

## Cash Salary Guidelines – 2018

- A. All congregations are encouraged to meet The Recommended Minimum Cash Salary figures. Congregations should then consider going above and beyond the minimum when weighing:
- higher than average “cost of living” in various parts of the country
  - merit for outstanding pastoral leadership
  - acknowledgment of milestones and markers of ministerial service
  - evidence of application of growth in leadership through participation in continuing education events
- B. The Recommended Minimum Cash Salary assumes the pastor will pay parsonage utilities and the Self-Employment Tax.
- C. Implementation of the Affordable Care Act has changed the tax liability of insurance costs formerly paid by congregations and other denominational institutions for the pastor/family. For those pastors who are not eligible for reimbursable health plans, congregations are encouraged to supplement the base cash salary at a rate of  $\frac{2}{3}$  of the health care premium in order to be consistent with our recommended guideline of  $\frac{2}{3} : \frac{1}{3}$  ratio. Note: while this will increase the income tax amount for the pastor, the amount will also increase the support of the pension.
- D. The three columns on the salary scale assume completion of denominational educational requirements as defined in the 2014 *Ministerial Leadership* paper.
- The Brethren Academy for Ministerial Leadership offers three types of non-degree (certificate) training: TRIM (Training in Ministry), EFSM (Education for Shared Ministry) and ACTS (Academy Certified Training Systems)
- Ministerial training in non-Brethren institutions should be of high quality, as determined by a District Ministry Commission, and it should always be supplemented by additional course work in Brethren life and thought.
- First salary column:** A Bachelor’s degree from an accredited college, and the Master of Divinity degree (M.Div.) from an accredited seminary. The word accredited is important. If you are uncertain about an institution’s accreditation, call one of the Brethren colleges, Bethany Theological Seminary, or the Office of Ministry.
- An adjustment should be made for a Master’s degree other than the M. Div. The Master of Arts in Theology (M.A.Th.), for example, is normally a two-year degree program, and it is not recommended as a ministerial degree. Additional course work would likely be in order for persons serving in the pastoral ministry.
- Second salary column:** Persons with a Bachelor’s degree who have completed an approved non-degree ministerial training program comparable to one of the Brethren Academy programs.
- Third salary column:** Persons who do not have a Bachelor’s degree, but have completed an approved non-degree ministerial training program comparable to one of the Brethren Academy programs.
- E. Those with the Doctor of Ministry (D. Min.) degree from an accredited seminary, add an additional 5% to the appropriate M. Div. figure.
- F. After 30 years of ministerial service, the congregation and pastor need to negotiate an annual increase in salary that reflects additional years of experience, education, and an annual cost of living increase.
- G. The mileage rate for parish work should be the figure established by the IRS.

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## Recommended Minimum Cash Salary Table for Pastors - 2018

These recommended figures represent an increase in salary for each year of experience plus the Annual Conference approved cost of living increase for 2018 of 1%. After thirty years of service, an annual increase in salary should be negotiated (see Letter F on other side.) The salary table should be prorated for part-time ministry.

| <u>Years of Service</u> | <u>MDiv Degree</u> | <u>Bachelor &amp; Approved Ministry Training</u> | <u>No Bachelor &amp; Approved Ministry Training</u> |
|-------------------------|--------------------|--|---|
| 0                       | \$39,087           | \$33,150   | \$28,875  |
| 1                       | \$40,653           | \$34,478   | \$30,028  |
| 2                       | \$42,277           | \$35,859   | \$31,229  |
| 3                       | \$43,971           | \$37,291   | \$32,478  |
| 4                       | \$45,726           | \$38,784   | \$33,780  |
| 5                       | \$47,555           | \$40,332   | \$35,135  |
| 6                       | \$48,983           | \$41,543   | \$36,183  |
| 7                       | \$50,453           | \$42,789   | \$37,271  |
| 8                       | \$51,967           | \$44,071   | \$38,389  |
| 9                       | \$53,523           | \$45,395   | \$39,540  |
| 10                      | \$55,128           | \$46,756   | \$40,726  |
| 11                      | \$56,231           | \$47,695   | \$41,542  |
| 12                      | \$57,355           | \$48,648   | \$42,372  |
| 13                      | \$58,505           | \$49,619   | \$43,222  |
| 14                      | \$59,671           | \$50,612   | \$44,085  |
| 15                      | \$60,870           | \$51,625   | \$44,968  |
| 16                      | \$61,477           | \$52,138   | \$45,418  |
| 17                      | \$62,093           | \$52,663   | \$45,872  |
| 18                      | \$62,712           | \$53,190   | \$46,328  |
| 19                      | \$63,340           | \$53,719   | \$46,791  |
| 20                      | \$63,970           | \$54,258   | \$47,259  |
| 21                      | \$64,613           | \$54,801   | \$47,729  |
| 22                      | \$65,259           | \$55,350   | \$48,207  |
| 23                      | \$65,910           | \$55,901   | \$48,690  |
| 24                      | \$66,568           | \$56,460   | \$49,178  |
| 25                      | \$67,236           | \$57,028   | \$49,669  |
| 26                      | \$67,906           | \$57,595   | \$50,164  |
| 27                      | \$68,585           | \$58,171   | \$50,669  |
| 28                      | \$69,271           | \$58,753   | \$51,174  |
| 29                      | \$69,965           | \$59,341   | \$51,686  |
| 30                      | \$70,666           | \$59,934   | \$52,203  |