



2008 SUMMARY OF EQUITABLE COMPENSATION PLANS in the Annual Conferences of The United Methodist Church

The tabulation that follows presents an overview of the equitable compensation plans in effect in the annual conferences of The United Methodist Church during 2008. These were the plans approved at the 2007 annual conference sessions, and the information has been taken from reports printed in the 2007 annual conference journals or, if a current journal was not available, from the "Business of the Annual Conference" report as submitted to the General Council on Finance and Administration. The page numbers shown along with the annual conference names refer to the pages in the conference's 2007 Journal from which the information came, unless otherwise noted.

The tabulation of the information is limited to the following:

- 1) the base or minimum levels of support set by the annual conferences for ministers serving pastoral charges full-time in four classifications: the conference members in full connection (FC), probationary members (PM), associate members (AM), and full-time local pastors (FLP). Many annual conferences set other lower levels of support for such classifications as student and part-time local pastors, probationary members serving part-time, and retired conference members serving charges. None of this data has been included in these tabulations.
- 2) factors such as work load, experience, and family size which have been established by the conferences as the basis for guaranteeing levels of support higher than the minimum or base amounts.
- 3) the relationship set forth in the conference's equitable compensation plan between the base compensation and travel expenses and utilities allowances. In some instances where travel and/or utilities are shown to be additional, there is the stipulation that they are to be paid by the charge, and that conference equitable compensation funds will not be used to guarantee their payment. The treatment of travel and utilities is the main factor which makes a comparison of support levels in the various annual conferences difficult. When these items are included in the base support level, there is usually no way to arrive at a base compensation figure that can be compared with other conferences where travel and utilities allowances are in addition to the base figure.
- 4) amounts budgeted by the annual conferences for support of the equitable compensation program.

In addition to the data presented in these tables, most annual conference equitable compensation reports contain statements of policy governing the conditions under which conference funds may be used for compensation support. These conditions include such factors as minimum workload (number of members in a church or charge) and maximum supplements payable to any one charge or minister.

Direct corrections, comments, and requests for additional copies to:

Rev. Alan J. Morrison
Staff Liaison to National Association of Equitable Compensation Commissions
General Council on Finance and Administration
1 Music Circle North – PO Box 340029
Nashville, TN 37203-0029

Report prepared by:
Office of Analysis and Research
General Council on Finance and Administration
May 30, 2008

