

Penn West Conference
2024 Pastoral Compensation Guidelines

In accordance with action taken by delegates to the 33rd Annual Meeting of the Penn West Conference, the Conference Church and Ministry Committee, with the approval of the Board of Directors, is providing these compensation guidelines for pastors. We encourage local churches to provide fair and just compensation for their pastors. We also believe that education, years of experience, and size of congregation are factors to be considered in establishing compensation. It is hoped that local churches and pastors will review the guidelines for Compensation each year.

SALARY

This cash salary information includes variables for size of congregation and experience. These are minimum recommendations and assume an authorized minister and a full-time position. These figures may be adjusted according to the proper percentage if the minister is serving $\frac{3}{4}$ time, $\frac{1}{2}$ time or $\frac{1}{4}$ time.

2024 Clergy Compensation Minimum Salary Guidelines

<u>Experience in Ministry</u>	<u>Less than 100 Members on Record</u>	<u>100-200 Members on Record</u>	<u>201-399 Members on Record</u>	<u>400+ Members on Record</u>
<u>0 years</u>	<u>39,463</u>	<u>42,176</u>	<u>44,235</u>	<u>46,059</u>
<u>1 years</u>	<u>39,858</u>	<u>42,598</u>	<u>44,677</u>	<u>46,520</u>
<u>2 years</u>	<u>40,253</u>	<u>43,020</u>	<u>45,119</u>	<u>46,981</u>
<u>3 years</u>	<u>40,648</u>	<u>43,442</u>	<u>45,561</u>	<u>47,442</u>
<u>4 years</u>	<u>41,043</u>	<u>43,864</u>	<u>46,003</u>	<u>47,903</u>
<u>5 years</u>	<u>41,438</u>	<u>44,286</u>	<u>46,445</u>	<u>48,364</u>
<u>6 years</u>	<u>41,833</u>	<u>44,708</u>	<u>46,887</u>	<u>48,825</u>
<u>7 years</u>	<u>42,228</u>	<u>45,130</u>	<u>47,329</u>	<u>49,286</u>
<u>8 years</u>	<u>42,623</u>	<u>45,552</u>	<u>47,771</u>	<u>49,747</u>
<u>9 years</u>	<u>43,018</u>	<u>45,974</u>	<u>48,213</u>	<u>50,208</u>
<u>10 years</u>	<u>43,413</u>	<u>46,396</u>	<u>48,655</u>	<u>50,669</u>
<u>11 years</u>	<u>43,808</u>	<u>46,818</u>	<u>49,097</u>	<u>51,130</u>
<u>12 years</u>	<u>44,203</u>	<u>47,240</u>	<u>49,539</u>	<u>51,591</u>
<u>13 years</u>	<u>44,598</u>	<u>47,662</u>	<u>50,025</u>	<u>52,052</u>
<u>14 years</u>	<u>44,993</u>	<u>48,084</u>	<u>50,467</u>	<u>52,513</u>
<u>15 years</u>	<u>45,388</u>	<u>48,506</u>	<u>50,909</u>	<u>52,974</u>
<u>16 years</u>	<u>45,783</u>	<u>48,928</u>	<u>51,351</u>	<u>53,435</u>
<u>17 years</u>	<u>46,178</u>	<u>49,350</u>	<u>51,793</u>	<u>53,896</u>
<u>18 years</u>	<u>46,573</u>	<u>49,772</u>	<u>52,235</u>	<u>54,357</u>
<u>19 years</u>	<u>46,968</u>	<u>50,194</u>	<u>52,677</u>	<u>54,818</u>
<u>20 years</u>	<u>47,363</u>	<u>50,616</u>	<u>53,119</u>	<u>55,279</u>
<u>21 years</u>	<u>47,758</u>	<u>51,038</u>	<u>53,561</u>	<u>55,740</u>
<u>22 years</u>	<u>48,153</u>	<u>51,460</u>	<u>54,003</u>	<u>56,201</u>
<u>23 years</u>	<u>48,548</u>	<u>51,882</u>	<u>54,445</u>	<u>56,662</u>
<u>24 years</u>	<u>48,943</u>	<u>52,304</u>	<u>54,887</u>	<u>57,123</u>
<u>25 years</u>	<u>49,338</u>	<u>52,726</u>	<u>55,329</u>	<u>57,584</u>
<u>26 years</u>	<u>49,733</u>	<u>53,148</u>	<u>55,771</u>	<u>58,045</u>
<u>27 years</u>	<u>50,128</u>	<u>53,570</u>	<u>56,213</u>	<u>58,506</u>
<u>28 years</u>	<u>50,523</u>	<u>53,992</u>	<u>56,655</u>	<u>58,967</u>
<u>29 years</u>	<u>50,918</u>	<u>54,414</u>	<u>57,097</u>	<u>59,428</u>
<u>30 years</u>	<u>51,313</u>	<u>54,836</u>	<u>57,539</u>	<u>59,889</u>
<u>31 years</u>	<u>51,708</u>	<u>55,258</u>	<u>57,981</u>	<u>60,350</u>
<u>32 years</u>	<u>52,103</u>	<u>55,680</u>	<u>58,423</u>	<u>60,811</u>
<u>33 years</u>	<u>52,498</u>	<u>56,102</u>	<u>58,865</u>	<u>61,272</u>
<u>34 years</u>	<u>52,893</u>	<u>56,524</u>	<u>59,307</u>	<u>61,733</u>
<u>35 years</u>	<u>53,288</u>	<u>56,946</u>	<u>59,749</u>	<u>62,194</u>
<u>36 years</u>	<u>53,683</u>	<u>57,368</u>	<u>60,191</u>	<u>62,665</u>
<u>37 years</u>	<u>54,078</u>	<u>57,790</u>	<u>60,633</u>	<u>63,116</u>
<u>38 years</u>	<u>54,473</u>	<u>58,212</u>	<u>61,075</u>	<u>63,577</u>
<u>39 years</u>	<u>54,868</u>	<u>58,634</u>	<u>61,517</u>	<u>64,038</u>
<u>40 years</u>	<u>55,263</u>	<u>59,056</u>	<u>61,959</u>	<u>64,499</u>
<u>***</u>				

