

ANE – Pastoral Salary & Benefits Memorandum

To: ANE Church Board Chairs & Pastors
From: Pete Kontra, District Executive
Pete Kontra
Subject: 2023 Guidelines for Pastoral Salary & Benefits
Date: August 2022

This annual Salary Memo and related materials are distributed to Church Board Chairs and Pastoral Leadership throughout the Atlantic Northeast District. Additional copies should be made available for all appropriate lay leadership involved in the contract and/or church budget planning process. Please review this material in prayerful preparation for planning pastoral compensation and your 2023 Congregational Budget.

A. GUIDELINES FOR PASTORS' SALARY & BENEFITS:

This document is included and should be self-explanatory. Please note the following:

1. The *Congregational Ethics Paper* calls upon congregations to make an honest effort to meet the minimum salary as shown on the approved Cash Salary Table for Pastors. This may not be possible; however, serious effort and prayerful deliberations should be given to this goal.
2. The *Cash Salary Guidelines & Recommended Minimum Cash Salary Table for Pastors - 2023*:
This Salary Table was adopted by Annual Conference and represents a 8.2% increase over the previous year.
3. The IRS allowable mileage rate as of August 2022 is 62.5 cents per mile. Annual rate adjustments are set by IRS by the end of each year and will be reported in the *Parking Lot* or emailed when they become available. Accurate record keeping is essential. A Ministry Travel Log should be kept for all church-related travel. Mileage reimbursement for actual miles driven is the best accounting for this item. Pastors should submit a monthly or quarterly mileage expense statement to the church treasurer for reimbursement. This system provides appropriate documentation for IRS and protects both pastor and congregation.
4. Congregations with parsonages are strongly encouraged to contribute annually 1 percent of the fair market value of the parsonage to the Church of the Brethren Housing Fund in the name of the pastor(s) to meet long-term housing and/or retirement needs. It is not a savings account. Information is available from the Director of Ministry, Church of the Brethren General Offices, 1451 Dundee Avenue, Elgin, IL 60120.

B. CHURCH OF THE BRETHREN MEDICAL PLAN AND PENSION PLAN

1. **Medical Insurance:** Church of the Brethren pastoral employment practices call for each congregation to secure suitable insurance coverage for the pastor and family. Insurance Coverage(s) include: Health, Long-term Disability (LTD), and Term Life. While the health care insurance benefit must be obtained elsewhere, Eder Financial (formerly called Brethren Benefit Trust) continues to provide long and short term disability, Term Life, a Medicare Supplement, as well as *optional* dental and eye care coverage. The congregation is expected to pay a *minimum* of two-thirds ($\frac{2}{3}$) of the total premium. The pastor is expected to pay one-third ($\frac{1}{3}$) of the total premium.

2. **The Brethren Pension Plan:** See Guidelines for Pastors' Salaries and Benefits for instructions in calculating the pension amounts (Section I, Item C). Copy attached. All insurance and pension questions should be directed to Eder Financial by calling: 1-800-746-1505.

C. ANNUAL CONFERENCE & DISTRICT CONFERENCE

2023 Church of the Brethren Annual Conference

Location: Cincinnati, Ohio

Dates: July 4-8, 2023

Annual Conference expense estimates for 2023 are as follows:

- **TRAVEL + SHUTTLE + AIRPORT PARKING** \$300 - 450
Airfare, mileage, rental and/or other forms of travel from various locations throughout ANE will need to be explored on your own. Expenses will vary according to method of travel and departure location.
- **LODGING + TAX + HOTEL PARKING** \$600
4 nights at A.C. @ \$150/night
- **MEALS: GENERAL / TRAVEL /EVENT** \$200
5 days @ \$40/day - includes travel day(s)
- **REGISTRATION & A.C. BOOK** \$ 105-310*
* *Projected* advanced registration fee: non-delegate (\$105); delegate fee (\$310)
- **MISCELLANEOUS EXPENSES** \$ 75
Tips, Tolls, Shuttle Service, & Etc.

2023 ANNUAL CONFERENCE ESTIMATED EXPENSE RANGE: \$1,280 – 1,635

District Conference 2023

Location: Elizabethtown College

Dates: To be determined by Program and Arrangements Committee

Cost: \$50 should cover all expenses for District Conference*

*Amount does not include travel reimbursement or lodging

D. GRACE NOTES TO LAY LEADERS

- Seek God's best for your pastor and family.
- Cheerfully care for the financial and emotional needs of your pastor, spouse, and family.
- Find ways to express genuine appreciation and encouragement for your pastor: Plan a Pastor Appreciation Sunday – *October is Pastor Appreciation Month* / Ministry Celebration / Spouse Appreciation Event / Pastor-Spouse Weekend Getaway / Birthday Blessing / ... Be creative!
- Pray for your pastor and family on a regular basis.
- Be a blessing to your pastor and family.

E. BUSINESS NOTES TO LAY LEADERS

- **Complete & Return a signed copy of the *Integrated Annual Ministry Agreement (IAMA)* (see attachment) to the ANE District Office no later than **January 31, 2023**.** This important document is a part of your Pastor's official Ministry File and employment history. The Integrated Annual Ministry Agreement replaces the previous start-up and renewal agreements for pastors. In addition, this Agreement contains a helpful document entitled "Shared Ministry Priorities," which can aid in developing a strong and transparent partnership between pastor and congregation. We urge congregations to utilize both documents and to renew them each year.

F. DENOMINATION-WIDE TRAINING SESSIONS

The Pastoral Compensation and Benefits Advisory Committee is planning denomination-wide trainings in these new materials in September and October, as well as a fully recorded training that will be available on the Office of Ministry compensation webpage by the end of September.

The denomination-wide training dates and times are as follows:

- Monday, September 26, 2022 8:00 pm to 10:00 pm EDT
- Wednesday, September 28, 2022 7:00 pm to 9:00 pm EDT
- Tuesday, October 4, 2022 8:00 pm to 10:00 pm EDT
- Thursday, October 6, 2022 7:00 pm to 9:00 pm EDT
- Saturday, October 22, 2022 11:00 am to 1:00 pm EDT
- Saturday, October 22, 2022 3:00 pm to 5:00 pm EDT

Zoom information will be available on the Office of Ministry website as those dates draw closer.

G. COMPENSATION DOCUMENTS

Included with this letter are 5 related documents: the updated **Guidelines for Pastors' Salaries and Benefits** (pages 1-15), **2023 Cash Salary Guidelines** (pages 16-17), **2023 Recommended Minimum Cash Salary Table for Pastors** (page 18), **Integrated Annual Ministry Agreement** (pages 19-40), and the **Annual Shared Ministry Priorities Agreement** (pages 41-47). These documents may be accessed at <https://www.brethren.org/ministryoffice/compensation>.

***Fillable Integrated Annual Ministry Agreement and Annual Shared Ministry Priorities Agreement are available online for download and completion.**

All these materials can be utilized in conjunction with the new **Pastoral Compensation Calculator** developed with Eder Financial and found here: <https://pccalc.azurewebsites.net/>

It is worth mentioning that the Pastoral Compensation Calculator starts with what the congregation can afford to pay, includes the cost of housing, pension, and benefits, and then calculates how many hours (based on the Minimum Cash Salary Table) of average weekly pastoral time the congregation should expect to receive from their pastor. In summary, the calculator clarifies the congregation's ability to determine appropriate levels of compensation for pastors.

H. CONGREGATIONAL GIVING TO DISTRICT MINISTRIES

Finally, I am asking that your congregation adopt the recommended \$55.00 per member Self-Allocation Goal established to support ANE's Ministry Investment Plan – District Budget. Your congregation's strong financial support is ANE's **only** significant means of financing our common vision and ministry. District Staff and District Board are working hard to encourage and develop faithful pastoral and lay leadership; to manage a strong Pastoral Placement Process; to provide exciting and relevant district-wide youth ministry; to lend support to a broad variety of congregational requests and needs; to promote the planting of new congregations; to advance Kingdom-work through multi-cultural experiences, work camps, service projects, disaster relief, evangelism, non-violent witness; to forward international cultural connections, as well as to partner with local congregations to elevate our mutual vision of developing **"spiritually healthy New Testament congregations who covenant and network together to further the Kingdom of God."**

Church of the Brethren

GUIDELINES FOR PASTORS' SALARIES AND BENEFITS

**Pastoral Compensation and
Benefits Advisory Committee**

and the

Office of Ministry

Church of the Brethren

1451 Dundee Avenue
Elgin, Illinois 60120-1694

Approved 07/1999
Revised 01/2000
Revised 10/2002
Revised 10/2003

Revised 10/2007
Revised 10/2009
Revised 10/2010
Revised 06/2017

Revised 06/2019
Revised 10/2021
Revised 07/2022

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GUIDELINES FOR PASTORS' SALARIES AND BENEFITS

I. INTRODUCTION

The congregation designates a group (executive committee, ministry committee, or other group) to negotiate a fair and equitable compensation package with their pastor(s). Since that designated group varies in different settings, this document will simply refer to **the congregation**.

