2016 Guidelines for Local Church Personnel and Search Committees for Authorized Ministers and Professional Expense Reimbursement

The 216th Annual Meeting of the Massachusetts Conference of the United Church of Christ, seeking to balance the growth, vitality and financial sustainability of its churches with the fair and appropriate compensation of its authorized ministers, recommends that all congregations meet the goals as outlined in these Compensation Guidelines for Authorized Ministers. The guidelines apply to all people serving in authorized ministries of the church, including full-time and part-time solo, senior, associate and assistant pastors, both settled and interim, as well as licensed and commissioned ministers.

These guidelines change the approach to ministerial compensation. Rather than specifying compensation based upon years of ordained experience and congregation size, these guidelines should encourage clergy and congregations to think of compensation in terms of ranges based upon the skills and talent pastors bring to complement the ministries of their congregations. They intend to foster a constructive dialogue between clergy and congregation to shape their shared ministry. This dialogue should reflect the scope of ministry which includes: congregation size, ministry tasks, congregational resources, the pastor’s skills and expertise, and any exceptional conditions facing the congregation’s current ministry.

The tables below reflect the scope of ministry and the experience and skills of the pastor. The financial information presented in this resolution was benchmarked on the price of a three-bedroom house in the Commonwealth of Massachusetts that had a median value of $300,000. We advise congregations and clergy to take into consideration their local community’s actual median price of housing and make adjustments accordingly. These ranges reflect conference-wide compensation data reported to the national offices of the United Church of Christ.

- Table A presents the Total Compensation Package, to be allocated by the pastor among cash salary, housing, SECA Allowance, pension dues, health, dental, vision, life and disability insurance. This is the full cost to the church. Note that these figures include parsonage value. This table should guide congregations in their budget process to determine their financial obligations to provide compensation and benefits for their minister. This table applies to full-time ministers. When a congregation’s financial resources cannot meet the compensation in this table, the congregation and pastor should explore the possibility of part-time ministry, whereby the percentage of this table the congregation can provide would reflect the part-time equivalent for the position. This will enable a pastor to have time to engage in additional employment in order to have enough income to serve in the community.

- Tables B and C present ranges for Cash Salary and Housing, with and without a parsonage. To this amount, the following components would be added:
  - SECA Allowance – 7.65% of salary basis (cash salary plus housing)
  - Home Equity Allowance for those in a parsonage – 1.5% of average home value
  - Pension Dues – 14% of salary basis
  - Life Insurance and Disability Income Plan – 1.5% of salary basis
  - Health, Dental, and Vision Insurance

In addition to these compensation components, an Accountable Reimbursement Plan for:
- **Mileage reimbursement** – for use of a personal car at current IRS rate plus tolls and parking, or an automobile provided by the church.
- **Professional expenses** – At least $1,500 per year for other travel, meetings, books, professional subscriptions, and any other business expenses allowed by the IRS.
- **Continuing education time and expense** – At least $500 for workshops, trainings and retreats, participation in a Clergy Community of Practice, and supervision or mentoring.

There are also benefits that add no extra cost to the church, which should be offered:
- Participation in **Medical or DCAP Flex Spending**
- Participation in **Tax Sheltered Annuity**

**Time Considerations**

- The work schedule of a full-time local pastor is an average of 40-50 hours per week with no more than three evenings in a given week and two regular days off per week.
- **Paid Holidays** according to church personnel policy.
- **Vacation Time** -- Four weeks paid vacation per year.
- **Continuing Education Leave** -- Two weeks, including weekends, per year.
- **Sabbatical time and expense** – Three months full-time sabbatical leave every 5-7 years.
- **Sick Time** according to church personnel policy – Two weeks per year.
- **Parental Leave**, for Birth or Adoption – Twelve weeks paid (by church and/or disability plan) and up to six months of unpaid leave.
- **Personal/Compassionate Leave** as needed for bereavement or family celebrations.

**Tables**
The following tables are based upon the following:

- Church size – number of members.
- Clergy experience – years of ordained and other experience, supervisory responsibility.
- Full-time equivalent, relative to a 40-50 hour average work week, four weeks vacation, and two weeks of continuing education leave.

Though these tables show years of ordained experience, the Conference encourages clergy and congregations to consider compensation as follows:

- Low – Base training and education with minimal related experience.
- Mid - Demonstrates consistent, successful performance in all areas of the job.
- High - Performs job responsibilities independently and in a highly effective manner; may demonstrate unique knowledge or skill; is often a resource to others.
### Table A: Total Compensation Package

*Note these figures include salary, housing, health insurance, dental and vision insurance, pension dues, life and disability income plan, SECA allowance. Health insurance and dental and vision coverage are based upon the 2015 rates established by the UCC Pension Board for clergy over 41 years old with family.*

*Use this table to determine the impact upon the church budget. Minor adjustments may be necessary to reflect local housing conditions.*

<table>
<thead>
<tr>
<th>Number of Members</th>
<th>Low (0-3 years)</th>
<th>Mid (4 – 10 years)</th>
<th>High (+10 years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-150</td>
<td>$92,949</td>
<td>$100,960</td>
<td>$116,918</td>
</tr>
<tr>
<td>150-300</td>
<td>$105,817</td>
<td>$115,404</td>
<td>$134,201</td>
</tr>
<tr>
<td>300-500</td>
<td>$118,306</td>
<td>$129,407</td>
<td>$151,483</td>
</tr>
<tr>
<td>500-1000</td>
<td>$164,729</td>
<td>$181,381</td>
<td>$214,684</td>
</tr>
</tbody>
</table>

### Table B: Base Salary and Parsonage Range

<table>
<thead>
<tr>
<th>Number of Members</th>
<th>Low (0-3 yrs)</th>
<th>Mid (4-10 yrs)</th>
<th>High (+10 yrs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-150</td>
<td>$34,500*</td>
<td>$38,700</td>
<td>$47,000</td>
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<tr>
<td>150-300</td>
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<tr>
<td>500-1000</td>
<td>$72,100</td>
<td>$80,800</td>
<td>$98,200</td>
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</tbody>
</table>

*Minimum is based upon 2014 minimum and is valid with current statewide data*

*Note: Salary Basis includes the Cash Salary.*

### Table C: Cash and Housing Allowance Range

<table>
<thead>
<tr>
<th>Number of Members</th>
<th>Low (0-3 yrs)</th>
<th>Mid (4-10 yrs)</th>
<th>High (+10 yrs)</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>300-500</td>
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<tr>
<td>500-1000</td>
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