*** Each year of experience increases the salary by 1% of the baseline (0 years)

Additional years of experience in the ministry, previous work/educational experience, and special training/additional degrees are a benefit to the congregation and deserving of additional compensation. Similarly, the size of the congregation, the number of churches served (if part of a charge) and the responsibilities of the pastor should be considered in determining compensation.

SUNDAY SUPPLY MINISTER

It is recommended that Sunday morning supply pastors be compensated \$200 plus travel expenses at the IRS mileage rate for one worship service. \$75.00 for each additional service the same day.

It is recommended that churches give the full amount of compensation, with at minimum half of compensation, to the supply pastor if worship is canceled due to inclement weather or other unforeseen circumstances. When inclement weather is anticipated, the church and supply pastor should review compensation in advance.

MESA CALL AGREEMENT WORKBOOK

The MESA Call Agreement Workbook (<http://www.uccfiles.com/docs/Sample-Call-Agreement.doc>) is a helpful tool for determining compensation and ministerial tasks. This document is also helpful in determining additional items such as housing, reimbursed expenses, benefits, and more. Other than p. 12, the remainder of these guidelines contain parts of the MESA Call Agreement Workbook that we hope you will find to be particularly helpful:

SCOPE OF WORK

Use the following Scope of Work template to determine the time commitment and ministry responsibilities of this Pastoral Position, and/or use this space to incorporate a job description that considers the following:

This template of time is based on common pastoral activities within realistic working hours, and *in italics* are key activities of vital congregations. [See www.ucc.org/research for details.]