These guidelines are recommendations for negotiation between the pastor(s) and the congregation, with the assistance of a District Executive/Minister (or designee). These guidelines are applicable to all compensated pastors, regardless of full-time or part-time status. This document provides uniform procedures for determining fair compensation across the denomination.

If congregations find it impossible to meet the guidelines or to provide benefits, there is an ethical obligation to discuss the reasons and their implications with the pastor and to plan in good faith to meet the recommended scale and benefits as soon as possible. If, in the midst of open and honest discussion, it is clear that scale and benefits are beyond reach, the job description should be immediately adjusted to match salary and benefits with expectations and time requirements. (*"Congregational Ethics Polity in the Church of the Brethren," approved by 2014 Annual Conference*)

Recognizing the challenge felt by congregations unable to meet the guidelines or provide benefits, the Pastoral Compensation and Benefits Advisory Committee has created a Pastoral Compensation Calculator that starts with the amount the congregation can afford—instead of the Minimum Cash Salary Table—and figures the amount of the pastor's professional time that the congregation can afford while still meeting the guidelines for Pastor's Salaries and Benefits.

The Minimum Cash Salary Table, the Integrated Annual Ministry Agreement, and a link to the Pastoral Compensation Calculator will be sent to District Executives/Ministers and made available following Annual Conference each year at brethren.org/ministryoffice.

District Executives/Ministers are always available as consultants in the pastor/congregation relationship, and should participate at least once every three (3) years in the review of pastoral performance.

II. COMPENSATION

A. Cash Salary

There is one base factor as a beginning point in the Minimum Cash Salary Table for Pastors; this factor is adjusted annually. The adjusted figures and Minimum Cash Salary Table will be furnished after Annual Conference each year by the Director of Ministry and may be found at brethren.org/ministryoffice.

1. Education

The Minimum Cash Salary Table for Pastors assumes the Master of Divinity degree as the standard educational level for pastors. However, in recognition of the variety of educational levels for many who are approved for ministry, two additional columns are shown. It is assumed that individuals in these categories have had educational programs for ministry approved by their District Ministry Commission and/or District Board; approved programs include Training in Ministry Program (TRIM), Education for Shared Ministry (EFSM), and district-administered Academy Certified Training Systems (ACTS).

2. Experience

Experience differential is computed up to thirty (30) years of experience. Larger increases are given in the beginning years of a pastor's career than in the later years. After thirty (30) years, the congregation and pastor(s) need to negotiate a yearly increment that reflects cost of living and additional experience.

3. Social Security & Medicare

Pastors are not self-employed, but are rather common-law employees of the congregation who are exempt by law from the Federal Insurance Contributions Act (FICA, the system where the employer and employee each pay half of the full contributions for Social Security and Medicare). Instead, pastors are subject to the Self Employment Contributions Act (SECA, where the worker pays the full contributions for Social Security and Medicare themselves). The Minimum Cash Salary Table for Pastors is built on that understanding.

B. Housing

Congregations are expected to provide a home for the pastor and their family.

1. Congregations with Parsonages

Congregations with parsonages are expected to contribute annually one percent (1%) of the fair market/sale value of the parsonage to the Church of the Brethren, Inc. Housing Equity Fund in the name of the pastor to meet long-term housing needs. It is not a savings account. Information is available from the Director of Ministry, Church of the Brethren General Offices, 1451 Dundee Avenue, Elgin, IL 60120.

Pastors who live in parsonages should declare a designated housing exclusion from their salary for utilities and other household expenses. This action should be recorded in the board minutes prior to payment of the designated housing exclusion.

2. Congregations without Parsonages

For congregations without parsonages, a parsonage adjustment that is indexed to the fair rental value of a three bedroom home in the zip code where the congregation is located shall be provided, in addition to the salary, and is considered part of the pastor's total income. Total income is also used for computing pension, long-term disability, and SECA. The Pastoral Compensation Calculator gets this number from the most recent figures published from the Department of Housing and Urban Development (HUD).

The pastor should designate a portion of their salary, via written approval by the church board (or an equivalent body), as a designated housing exclusion. The designated housing exclusion is allowed by the IRS to include the costs for rent, purchase, and living in the home. This includes the cost of the mortgage payments, utilities, furnishings, appliances, repairs and maintenance, and other household expenses. This designation should be recorded in the board minutes prior to payment of the designated housing exclusion.

C. Pension

Participation in a pension plan assures our pastors and families of the church's support in retirement years. Congregations in the Church of the Brethren are expected to contribute to a pension plan. Eder Financial operates the denomination's pension plan.

Eder Financial's pension figures are determined by adding to the cash salary one of the following:

- Annual fair rental value of the parsonage; or
- Parsonage adjustment amount.

Of that figure, congregations pay 12 percent (11 percent to the pastor's account, and 1 percent to the Church Workers Assistance Plan), and pastors pay 4 percent at the beginning of the month or quarter (depending on the method elected) directly to Eder Financial. Pastors may make additional contributions to the Pension Plan. Information

about the Pension Plan and Tax Deferred Annuity option can be obtained directly from Eder Financial, 1505 Dundee Avenue, Elgin, IL 60120.

If a congregation and pastor select a pension plan other than Eder Financial, they are expected to use the same standards to calculate the pastor's pension benefit.

D. Insurance

1. Medical Insurance

Medical insurance coverage for the pastor and family are valued and important components of the pastoral benefits package. The pastor(s) and the congregation should participate in a medical insurance plan that provides just and equitable insurance coverage. The plan shall be mutually agreed upon by the pastor and congregation.

The following minimum standards apply to medical insurance benefits:

- All medical insurance plans shall comply with the minimum essential coverage standards (MEC) set by the Patient Protection and Affordable Care Act of 2010.
- Premiums are expected to be divided on a 2:1 ratio between the congregation and the pastor(s).
- The congregation is responsible for paying 100% of the additional cost if a pastor/congregation elects to insure the pastor under the spouse's plan.
- Congregations/pastor(s) who select a high deductible plan (eligible for a Health Savings Account) will include a contribution to the Health Savings Account from the congregation on behalf of the pastor. The minimum contribution is \$1,000 for family medical plans and \$500 for individual plans.

In addition:

- Congregations that elect to discontinue offering health insurance as a covered benefit (so that their pastor can qualify for an individual plan through the Health Insurance Marketplace) shall offer supplemental income over and above the base cash salary that shall approximate the cost that the congregation would have paid for its share of health insurance.
- If, for any reason, the pastor and congregation agree that the pastor will maintain health insurance at the pastor's expense, the congregation will increase base salary in an amount designed to acknowledge the cost shift from congregation to pastor. This increase should approximate the cost savings to the congregation and also include compensation for any increased deductible or co-pay or other elements of risk incurred by the pastor.
- This increase in base salary cannot be designated anywhere as being for medical or health insurance (e.g., not in the minutes, not in a line item in the

congregation's budget, etc.); it's against the law for an employer to tell an employee what the employee must use the employee's wages for.

2. Other Highly Recommended Insurance

The following coverage and standards should also be included (available through Eder Financial):

- Short Term Disability
- Long Term Disability
- Term Life Insurance – \$50,000

3. Other Available Insurance

The following coverage is also available upon negotiation and can be included (available through Eder Financial):

- Dental Insurance
- Vision Insurance
- Accident Insurance

E. Time Off

1. Regular Time Off

Full-time pastor(s) shall have at least one and one-half (1½) regular days free of free of congregational responsibilities, barring for crisis ministries.

Part-time pastor(s) shall have a specific number of hours free of congregational responsibilities, barring crisis needs, as defined by agreement.

2. Vacation Time Off

Pastor(s) years of service have earned the pastor(s) a specified number of work weeks of vacation annually. Vacation time shall be taken at a time mutually agreed upon by the pastor(s) and the congregation.

- Three (3) weeks for the first three (3) years of service;
- Four (4) weeks for years four-twenty (4-20); and
- Five (5) weeks after twenty (20) years.

3. Holidays

Up to ten (10) mutually-agreed upon holidays can be used as additional paid days off, negotiated between the pastor and congregation.

