

**NORTHERN CALIFORNIA NEVADA CONFERENCE
United Church of Christ
Pastors' Financial Compensation Worksheet, 2007**

Basic Compensation Recommendations [Cash Salary plus Housing]

Bay, Santa Clara, and Golden Gate [Cloverdale & south]

Churches of fewer than 200 members:	\$46,800-\$66,600
Churches of 200-300 members:	\$49,400-\$70,800
Church of over 300 members:	\$66,600-\$102,500

Metro Areas in Mountain Valley, Sacramento Valley, & Sequoia, plus Eureka

Churches of fewer than 200 members:	\$45,100-\$64,500
Churches of 200-300 members:	\$47,100-\$67,600
Churches of over 300 members:	\$63,400-\$100,500

Rural areas:

Churches of fewer than 200 members:	\$42,900-\$62,400
Churches of 200-300 members:	\$45,100-\$66,600
Churches of over 300 members:	\$61,800-\$98,700

WORKSHEET

BASIC COMPENSATION [Salary + Housing] for 2007 _____

BENEFITS

UCC Annuity (14% of salary and housing) _____

UCC Life Insurance & Disability Income Plan (1.5% of salary & housing) _____

Health & Dental Insurance (UCC Plan, 2007*)

	<u>Medical</u>	<u>Dental</u>	<u>Total</u>	
Employee only	\$ 7,146	\$429	\$ 7,575	_____
Employee & Spouse/Partner	\$14,097	\$828	\$14,925	_____
Employee and Child(ren)	\$13,857	\$840	\$14,697	_____
Employee, Spouse/Partner, Child(ren)	\$15,075	\$945	\$16,020	_____

Self Employment Tax Offset

(7.65%** of income up to \$98,400) _____

Educational Allowance _____

Other _____

Note: Travel Allowance, for church business, is a reimbursement of expenses and should be included in the church's operating expenses. Reimbursement should be made on an actual cost basis or at a set rate, such as the IRS-allowed rate.

Workers' Compensation Insurance is a matter of legal requirement for employees.

* UCC Health & Dental Plan is a self-insured plan, with the current cost based on use of the plan in the previous year.

** Self Employment Tax is paid into the Social Security system by ministers who have not filed for exemption. 7.65% is half the amount of Self Employment Tax, and is equivalent to the employer's portion of Social Security.

BASE AND ADJUSTMENT FOR PASTORAL COMPENSATION

The Conference guidelines for setting clergy fair compensation for sole or senior full-time Pastors were adopted by the Annual Meeting in 1989, based on the following:

Salary of Pastors of churches with fewer than 200 members should be equivalent to average elementary teacher's salary.

Salary of Pastors of churches with 200-300 members should be at least comparable to assistant principal's salary range.

Salary of Pastors of churches with more than 300 members should be at least comparable to principal's salary range.

Assistant or Associate Pastor's salary at least equivalent to clergy with fewer than 200 members, *i.e.*, at the level of the average elementary teacher's salary.

The 1989 numbers have been adjusted yearly for cost of living.

OTHER ELEMENTS TO BE TAKEN INTO ACCOUNT IN DETERMINING SALARY

In addition to the size of the congregation, it is suggested that the following criteria be taken into account in determining the salary within the range:

- Number of years of experience in the ordained ministry or comparable vocation.
- Special skills, including continuing education and advanced degree work
- Cost of living in the community
- Amount of money reasonably and potentially available
- Nature and responsibility of the position

A more complete explanation is available in the Conference Clergy Compensation Guidelines which are located in section VIII of the 1994 revision of the Northern California Nevada Conference "Manual on the Ministry, Supplements and Appendices." If your church does not have a copy, contact the Conference Office for a copy of the Clergy Compensation Guidelines.

Northern California Nevada Conference - United Church of Christ

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