NORTH CENTRAL JURISDICTION

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted 2008 | Other Factors/Notes |
|---|---|---|---|--|------------------|--|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Dakotas 2007 (185, 254-255) | FC \$32,133 Other full-time \$30,650 | \$1,622 personal pension contribution to the Pension Program (PIP). Continuing Education Allowance. | Utilities paid in full. | Travel allowance, by voucher, at current IRS rate. | \$52,000 | Funds for an Accountable Reimbursement Plan should also be provided. Equitable compensation will provide up to \$500 for ARP, if needed. |
| Detroit 2007 (195, 201) | FC \$36,580 PM \$34,266 AM \$33,014 FLP \$30,687 | Charge pays health premium. | Paid by local church. | Reimbursed at IRS rate. | \$80,400 | Conference scale for salaries up to 10 yrs service. Churches requested to pay pastors at least 1% of tenth year compensation for years of service beyond tenth. |
| East Ohio 2007 (3-75 thru 3-81, 3-100) | FC, PM, AM \$29,510 FLP (completed course of study) \$26,522 FLP (uncompleted course of study) \$25,028 Student Pastor (Residing on charge) \$21,666 | \$500 additional for 3-point charges and \$800 for 4-point charges Conference health insurance and pension. Reimbursements for continuing education, Internet and cell phone. | Parsonage or housing allowance provided by local charge. Utilities to include electricity, heating fuel, water/sewer, one basic telephone line, trash collection, and basic cable TV or equivalent. | Voucher at IRS rate. | 75,000 | Cash salary shall be paid by the local church at a level not less than 50% (when supported by Equitable Compensation). Sustentation grants: maximum \$2,500 per person per year |
| Illinois Great Rivers 2007 (43, 77) | FC \$31,050 FLP \$28,242 | | | | \$42,000 | |
| Iowa 2007 (332-334) | FC \$34,151 Non-FC \$33,626 | Increments: \$400 for each of up to a total of \$4,000 Salary increased by \$400 for second and third churches. \$500 for continuing education. | | Reimbursed at IRS rate. | \$223,000 | Minimum Base Compensation is set at 60% of the denominational average compensation. Churches receiving equitable compensation must pay their apportionments in full. |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted 2008 | Other Factors/Notes |
|--|--|--|--------------------------|---|------------------|--|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Minnesota 2007 (131-132) | All Fulltime \$32,446 | Increments: 2nd-5th year - \$450 per year 6th-15th year - \$375 per year 16th-25 th year - \$300. | Not Specified in Report. | Not Specified in Report. | | The base compensation is set no lower than 60% of the CAC. |
| North Indiana 2007 (2429, 2438) | FC \$33,626 AM,PM \$32,506 FLP \$30,824 | Monies provided for travel, professional expenses, continuing education, etc. are to be negotiated and paid through an Accountable Reimbursement Plan. Pastor's share of pension, social security, group insurance, life insurance or any other benefit included in salary. | Paid by congregation. | Reimbursed at IRS rate. | \$10,000 | Salary levels based upon percentages of DAV. FCs: 60%; AMs and PMs: 58%; FLPs: 55%. |
| Northern Illinois 2006 (74, 132) Policy 2007 (150) Budget | Starting salary \$27,309 | Base salary based upon Illinois teacher salary figures. Recommended base salary increase of 2% per year experience. Recommend each church budget min. \$4,500 for travel, continuing education, and other reimbursements. | Not Specified in Report. | Not Specified in Report. | \$230,000 | |
| South Indiana 2007 (237, 250-252) | FC \$30,883 Other Seminary Graduate \$29,540 Other Fulltime \$26,855 | \$700 for each additional church on charge. Base compensation increased by 1% of base compensation level for each year of service. Add-on for 2008 is \$268, limited to first 5 yrs of service. | Provided by charge. | Conference pays moving expenses up to \$3100. Clergy or receiving church/charge responsible for additional costs. | \$224,500 | CAC for 2007 is \$44,759. (FC = 69%, Other Seminary Graduates = 66%, Other Fulltime = 60%) No new grants after Dec 31, 2007 |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted 2008 | Other Factors/Notes |
|--|--|---|-----------------------------|--|------------------|---------------------|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| West Michigan 2007 (145-146, 148) | FC \$36,973 PM \$34,300 AM \$33,410 FLP \$30,737 | Recommended per additional year of service up to 10 yrs. FC \$370 PM \$343 AM \$334 FLP \$307 Recommend additional 1% for years 11-25 | Not Specified in Report. | Reimbursed at maximum IRS rate. | \$200,000 | |
| West Ohio 2007 (309-311, 333) | FC \$33,900 PM, AM \$30,800 FLP (completed course of study) \$29,508 FLP \$28,216 Student \$16,900 | | Not Specified in Report. | Conference recommends use of one: 1) Reimburse monthly at IRS rate, by voucher. 2) Lease or purchase of auto for church business. | \$368,000 | |
| Wisconsin 2007 (148, 203) | FC, PM, & AM \$33,468 FLP \$29,456 | | | | \$35,000 | |