F. Special Circumstances Days (see the Appendix at the end of this document for the “Special Circumstances Days Policy in Detail with Examples”)

Special Circumstances Days are the manner by which pastors accrue days for paid time off due to maternity/paternity leave, sickness or injury of self or family member, death in the family, or other crisis. The number of days accumulated by the pastor should be indicated on the Integrated Annual Ministry Agreement so that the pastor and congregation are in agreement on the available days at the start of each year. Additionally, the pastor should report monthly on any Special Circumstances Days used during the prior month and the remaining balance of days available.

A pastor shall be granted thirty-two (32) days the first year of pastoral service, and then ten (10) days for each succeeding year, accumulating to a total of not more than ninety (90) days. When a pastor finishes a year with fewer than twenty-two (22) days remaining, the following year will begin with the pastor restored to thirty-two (32) days. The balance of days remaining moves with a pastor from one congregation to the next. The congregation is not required or expected to pay out any unused Special Circumstances Days at the end of a pastor’s service in their congregation, or upon retirement.

This is a very brief description of the Special Circumstances Days policy. For the “Special Circumstances Days Policy in Detail with Examples” of how it can be used either as a stand-alone benefit, or together with Short- and Long-Term Disability Insurance claims, please consult the Appendix at the end of this document.

G. Parental Leave

It is the intention of this policy to encourage congregations to be as generous as possible toward ministers who are parents. While not all employers in our society provide the support needed by young parents, the church has an obligation to model care, solidarity, and encouragement in responding to the challenges that young ministerial families face. This policy is recommended as a minimum. Congregations are welcome to go beyond these recommendations in caring for their pastoral families.

This policy applies to set-apart ministers, whether serving full-time or part-time. The policy applies generally after an adoption, the placement of a foster child, and for paternity or maternity needs. The minister should make every effort to provide 30 days notice or as much notice as practicable if the leave is not foreseeable.

Documentation of the request and the days used should be provided to the congregational leadership team. Leave requests will be evaluated according to the pastoral agreement and should comply with all applicable federal and state laws.

A healthy birth without infant or maternal complications generally requires at least 6 weeks recovery for the minister who gives birth. We recommend that the 6 weeks be covered by a combination of Special Circumstances Days and a Short-Term Disability policy. For a more detailed explanation of how these benefits work together, consult the "Special Circumstances Days Policy in Detail with Examples" Appendix. When infant or maternal complications occur, we pray the congregation will work closely with the minister to ensure the health of the pastoral family.

We further encourage congregations to grant non-child-bearing new parents four (4) weeks leave, to be covered by Special Circumstances Days or the minister's vacation. In the event of a co-pastor (spousal) ministry team, we recommend that conversations take place with the District Executive and congregational leadership to negotiate the details of how the leave will be taken. The leave may be taken concurrently or consecutively within the team, but it is definitely a matter to be negotiated in advance, if at all possible.

III. PASTOR-RELATED EXPENSES

A. Travel

The congregation should assume the cost of travel for congregational responsibilities by reimbursing the pastor(s) for the use of a personal car. Mileage records should be kept and reported by an accountable plan at the IRS standard business mileage rate. If the congregation chooses to lease or purchase a vehicle for the pastor's use, they should comply with all applicable IRS regulations.

B. Annual/District Conferences

The congregation should expect both Annual and District Conference attendance by the pastor(s) and provide for the expenses and the time to do so.

C. Continuing Education

The "Guidelines for Continuing Education" adopted by the 2002 Annual Conference says, "Formal education does not complete one's learning and preparation for ministerial leadership. Education is a lifelong process." These guidelines encourage congregations to:

- Incorporate at least seven (7) days a year in the pastor's schedule for continuing education. This should be planned so that the pastor is not away for more than one Sunday during the seven days; and

- Assist with appropriate financial support by creating a continuing education account in the annual budget or a special reserve fund, whereby both the congregation and the pastoral leader can save for the future.

(See "2002 Statement, Guidelines for Continuing Education" at brethren.org/ac/statements)

D. Sabbath Rest

The "Guidelines for Sabbath Rest" adopted by the 2002 Annual Conference says, "The purpose of sabbath rest is for renewal of body, mind, and soul. It is an important component in long term planning and implementation of new ministries for growing pastors and missional congregations. A sabbath rest requires careful planning, and the goal is for it to be beneficial to both pastor and congregation.

The pastor may be granted a sabbath rest following four, five, six, or seven years of continuous ministry in the same congregation. The pastor's salary and benefits will continue during the sabbath rest. The congregation will provide for the ministry of the congregation while the pastor is away.

The sabbath rest is for:

- three (3) weeks after four years
- five (5) weeks after five years
- seven (7) weeks after six years
- nine (9) weeks after seven years

In addition, the pastor is entitled to his or her normal vacation annually. In many cases, the pastor may want to combine sabbath rest and vacation into one total period of time away.

Multi-vocational leaders are also eligible for a sabbath rest. While it may be more difficult for these pastors and their congregations to agree on a sabbath rest, it is well worth the effort. Their sabbath rest will need to take into account the congregational/pastoral agreement, and be prorated to satisfy the agreement.

The pastor is expected to remain with the congregation for at least one year following a sabbath rest." *(See "2002 Statement, Guidelines for Sabbath Rest (Sabbatical)" at brethren.org/ac/statements)*

E. Professional Expenses

Expenses related to the pastor's duties should be reimbursed according to an accountable plan.

IV. MOVING EXPENSES

The congregation will pay for the expenses of moving the pastor/pastoral family as mutually negotiated.

V. WORKERS COMPENSATION

Congregations should participate in state workers compensation plans even where it is optional for churches.

VI. CONNECTIONAL MINISTRIES & RELATIONSHIPS

The set-apart ministry is a calling of and for the whole church.

While little direct expense is involved, it is important that both the pastor(s) and the congregation discuss and agree on the number and types of ministry involvements beyond the immediate parish. Such ministries should include leadership roles in Annual Conference, denominational, or district activities, camping programs, ecumenical organizations, and community involvements.

Special attention and support should be given by the congregation and the pastor to paying attention to nurturing peer relationships beyond the congregation, locally, district-wide, and denominationally. The well-being of the pastor (and pastoral family) depends upon the development and nurture of support groups and mentoring relationships between and among pastoral colleagues.

VII. ANNUAL REVIEW & EVALUATION

It is important for the pastor(s) and executive committee (or ministry committee) to negotiate a job description and to evaluate pastoral performance annually. This should be done as a shared review of the congregation's mission and ministry using the Shared Ministry Priorities section of the Integrated Annual Ministry Agreement.

VIII. AUTHORITY FOR MINISTRY

The authority for credentialing granted by the Annual Conference rests with the District Board. Therefore, all credentialed ministers in the Church of the Brethren are granted their authority by their District Boards upon recommendation of their District Ministry Commissions. Persons who are not credentialed in the Church of the Brethren need approval by the District Board to serve as pastors. All credentialed ministers are accountable to their districts for their ministry.

APPENDIX.

SPECIAL CIRCUMSTANCES DAYS POLICY IN DETAIL WITH EXAMPLES

This Special Circumstances Days Policy describes the manner by which pastors accrue days for paid time off due to maternity/paternity leave, sickness or injury of self or family member, death in the family, or other crisis. The number of days accumulated by the pastor should be indicated on the Integrated Annual Ministry Agreement so that the pastor and congregation are in agreement on the available days. Additionally, the pastor should report to the appropriate committee monthly on any Special Circumstances Days used during the prior month and the remaining balance of days available.

This Special Circumstances Days Policy relates only to those District installed pastors who receive financial compensation for their work. Those pastors serving a congregation as volunteers or in the plural non-salaried ministry should work with congregational leadership to establish appropriate understandings for time away from pastoral work for special circumstances like those outlined above. Additionally, these pastors do not have the option to purchase Short or Long Term Disability Insurance.

How days are accumulated — A pastor shall be granted thirty-two (32) days¹ the first year of pastoral service, and then ten (10) additional days at the beginning of each calendar year, accumulating to a total of not more than ninety (90) days. When a pastor finishes a year with fewer than twenty-two (22) days remaining, the following calendar year will begin with the pastor restored to thirty-two (32) days. The balance of days remaining moves with a pastor from one congregation to the next. The congregation is not required or expected to pay out any unused Special Circumstances Days at the end of a pastor's service in their congregation or upon retirement.

