

## 2021 MINIMUM SALARY SCHEDULE

Annual Responsibility for Recommendation: What is the 2021 schedule of Equitable Compensation required by ¶342.1, .2 and ¶625.2, .3 of the 2016 Book of Discipline?

### I. Base Cash Compensation and Housing - 2021

(Please note: The following schedule is the minimum allowable cash compensation for all pastors and both the minimum and maximum schedules of the cash compensation for churches receiving an equitable compensation subsidy from the Conference.)

Full Service Years	Elder in Full Connection	Provisional or Associate Member	Full-Time Local Pastor
0	\$39,505	\$37,532	\$35,556
1	\$40,163	\$38,158	\$36,149
2	\$40,823	\$38,782	\$36,741
3	\$41,481	\$39,407	\$37,333
4	\$42,139	\$40,033	\$37,926
5	\$42,799	\$40,659	\$38,519
6	\$43,457	\$41,284	\$39,111
7	\$44,115	\$41,910	\$39,705
8	\$44,775	\$42,535	\$40,296
9	\$45,432	\$43,161	\$40,888
10	\$46,090	\$43,786	\$41,481
11	\$46,749	\$44,411	\$42,073
12	\$47,407	\$45,036	\$42,666
13	\$48,066	\$45,662	\$43,258
14	\$48,725	\$46,288	\$43,852
15	\$49,382	\$46,914	\$44,444
16	\$50,040	\$47,539	\$45,036
17	\$50,699	\$48,164	\$45,631
18	\$51,357	\$48,789	\$46,222
19	\$52,014	\$49,416	\$46,816
20	\$52,675	\$50,040	\$47,407
21	\$53,202	\$50,540	\$47,881
22	\$53,734	\$51,045	\$48,360
23	\$54,271	\$51,555	\$48,844
24	\$54,814	\$52,071	\$49,332
25	\$55,362	\$52,592	\$49,825
26	\$55,777	\$52,986	\$50,199
27	\$56,195	\$53,383	\$50,575
28	\$56,616	\$53,783	\$50,954
29	\$57,041	\$54,186	\$51,336
30 or more	\$57,469	\$54,592	\$51,721

The above schedule reflects no increase from the 2020 schedule for 0-30 years of service. The minimum cash compensation levels for 31-40 years of service has been removed from the 2020 schedule in the above recommendation for 2021. Both of these changes are due to the financial stress being experienced by many of our churches, as evidenced by the substantial decline in apportionment receipts for 2019.

In addition to the cash compensation per the above schedule, the local church will provide housing comparable to the housing standards of the local church community, by means of a parsonage or a

housing allowance. If a housing allowance is provided, the amount shall be determined by the local church in consultation with the District Superintendent. If a parsonage is provided, it must meet the standards described in the Conference Policy “Clergy Housing Policies and Standards.” In addition to the housing allowance or parsonage, the congregation shall provide full payment of gas, water, electricity, sewer, trash collection, telephone, and other utilities for the residence.

## II. Professional Expenses

Business and Transportation: The local church will provide an accountable reimbursement plan for business and transportation expenses incurred by the pastor in the work of the parish in an amount no less than \$2,000 for the year (\$4,000 per year for pastors appointed to multi-point charges). Reimbursement for auto transportation will be at the IRS allowable standard mileage rate. For all churches receiving equitable compensation subsidies, the accountable reimbursement plan for business and transportation cannot exceed \$4,000 for the year.

Continuing Education The local church will provide an accountable reimbursement plan for continuing education expenses incurred by the pastor in the work of the parish in an amount no less than \$500 for the year. For churches receiving equitable compensation subsidies, the accountable reimbursement plan for continuing education cannot exceed \$1,000 for the year.

## III. Benefits

\*Health/Dental Insurance: The local church will provide payment of the church portion of premiums for the Annual Conference sponsored health/dental insurance program for the clergy member where required.

\*Pension: Payment of the local church’s contribution to the Clergy Retirement Security Program (CRSP) will be provided by the local church.

\* Note: Conference Rule IV.F.3.f states: “Payment of monthly subsidies will be made by the Conference Treasurer, first to cover health insurance premiums, second to cover pension payments, and third any subsidy balance to the local church.”