

**NORTHERN CALIFORNIA NEVADA CONFERENCE  
United Church of Christ  
Pastors' Financial Compensation Worksheet, 2008**

**Basic Compensation Recommendations** [Cash Salary plus Housing]

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

Churches of fewer than 200 members:	\$48,300-\$68,800
Churches of 200-300 members:	\$51,000-\$73,100
Church of over 300 members:	\$68,800-\$105,900

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

Churches of fewer than 200 members:	\$46,600-\$66,600
Churches of 200-300 members:	\$48,700-\$69,800
Churches of over 300 members:	\$65,500-\$103,800

Rural areas:

Churches of fewer than 200 members:	\$44,300-\$64,400
Churches of 200-300 members:	\$46,600-\$68,800
Churches of over 300 members:	\$63,800-\$102,000

**WORKSHEET**

BASIC COMPENSATION [Salary + Housing] for 2008 \_\_\_\_\_

BENEFITS

UCC Annuity (14% of salary and housing) \_\_\_\_\_

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

Health & Dental Insurance (UCC Plan, 2008\*)

	<u>Medical</u>	<u>Dental</u>	<u>Total</u>	
Employee only	\$ 7,245	\$428	\$ 7,673	_____
Employee & Spouse/Partner	\$14,337	\$828	\$15,165	_____
Employee and Child(ren)	\$14,094	\$840	\$14,934	_____
Employee, Spouse/Partner, Child(ren)	\$15,453	\$945	\$16,398	_____

Self Employment Tax Offset

(7.65%\*\* of income up to \$97,500 in 2007)

\_\_\_\_\_ 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. The rates provided are for Plan A.

\*\* 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

### **Northern California Nevada Conference - United Church of Christ**

21425 Birch Street Hayward CA 94541-2131

510-247-8990 fax 510-247-8992

office@ncnuc.org www.ncnuc.org