How days are counted when used — If a pastor is unable to work during the course of a week due to any of the reasons for which Special Circumstances Days are designated, and is unable to make up missed work time during the same week, the pastor should count one day for each day not worked. If a pastor is full-time and misses an entire week, that would count as five (5) days. If a pastor is part-time and misses an entire week, that would count as the number of days missed that the part-time arrangement expects per week (i.e., 1/2 time would be three (3) days, 40% would be two (2) days, 3/4 time would be four (4) days.) While a full-time pastor is considered free from work responsibilities 1 1/2 days per week, the work week will be counted as five days for Special Circumstances purposes. In all cases, days are only counted as whole days.

¹ Initial days have been increased to 32 days in order to provide enough days at the start of employment or a new calendar year to ensure the pastor would have sufficient days to cover time for a significant health emergency with Short Term Disability and Long Term Disability benefits in place. All Short Term Disability & Long Term Disability policies referenced here are provided by Brethren Benefit Trust.

How days are counted when used with Short Term Disability Insurance —

Short Term Disability Insurance is one of the expected benefits that churches will provide to all compensated pastors working at least sixteen (16) hours a week. When a pastor has an illness or injury that qualifies for Short Term Disability, after fourteen (14) calendar days, the Short Term Disability insurance will begin to cover 60% of the pastor's pay. The pastor would use 10 Special Circumstances Days to cover the two calendar weeks, and be paid by the church for the time off before qualifying for Short Term Disability Coverage. Once the Short Term Disability claim is approved by the insurer², the pastor will use the number of Special Circumstances Days needed to be paid the forty (40) percent balance of the pastor's salary. If a pastor is more than half-time—up to full-time—this would be two (2) Special Circumstances Days per week. If a pastor is half-time or less, this would be one (1) Special Circumstances Day per week. A more-than-half-time and up-to-full-time pastor would use no more than 32 Special Circumstances Days if they are out in one 91-day stretch of Short Term Disability (as this reflects the cost to the congregation to keep the salary of the pastor whole). In order to fulfill the compensation expectations of the Integrated Annual Ministry Agreement, pastors are encouraged to use available Special Circumstances Days during this time on Short Term Disability leave.

How days are counted when pastor does not have Short Term Disability Insurance —

If a pastor has an extended illness or injury but does not have Short Term Disability Insurance coverage in place, days are counted in the same manner as if the time missed was for a shorter-term illness or injury, caring for sick family members, or for a death in the family. If the pastor has Long Term Disability Insurance coverage, the pastor would need to be off with the illness for 91 consecutive calendar days for that coverage to begin. For example, a full-time pastor would use 65 Special Circumstances Days to receive pay for the time away from work, and a half-time pastor would use 39 days to receive pay. It is likely that the pastor will use more days getting to LTD coverage as they might have some smaller amount of time off work prior to beginning the 91 consecutive day qualifying period for Long Term Disability.

How days are counted when used with Long Term Disability Insurance —

Long Term Disability Insurance is one of the expected benefits that churches will provide to all compensated pastors working at least sixteen (16) hours per week. Long Term Disability coverage could begin after a pastor has been off from work due to a disability for 91 consecutive calendar days. This coverage will pay sixty-six and $\frac{2}{3}$ (66.67)% of salary and housing for the pastor. When a pastor is on Long Term Disability *there is no expectation* of the congregation to pay an additional portion of salary, even if the pastor has Special Circumstances Days remaining that the pastor might like to use.

² Contact Brethren Benefit Trust to file a claim if an illness may qualify for Short Term Disability coverage. The claim must be approved by the insurer before payments will begin.

If it seems likely that a pastor will enter Long Term Disability, the pastor and congregation should consult with their District Executive Minister around questions of continuation of call in these circumstances. If a pastor's call is terminated by the congregation while the pastor is on Long Term Disability, the congregation is responsible for paying the 1/3 of salary not covered by insurance for the 90 day contractual obligation. Special Circumstances Days will not be deducted in this situation.

Some examples for counting Special Circumstances Days

- 1) A pastor (full- or part-time) is sick (or caring for a sick family member) during the week and misses a meeting, but plans the worship service and preaches on Sunday, and does other work around the illness — 0 Special Circumstances Days used.
- 2) A pastor's mother dies and the pastor takes three weeks to go for the funeral, work on the estate, and grieve — for a full-time pastor, 15 Special Circumstances Days used (3 weeks x 5 days per week); for a half-time pastor, 9 Special Circumstances Days used (3 weeks x 3 days per week).
- 3) A full-time (or more-than-half-time) pastor gets ill and misses 2 weeks, returns to work for 2 weeks, and then has surgery and misses 10 weeks of work. The pastor has Short Term Disability insurance. The Special Circumstances days used would be — 10 days for the first two weeks, 10 days for the first two weeks of the 10 weeks missed until Short Term Disability begins, 16 days for eight weeks while on Short Term Disability insurance³ — total of 36 Special Circumstances days used, presuming the pastor has accrued that many days.
- 4) A full-time (or more-than-half-time) pastor gives birth to a child. Pregnancy qualifies for Short Term Disability coverage, but not Long Term coverage. The pastor plans to take a four month (17 week) maternity leave. Short Term Disability may provide coverage for up to 13 weeks⁴, 11 weeks of which may be paid following the two week qualification period. The Special Circumstances days used (if 13 weeks of time off is approved by doctor and insurer) would be — 10 days for the first two of 13 weeks, 22 days for the remaining 11 weeks on Short Term Disability, 20 days for four additional weeks off after Short Term Disability — total of 52 Special Circumstances Days used, presuming the pastor has accrued that many days.

³ Days covered by Short Term Disability insurance are dependent upon approval of the insurer in consultation with the pastor's doctor. Time indicated in these examples may or may not be the amount that a doctor and the insurance provider will cover with Short Term Disability insurance.

⁴ Days covered by Short Term Disability insurance are dependent upon approval of the insurer in consultation with the pastor's doctor. Time indicated in these examples may or may not be the amount that a doctor and the insurance provider will cover with Short Term Disability insurance.

- 5) A full-time pastor without Short Term Disability insurance but with Long Term Disability Insurance gets ill and misses two weeks, then returns to work for a month, misses three weeks, returns to work for two weeks, misses three weeks, works for two weeks, and is then out, and after 91 days goes on long term disability. The Special Circumstances days used would be — first two weeks is 10 days, then three weeks is 15 days, next three weeks is 15 days, then they use as many days as they have available (but it's not possible to have more than 50 remaining), then no pay from that point until Long Term Disability Insurance begins (minimum of 40 days up to a maximum available of 90 days).
- 6) *Additional examples will be added for paternity leave and adoption leave when a policy around these items is established.*

*"Special Circumstances Days Policy in Detail with Examples"
was created by the
Pastoral Compensation & Benefits Advisory Committee (PC&BAC)
and the Council of District Executives (CODE)*

*"Guidelines for Pastors' Salaries and Benefits"
was revised by the
Pastoral Compensation & Benefits Advisory Committee (PC&BAC)
in consultation with the Office of Ministry
and the Council of District Executives (CODE)*

Revision date: 10/19/2021
Approved by Annual Conference: 07/12/2022

Cash Salary Guidelines – 2023

- A. All congregations are encouraged to use the Minimum Cash Salary Table figures in calculating pastoral compensation and to also take into consideration:
- higher than average “cost of living” in various parts of the country;
 - merit for outstanding pastoral leadership;
 - acknowledgment of milestones and markers of ministerial service; and
 - evidence of application of growth in leadership through participation in continuing education events.
- B. The Minimum Cash Salary Table for Pastors assumes the pastor will pay parsonage utilities and self-employment taxes.
- C. Implementation of the Affordable Care Act has changed the tax liability of insurance costs formerly paid by congregations and other denominational institutions for the pastor/family. For those pastors who are not eligible for reimbursable health plans, congregations are encouraged to supplement the base cash salary at a rate of $\frac{2}{3}$ of the health care premium in order to be consistent with our recommended guideline of $\frac{2}{3}:\frac{1}{3}$ ratio (unless the pastor's medical insurance is being covered by the spouse's plan, in which case we recommend paying 100% of the additional cost to the spouse). Note: while this will increase the income and self-employment tax amounts for the pastor, it will also increase the pastor's pension income base amount.
- D. The three columns on the salary scale assume completion of denominational educational requirements as defined in the 2014 *Ministerial Leadership* paper.

The Brethren Academy for Ministerial Leadership offers three types of non-degree (certificate) training: TRIM (Training in Ministry), EFSM (Education for Shared Ministry) and ACTS (Academy Certified Training Systems).

Ministerial training in non-Brethren institutions should be of high quality, as determined by a District Ministry Commission, and it should always be supplemented by additional course work in Brethren life and thought.

