

## Clergy Minimum Compensation for 2008

### Congregation Classification Key:

1. Number of pledging units:		2. Average weekly attendance at Sunday services:	
Number	Points	Attendance	Points
000-100	3	00-100	3
101-200	6	101-200	6
201-300	9	201-300	9
301-400	12	301-500	12
401-above	20	501-above	20
3. Total Annual Operating Income-Line A of Parochial Report (figs adjusted for 04):		4. The points from these three categories are added together to determine the congregation classification from the table Below:	
Amount	Points	Total Points	Salary Grade
\$0 to \$63,146	4	0--10	A
\$63,147 to \$126,292	8	11--20	B
\$126,293 to \$252,584	12	21--30	C
\$252,585 to \$505,169	16	31--40	D
\$505,170 and above	20	41++	E

### 2008 Mandatory Minimum Salaries (includes 50% Self Employment Tax & Housing Allowance)

Congregation Classification	Years of Credited Service 0-4 Years	Years of Credited Service 5-9 Years	Years of Credited Service 10+ Years
A	58,764	62,029	65,293
B	60,723	64,314	67,905
C	62,704	66,599	70,516
D	65,293	70,516	75,740
E	71,823	78,352	84,881

Associate clergy minimums are based on cleric's YCS at two grades below actual congregation classification. When a rectory is provided the cash compensation is 20% below the minimum figures.

Resolved:

1. That the minimum transportation allowance be \$0.505/mile for congregation-related travel; to be adjusted in accordance with IRS published rates for 2008.
2. That any deviation below these minimums will be permitted by the Bishop for serious cause, with the Bishop using the Personnel Practices Commission as a council of advice.
3. That employers of all clergy pay to each cleric 50% of the self-employment tax assessed on the cleric's base compensation as a portion of total compensation. ( 7.65% of base compensation) **This amount is included in the above schedule.**
4. That all churches, wherever possible, increase the clergy and lay staff compensation 3.4% for 2008 to accommodate inflation.

**Note: Compensation increase is based on the Consumer Price Index for All Urban Consumers in San Francisco, Oakland and San Jose as of June 30th, 2007.**

### SUNDAY SUPPLY & INTERIMS Year 2008 Rates for Payment to Clergy

2 Services with Sermon	\$211.97	1 Service with Sermon	\$185.08
2 Services without Sermon	\$122.01	1 Service without Sermon	\$ 95.12

Interims	Annual
5 days including Sunday	100% of minimum salary per congregation grade & clergy YCS
4 days including Sunday	80% of minimum salary per congregation grade & clergy YCS
3 days including Sunday	60% of minimum salary per congregation grade & clergy YCS
2 days including Sunday	40% of minimum salary per congregation grade & clergy YCS
1 day including Sunday	20% of minimum salary per congregation grade & clergy YCS

**Benefits to be added:**

1. 48.5¢ per mile for Church related travel (non-commute).
2. Full benefit package if working 30 hours or more / wk
3. All disability & unemployment premiums if working 20 hours or more.
4. Church Pension Fund premiums (18% of base plus housing & utilities) if compensation exceeds \$200 per month for 3 consecutive months.