NORTHEASTERN JURISDICTION

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|---|---|---|--------------------------|---|---|---|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Baltimore-Washington 2007 (510, 514) | All fulltime \$ 34,440 | | Not Specified in Report. | Not Specified in Report. | \$ 230,000 | |
| Central Pennsylvania 2007 (268-270, 275) | FC, In-service PM \$33,697 AM \$31,697 FLP \$30,227 Student \$28,192 | Increments for each three years of service in the UMC up to 15 years or more: FC, In Service PM \$673, AM \$640, FLP \$606 Each charge will pay ½ of pastor's federal income tax liability to offset self-employment penalties. Minimum \$750 continuing education for FT and \$500 for PT. | Paid by charge. | Paid by charge. 3 options: 1) Rent or purchase a vehicle, plus all operating expenses. 2) Minimum of \$1,700, plus 14¢/mile on voucher. 3) Voucher, IRS rate. | \$110,000 equitable salary \$95,000 Small Membership Church \$2,000 Sustentation Fund | |
| Eastern Pennsylvania 2006 (643) | FC \$31,655 PM \$30,614 AM \$29,919 FLP \$28,325 | | Paid by local church. | At IRS rate or actual expense method. | Not listed in budget. | |
| Greater New Jersey 2007 (334, 348) | FC \$30,000 PM, AM \$29,300 FLP \$28,800 | Service increments: \$300 for each year of Fulltime service up to 15 years | Not Specified in Report. | Not Specified in Report. | \$115,614 recommended \$99,428 expected | Minimum salaries for ¾ time pastoral appointments shall be ¾ of the required minimum in the pastor's category, minimum salaries for ½ time appointments shall be ½ the minimum salary, salaries for appointments less than half time shall be negotiated with the district superintendent |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|---|--|--|--------------------------|--|--|---------------------|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| New England 2007 (B-104, B-144) | FC, PM, & AM \$33,980 FLP \$30,582 | Service increments: 3-5 years \$500 6-10 years \$1,000 10+ years \$1,200 FC, PM, FD and AM: Min. Salary Grant \$6,796 Strategic Sal. Grant \$8,495 FLP: Min. Salary Grant \$6,116 Strategic Sal. Grant \$7,645 | Not Specified in Report. | Not Specified in Report. | \$213,000 | |
| New York 2006 (184-186) Policy 2007 (84, 283) Budget | FC, AM \$34,375 PM \$33,250 FLP \$32,100 | Service increments for each year of service up to 20 years: "Professional Reimbursement Account" of \$4,500 for a full-time (\$1,125 for each ¼ increment of service), to be used for travel, continuing education, and other professional expenses for full-time pastors. \$150 increment salary or reimbursement for each additional church served (pastor's choice). Pastors serving additional churches receive their choice of an additional \$150 professional reimbursement OR an additional \$150 salary for each church after the first church. | Not Specified in Report. | (See "Additions") | \$160,000 +\$80,000 Salary Adjustment fund | |
| North Central New York 2007 (218, 375) | FC \$36,776 AM, PM, FLP with M. Div. \$35,431 Other full-time \$33,188 | \$300 increment for each year of fulltime service up to 17 years/\$5,100. (This will be increased by adding one additional year until 2011, when the max. service increment will be 20 years/\$6,000) | | | \$116,000 | |
| Peninsula-Delaware 2007 (169, 274) | FC \$31,200 PM, AM \$28,600 FLP \$26,600 Student \$23,400 | Increment: \$138 per service year up to 15 years. | | Recommends reimbursement for tolls and parking expenses. Reimbursed for mileage at IRS rate. | \$137,500 | |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|---|---|---|--|--|-----------|---|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Troy 2007 (192, 196-198) | FC \$32,265 PM \$31,065 AM \$31,365 FLP \$29,845 | PM's in 3 rd year of service or more, add \$500. FLP's who have completed course of study, add \$750. Add \$500 for multiple church charges, for each out appt. Add \$100 for each year of service in UMC appt. At least \$800/yr for continuing ed. | Provided by charge. | Actual mileage reimbursed at IRS rate. Budget at least \$2500. | \$180,000 | |
| West Virginia 2007 (231-235) | FC, PM (Seminary grad.) \$29,000 AM \$27,500 FLP, other PM \$26,800 Student \$23,900 | Accountable reimbursement plan minimum \$500 plus \$200 for each church on charge. | Not specified in report. | Not specified in report. | \$240,000 | Conference pays maximum 25% of total salary for existing congregations. |
| Western New York 2007 (365, 368-369) | FC \$47,895 AM, PM \$44,120 FLP \$41,823 | Increments for years of service: 0-4 yrs minimum compensation 5-9 yrs min comp plus \$1,000 (plus \$200 per yr 6-9) 10-14 min comp plus \$2,000 (plus \$200 per yr 11-14) 15-19 min comp plus \$3,000 (plus \$200 per yr 16-19) 20-24 min comp plus \$4,000 (plus \$200 per yr 21-24) 25+ yrs min comp plus \$5,000 | Paid by local charge (Except personal toll calls.) | Paid by local charge at IRS rate. | \$40,000 | |
| Western Pennsylvania 2007 (303-305, 633) | FC \$35,136 AM \$34,056 PM \$32,028 FLP \$30,408 | \$400 for each additional church on a multi-point charge. \$4,050 minimum Accountable Reimbursement Plan for travel, continuing education, etc. | Not specified in report. | Reimbursed at IRS rate. | \$120,000 | |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|--|---|---------------------|---|-----------|---------------------|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Wyoming 2007 (134-135, 233) | FC, PM \$37,310 AM \$36,244 FLP \$35,498 | Service increments: \$175 beginning with 6th year, continuing thru 25th year. \$100 for each 25 hrs. credit beyond M.Div., to maximum of \$400 for D.Min. or Ph.D. \$150 per church beyond three churches served. | Paid by charge. | Accountable reimbursement plan includes travel expense. Recommended level of \$3,000 for single point charge, \$3,500 for multiple-point charge. | \$163,000 | |