First salary column: A Bachelor's degree from an accredited college, and the Master of Divinity degree (M.Div.) from an accredited seminary. The word “accredited” is important. If you are uncertain about an institution's accreditation, call one of the Brethren colleges, Bethany Theological Seminary, or the Office of Ministry.

An adjustment should be made for a Master's degree other than the M.Div. The Master of Arts in Theology (M.A.Th.), for example, is normally a two-year degree program, and it is not recommended as a ministerial degree. Additional course work would likely be in order for persons serving in the pastoral ministry.

Second salary column: Persons with a Bachelor's degree who have completed an approved non-degree ministerial training program comparable to one of the Brethren Academy programs.

Third salary column: Persons who do not have a Bachelor's degree, but have completed an approved non-degree ministerial training program comparable to one of the Brethren Academy programs.

- E. For those pastors with the Doctor of Ministry (D.Min.) degree from an accredited seminary, add an additional 5% to the appropriate M.Div. amount.
- F. After 30 years of ministerial service, the congregation and pastor need to negotiate an annual increase in salary that reflects additional years of experience (at 1% per year), education, and an annual cost of living increase. The additional years of experience increase is factored into the Pastoral Compensation Calculator, available at <https://pccalc.azurewebsites.net/>
- G. The pastor should be reimbursed for congregational mileage at the current IRS standard business mileage rate.

Pastoral Compensation & Benefits Advisory Committee
Office of Ministry
1451 Dundee Avenue
Elgin, Illinois 6012-1694
Revised: July 2022

Minimum Cash Salary Table for Pastors - 2023

The following amounts represent an increase in salary for each year of experience, plus a cost-of-living increase for 2023 of 8.2% (eight point two percent).

The salary table should be prorated for part-time ministry, which is easily accomplished by using the the [Pastoral Compensation Calculator](#).

REVISED
Minimum Cash Salary Table for Pastors – 2023

These Table values are programmed into the Pastoral Compensation Calculator.

However, these Table values **DO NOT INCLUDE** the value of a Congregation-Provided Parsonage **OR** a Congregation-Provided Parsonage Adjustment Amount.

Years of Service				YEARS (%)	EDUCATION (%)		
	Master of Divinity Degree	BA & Approved Ministry Training	No BA & Approved Ministry Training	Experience Increase	Master of Divinity Degree	Bachelors Degree	No Bachelors Degree
0	\$48,505.10	\$41,229.33	\$36,378.82		100%	85%	75%
1	\$49,960.25	\$42,965.81	\$37,470.19	3.0%	100%	86%	75%
2	\$51,459.06	\$44,769.38	\$40,138.06	3.0%	100%	87%	78%
3	\$53,002.83	\$46,642.49	\$41,342.21	3.0%	100%	88%	78%
4	\$54,592.91	\$48,587.69	\$44,220.26	3.0%	100%	89%	81%
5	\$56,230.70	\$50,607.63	\$45,546.87	3.0%	100%	90%	81%
6	\$57,636.47	\$52,449.19	\$48,414.63	2.5%	100%	91%	84%
7	\$59,077.38	\$54,351.19	\$49,625.00	2.5%	100%	92%	84%
8	\$60,554.32	\$56,315.51	\$52,682.25	2.5%	100%	93%	87%
9	\$62,068.17	\$58,344.08	\$53,999.31	2.5%	100%	94%	87%
10	\$63,619.88	\$60,438.88	\$57,257.89	2.5%	100%	95%	90%
11	\$64,892.27	\$61,647.66	\$58,403.05	2.0%	100%	95%	90%
12	\$66,190.12	\$62,880.61	\$59,571.11	2.0%	100%	95%	90%
13	\$67,513.92	\$64,138.23	\$60,762.53	2.0%	100%	95%	90%
14	\$68,864.20	\$65,420.99	\$61,977.78	2.0%	100%	95%	90%
15	\$70,241.49	\$66,729.41	\$63,217.34	2.0%	100%	95%	90%
16	\$70,943.90	\$67,396.71	\$63,849.51	1.0%	100%	95%	90%
17	\$71,653.34	\$68,070.67	\$64,488.01	1.0%	100%	95%	90%
18	\$72,369.87	\$68,751.38	\$65,132.89	1.0%	100%	95%	90%
19	\$73,093.57	\$69,438.89	\$65,784.21	1.0%	100%	95%	90%
20	\$73,824.51	\$70,133.28	\$66,442.06	1.0%	100%	95%	90%
21	\$74,562.75	\$70,834.61	\$67,106.48	1.0%	100%	95%	90%
22	\$75,308.38	\$71,542.96	\$67,777.54	1.0%	100%	95%	90%
23	\$76,061.46	\$72,258.39	\$68,455.32	1.0%	100%	95%	90%
24	\$76,822.08	\$72,980.97	\$69,139.87	1.0%	100%	95%	90%
25	\$77,590.30	\$73,710.78	\$69,831.27	1.0%	100%	95%	90%
26	\$78,366.20	\$74,447.89	\$70,529.58	1.0%	100%	95%	90%
27	\$79,149.86	\$75,192.37	\$71,234.88	1.0%	100%	95%	90%
28	\$79,941.36	\$75,944.29	\$71,947.23	1.0%	100%	95%	90%
29	\$80,740.78	\$76,703.74	\$72,666.70	1.0%	100%	95%	90%
30	\$81,548.18	\$77,470.77	\$73,393.37	1.0%	100%	95%	90%

NOTE: After 30 years, the 1.0% years of experience increase continues.

Integrated Annual Ministry Agreement

Fillable PDF Version

Introduction
Annual Compensation Agreement
Annual Compensation Table
Annual Shared Ministry Priorities Agreement
For Treasurers and Church Leaders

~ This agreement is to be renewed annually. ~

Pastoral Compensation and Benefits Advisory Committee
Office of Ministry
Church of the Brethren
1451 Dundee Avenue
Elgin, Illinois 60120-1694

Revised & Approved: 10/19/2021; 07/24/2022

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INTRODUCTION TO THE 2022 REVIEW OF PASTORAL COMPENSATION AND BENEFITS PRACTICES IN THE CHURCH OF THE BRETHREN

The Pastoral Compensation and Benefits Advisory Committee is a Committee of the Annual Conference of the Church of the Brethren, and is tasked to perform a 5-year review of our compensation and benefits practices.

We came to this review knowing that 77% of our pastors are serving in less than full time or less than fully compensated roles; that our churches are growing smaller, not larger; and that our overall membership is shrinking, not growing. Other considerations included the frustrations we have heard from pastors and congregations alike about trying to meet the dollar amounts in the Minimum Cash Salary Table published by our Committee every year; the pressure to perform full-time ministry on part-time pay; and the lack of a framework that would assist our congregations to participate in ministry with our pastors.

Knowing all this, the Committee decided to re-imagine the compensation and working relationships between pastors and congregations.

WE BELIEVE *that every pastor should be compensated fairly for their time.*

We developed a Calculator, hosted by Eder Financial (formerly Brethren Benefit Trust), that starts with what the congregation can afford to pay, includes the costs of housing, pension, and other benefits, and calculates how many hours (based on the Minimum Cash Salary Table) of average weekly pastoral time the congregation should expect for their money.

WE BELIEVE *in the Priesthood of All Believers.*

In at least 77% of our congregations, average weekly pastoral time won't equal the full time standard of 44 hours per week. A critical new section of this Agreement is the "Annual Shared Ministry Priorities Agreement" that helps the congregation and the pastor figure out how and where the pastor is going to spend their time, and who (what committees or persons) and how the congregation will be responsible for the other ministry needs of the church. Specific tasks are assigned for each responsibility. We recommend that it be reviewed annually. Our hope is that this review will be used to assess what did and didn't work, where ministry needs have changed and new opportunities have emerged. We see this as a tool for shared ministry and openness to the needs of the Spirit.

WE BELIEVE *that ministry is enhanced* when congregations and pastors effectively navigate budget and salary conversations in ways that are life-giving and affirming for both the congregation and the pastor.

We have sought to help Treasurers (and other Church Leaders) understand pastoral compensation and taxation, and the effects of compensation decisions on pastors' taxes.

To that end, we have redesigned the Annual Compensation Agreement to be easier to navigate. In addition, experience has shown us that Treasurers appreciate assistance in preparing pastors' W-2s, so we have added a section with "line-by-line" and "box-by-box" instructions for filling out the W-2. We believe it will be a helpful guide.

