

2009 Pastor Compensation Worksheet

Suggested 2009 minimum compensation levels for fulltime senior/single pastors.

Suggested Standard Base Salary (SBS): (2009)

\$35,700

The SBS is only the starting point. The actual fulltime salary includes points a-d below, plus all of the Employee Benefits outlined later in this document. Anything short of the full formula is considered part-time. See Point 1 under the Notes.

a. Experience Factor: \$ _____

Add .01 of SBS per year of services up to 25 years of service.

b. Education Factor: (select one) \$ _____

- 1) Add 0.10 of SBS for Master's Degree
- 2) Add 0.15 of SBS for Second Masters or M/Div. (or equivalent)
- 3) Add 0.20 of SBS for earned Doctorate

c. Attendance/Staff Size Factor: \$ _____

Attendance	Staff			
	0	1-2	3-4	5-+
0-100	.0	.03	.06	.10
101-200	.03	.06	.10	.15
201-350	.06	.10	.15	.21
351-500	.10	.15	.21	.28
501- +	.15	.21	.28	.36+

Notes:

- Add appropriate factor of SBS for your local church situation.
- *Attendance.* This is your church's total average weekly worship attendance at your church's main services.
- *Staff.* Include all fulltime and part-time staff over whom the pastor has supervisory responsibility.

Adjusted Suggested Standard Base Salary \$ _____

d. Considerations for compensation in addition to Adjusted SBS

- Overall ministry performance and effectiveness
- Adjustments to reflect higher than average costs of living in the local ministry area (See Note 5)

Actual Salary Compensation: \$ _____

Notes

1. To be a fulltime pastor, the compensation package must meet the criteria in full:
 - The Standard Base Salary.

- Points a-d above (experience factor, education factor, attendance/size factor, and other considerations).
- The Employee Benefits outlined below (parsonage, utilities, SECA, medical and disability insurance, pension, and vacation).

If a church cannot meet these guidelines **in full**, the pastor may pursue supplemental employment to achieve this compensation level.

2. The Suggested Standard Base Salary assumes the following:
 - a person holding a ministerial license and a bachelor's degree, with no years of ministerial service.
 - a person providing fulltime service to a local congregation of the Church of the United Brethren in Christ, USA.
3. The suggested base salary for persons not having a national conference ministerial license and a bachelor's degree shall be 85% of the Suggested Standard Base Salary. They are entitled to all other standard adjustments and additional compensation considerations.
4. The suggested base salary for associate/assistant pastors (must have a ministerial license and a bachelor's degree) shall be 90% of the Suggested Standard Base Salary. They are entitled to all other standard adjustments and additional compensation considerations. It is recommended that the total compensation for any associate/assistant pastoral staff person not exceed 90% of the senior pastor's total compensation.
5. Each year the Executive Leadership Team will review the Suggested Standard Base Salary and the standard adjustment factors.
6. When a pastor is assigned to a congregation, cluster leaders will establish the Adjusted Standard Base Salary for the pastor at that church. Cluster leaders will assist the local pastors and Board of Administration in determining the Adjusted Standard Base Salary and any additional increases.
7. The Personnel Relations Commission of each local church is responsible for establishing their own criteria for granting additional compensation beyond the Adjusted Standard Base Salary.
8. In addition to the cash salary paid to pastors, they shall be provided the following:

Employee Benefits:

- a. **Housing.** A parsonage or adequate cash rental allowance so the pastor can rent a house in the immediate area of the local church.
- b. **Utilities.** All utilities: heat, electricity, water, sewage, garbage collection, gas (or other fuel), water treatment (if necessary), and basic telephone service (excluding personal long distance calls).
- c. **SECA.** At least one-half of the SECA tax on the salary/housing package.
- d. **Medical Insurance.** Hospitalization insurance as provided through the local church (because of rising costs,

concessions may have to be considered).

- e. **Disability Insurance.** Disability insurance as provided through the National Conference
- f. **Pension.** Contribution to the Pastor's Pension Program provided through the National Conference.
- g. **Vacation.** Vacation based on years of service in the United Brethren Church as follows:
 - 1 to 5 years: two weeks
 - 6 to 10 years: three weeks
 - 11-20 years: four weeks
 - 21 plus years: five weeks

Employee Business Expenses:

- a. *Professional ministry expense reimbursement.* This includes home entertainment, professional dues, professional education, periodicals, subscriptions, ministerial luncheons, civic activities, etc.
 - Each local church must adopt its own qualified reimbursement plan in order to comply with IRS codes.
 - The pastor and local Board of Administration should work together in structuring the compensation/ reimbursement package to maximize the tax benefits to both the pastor and the local church.
- b. *Convention/conference expense reimbursement.* The church should cover the cost for:
 - Attending the US National Conference.
 - Participating in seminars and workshops designed to provide personal ministry to the pastor.
- c. *Mileage reimbursement.*
 - Use the current IRS rate for the actual miles driven in church-related activities.
 - Reimburse for tolls and parking fees upon proper documentation.
 - It is recommended that mileage reimbursement be paid from a log turned into the church treasurer.

The above document was approved October 14, 2008, by the Executive Leadership Team of the Church of the United Brethren in Christ, USA.

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