SOUTH CENTRAL JURISDICTION

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|---|-----------------------------|--|--|-----------|--|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Arkansas 2007 (271, 292-293) | FC \$30,900 AM, PM \$29,819 FLP \$28,737 | | Not specified in report. | Not specified in report. | \$270,395 | |
| Central Texas 2007 (173, 248-249) | FC \$34,849 PM or PE (Non-student), \$30,253 PM or PE (Student) \$27,959 AM \$30,253 LP (FT) \$27,959 Student LP \$22,962 | | Not specified in report. | Not specified in report. | \$57,000 | To receive Equitable Compensation support, a charge must have conducted a stewardship campaign during the previous year, pay all apportionments in full, and must have at least 100 members. |
| Kansas East 2007 (396, 419) | FLP (less than ½ course of study) \$24,495 FLP (more than ½ course of study) \$26,039 FLP (completed course of study) \$27,585 FLP (5+yrs after completing course of study), PM and AM (less than 5 yrs) \$29,241 FC (less than 5 yrs) \$30,124 FC (5-9 yrs) and AM (5+yrs as AM) \$31,007 FC (10+yrs as FC) \$31,890 | Health Insurance, MPP & CPP | Charge pays actual cost of utilities and church-related phone calls. Charge provides parsonage or housing allowance. | Charge pays actual cost for travel related to local church work. | \$104,200 | |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|---|--|---|---|-----------|--|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Kansas West 2007 (265-266) | FC \$32,760 PE, PD, or AM \$30,660 FLP \$28,560 SLP \$20,160 | Reimbursed business expenses. | Paid by church, charge, parish or district. | Vouchered at IRS rate | \$95,000 | Sustentation Fund: emergency askings less than \$1000, clergy eligible for more than \$1000 only once unless extreme case |
| Louisiana 2007 (281, 430-431) | FC \$35,657 PM \$33,393 AM \$31,129 FLP \$28,865 | \$100 additional per year for each year of service up to 10 years. \$200 additional for each church over one. Continuing education up to the cost of the Louisiana Conference Ministers' School, less the amount the charge pays for continuing education. Share of CRSP and CPP. | | Moving expenses paid by charge or conference. | \$10,000 | |
| Missouri 2007 (F-19, I-1) | Min. Base Salary 70% of CAC FC add \$1250 PM and AM add \$800 | For EC, a charge must provide housing, utilities, health insurance, pension (MPP) and a travel/professional/continuing education budget. | Provided by charge. | Provided by charge. | \$220,500 | Less-than-full-time appointments for all membership categories will be the minimum salary calculated at ¾ time, ½ time, or ¼ time. |
| Nebraska 2007 (207, 216-217) | FC, PM with M.Div. \$37,160 PM w/o M.Div. or M.Div. w/o Conf. Membership \$35,184 AM \$33,693 FLP \$31,706 | Plus \$100 per year of service as fulltime pastor, up to a maximum of 15 years. \$400 Continuing Education minimum. CRSP and CPP paid by local charge. | | Reimbursed at IRS rate. Budget \$4,850 minimum. | \$60,000 | |