The Committee, as constituted during this process, which began in the fall of 2018:

Ms. Beth Cage, Laity (2015-2020), Chair (2018-2021) *term extended due to cancellation of 2020 Annual Conference*

Mr. Ray Flagg, Laity: Calculator (2016-2021)

Rev. Dan Rudy, Clergy: Researcher (2017-2022), Secretary (2019-2022)

Rev. Deb Oskin, Laity, Secular Compensation Practitioner: Clergy Taxation (2018-2023), Chair (2021-2023)

Rev. Dr. Terry Grove, Atlantic Southeast District Executive Minister, CODE Representative (2019-2020), until his death on December 5, 2020.

Rev. Gene Hagenberger, Mid-Atlantic District Executive Minister, CODE Representative (2021-2022), filling Rev. Dr. Terry Grove's unexpired term.

Mr. Art Fourman, Laity: Training (2020-2024) *term shortened due to cancellation of 2020 Annual Conference*

Mr. Bob McMinn, Esq., Laity: Video Recordings (2021-2025)

Rev. Nancy Sollenberger Heishman, Director of the Office of Ministry (ex officio)

ANNUAL COMPENSATION AGREEMENT FOR PASTOR AND CONGREGATION IN THE CHURCH OF THE BRETHREN

(to see descriptions of fillable PDF fields, hover cursor over field)

This agreement between the _____ Church of the Brethren and _____ will begin on _____.

TERMS OF CALL TO SERVICE.

The pastor's call is for an average of _____ ministry hours per week. The call shall begin on the date stated above and will continue indefinitely, with an annual review/evaluation by the Executive Committee (or other appropriate committee) with or in consultation with the District Executive/Minister. Any changes in the terms of service will be negotiated in consultation with the District Executive/Minister and accepted by a majority vote of the Church Board and Congregation. Ninety (90) days notice shall be given in the event of a reduction in service. The "Annual Shared Ministry Priorities Agreement" shall be part of the negotiations and shall be attached to this Agreement.

TERMINATION OF CALL TO SERVICE.

By Pastor: Service may be terminated by the pastor's resignation to the Church Board, giving ninety (90) days notice, after the pastor has obtained the counsel of the District Executive/Minister. A shorter or longer notice of termination by the pastor shall be negotiated with the Church Board also in consultation with the District Executive/Minister.

By Congregation: Service may be terminated with ninety (90) days notice by the Congregation after obtaining the counsel of the District Executive/Minister. The pastor may be counseled to resign by the District Executive/Minister and/or the Executive Committee (or other appropriate committee). As a last resort, if the Church Board decides that the matter should be put before the Congregation, the service of the pastor may be terminated, unless the Congregation votes by a two-thirds majority to retain the services of the pastor.

By District Ministry Commission: Under extenuating circumstances, the District Ministry Commission is given the responsibility for considering termination of the pastor's service.

FINANCIAL TERMS.

Figures in the following section are annualized and should be pro-rated for the remainder of the current budget year. Future changes in compensation and benefits shall reflect a mutually negotiated agreement between the pastor and the Executive Committee (or other appropriate committee focusing on pastoral relations and responsible to the Church Board), and accepted by a majority vote of the Church Board and Congregation. Ninety (90) days notice shall be given in the event of a reduction in service. Major changes to this Agreement shall be made in consultation with the District Executive/Minister.

PASTOR'S AGREEMENT

As part of my employment, I reaffirm my covenant as a credentialed Minister in the Church of the Brethren, and will uphold the "Code of Ethics for Ministerial Leaders" as adopted by the Church of the Brethren Annual Conference. I recognize and accept the authority of district and denomination, being at all times subject to its discipline and governance. I will transfer my letter of membership at the time of installation or before.

Pastor

Date

CONGREGATION'S AGREEMENT

I, the Board Chair, acknowledge the Congregation's responsibility to uphold and periodically review the Annual Conference "Congregational Ethics" paper. I also acknowledge that it is my responsibility to place a signed copy of this Agreement in a secure file in the Church Office, communicate its existence and location to my successor(s), and distribute copies to those Officers identified below.

Board Chair

Date

District Executive/Minister *(only necessary for initial agreement or for significant changes)*

Date

Copies: District Executive/Minister, Pastor, Board Chair, Treasurer, Church Clerk

~ This agreement is to be renewed annually. ~

The following "Annual Compensation Table" shall be completed annually, and a copy shall be submitted to the District Office.

Consult "Guidelines for Pastors' Salaries and Benefits"
<http://www.brethren.org/ministryoffice>
for assistance in completing all sections of this Agreement.

ANNUAL COMPENSATION TABLE

ITEM	CONGREGATION	PASTOR
SALARY		
1 Negotiated Cash Salary (from Minimum Cash Salary Table or Pastoral Compensation Calculator)		
HOUSING (complete EITHER 2 or 3)		
2 PARSONAGE PROVIDED		
2a Fair Rental Value (FRV) of Parsonage		
2b Housing Equity Fund Contribution (1% of Parsonage Fair Market/Sale Value)		
2c Designated Housing Exclusion (from 1 above)		
3 PARSONAGE NOT PROVIDED		
3a Parsonage Adjustment (from Calculator)		
3b Designated Housing Exclusion (from 1 above)		
TOTAL SALARY AND HOUSING:		
BENEFITS		
4 PENSION CONTRIBUTIONS (available from Eder Financial)		
4a Pastor's Contribution (at least 4%)		
4b Congregation's Contribution (11%)		
4c Church Worker's Assistance Plan (1%)		
5 MEDICAL INSURANCE		
5a Medical Insurance (Congregation pays 2/3 or 100% of increase to Spouse's plan)		
6 RECOMMENDED INSURANCE (available from Eder Financial)		
6a Basic Life Insurance (required if any other insurance is purchased from Eder Financial)		
6b Short Term Disability		
6c Long Term Disability		
7 ELECTIVE INSURANCE (available from Eder Financial)		
7a Dental Insurance		
7b Vision Insurance		
7c Accident Insurance		
8 WORKER'S COMPENSATION		
9 MOVING EXPENSES		
Congregation will pay the pastor's mutually negotiated moving expenses.		
TOTAL BENEFITS:		

ANNUAL COMPENSATION TABLE

CONGREGATION

PASTOR-RELATED EXPENSES

10 Travel and Mileage	
11 Annual Conference and District Conference	
12 Continuing Education Expenses	
13 Professional Expenses	
14 Other Pastoral Needs (e.g., saving for future Sabbath Rest)	
TOTAL PASTOR-RELATED EXPENSES:	

PASTOR'S TIME OFF

15 CALCULATED AVERAGE WEEKLY MINISTRY HOURS Enter the number of hours from the Pastoral Compensation Calculator. <i>44 hours is full-time; benefits are available at 16 hours ></i>	
16 WEEKLY TIME OFF Full-time Pastor shall have at least one and one-half (1½) regular days free of congregational responsibilities (barring crisis needs). Part-time Pastor shall have a specific number of hours free of congregational responsibilities (barring crisis needs), as defined by agreement. <i>44 hours – Weekly Ministry Hours [Box 15] = Hours Off ></i>	List FT Days Off: _____
	PT Hours Off: _____
17 VACATION WORK WEEKS OFF Pastor's years of service have earned pastor a specified number of work weeks of vacation annually. (3 weeks annually for years of service 0-3; 4 weeks annually for years 4-20; 5 weeks annually for years beyond 20.) <i>Enter the number of work weeks of vacation ></i>	
18 HOLIDAYS OFF Up to ten (10) holidays can be used as additional paid days off, negotiated by pastor and congregation. <i>Enter the number of holidays ></i>	
19 CONTINUING EDUCATION DAYS OFF Annual Conference Guidelines for Continuing Education recommend at least seven (7) days per calendar year, including not more than one Sunday. <i>Enter the number of Continuing Education Days ></i>	
20 SPECIAL CIRCUMSTANCES DAYS (SCD) OFF Pastor has accumulated a specified number of paid days for Special Circumstances from prior service. (A detailed explanation of Special Circumstances Days is found in the Appendix of the "Guidelines for Pastors' Salaries and Benefits.") <i>Enter the number of SCD days pastor has accrued from prior service or as of the beginning of the year ></i> Pastor begins each calendar year with no less than thirty-two (32) SCD. Ten (10) SCD are added at the beginning of each succeeding calendar year, up to ninety (90) SCD total. Congregation is not required to pay any accrued SCD after the pastor's service is ended.	

GLOSSARY OF TERMS

PASTORAL HOUSING

The congregation is expected to provide a home for the pastor and their family.