Feel free to modify to write your own description of scope of work for your context and ministry. As a general rule, *where a line is added to the scope of work, delete a different line*. As lines are deleted and/or as the time of a pastoral position is decreased, consider the realistic and creative opportunities for fulfilling these tasks: will they be delegated to lay leaders and volunteers, for example, or will they be let go from the church's ministry?

For congregations sharing a pastoral position, each congregation writes its own scope of work.

For an *Associate Pastor position*, please use the following template in conversation with the Senior Pastor, relevant staff, and related committees. In addition to outlining the tasks and time expected of an Associate Pastor position as well as its specializations (if any), plan to note in the call agreement:

- this position [MAY / MAY NOT] fit within a Senior Pastor succession model
- this position [IS / IS NOT] intended for a particular season within the congregation's life; if so, indicate duration.

Many ministers can track their hours effectively by using a “*unit*” weekly calendar. Each day has three units: morning, afternoon, and evening, totaling 12 or more hours for the full day. A work week of 10-12 units = full time pastoral position, while a work week of 3-4 units = ¼ time pastoral position. When arranging a part-time schedule to allow the minister to earn another livelihood, consider the most helpful distribution or cluster of units. Additional considerations for the scope of work (whether full time or part time) include *on-call expectations*.

Scope of work for full time PASTORAL POSITION
(40-50 hours weekly / 10-12 units)

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy and bulletin, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- *faith formation and vitality* through prayer, Bible study, service, identifying helpful resources and opportunities and helping lay persons take advantage of them
- *leadership development* by working with people in the church to create ministry and programs
- pastoral care in collaboration with lay people
- *community engagement* and leading the way for the church to be an ambassador of God's love
- weddings and funerals for participants in the worshipping community
- *strategic planning for current and new directions in ministry*
- attend meetings and give leadership as needed to church programs, in collaboration with lay leadership
- participate in wider church activities such as conference and association meetings
- administration responsibilities (unless delegated) such as email, website, church supply purchasing, more
- *faithful financial development* and stewardship
- responsibility for supervision of staff
- availability to wider community for funerals, weddings, special worship programs, and as a representative of the church to local organizations

- counseling, listening and referral
- study and prayer to increase faith and to improve skills so as to lead, teach, preach better
- energizing and deepening the spiritual connections and faith understandings of others in all they do

*Scope of work for a three-quarter time SETTLED PASTORAL POSITION
(30-35 hours weekly / 8-10 units)*

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy and bulletin, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- *faith formation and vitality* through prayer, Bible study, service, identifying helpful resources and opportunities and helping lay persons take advantage of them
- *leadership development* by working with people in the church to create ministry and programs
- pastoral care in collaboration with lay people (at least to those who are sick, elderly, or grieving)
- *community engagement* and leading the way for the church to be an ambassador of God's love
- weddings and funerals for participants in the worshipping community
- *strategic planning for current and new directions in ministry*
- participate in wider church activities such as conference and association meetings as time permits
- *faithful financial development* and stewardship
- study and prayer to increase faith and to improve skills so as to lead, teach, preach better
- energizing and deepening the spiritual connections and faith understandings of others in all they do

Adjust the scope of work for full or 3/4 time INTENTIONAL INTERIM PASTORS to include:

- serves as temporary pastor and resource for the dynamics of transition
- works with a transition team or search committee to facilitate the congregation's discernment of its vision and its preparation for the search
- serves as resource for the work of transition – including the process of writing the Local Church Profile, where applicable – focusing on three questions: Who are we now? Who is our neighbor? Who is God calling us to become?
- guides the congregation's examination of heritage, mission, leadership, connections, and future
- as needed, provides support and leadership to the congregation in ONE OR MORE of the following:
 - exploring new directions in ministry

- healing from the trauma of ministerial misconduct
- processing healthy conflict
- obtains ongoing education and professional accountability in specialized transitional ministry
- typical term of 12 - 18 months; not eligible for the settled position (as re-stated in call agreement)

Adjust the scope of work for full or 3/4 time DESIGNATED-TERM PASTORS to include:

- focuses on the designated tasks for the designated purpose in this season of the congregation's life
- guides specific tasks to which the congregation is committed, such as those related to [CHOOSE ONE]:
 - revitalization or turnaround
 - merger of two or more congregations
 - farewell tasks with property and/or sacred objects for good closure
 - relocation
 - development of a new ministry
 - staff reconfiguration
 - healing a crisis
 - discernment of congregational mission using an assessment or planning services
- the nature of a designated-term is for [DURATION], with goals and progress to be assessed near but before the end of that time [ANTICIPATED DATE]
- by written agreement, upon conclusion of the designated-term, it [MAY / MAY NOT] become a settled pastoral position

Scope of work for half time PASTORAL POSITION

(20-25 hours weekly / 5-6 units)

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy and bulletin, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- *faith formation and vitality* through prayer, Bible study, service, identifying helpful resources and opportunities and helping lay persons take advantage of them
- pastoral care in collaboration with lay people (at least to those who are sick, elderly, or grieving)
- participate in wider church activities such as conference and association meetings as time permits
- study and prayer to increase faith and to improve skills so as to lead, teach, preach better
- energizing and deepening the spiritual connections and faith understandings of others in all they do

*Scope of work for one-quarter time PASTORAL POSITION
(10-13 hours weekly / 3 units)*

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy and bulletin, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- limited pastoral care, primarily Sunday conversations and funerals
- study and prayer to increase faith and to improve skills so as to lead, teach, preach better
- energizing and deepening the spiritual connections and faith understandings of others in all they do

RELOCATION EXPENSES

Our church will pay reasonable relocation costs to move you from [ORIGINAL LOCATION] to [NEW LOCATION] It is your responsibility to secure at least two written estimates of the costs involved in this move and to submit the estimates to our Church Council so we can adequately plan and execute our part of these logistics. Relocation costs include the expense of one advance home hunting trip for you and your family, the move of your household goods, mileage for transporting your automobile(s), and lodging for you and your family en route. These total costs will not exceed \$[AMOUNT].

SALARY AND HOUSING

Compensation guidelines are provided by [individual conferences](#) of the UCC.

SALARY: Beginning on [DATE], our church will pay a cash salary of \$[AMOUNT] on a [WEEKLY / SEMI-MONTHLY / MONTHLY] basis. Compensation guidelines for authorized ministers are provided by individual conferences of the UCC.

HOUSING: Our church will provide a parsonage *or* a housing allowance.

If a parsonage, our church will pay all utility and maintenance costs of the parsonage, including that of basic telephone/internet service, lawn care, and snow removal.

If housing allowance, our church will provide an allowance of \$[AMOUNT]/month, which is non-taxable in accordance with Internal Revenue Service guidelines and which we will approve annually (with the amount specified each year in Church Council minutes) for tax purposes. Housing allowance is understood to include the costs of all utilities, maintenance and furnishings, in addition to the mortgage/rent for your primary residence.

Sample formulas for calculating **SALARY BASIS** (salary plus housing):

Sample formula:

Cash Salary	plus	Value of Parsonage (calculated at 30% of salary)	equals	SALARY BASIS
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\$35,000 full-time		\$10,500 annually		\$45,500 annually
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Sample formula:

Cash Salary	plus	Housing Allowance (calculated at 33% of salary)	equals	SALARY BASIS
\$35,000 full-time		\$11,550 annually (or \$962.50 monthly)		\$46,550 annually

Sample formula:

Cash Salary	plus	Housing Allowance (calculated at 1% per month of median-priced standard 3-bd home in community)	equals	SALARY BASIS
\$35,000 full-time		if a median-priced house in the community sells at \$100,000, then the church's minimum housing allowance would be $\$100,000 \times 1\% =$ \$1,000 per month or \$12,000 annually		\$47,000 annually

Calculate your minister's SALARY BASIS here:

Cash Salary	plus	Value of Parsonage or Housing Allowance	equals	SALARY BASIS

FINANCIAL BENEFITS

ANNUITY: Our support of your ministry includes your future well-being, and so we invest ourselves in the financial security of your retirement. Our church will pay, on your behalf, an amount equal to 14% of the Salary Basis (cash salary + housing allowance/value of parsonage) into your account with The Pension Boards. Using the information in this call agreement, the annual contribution for [YEAR] is \$[AMOUNT].