| New Mexico 2007 (112, 164, 283) | FC \$34,136 PM \$31,948 AM \$31,072 FLP \$29,760 Student \$28,447 | | Not specified in report. | Not specified in report. | \$150,000 | |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|---|--|--|---|--|--|---|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| North Texas 2007 (213, 235) | FC, PM, or AM \$39,586 FLP (5 yrs or less) \$34,586 FLP (6 yrs or more) \$34,686 | FC, PM, AM: add \$100 per service year after 5 yrs and up to 10 yrs. Add \$200 for 1 additional church on a charge, plus \$100 each for 3 rd through 5 th additional churches. | Provided or reimbursed by local church. Housing allowance up to \$12,000/yr. | Reimbursed at IRS rate. | \$110,000 (includes \$25,000 Missional Grants) | |
| Northwest Texas 2007 (J-14, J-64, J-65) | FC, PM \$29,651 AM \$27,370 FLP \$25,087 | COEC pays MPP and CPP for eligible participants. Local church pays health insurance premiums. | Not specified in report | COEC reimburses at IRS rate. | \$205,000 | |
| Oklahoma 2007 (250, 257-260) | FC, PM, AM \$31,508 FLP \$26,902 Student \$25,687 | For each additional church, add \$2,100. Charge pays pension. | Not specified in report. | Moving expenses paid within conference at \$1,750 plus \$1.00/mi. | \$250,000 | Each charge should pay at least one-half of pastor salary with no church paying less than \$12,000. New churches may be exempt. |
| Oklahoma Indian Missionary 2007 (journal pages not numbered) | Fulltime Education: Seminary degree \$26,000 Master's degree \$24,787 Bachelor's degree \$23,573 H.S. diploma \$21,603 | Tenure incentives of \$175 per year for 5 through 20 years of full-time service. | Recommended Parsonage Allowance Agreement between local church and pastor. | Reimbursed at IRS rate. Moving allowance \$200 plus \$0.50/mi | \$284,077 (Pastor Salary Support) | |
| Rio Grande 2007 (82-83, 245) | FC \$25,164 PM, AM (Deacon serving as local pastor) \$24,164 FLP \$23,031 | Increments of service: 6-10 years: \$300; 11-15 years: \$400; 16+: \$500. Education increments: 60 hours of university or course of study, \$300; portion of M.Div., \$400; Bach. and adv. course of study, \$500; MTS or equiv., \$600; M.Div., \$800. | Not Specified in Report. | Reimbursement \$175 plus \$1.75/mile after 40 mile commute. | \$25,000 | Base salary calculated on 3% increase. |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|---|---|--------------------------|--------------------------|-----------|--|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Southwest Texas 2007 (172, 231-232) | FC, PM \$33,850 AM \$31,300 FLP \$28,950 | Accountable Reimbursement plan equal to 13% of compensation. Years of service increments for years 6-20 of \$66.77 per year up to \$1,000. Additional \$200 for 2 nd and \$100 for each additional church. | Not Specified in Report. | Not Specified in Report. | \$210,000 | Charges with a total membership less than 150 shall not be eligible for equitable compensation, except by a two thirds vote of the Commission at a regular meeting upon application in writing by the District Superintendent. If approved as provided above, a charge with less than 100 members shall receive only 80% of the basic minimum. |
| Texas 2007 (J-12, J-86) | FC \$40,301 FLP \$34,544 Student \$30,706 | Charge must pay 78% of salary and pension. | Not Specified in Report. | Not Specified in Report. | \$353,000 | Base is figured on percentage of ACS: 63% for FC 54% for FLP |