I. DESIGNATED HOUSING EXCLUSION

The **Designated Housing Exclusion** (previously known as the Housing Allowance) is the amount the pastor designates from their cash salary to be used to provide the items (e.g., utilities, furnishings, household items, etc.) which make the home livable. Think of this amount as providing the “stuff” which goes into the “building” to make it a home.

The congregation must approve this designation in writing before the first designated housing exclusion payment is made. This amount should be reviewed each year, and can be changed prospectively throughout the year, upon the pastor's request with the congregation's written approval.

A designated housing exclusion should be requested by every pastor, regardless of whether they are living in a parsonage or in their own home. It can be up to 100% of the pastor's cash salary--after pastor's contributions to their pension and the pastor's costs for insurance are paid. There is no liability to the congregation if the pastor does not spend this money on housing.

It is the responsibility of the pastor to prove their housing expenses on their personal income tax return. The designated housing exclusion amount, provided it was spent on housing, is exempt from federal income tax but is subject to self-employment tax. The officially designated amount should be entered on the pastor's W-2 in Box 14.

II. CONGREGATION DOES NOT PROVIDE A PARSONAGE

A. The **Parsonage Adjustment Amount** is the cash amount **added** to the “Negotiated Cash Salary” or “Minimum Cash Salary Table for Pastors” amount to allow the pastor to secure housing. This amount is added to the cash salary for every pastor whose congregation does not provide a parsonage.

The amount added is equal to the average annual cost of renting a 3-bedroom home in the congregation's zip code. The pastor will owe self-employment taxes on the parsonage adjustment amount. The parsonage adjustment amount is also used in calculating the pastor's pension contributions and short- and long-term disability insurances.

This amount is added to the designated housing exclusion and entered on the pastor's W-2 in Box 14.

III. CONGREGATION PROVIDES A PARSONAGE

A. The **Fair Rental Value of the Parsonage** is the amount of money that the congregation could reasonably expect to receive annually if it used the parsonage as a rental home.

To calculate this amount, take into consideration:

- the actual condition of the parsonage;
- the location of the parsonage; and
- the actual cost of any utilities paid by the congregation on the pastor's behalf.

(Asking a Realtor for help is a very good idea. Zillow.com overestimates both the sale and rental values, and does not assess the actual condition of the building.)

The Fair Rental Value (or FRV) of the parsonage affects the pastor's taxes: the pastor must pay self-employment taxes on the annual FRV amount, as well as on the pastor's cash salary, including the designated housing exclusion. The FRV of the parsonage is also used in calculating the pastor's pension contributions and short- and long-term disability insurances.

B. Housing Equity Fund

Pastors living in parsonages lack the ability to acquire equity in a home, and after leaving the parsonage often have difficulty purchasing their first home. To help provide this equity, the congregation contributes 1% of the Fair Market or Sale Value of the parsonage to the pastor's Housing Equity Fund. Since 1975, the Housing Equity Fund has been held in a taxable mutual fund account for the pastor, jointly owned with the Church of the Brethren Inc.

ANNUAL SHARED MINISTRY PRIORITIES AGREEMENT

The "Annual Shared Ministry Priorities Agreement" shall be completed annually.

This document is a companion to the
"Annual Compensation Agreement" and the "Annual Compensation Table."

INSTRUCTIONS:

Working together, the Congregation and the Pastor will:

1. Identify Pastoral Priorities and rank them.
 - If less than 40% time (less than 18 hours a week), choose 1-3 Pastoral Priorities
 - If 40-70% time (18-30 hours a week), choose 4-5 Pastoral Priorities
 - If more than 70% time (more than 30 hours a week), choose 6-7 Pastoral Priorities

2. Identify Congregational Priorities and rank them.

(to see descriptions of fillable PDF fields, hover cursor over field)

PASTOR			CONGREGATION	
Priorities	Rank Order	% of Time # of Hours	Priorities	Rank Order
<i>% of Time (do not exceed 100%) OR # of Hours (do not exceed weekly calculated hours)</i>	<i>Total</i>			

Feel free to use "% of Time" or "# of Hours," whichever makes more sense to you.

Shared Ministry Priorities may include:

Crisis Pastoral Care; Denominational Work; Discipleship; District Work; Ecumenical Activities; Evangelism; Leadership Development; Ministry in Community; Music Ministry; Organizational Leadership / Administration; Pastoral Care; Preaching; Relating to Various Age Groups within the Church; Teaching; Visitation; Working with Groups; Worship Leadership; Other (specify)

This Agreement of Shared Ministry Priorities has been agreed to on this date by:

Pastor

Date

Board Chair

Date

District Executive/Minister (only necessary for initial agreement or for significant changes)

Date

Copies: District Executive/Minister, Pastor, Board Chair, Treasurer, Church Clerk

~ This agreement is to be renewed annually. ~

ANNUAL AGREEMENT OF SHARED MINISTRY PRIORITIES

Pastoral Priorities

INSTRUCTIONS:

- Describe Pastoral Priorities in rank order.
- Enter the percentage of average weekly time or number of hours expected to be spent on each Priority.
- List at least three specific tasks to be completed for each Priority.

(to see descriptions of fillable PDF fields, hover cursor over field)

FIRST PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

SECOND PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

THIRD PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

FOURTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

FIFTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

SIXTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

SEVENTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

ANNUAL AGREEMENT OF SHARED MINISTRY PRIORITIES

Congregational Priorities

INSTRUCTIONS:

- Describe Congregational Priorities in rank order.
- Enter the person or group within the Congregation responsible for each Priority.
- List at least three specific tasks to be completed for each Priority.

(to see descriptions of fillable PDF fields, hover cursor over field)

FIRST CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

SECOND CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

THIRD CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

FOURTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

FIFTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

SIXTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

SEVENTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

EIGHTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

NINTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

TENTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

ELEVENTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

FOR TREASURERS & CHURCH LEADERS

GLOSSARY OF TERMS

I. PASTORAL COMPENSATION

Includes the following items, where they are reported on IRS Form W-2, and which federal taxes apply:

- Negotiated Cash Salary: (subtract Designated Housing Exclusion Amount) W-2 Box 1; subject to federal income & self-employment taxes
- Designated Housing Exclusion: W-2 Box 14; subject to self-employment taxes
- Fair Rental Value of the Parsonage: W-2 Box 14; subject to self-employment taxes
- Parsonage Adjustment Amount: W-2 Box 14; subject to self-employment taxes
 - NOTE: Box 14 will never contain BOTH the Fair Rental Value of the Parsonage AND the Parsonage Adjustment Amount on the same W-2, unless the pastor moved out of the parsonage during the year to their own home (or vice versa).
 - NOTE: Box 14 should ALWAYS contain a Designated Housing Exclusion amount.

II. PASTORAL TAXATION

In the Church of the Brethren, pastors are not self-employed, but are rather common-law employees of the congregation who are exempt from FICA (Federal Insurance Contributions Act) but are subject to SECA (Self Employment Contributions Act).

Employers of pastors are prohibited from withholding FICA (Social Security & Medicare) taxes for them, as they do for their non-pastor employees. Thus, pastors are required to pay self-employment taxes on all income earned as pastors to contribute to Social Security & Medicare.

Employers of pastors may, however, withhold federal (and state and local, if required) income taxes for the pastor so that the pastor does not have to make estimated tax payments. This should occur upon request of the pastor and upon receipt from the pastor of IRS Form W-4.

Types of Taxes

- Federal (and State and Local) Income Taxes
- FICA (Federal Insurance Contributions Act) Taxes are taxes on Social Security and Medicare income, and are paid half by the employer and half by the employee through employer withholding.
- SECA (Self-Employment Contributions Act) Taxes are essentially both halves of FICA taxes, paid by the self-employed person. They accomplish the same result: full payment of taxes due for Social Security and Medicare for the pastor.


States and municipalities vary on whether they tax housing exclusions and parsonage adjustments.

This brief description is meant to be a resource but should not be considered tax advice. Please consult with a knowledgeable clergy tax professional.

IRS FORM W-2

IRS operates a centralized call site to answer questions about reporting information on W-2 forms.
If you have any questions about completing a Form W-2, call the IRS at **1-866-455-7438**.

Social Security operates a Business Services Online Portal for Employers where you can electronically file Forms W-2 and W-3 (total of all Forms W-2) for free:
<https://www.ssa.gov/bsowelcome.htm>

a Employee's social security number		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld					
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld					
		5 Medicare wages and tips		6 Medicare tax withheld					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12					
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b					
		14 Other		12c					
f Employee's address and ZIP code				12d					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2021

Department of the Treasury—Internal Revenue Service

COMPLETING THE PASTOR'S W-2

IRS FORM W-2 BOX NUMBERS	PAGE 7 TABLE CELLS: CONGREGATION ^C PASTOR ^P
Box 1: Wages, tips, other compensation	(1 ^c + 9 ^c) MINUS (2c ^P + 3a ^c + 3b ^P + 4a ^P [Codes D, E, F, G, H only] + 5a ^P + 6a ^P + 6b ^P + 6c ^P + 7a ^P + 7b ^P + 7c ^P)
Box 2: Federal income tax withheld	**see note below**
Box 3: Social security wages	Leave blank or enter \$0.00
Box 4: Social security tax withheld	Leave blank or enter \$0.00; **see note below**
Box 5: Medicare wages and tips	Leave blank or enter \$0.00
Box 6: Medicare tax withheld	Leave blank or enter \$0.00; **see note below**
Box 7: Social security tips	Leave blank
Box 8: Allocated tips	Leave blank
Box 9: Verification code	
Box 10: Dependent care benefits	
Box 11: Nonqualified plans	
Box 12: Codes	4a ^P (choose appropriate code for pension contribution type from attached list). Other codes may also be appropriate (e.g., "W" for an HSA or "FF" for a QSEHRA).
Box 13: (Checkboxes) Statutory employee, Retirement plan, Third-party sick pay	If 4a ^P or 4b ^C , check the box labeled "Retirement plan"
Box 14: Other	If 2a ^C (label "Parsonage FRV" or "PAR FRV") If 2c ^P or 3b ^P (label "Housing Exclusion" or "HOU EXCL") If 3a ^C (label "Parsonage Adjustment" or "PAR ADJ")
Box 15: State	Abbreviation for the congregation's state
Box 16: State wages, tips, etc.	Varies by state (check your state law)
Box 17: State income tax	Varies by state (check your state law)
Box 18: Local wages, tips, etc.	Varies by locality (check your local law)
Box 19: Local income tax	Varies by locality (check your local law)
Box 20: Locality name	Name or abbreviation of locality (check your local law)
<p>** BOX 2 NOTE:</p> <ul style="list-style-type: none"> • Congregations are not required to withhold federal income taxes for their pastors. However, they may do so if requested by their pastor. • Using Form W-4, the pastor can request that the congregation withholds enough federal income tax to effectively pay the pastor's entire Self-Employment Tax. This would allow the pastor to avoid paying estimated taxes throughout the year. • We <i>strongly recommend</i> that congregations and pastors contact a knowledgeable tax professional to help calculate the total withholding amount that would meet this goal. 	
<p>** BOXES 4 & 6 NOTE:</p> <ul style="list-style-type: none"> • Congregations are prohibited by law from withholding Social Security and Medicare (FICA) taxes from their pastor's income. These boxes must be empty or zero (\$0.00). 	

W-2 BOX 12 CODES

Code must be entered as a Capital Letter.

- A Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 Schedule 4 line 58.
- B Uncollected Medicare tax on tips. Include this tax on Form 1040 Schedule 4 line 58.
- C * Taxable costs of group-term life insurance over \$50,000. Included in W-2 box 1. (This code does not apply to Eder Financial's Basic Life Insurance, which is limited to \$50,000.)
- D Elective deferral under a 401(k) cash or arrangement plan. This includes a SIMPLE 401(k) arrangement.
- E * Elective deferrals under a Section 403(b) salary reduction agreement (e.g., pre-tax contributions to Eder Financial's retirement plans).
- F Elective deferrals under a Section 408(k)(6) salary reduction SEP.
- G Elective deferrals and employer contributions (including non-elective deferrals) to a Section 457(b) deferred compensation plan.
- H Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan.
- J Nontaxable sick pay. Information only, not included in W-2 box 1.
- K 20% excise tax on excess golden parachute payments.
- L Substantiated employee business expense reimbursements (nontaxable).
- M Uncollected Social Security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only).
- N Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only).
- P Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in Box 1).
- Q Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.
- R Employer contributions to your Archer medical savings account (MSA). Report on Form 8853: Archer MSAs and Long-Term Care Insurance Contracts.
- S Employee salary reduction contributions under a Section 408(p) SIMPLE (not included in Box 1).
- T Adoption benefits (not included in Box 1). Complete Form 8839: Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
- V Income from exercise of non-statutory stock option(s). Included in Box 1. See Publication 525: Taxable and Nontaxable Income, for reporting requirements.
- W * Employer contributions (including amounts the employee elected to contribute using a Section 125 cafeteria plan) to your health savings account (HSA).
- Y Deferrals under a Section 409A nonqualified deferred compensation plan.

W-2 BOX 12 CODES

Code must be entered as a Capital Letter.

- Z Income under a nonqualified deferred compensation plan that fails to satisfy Section 409A. This amount is also included in Box 1 and is subject to an additional 20% tax plus interest. See Form 1040 instructions for more information.
- AA Designated Roth contribution under a 401(k) plan.
- BB * Designated Roth contributions under a 403(b) plan (e.g., Roth contributions to Eder Financial's retirement plans).
- CC (For employer use only.)
- DD Cost of employer-sponsored health coverage.
- EE Designated Roth contributions under a governmental 457(b) plan. This amount doesn't apply to contributions under a tax-exempt organization Section 457(b) plan.
- FF * Permitted benefits under a qualified small employer health reimbursement arrangement (QSEHRA).
- GG Income from qualified equity grants under section 83(i).
- HH Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

* *Commonly used codes for pastors in the Church of the Brethren.*

ANNUAL SHARED MINISTRY PRIORITIES AGREEMENT

The "Annual Shared Ministry Priorities Agreement" shall be completed annually.

This document is a companion to the
"Annual Compensation Agreement" and the "Annual Compensation Table."

INSTRUCTIONS:

Working together, the Congregation and the Pastor will:

1. Identify Pastoral Priorities and rank them.
 - If less than 40% time (less than 18 hours a week), choose 1-3 Pastoral Priorities
 - If 40-70% time (18-30 hours a week), choose 4-5 Pastoral Priorities
 - If more than 70% time (more than 30 hours a week), choose 6-7 Pastoral Priorities

2. Identify Congregational Priorities and rank them.

(to see descriptions of fillable PDF fields, hover cursor over field)

PASTOR			CONGREGATION	
Priorities	Rank Order	% of Time # of Hours	Priorities	Rank Order
<i>% of Time (do not exceed 100%) OR # of Hours (do not exceed weekly calculated hours)</i>		<i>Total</i>		

Feel free to use "% of Time" or "# of Hours," whichever makes more sense to you.

Shared Ministry Priorities may include:

Crisis Pastoral Care; Denominational Work; Discipleship; District Work; Ecumenical Activities; Evangelism; Leadership Development; Ministry in Community; Music Ministry; Organizational Leadership / Administration; Pastoral Care; Preaching; Relating to Various Age Groups within the Church; Teaching; Visitation; Working with Groups; Worship Leadership; Other (specify)

This Agreement of Shared Ministry Priorities has been agreed to on this date by:

Pastor

Date

Board Chair

Date

District Executive/Minister (only necessary for initial agreement or for significant changes)

Date

Copies: District Executive/Minister, Pastor, Board Chair, Treasurer, Church Clerk

~ This agreement is to be renewed annually. ~

ANNUAL AGREEMENT OF SHARED MINISTRY PRIORITIES

Pastoral Priorities

INSTRUCTIONS:

- Describe Pastoral Priorities in rank order.
- Enter the percentage of average weekly time or number of hours expected to be spent on each Priority.
- List at least three specific tasks to be completed for each Priority.

(to see descriptions of fillable PDF fields, hover cursor over field)

FIRST PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

SECOND PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

THIRD PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

FOURTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

FIFTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

SIXTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

SEVENTH PASTORAL PRIORITY

DESCRIPTION:

WEEKLY % OF TIME / # OF HOURS:

SPECIFIC TASKS:

-
-
-

ANNUAL AGREEMENT OF SHARED MINISTRY PRIORITIES

Congregational Priorities

INSTRUCTIONS:

- Describe Congregational Priorities in rank order.
- Enter the person or group within the Congregation responsible for each Priority.
- List at least three specific tasks to be completed for each Priority.

(to see descriptions of fillable PDF fields, hover cursor over field)

FIRST CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

SECOND CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

THIRD CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
-

FOURTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
-

FIFTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
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SIXTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
-

SEVENTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
-

EIGHTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
-

NINTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
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TENTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

-
-
-

ELEVENTH CONGREGATIONAL PRIORITY

DESCRIPTION:

RESPONSIBLE PARTY:

SPECIFIC TASKS:

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-
-