

**Pastoral Oversight Commission  
2017 Program Goals**

1. Fulfill the purpose of this commission by "appointing qualified pastors for effective ministry and continuing harmony in all of our churches, and stand ready to be of assistance and/or deal with the concerns of any pastor or congregation."
2. Assist churches in the process of pastoral search by providing resources for profile, application, interview and employment as outlined in Pastoral Search and Employment packet.
3. Oversee the mentoring program for newly assigned pastors in Allegheny Region Churches.
4. Promote harmony among churches by overseeing matters according to Part I - General Program (ref. II. Boundaries)
5. Monitor suggested salary and benefits of Allegheny Region Conference pastors so our pastors can have support comparable to other Conferences and applicable denominations.
6. Provide work sheet to assist local churches and pastors for annual salary review.

Recommendations:

1. Recommend a 2% increase to the minister's salary scale for 2017 and that pastoral salary increases to be, at minimum, by the rate of inflation AND merit increases above that, as the congregation is able. If a Church is unable to give a minister a pay raise, they should show their appreciation in some other way.
2. Encourage each church to provide adequate health insurance and contribute to their pastor's retirement through General Conference program.

Note: Pastors who provide their own alternative health insurance should receive additional salary compensation.

3. Mileage re-imbursement rate set at the current IRS rate.
4. Keep the guest speaker's fee at \$65.00 a message plus mileage.

(Commission Budget for programs - refer to 2017 Budget)

## Pastoral Oversight Commission

### 1. 2017 Recommended Minimum Base Salaries for Full Time Pastors

Annual Church Budget or Income	Annual Average Sunday Morning Worship Attendance							Over 280
	Under 40	41-80	81-120	121-160	161-200	201-240	241-280	
Under \$30,000	23,163	23,960	-----	-----	-----	-----	-----	-----
\$30,001-\$50,000	25,274	26,062	26,875	-----	-----	-----	-----	-----
\$50,001-\$75,000	-----	28,189	29,012	30,016	-----	-----	-----	-----
\$75,001-\$100,000	-----	-----	31,140	31,958	32,781	-----	-----	-----
\$100,001-\$150,000	-----	-----	-----	34,088	34,908	35,092	35,480	-----
\$150,001-\$200,000	-----	-----	-----	-----	37,018	37,846	38,665	39,472
Over \$200,000	-----	-----	-----	-----	-----	39,961	40,797	41,614

#### Base Salary:

1. \_\_\_\_\_ Base Salary: see chart; refer to instructions for part-time and/or associate
2. \_\_\_\_\_ Education - not to exceed \$1500: see explanation
3. \_\_\_\_\_ Experience (add \$100 per year of pastoral service)
4. \_\_\_\_\_ **Total of lines 1, 2, and 3**

#### Housing Allowance:

- 5a. \_\_\_\_\_ Parsonage Value w/utilities (non-cash, subject to Social Security tax)
- 5b. \_\_\_\_\_ Utility/Housing Allowance (when minister pays own utilities in a parsonage)
- 5c. \_\_\_\_\_ Housing Allowance (when minister supplies own home, renting or buying)

#### Social Security Supplement:

6. \_\_\_\_\_ **Amount subject to Social Security (add lines 4, 5a, 5b, & 5c)**
7. \_\_\_\_\_ Social Security Supplement (multiply line 6 times 7.65% (.0765))

#### Summary:

8. \_\_\_\_\_ **Total Salary Package** (line 6 plus line 7)
9. \_\_\_\_\_ Actual Cash Compensation (line 8 minus line 5a)

#### Benefits:

10. \_\_\_\_\_ General Conference Pension (multiply line 8 times 12% (.12))
11. \_\_\_\_\_ Health Insurance (taxable under AHCA)

#### Other Professional Reimbursable Expense Allowances:

12. \_\_\_\_\_ Continuing Education/Books/Training Seminars/ARC Events
13. \_\_\_\_\_ Car mileage (if unknown, estimate by multiplying line 8 times 10%)
14. \_\_\_\_\_ Other Professional Reimbursable Expenses

#### Instructions to Calculate Pastoral Salaries:

1. **Base Salary:** Recommended minimum base salaries are for full time pastors. Find your church's average attendance in the top row. Follow that column down and select the line of your annual church budget. Your church may agree to pay more, but should have a goal to begin at this amount.
  - Full time Associates should be set at 75% of the amount for the senior pastor.
  - Bi-vocational or Part Time Pastors/Associates: Multiply salary figure from the chart by percentage of full time work the pastor is expected to provide (50%, 75%, etc.) and enter on line 1.
  - Circuits will correspond to the total combined attendance and budgets for churches of the circuit.

2. **Education:** Add the following amounts for completed education, limit of one from each category (Maximum is \$1500)
  - a. \$500 for a Ministry related Bachelor's Degree, or for W.T.S. Diploma
  - b. \$500 Seminary Master Degree, i.e. M.Div., M.Th., M.P.C., etc. (or, \$250 for a Master's Degree other than Seminary degree)
  - c. \$500 for doctor related degree (D.Min., D.Th., Ph.D., etc.)
3. **Experience:** Add \$100 for each year of pastoral experience.
4. Add items 1, 2, & 3 - this is the base salary for your pastor. (May be adjusted for housing allowance below)
5. **Housing Allowance** calculations (these must be stipulated to meet IRS rules):
  - a. **Parsonage** - rental value (Note: conference uses \$6000 for insurance purposes).
  - b. **Utility/Housing Allowance** (when pastor pays own utilities while living in parsonage) - include all utilities, basic phone, heat and furnishings such as drapes, curtains, carpeting, etc.
  - c. **Housing Allowance** (when pastor supplies own home whether renting or buying). This amount may be set by agreement between pastor and church. The pastor is accountable to IRS as actual incurred expenses. Additional housing allowance may be designated from base salary (Item 4) by mutual agreement of church & pastor.
6. Add lines 4, 5a, 5b, and/or 5c.
7. **Social Security Supplement** (pastors are responsible for full 15.3%): Multiply line 6 times 7.65% (.0765).
8. **Total salary:** Add line 7 to line 6. This is the pastors total salary package.
9. **Cash Compensation:** Subtract line 5a from line 8. This is the cash amount distributable to payroll.
10. **General Conference Pension:** Multiply line 8 times 12%.
11. **Health Insurance.** Budgeting this item should reflect possible increases due to current economic trends. Note: When a pastor has insurance through another resource (i.e. other employment, previous employer pension, spouse's employment, etc.) a church may want to consider an applicable increase on line 1. Please also remember that the IRS has determined that this is now taxable income for the pastor.
12. \* **Continuing Education/Books/Training Seminars** may be set by needs of pastor but should reflect a goal of at least one continuing experience (books, seminar, etc.) each year in addition to Impact.
13. \* **Car/Mileage Allowance:** If not known, estimate by multiplying salary times 10%.
14. \* **Other Professional Reimbursable Expenses:** Include other travel expense, meals, etc. Also, any other items that will be allowed for reimbursable expenses.

---

\* Reimbursements cannot exceed actual expenses, and only after they are incurred.

- \* Pulpit Supply: Guest Speakers and Evangelists (pastoral or lay, morning or evening): \$65.00 honorarium per each speaking engagement, plus mileage. (Circuits: Each church pays \$65 speaker fee, but divides the total mileage by the number of churches on the circuit).
- \*\* Interim pastors: will be set individually by the agreement established for expected interim care.