SOUTHEASTERN JURISDICTION

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|--|---|--|---|-----------|---|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Alabama- West Florida 2007 (473-476, 508) | FC, PM \$33,809 AM \$32,691 FLP \$28,282 | | Not specified in report. | Not specified in report. | \$75,000 | To receive Equitable Compensation support, a charge must have a net gain in membership, a net gain in worship attendance, pay 100% on apportionments, and have at least one profession of faith. DS is to evaluate specific situations. Church/charge should consist of a minimum of 100 members, except in the case of a new church. |
| Florida 2007 (154-156) | FC \$35,000 PM \$33,000 AM \$32,000 FLP (w/ M.Div or 5 years Course of Study) \$31,000 FLP (w/ less than 5 years Course of Study) \$30,500 | Recommends local church pay pastor's portion of group health premium. Optional Reimbursement account of up to \$2,000. | Recommends paid by local church. | Actual moving expenses to be paid by receiving church within Florida. | \$350,000 | |
| Holston 2007 (202, 247-248) | Base Salary: FC (M.Div. or equiv.) \$36,056 PM (M.Div. or equiv.) \$34,001 FC (w/o M.Div.) \$33,699 PM (w/o M.Div.) \$33,098 AM \$32,649 FLP (M.Div.) \$31,525 FLP (completed studies) \$30,690 FLP (beginning) \$26,606 | Annual supplement for pastors with dependent children: \$618 per child | If provided by charge, utilities should be considered as part of salary. | Reimbursement at IRS rate. | \$190,000 | |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|--|--|--|--|-----------|---------------------|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Kentucky 2007 (534-538) | FC \$28,390 PM (Sem. Grad.) and AM \$26,575 FLP \$25,035 | Share of CPP and worker's compensation coverage | | Moving expenses paid less packing costs. | | |
| Memphis 2007 (161-162) | FC, PM (Seminary degree) \$32,812 AM \$31,564 FLP \$30,524 | After 5 years of service, the pastor will receive \$100 for each year of service; those having served 5 years will receive \$500; 6 years \$600; 7 years \$700; and so on. | | Not specified in report. | \$350,000 | |
| Mississippi 2007 (211-212, 300) | FC \$32,823 PM (Sem. Grad.) \$30,197 PM (non-Sem. Grad.) & AM \$27,781 FLP \$25,558 Student \$23,513 | | | Travel supplement may be provided when charge compensation is less than \$13,000/yr (\$900 for 20-40 mile commute or \$1200 for more than 40 mi) | \$480,975 | |
| North Alabama 2007 (226-228, 236) | FC, PM (Seminary Grad. or advanced course of study), AM \$35,400 FLP \$29,700 Student \$28,800 | | Furnished parsonage or housing allowance. | Receiving church to pay up to \$3000 in pastor moving expenses by voucher. | \$378,000 | |
| North Carolina 2007 (412, 461) | All full-time Salary \$38,806 Utilities \$2,200 Total \$41,006 Student pastors Salary \$25,224 Utilities \$2,200 Total \$27,424 | Charges receiving Equitable Comp. Funds are responsible for paying all pension, CPP and housing expenses. | \$2,200 included in base amount. | Reimbursement at IRS rate; if not on reimbursement plan, charge may pay up to \$3,000 travel without reduction in equitable salary support. | \$125,000 | |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|--|--|---|----------------------------|----------------------------|-------------------------------------|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| North Georgia 2007 (26-27, 409) | FC \$31,500 AM, PM \$30,300 FLP \$27,300 Student \$19,600 | Churches must establish accountable reimbursement plans for travel/business and minimum \$800 continuing education expenses. | Provided by local church. | Reimbursed at IRS rate. | \$373,155 | |
| Red Bird Missionary 2007 (68-69) | FC \$27,097 PM \$25,372 FLP I \$23,968 FLP II \$21,583 | \$200 per year service increments | Not specified in report. | Not specified in report. | Not listed in budget. | |
| South Carolina 2007 (195, 250-252) | FC \$38,100 PM, AM \$34,100 FLP \$31,900 | Longevity Merit income: for 5 years of fulltime service up to 10 years shall receive additional \$175 per year of service. Recommendation of Accountable Reimbursement plan for travel & professional expenses. | Utilities designated as 15% of compensation. Housing expenses regarded as salary if pastor lives outside charge. | Reimbursement at IRS rate. | \$540,000 | |
| South Georgia 2007 (542-545) | FC \$36,724 PM, AM \$32,975 FLP \$30,910 Students: Seminary \$29,135 College \$27,192 | Spouse, or first dependent (if not married) \$700 First dependent if married, second if not married \$600 Each additional dependent \$500 | Provided by charge. | | \$393,200 | |
| Tennessee 2007 (221) | FC, PM \$33,046 AM \$30,675 FLP \$29,399 | Recommend reimbursement account for travel and other professional expense reimbursement. | Provided by local church. | | \$300,000 (2007 budget) | |
| Virginia 2007 (105, 169) | FC \$38,376 PM, AM \$35,004 FLP \$32,460 | | | | \$900,000 | CAC 3.05% salary increase over 2007 |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|---|---|-----------|---------------------|--------------------------|-----------|---------------------|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Western North Carolina 2007 (219, 268-269) | FC \$38,633 PM, AM \$34,620 FLP (Full Course of Study) \$32,458 FLP (Partial Course of Study) \$30,912 | | Paid by charge. | Reimbursed by charge. | \$300,000 | |

