

Clergy Compensation Information (to be included in the Administration and Finance Handbook)

2023 Proposed Rector salary range with 5% increase to minimums (This includes Rectors, Priests-in-Charge, Vicars and Interim Rectors)				
	(Operating Expenses)	Minimum	Mid	High
Family	<\$300,000	\$ 74,250	\$ 85,388	\$ 98,196
Pastoral	\$300,000 to \$450,000	\$ 81,923	\$ 94,211	\$ 108,343
Transition	\$450,000 to \$600,000	\$ 101,860	\$ 117,139	\$ 134,710
Program	\$600,000 to \$1,00,000	\$ 122,760	\$ 141,174	\$ 162,350
Resource	>\$1,000,000	\$ 145,668	\$ 167,518	\$ 192,645

2023 Proposed Assisting Priest salary range with 5% increase to minimums				
	(Operating Expenses)	Minimum	Mid	High
Transition	\$450,000 to \$600,000	\$74,250	\$ 91,296	\$ 108,343
Program	\$600,000 to \$1,00,000	\$ 81,923	\$ 108,316	\$ 134,710
Resource	>\$1,000,000	\$ 101,860	\$ 132,105	\$ 162,350

Note on the above table: The above table is provided as guidance for clergy salary ranges, providing a minimum, a maximum and a midpoint. These figures reflect the desire of the Episcopal Church to attract and retain excellent congregational leadership. All compensation should be reviewed annually by Vestries/Bishop’s Committees for cost of living and merit increases. Congregations should also budget appropriate amounts to reimburse clergy business expenses, mileage, and continuing education.

Unpacking Clergy Compensation: Church Pension Group uses the term “Total Assessable Compensation (TAC),” which is the basis for determining the amount paid by employers in assessments for the defined benefit pension plans. Below is a breakdown of what is assessed:

- **Base salary:** Scheduled cash payments, consisting of regular taxable income, including the amount designated as a housing allowance in accordance with the U.S. tax code or a similar law of a local jurisdiction.
- **SECA:** One-half of the clergy’s SECA payment obligation, or 7.5% of SECA (if the Letter of Agreement reflects this as an employer obligation)
- **Rectory or Housing Utility Expenses:** Amounts paid by the employer to cover the costs of utility bills, including but not limited to fuel, gas, electricity.
- **Employer-provided Housing:** Indicate whether physical housing, either owned or rented directly by the employer, is provided to the employee.
 - **Employer-provided housing** is considered compensation even if no cash compensation is paid.
 - A home owned or rented by the employee is not employer-provided housing.

One-time payments: Includes one-time cash payments, such as bonuses or overtime, that are taxable. Also includes one-time cash payments that are excludable from a priest's gross income for income tax purposes under the U.S. tax code or a similar law of a local jurisdiction (e.g. the portion of a bonus designated as housing allowance).

Compensation Standards for Part-time priests in parish ministry are the same in 2023 as they were in 2022, as set forth below.

COMPENSATION STANDARDS FOR PART-TIME PRIESTS IN PARISH MINISTRY - 2023

Employment	Minimum Salary	Medical, Dental & Life Insurance	Pension*	Vacation	Sabbatical	Continuing Education
3/4 time	75% of full-time	Same as full-time	Same formula as full-time	26 workdays including 4 Sundays	Same as full-time	\$1500
1/2 time	50% of full-time	Same as full-time	Same formula as full-time	13 workdays including 4 Sundays	Negotiable	\$1500
1/4 time	25% of full-time	Negotiable	Same formula as full-time	7 workdays including 2 Sundays	N/A	\$750

*Pension may not be applicable if clergy is retired. Please check with Dianne Draper at the Office of the Bishop or contact Church Pension Group directly.

A detailed job description for part-time priests is strongly recommended to ensure priests and parishes are clear on the duties and expectations. If a priest moves from full-time to part-time at the same parish, it is recommended that a consultant from the Office of the Bishop assist the Vestry, Congregation, and Clergy with establishing a new detailed job description.