HEALTH AND DENTAL INSURANCE: Our church will pay, on your behalf, the full annual premium for you and your eligible immediate family members in the United Church of Christ Medical and Dental Benefits Plan. *For employees in their first employment relationship with the UCC, application for coverage must be made within 90 days of employment or evidence of insurability will be required.*

SOCIAL SECURITY AND MEDICARE OFFSET: Our church will compensate you for the portion of Social Security and Medicare that we would pay if you were an employee of the church; the Social Security Administration designates ordained ministers as self-employed persons. The amount of wages subject to Social Security and Medicare taxes is established annually by the IRS. This offset will be paid to you on a quarterly basis; the offset is taxable income to you.

LIFE INSURANCE AND DISABILITY INCOME PLAN: If you are eligible to participate in and you complete an application with the Pension Boards, our church will contribute 1.5% of the Salary Basis to the Life Insurance and Disability Income Plan of the United Church of Christ on your behalf. Using the information contained in this agreement, the annual contribution for this plan for [YEAR] is \$[AMOUNT]. *For employees in their first employment relationship with the UCC, application for coverage must be made within 90 days of employment or evidence of insurability will be required.*

TOTAL VALUE OF SUPPORT PACKAGE:

Salary Basis	<i>plus</i>	Annuity	<i>plus</i>	Health Insurance	<i>plus</i>	Social Sec. Offset	<i>plus</i>	LI and DI	<i>equals</i>	Total

TIME BENEFITS

(the following might not be included in a call agreement for Supply Pastors)

WEEKLY SCHEDULE: We recognize that the demands of church life come at all hours of the day and night, and that the covenant with our church requires your attention 24/7 to matters beyond your control. We expect that your work schedule will average 40-50 hours weekly, understanding that additional hours may be required but will be examined if an excess of 55 hours per week becomes a habit for you or for us. Therefore, we wholeheartedly support your need to take time for self-care on a regular basis, and we encourage your faithful management of two days off per week for rest and rejuvenation.

For the call of a part-time minister, we encourage your faithful management of a 10-13 hour work week (1/4 time), a 20-25 hour work week (1/2 time), or a 30-35 hour work week (3/4 time). We anticipate that we will honor your limited time best if we agree in advance as to the days when you are available, allowing for the occasional emergency.

VACATION: Our church provides you four weeks of vacation time during each 12 months of service, including four Sundays. The congregation is responsible for our programs, worship life and each other during your vacation. Service to the wider church (e.g. summer camp leadership, mission trips, and national/conference/association meetings) is not construed as vacation time. Vacation time does not roll over from year to year; vacation time that is unused at the end of a year is forfeited. Vacation pay will be prorated upon termination.

The vacation time provided for part-time positions is also four weeks, including four Sundays, with a week representing the agreed-upon work week for a one-quarter time, half time, or three-quarter time position.

PARENTAL LEAVE: Parental leave is extended if you and your family experience the birth or adoption of a child. You will receive twelve weeks of paid parental leave so that you can care for self and family. Unused parental leave is forfeited.

PERSONAL AND SICK LEAVE: Our church realizes that life is rarely predictable or easy; therefore, leave time is available to you for special circumstances. We expect that you will communicate promptly with the Church Council should these circumstances arise and leave time be needed. In the event of your illness, we provide up to 12 days of sick leave per 12 months of service; sick leave can accumulate up to 120 days across the years of your ministry with us, though accumulated sick leave is not payable upon termination. (For extended illness, see “Short-Term Disability.”) In the event of circumstances such as but not limited to the illness of a dependent, the death of a family member, or a personal crisis, we provide up to 5 days of personal leave per incident, not to exceed 10 days per 12 months of service. Personal leave does not accumulate. Sick time and personal leave are not meant to be utilized as additional vacation time.