WESTERN JURISDICTION

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|---|---------------------------------|---|--|---|---|---|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Alaska Missionary 2007 (27, 62) | Fulltime \$34,850 | Experience factor--add \$200 per service year from date of ordination as Deacon. Area cost of living adjustment: Kenai Peninsula/ Sitka/Fairbanks/ Willow/Juneau/ Ketchikan, 5% added; Nome, 35% added; Unalaska, 30% added; All others, 0% added Continuing Education: \$1,000 minimum. | Parsonage and full utilities or reasonable housing allowance provided to full-time pastors. | Local transportation allowance provided to meet actual pastoral expenses. | \$75,000 | |
| California-Nevada 2007 (275-276, 671) | 80% of CAC | Continuing education, \$500. Conference health plan insurance. Pastors serving more than one church shall receive an additional 5% of the pro rata share of minimum salary for each church. | Local church responsible for parsonage or housing allowance. Maximum amount of \$3,000, actual amount or estimate to be paid by the church. | Local church responsible for reimbursements. | \$163,810 | Base compensation computed as follows: 80% of CAC (as calculated by the GBOPHB minus their allowance for housing) for first 5 years; increase 1% per year beginning in 6th year of service to a maximum of 90% of conf average salary in the 15th year. |
| California-Pacific 2007 (H-119, N-13, N-14) Section H on CD-ROM only. | FC \$26,906 PM, FLP \$22,924 | FC - \$333/yr. up to 30 yrs. PM, FLP - \$283/yr. up to 30 yrs. Continuing education allowance of \$500 minimum. Variant of \$500 for pastors serving in Hawaii and other remote areas. HIP coverage. | Parsonage or housing allowance of at least \$1,500/mo. Church to pay for gas, water, electricity, sewer fee, trash collection, basic telephone, basic cable and internet. | Mileage allowance or reimbursement account paid by local church. Min. \$3,500 to be budgeted for auto. | \$790,955 Proposed apportionment \$901,000 | Benefits pro-rated for part-time clergy. |

| Annual Conference Journal year Page/Source | Equitable Compensation Schedule | | Parsonage Utilities | Travel Expenses | Budgeted | Other Factors/Notes |
|--|--|--|---|--|--------------------------|---|
| | Base Amounts | Additions | Additional/Included | Additional/Included | | |
| Desert Southwest 2007 (164-165) | Fulltime \$32,396 (w/ parsonage) \$43,195 (w/o parsonage) | Increments: \$540 per year of service up to 20 yrs w/parsonage. \$720 per year of service up to 20 yrs w/out parsonage. Local church pays continuing education – max. \$1000, min. \$500 Local church pays health insurance premium and contributes to CRSP. | Parsonage or housing allowance paid by local church. Congregations to cover full cost of gas, water, electricity, sewer, trash collection and basic telephone. | Accountable reimbursement account at IRS rate – max. \$4000, min. \$2000 | \$395,000 | |
| Oregon-Idaho 2007 (221-222) | FC \$33,200 PM \$31,700 FLP \$30,200 | Increments for service: \$100 per year up to ten years. Recommends \$2,700 for business/professional allowance. | Strongly urge churches to provide at least \$4,200 for parsonage/utility allowance. | | \$175,000 | |
| Pacific Northwest 2007 (I-16, I-24) | Fulltime \$34,354 | Accountable reimbursement plan for professional expense reimbursements, including travel. | Not specified in report. | | \$50,000 | 3.85% increase derived from Seattle area Consumer Price Index |
| Rocky Mountain 2007 (486) | Fulltime \$29,673 | HealthFlex premiums, CRSP, CPP, and disability. \$2,500 annual minimum for travel, continuing education and other professional expense reimbursements. | Parsonage or housing allowance. For 2008, allowance should be \$10,000-16,000. | Reimbursed at IRS rate. | Not listed in budget. | 59% of CAC. |
| Yellowstone 2006 (153-154, 169) | Base \$29,664 FC 80-100% PM, AM 75-95% FLP 70-90% | 1% base increase for up to 20 years service (ex. FC starts at 80% of base and gains 1% per year up to 100% of base at 20 yrs.) Reimbursements for continuing education, professional and travel expenses. | Paid by charge. (recommended at cost) | Reimbursed at IRS rate by charge. | \$10,000 | Set as a percentage of conference average compensation, excluding the housing factor added by the General Board of Pensions |