experience, proficiency in special skills, training and education, and experience with staff supervision.
- Step D      High mid-level to early senior-level. 15-25 years ministerial and/or applicable life experience, perhaps an advanced graduate degree, specialized experience gained from continuing education or other work experience, a high level of proficiency in a wide range of skills typically needed by a senior minister, including staff supervision.
- Step E      Senior-level. 20 or more years ministerial and/or applicable life experience, highest level of skills proficiency needed by a senior minister, advanced graduate degree(s) and/or specialized skills.

## Sample Clergy Compensation Worksheet

**Example:** Full-time minister with M.Div., 8 years experience, specialized training in community organizing; 11 previous years experience in non-profit management; in mid-size community; average worship attendance of 95. Minister is married with no dependents; health insurance also covers spouse. An insurance rate estimator can be used from the Pension Boards website.

Church and minister agree this is at the border of Steps C-D, and the church is almost in the next highest average worship attendance, with many elderly members who do not attend but expect to be visited by the pastor. Local cost of living is slightly higher than average. Therefore, \$65,000 is the agreed on starting base cash salary. The pastor is currently pursuing a D.Min., so a merit increase of \$2,500 is budgeted to apply when the degree is complete. The church has also budgeted \$100.00 per month for the pastor's cell phone bill.

1	Base cash salary (includes housing*)		\$65,000.00
2	Merit increase		
3	Total base salary	(lines 1 + 2)	65,000.00
4	Portion designated as housing allowance	\$14,500	
5	Social Security offset	(line 3 x 7.65%)	4,972.50
6	Health & Dental Insurance		29,703.00
7	Vision insurance		201.30
8	Life and Disability Insurance	(line 3 x 1.5%)	975.00
9	Retirement annuity	(line 3 x 14%)	9,100.00
10	Continuing Education		800.00
11	Community of Practice		150.00
12	Other benefits		1,200.00
13	Total Benefits	(add lines 5-12)	47,101.80
	Total Compensation Budget	(add lines 3 + 13)	\$112,101.80