SABBATICAL LEAVE: Our church will provide you with a sabbatical leave of three months after five years of full-time ministry with our church. *A part-time minister is eligible for two months of sabbatical leave after seven years of ministry with our church.* During your sabbatical, we will pay your full salary and benefits. We expect you to share with the Church Council, at least one year before beginning the sabbatical, the developing plans for time away. In your absence, we covenant to care for our church, our programs, our worship life, and each other. Further, we covenant not to use this time to accomplish or decide alone what we have not been willing or able to do together. We will, and we expect you will also, use the time to reflect on our mutual ministry in Christ and how we can live more fully into our call as Christ’s church. Upon your return, we invite you to share with us an overview of activities and learnings from your sabbatical. Unless otherwise agreed before the sabbatical, we expect that you will continue as our pastor and teacher for at least one year after your return.

DISABILITY AND DEATH

SHORT-TERM DISABILITY: If you become disabled or experience an extended illness and you are unable to meet your ministerial responsibilities during the time of this call agreement, we expect that you will use all available sick and vacation time as well as the annual allowance of personal leave during the waiting period of the Short Term Disability plan of the Pension Boards (approximately 30 days). Thereafter, we will pay only benefits (annuity and insurance premiums) until the expiration of Short Term Disability benefits. Disability, health benefits and leave time are provided in lieu of benevolence offerings, in the best financial interests of both you and the church.

WORKERS COMPENSATION: You are obligated to report a workplace injury to the Moderator/President of the church as soon as is practicable. In the event that an injury or illness is compensable under workers compensation law, workers compensation shall be the primary benefit. Short-Term and Long-Term Disability benefits, when eligibility is established, will be adjusted in accordance with Pension Board Health and Disability Plan documents. As with Short-

Term Disability, we will pay only benefits (annuity and insurance premiums) for a total of six months from the date of injury or illness.

DEATH: In the event of your death while we are in this covenant, we will provide your immediate family – in addition to salary earned but not yet paid – full cash salary, housing, health and dental benefits, and Social Security and Medicare offset for 90 days from the date of death. Further provisions may be considered and will be discussed with your family by our Church Council, our Conference or Association Minister, and, as appropriate, the Association Committee on Ministry.

COPYRIGHT AGREEMENT

The default under the law is that works prepared by a pastor within the scope of their employment (called “works for hire” in copyright law) – such as sermons and liturgies – become the property of the church. By including the following copyright agreement language, a church gives up those rights but has a license to use the copyrighted works with the consent of the minister.

Church and minister acknowledge that sermons and other original written and spoken theological reflections authored by minister (collectively, “the works”) are ecclesiastical events and moments which are the product of deeply personal spiritual reflection, prayer and discernment by minister. Church and minister agree that regardless of when and where such reflection, prayer, discernment and preparation of the works, occurs, whether or not on church premises or using church facilities and whether or not during regular church hours of operation, the content of such works remain personal to minister, with minister retaining all ownership, copyright, and other legal interests in such works and having unfettered discretion to reprise or republish such works for other purposes and at other times, and to alone have claim to any financial benefits that may attend thereto. Church and minister do not intend for this acknowledgment and agreement to constitute the conveyance by church to minister of either a taxable or tax-free excess benefit, but rather to reflect the ecclesiastical reality of the formation and ownership of these works. In consideration of minister’s employment by church, minister hereby grants to church an irrevocable, non-exclusive, worldwide, sublicenseable, transferable and royalty-free license to use, reproduce, distribute, create derivative works of, publicly perform and publicly display such works (whether solely or jointly with others) in any media now known or hereafter known. Such license shall continue in effect (I) while minister is employed by church and (II) thereafter, with the consent of minister, which consent of minister will not be unreasonably withheld or delayed. In no event shall use of such works by church be for purposes of its commercial gain; provided, that any such use in the ordinary course of church’s stewardship campaign shall not be considered a prohibited use for commercial gain. Church and minister agree at this time to amend the terms of the agreement regarding such works at any time and in any manner as minister in her sole discretion deems advisable to better and more fully reflect the intent of the parties expressed herein.

