

2012 Pastor Compensation Recommendation

The suggested 2012 minimum compensation levels for fulltime senior/single pastors has been established according to the following guidelines:

Suggested Standard Base Salary (SBS): (2012) (1.0% Increase) \$36,865

1. Experience Factor: \$ _____
 Add .01 of SBS per year of services up to 25 years of service.

2. Education Factor: (select one) \$ _____
 a. Add 0.10 of SBS for Master's Degree
 b. Add 0.15 of SBS for Second Masters or M/Div. (or equivalent)
 c. Add 0.20 of SBS for earned Doctorate

3. Attendance/Staff Size Factor: \$ _____

Attn/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+

Add appropriate factor of SBS for your local church situation.

Attendance = Annual average morning worship attendance.

Staff = Include all paid full time and part time staff for which the pastor has supervisory responsibility.

Adjusted Suggested Standard Base Salary \$ _____

4. Considerations for compensation in addition to Adjusted Suggested Standard Base Salary:
 a. Overall ministry performance and effectiveness
 b. Adjustments to reflect higher than average costs of living in the local ministry area (See Note 5)

Actual Salary Compensation: \$ _____

Notes

1. Fulltime pastors shall constitute those whose compensation packages meet the criteria in full. If a church cannot meet these guidelines, a pastor may pursue supplemental employment to achieve this compensation level.

2. The Suggested Standard Base Salary assumes a person holding a ministerial license and a bachelor's degree, with no years of ministerial service, providing fulltime service to a local congregation of the Church of the United Brethren in Christ.

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. Cluster leaders, at the time of assigning a pastor to a local congregation, shall establish the Adjusted Standard Base Salary for the pastor at that church. Cluster leaders shall assist the local pastors and local leadership teams in determining the Adjusted Standard Base Salary and any additional increases.

7. The Personnel Team of each local church is responsible to establish their own criteria for granting additional compensation beyond the Adjusted Standard Base Salary.

Employee Benefits

In addition to the cash salary paid to each pastor, he/she shall be provided the following:

1. A parsonage or adequate cash rental allowance so the pastor can rent a house in the immediate area of the local church.
2. 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).
3. At least one-half of the SECA tax on the salary/housing package.
4. Hospitalization insurance as provided through the local church (because of rising costs, concessions may have to be considered).
5. Disability insurance as provided through the National Conference.
6. Contribution to the Pastor's Pension Program provided through the National Conference.
7. Vacation based on years of service in the United Brethren Church is as follows:
 - 1-5 years: two weeks
 - 6-10 years: three weeks
 - 11-19 years: four weeks
 - 20+ years: five weeks

Employee Business Expenses

1. *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 should work together with local leadership in structuring the compensation/ reimbursement package to maximize the tax benefits to both the pastor and the local church.

2. *Convention/conference expense reimbursement.* This covers the costs of the National Conference for attendance at its sessions. Also, provides for participation in seminars and workshops designed to provide personal ministry to the pastor.

3. *Mileage reimbursement.* This expense will be established at an agreed upon rate between pastor and the church for the actual miles driven in church related activities. Also tolls and parking fees shall be paid 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 18, 2011 by the Executive Leadership Team of the Church of the United Brethren in Christ USA, Inc.