PROFESSIONAL MINISTRY EXPENSES

(the following might not be included in a call agreement for Supply Pastors)

MINISTRY EXPENSES: Our church will reimburse you for ministry expenses up to \$1,500 annually. Ministry expenses include such items as journal subscriptions, hosting expenses for church guests,

professional dues, vestments, and other legitimate costs incurred as a result of your service to this church. You may submit expense items monthly for reimbursement. *Reimbursable ministry expenses for part-time positions = \$1,000 annually.*

For both full-time and part-time positions: A one-time reimbursement in the amount of \$160 will be provided when your ministry with us begins, for the cost of the Criminal Background Check that was required for your Ministerial Profile.

CONFERENCE, ASSOCIATION AND WIDER CHURCH MEETINGS: Our church values and expects your participation in the wider church, thus we will reimburse reasonable expenses for participation in our United Church of Christ national, conference, association, and other meetings. The amount established to support these expenses is incorporated into the professional expenses noted above.

CONTINUING EDUCATION: Our church encourages and supports your ongoing professional growth through participation in collegial learning groups (e.g. “clergy clusters” or “communities of practice”) and in continuing education programs to strength your ministry among us. Therefore we budget \$1,000 and two weeks paid leave (including two Sundays) for those opportunities and expenses. We expect you to discuss with the Church Council, in advance, the nature and timing of these opportunities so that we can negotiate with you the dates and types of events that best support our church’s ministries and your needs for ongoing development. *Continuing education budget for part time positions = \$1,000 and one week paid leave (including one Sunday).*

MILEAGE: Our church will reimburse you, at the Internal Revenue Service mileage rate established each year, for using your automobile in fulfilling the duties of the pastoral office. It is your responsibility to keep a log of mileage for accountability to the church and to the IRS. We have established up to \$2,500 to cover annual mileage expenses. *Mileage reimbursement for a ¼ time position = \$1,000; ½ time = \$1,500; ¾ time = \$2,000.*

TOTAL VALUE OF PROFESSIONAL EXPENSES, LISTED AS SEPARATE LINE ITEMS IN CHURCH BUDGET:

Ministry Expenses		Wider Church Meetings		Continuing Education		Mileage		Total
	<i>plus</i>		<i>plus</i>		<i>plus</i>		<i>equals</i>	

PENN WEST CONFERENCE
SUGGESTED WORKSHEET FOR MINISTERIAL COMPENSATION

1. SALARY AND HOUSING

A. Salary: PWC Guidelines _____
Include: additional factors: years of ministry, additional
education, special skills and size of membership

B. Housing: Parsonage _____
(all expenses pay by the church)

- or -

Housing Allowance _____
(Fair market rental for a furnished house, including a mortgage,
utilities, taxes, etc. Designated by the minister and voted by the
church's executive body in the year prior to the housing allowance)

SUB-TOTAL MINISTERIAL COMPENSATION: _____

2. BENEFITS

A. Health and Dental Insurance – UCC Plan _____

B. Disability (1.5% of salary and housing) _____

C. Pension (14% of salary and housing) _____

D. SSI Reimbursement (7.65% of salary & housing) _____

E. Continuing Education (retreats, educational events) _____

F. Books/materials _____

G. Other: _____

SUB-TOTAL BENEFIT PACKAGE _____

3. EXPENSES

G. Car reimbursement (IRS rate)

H. Meetings (Assoc., Professional dues)

TOTAL "PACKAGE" COMPENSATION AND BENEFITS:
