

GCFA | 2006 SUMMARY OF EQUITABLE COMPENSATION PLANS in the Annual Conferences of The United Methodist Church

The tabulation which follows presents an overview of the equitable compensation plans in effect in the annual conferences of The United Methodist Church during 2005. These were the plans approved at the 2005 annual conference sessions, and the information has been taken from reports printed in the 2005 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 2005 Journal from which the information was taken unless otherwise noted.

The information which has been tabulated 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 work load (number of members in a church or charge) and maximum supplements payable to any one charge or minister.

Corrections, comments, and requests for additional copies should be directed to:

Office of Analysis and Research
General Council on Finance and Administration
1 Music Circle
Nashville, TN 37203-0029
615-369-2381

GCFA

 | **2006 SUMMARY OF EQUITABLE COMPENSATION PLANS**
 in the Annual Conferences of The United Methodist Church

NORTH CENTRAL JURISDICTION

Annual Conference (2004 Jnl.Pg.No. &/or other source)	Equitable Compensation Schedule		Parsonage Utilities	Travel Expenses	Budgeted 2006	Other Factors/Notes
	Base Amounts	Additions	Additional/Included	Additional/Included		
Dakotas (34, 181, 26558)	FC \$29,841 Other full-time \$28,525	\$1,572 personal pension contribution to the Pension Program (PIP). Continuing Education Allowance.	Utilities paid in full.	Travel allowance, by voucher, at current IRS rate.	\$38,000	Funds for an Accountable Reimbursement Plan should also be provided. Equitable compensation will provide up to \$500 for ARP, if needed.
Detroit (42, 182, 188)	FC \$34,538 PM (2 nd Yr.) \$32,670 PM (1 st Yr.) \$32,356 AM \$31,118 FLP (2 nd Yr.) \$29,213 FLP (1 st Yr.) \$28,925	Increases of 1% of base for each year of service.		Voucher at IRS Rate	\$78,000	
East Ohio (4-4, 3-105, 3-106 - 3-108, 3-129)	FC, PM, AM \$28,177 FLP (completed course of study) \$25,939 FLP (uncompleted course of study) \$24,478 Student Pastor (Residing in charge) \$21,190	\$500 additional for 3rd or \$800 for 4th church in multi-point charge. Continuing education. Book allowance. Health insurance.	Paid by local charge.	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).
Illinois Great Rivers (466, 519,)	FC \$29,000 FLP \$26,192	Continuing education.	Charge to reimburse pastor for basic parsonage telephone expense, excluding personal long distance calls.	Charge to reimburse Pastor at actual miles at IRS rate.	\$41,254	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Iowa (319-321)	FC \$31,961 Fulltime entry level \$31,436	Increments: \$400 for each of up to 6 years of prior service in the UMC or other Methodist denomination. Salary increased by \$400 for each additional church. Continuing education \$500 (minimum).		Local charges reimburse at current IRS rate per voucher mile.	\$165,000	Minimum Base Compensation is set at 60% of the denominational average compensation. Churches receiving equitable compensation must pay their apportionments in full.
Minnesota (65, 128-129, 301)	All Fulltime \$30,347	Increments: 2nd-5th year, \$450 per year. 6th-15th year, \$375 per year. 16th-25th, \$300.	Not Specified in Report.	Not Specified in Report.	\$125,000	The base compensation is set no lower than 60% of the CAC.
North Indiana (752, 974,)	FC \$31,436 AM,PM \$30,389 FLP \$28,817	Monies provided for travel, professional expenses, continuing education, etc. are to be negotiated and paid through an accountable reimbursement plan. Pastor's share of group insurance cost is included in salary.	Paid by congregation.	Voucher at IRS rate recommended.	Not listed in budget.	Salary levels based upon percentages of DAV. FCs: 60%; AMs and PMs: 58%; FLPs: 55%.
Northern Illinois (78, 131-133)	All Fulltime \$26,269	Base salary based upon Illinois teacher salary figures. Recommended base salary increase of 3% per year in appointment.	Not Specified in Report.	Not Specified in Report.	\$142,480	
South Indiana (129, 238-241)	FC \$29,007 Other Seminary Graduate \$27,746 Other Fulltime \$25,233	\$700 for each additional church on charge. Base compensation increased by 1% of base compensation level for each year of service.	Not Specified in Report.	Reimbursed on actual basis.	\$89,600	Based on a CAC of \$45,444. (FC = 69%, Other Seminary Graduates = 66%, Other Fulltime = 60%) Maximum grant = 12% of CAC

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	Base Amounts	Additions	Additional/Included	Additional/Included		
West Michigan (50, 144, 162, 172)	FC \$36,480 AM (5+ years experience) \$34,407 AM,PM \$32,344 FLP (5+ years experience) \$31,505 FLP \$29,432	Business expenses shall be vouchered.	Not Specified in Report.	Reimbursed at maximum IRS rate.	\$250,337	Base salary set as percentage of estimated conference average salary for 2004 of \$38,626. FC 88%; AM 5+ yrs 83%; AM 78%; PM 78%; FLP 5+ yrs 76%; FLP 71%.
West Ohio (229, 294-296, 308)	FC \$31,572 PM, AM \$28,701 FLP \$26,310			Conference recommends use of one: 1) Reimburse monthly at IRS rate, by voucher. 2) Lease or purchase of auto for church business.	\$368,000	Calculated as % of CAC FC at 66 %, PM/AM at 60% FLP at 55% When a church withdraws from a charge to a station, it shall not be eligible for equitable compensation for 5 years.
Wisconsin (82, 167, 215-216)	FC, PM, & AM \$30,824 FLP \$27,130			Voucher, at IRS rate.	\$46,000	

NORTHEASTERN JURISDICTION

Annual Conference (2004 Jml.Pg.No. &/or other source)	Equitable Compensation Schedule		Parsonage Utilities	Travel Expenses	Budgeted	Other Factors/Notes
	Base Amounts	Additions	Additional/Included	Additional/Included		
Baltimore-Washington (329, 533)	All fulltime \$ 31,995		Not Specified in Report.	Not Specified in Report.	Not listed in budget.	
Central Pennsylvania (232, 283, 272-277)	FC, In-service PM \$30,902 AM \$29,533 FLP \$28,163	Increments for each three years of service in the UMC up to 15 years or more: FC, In Service PM \$627, AM \$596, FLP \$565 Each charge will pay ½ of pastor's federal income tax liability to offset self-employment penalties. \$500 continuing education minimum.	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.	\$120,000 equitable salary \$75,000 Small Membership Church \$3,000 Sustentation Fund	
Eastern Pennsylvania (421)	FC \$30,292 PM \$29,296 AM \$28,631 FLP \$27,105		Paid by local church.	At IRS rate or actual expense method.	Not listed in budget.	
Greater New Jersey (290, 311)	FC \$27,100 PM, AM \$26,400 FLP \$25,900	Service increments: \$300 for each year of Fulltime service up to 15 years	Not Specified in Report.	Not Specified in Report.	\$124,504	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
New England (B-39, B120, B255)	FC, PM, & AM \$31,574 FLP \$28,260	Service increments: 3-5 years \$500 6-10 years \$1,000 10+ years \$1,200 Maximum Grant for FC, PM, AM: \$6,280 Maximum Grant from FLP: \$5,652			\$214,200	
New York (96, 199, 260)	FC, AM \$32,650 PM \$31,550 FLP \$30,450	Service increments for each year of service up to 20 years: "Professional Reimbursement Account" of \$4,400 for a full-time (\$1,100 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.		(See "Additions")	\$130,000 +\$60,000 Salary Adjustment fund	
North Central New York (166, 215-216)	FC \$34,398 AM, PM, FLP with M. Div. \$33,140 Other full-time \$31,042	\$300 increment for each year of fulltime service up to 14 years. Health insurance premiums to be paid by charge. Reimbursement plan for professional expenses (including travel), \$3,500 minimum.	To be paid by charge.	To be paid by voucher from reimbursement budget	Not listed in budget.	82% of DAC for FC; 79% of DAC for AM, PM, FLP with M-Div.; 74% for other full-time.

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Peninsula-Delaware (149, 271-272)	FC \$30,000 PM, AM \$27,500 FLP \$22,500	Increment: \$135 per service year up to 15 years.	Not specified in report.	Reimbursed at IRS rate.	\$145,686.67 (includes \$65,600 for new church development)	
Troy (1688, 1700-1702) <i>Information for Troy is one year old. Journals for 2005 have not been received by GCFA.</i>	FC \$29,810 PM \$28,710 AM \$28,980 FLP \$27,580	PM 3rd year or more, add \$500. FLP comp. course of study, add \$750. For multiple church-charges, add \$350 for each out appointment. Increments: add \$100 after every year of service in the UMC or in another denomination as determined by Board of Ordained Ministry. Continuing education, at least \$800.	Paid by local charge. (except personal toll calls)	Paid by local charge—at least \$2,500 budget provided by local charge. Vouchered at IRS rate.	\$110,000	
West Virginia (224-228)	FC, PM (Seminary grad.) \$27,000 AM \$25,500 FLP, other PM \$24,800	Accountable reimbursement plan minimum \$500 plus \$200 for each church on charge.	Not specified in report.	Not specified in report.	\$292,000	Conference pays maximum 25% of total salary for existing congregations.
Western New York (206-207)	FC \$44,567 AM, PM \$43,255 FLP \$41,003	Increments for years of service: 5-9 years \$1,000 10-14 \$2,000 15-19 \$3,000 20-24 \$4,000 25 and over \$5,000 Continuing Education at minimum \$500.	Paid by local charge (except personal toll calls.)	Paid by local charge at IRS rate.	\$30,000	Base amounts include Pension, CPP, health insurance and all components of salary.

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Western Pennsylvania (251, 311-313)	FC \$32,946 AM \$32,161 PM \$30,200 FLP \$29,024	\$400 for each additional church on a multi-point charge. \$3,650 minimum Accountable Reimbursement Plan for travel, continuing education, etc.	Not specified in report.	Paid by charge. IRS rate per mile, by voucher.	\$111,102	
Wyoming (134-136, 259)	FC, PM \$35,000 AM \$34,000 FLP \$33,300	Service increments: \$150 beginning with 6th year, continuing thru 20th 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 \$2,600 for single point charge, \$3,000 for multiple-point charge.	\$152,000	

SOUTH CENTRAL JURISDICTION

Annual Conference (2004 Jnl.Pg.No. &/or other source)	Equitable Compensation Schedule		Parsonage Utilities	Travel Expenses	Budgeted	Other Factors/Notes
	Base Amounts	Additions	Additional/Included	Additional/Included		
Arkansas (301-302)	FC \$28,560 AM, PM \$27,560 FLP \$26,560		Not specified in report.	Not specified in report.	\$326,506	FLP Minimum Salary is 96% of the CPP coverage for all persons in fulltime ministry
Central Texas (137, 213-214)	FC \$32,501 PM (w/M. Div.), AM \$28,215 FLP, PM (w/o M.Div.) \$26,075		Not Specified in Report.	Not Specified in Report.	\$70,000	
Kansas East (244-247, 279)	FC (10+ years) \$30,059 FC (5-9 yrs.) & AM (5+ years) \$29,227 FC (less than 5 years) \$28,395 AM (0-5 years), PM, FLP (5+ yrs, after course of Study) \$27,562 FLP (complete course of Study) \$26,002 (complete ½ course of Study) \$24,545 (complete less than ½ course of Study) \$23,089	Health Insurance, MPP & CPP	Paid by charge.	Actual, by voucher at IRS rate.	\$103,750	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Kansas West (174, 305-318)	FC \$30,000 PM, AM \$28,000 FLP \$26,000	Family health insurance paid by charge.		Vouchered at IRS rate for 15,000 miles.	\$90,000	
Louisiana (395,297, 266)	FC \$32,424 PM \$30,332 AM \$28,240 FLP \$26,148	\$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.			\$35,000	
Missouri (D29, D93, E16, F5-F6)	FC \$30,554 PM, AM \$30,104 FLP \$29,304	Health insurance, family coverage.		Reimbursed at IRS rate, voucher.	\$200,000	
Nebraska (202, 217)	FC, PM with M.Div. \$34,417 PM w/o M.Div. or M.Div. w/o Conf. Membership \$32,587 AM \$31,207 FLP \$29,366	Plus \$100 per year of service as fulltime pastor, up to a maximum of 15 years. \$400 Continuing Education minimum. MPP and CPP paid by local charge.		Reimbursed at IRS rate up to \$4,050.	\$90,000	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
New Mexico (106, 170)	FC \$30,589 PM \$28,628 AM \$27,844 FLP \$26,667		Not specified in report.	Not specified in report.	\$329,300	
North Texas (165, 173-176, 185)	FC, PM, AM \$35,609 FLP \$30,609	FLP: add \$100 with 6+ yrs. of service. FC, PM, AM: add \$100 with 6 yrs. of service for each year through 10. Add \$200 for 1 additional church on a charge, plus \$100 each for 3 rd through 5 th additional churches.	Reimbursed by local church.	Reimbursed by local church at IRS rate.	\$110,000 (includes \$25,000 Missional Grants)	60% of CAC minus housing factor plus \$7,000 for utilities and travel.
Northwest Teas (J64,)	FC, PM \$27,573 AM \$25,452 FLP \$23,330		Not specified in report	Not specified in report	\$228,500	
Oklahoma (250, 57-259)	FC, PM, AM \$30,405 FLP \$25,957	For each additional church, add \$2,025.	Not specified in report.	Not specified in report.	\$50,000	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Oklahoma Indian Missionary (129)	Fulltime Education: Seminary degree \$24,389 Master's degree \$23,351 Bachelor's degree \$22,112 H.S. diploma \$20,265	Tenure incentives of \$175 per year for 5 through 20 years of service.	Not specified in report.	Not specified in report.	Not listed in budget.	
Rio Grande (75, 191-192)	FC \$23,719 PM, AM (Deacon serving as local pastor) \$22,777 FLP \$21,709	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.	Not Specified in Report.	\$50,000	
Southwest Texas (175, 288-289)	FC, PM \$31,500 AM \$29,100 FLP with degree or other denomination \$26,950	Accountable Reimbursement plan equal to 12% of compensation. Years of service increments for years 6-20 of \$66.77 per year. Addition of \$200 for 2 nd and \$100 for each additional church.	Not Specified in Report.	Not Specified in Report.	\$166,080	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.

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Texas (J78, J81, J115)	FC, PM, AM \$36,730 FLP \$31,483	\$400 additional per church after 2 churches; \$800 maximum.	Not Specified in Report.	Not Specified in Report.	\$775,000	Base is figured on percentage of CAC: 63% for FC, PM, AM; 54% for Full Time Local Pastors.

SOUTHEASTERN JURISDICTION

Annual Conference (2004 Jnl.Pg.No. &/or other source)	Equitable Compensation Schedule		Parsonage Utilities	Travel Expenses	Budgeted	Other Factors/Notes
	Base Amounts	Additions	Additional/Included	Additional/Included		
Alabama- West Florida (382-384)	FC, PM \$31,560 AM \$30,516 FLP \$26,400	New church pastor: 120% of base compensation year one, decrease by 20% each year through year five.			\$150,000	To receive Equitable Compensation a charge must in the past year post a net gain in membership, a net gain in attendance, pay 100% of its apportionments, and have at least one profession of faith. Churches must have at least 100 members, unless new church starts.
Florida (187-192)	FC (w/ M.Div. or equiv.) \$33,000 PM (w/ M.Div. or equiv.) \$31,500 FC (w/o M.Div. or equiv.) \$31,000 FLP (w/ M.Div.) \$30,500 AM \$31,500 FLP (w/ 2 years/+ of course study) \$30,500 FLP (w/ less than 2 years of course study) \$29,500	Optional longevity merit increase: after 4 yrs. fulltime service (2 yrs. in FL Conf.) - \$500 above minimum salary level; 8 yrs. (4 in FL Conf) - \$1,000 above minimum salary level. Recommends local church pay pastor's portion of group health premium. Optional Reimbursement account of up to \$2,000.	Recommends Paid by local church.	Not specified in Report	\$400,000	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Holston (297-305,)	Base Salary: FC (M.Div. or equiv.) \$33,822 PM (M.Div. or equiv.) \$31,895 FC (w/o M.Div.) \$31,611 PM (w/o M.Div.) \$31,047 AM \$30,626 FLP (completed Course Studies) \$28,788 FLP (beginning) \$24,957			Reimbursement at IRS rate.	\$170,500	
Kentucky* (458-461) *2005 journal not yet sent	FC \$25, 775 PM, AM \$24,125 FLP \$22,735		Not specified in report.	Not specified in report.	\$130,000	
Memphis (169-175, 211)	FC, PM (Seminary degree) \$31,550 AM \$30,350 FLP \$29,350	Service increment: \$500 after 5 yrs, \$100 per yr additional yrs.	Not specified in report.	Not specified in report.	\$475,000	
Mississippi (227-231, 324)	FC \$27,204 PM (Sem.Grad.) \$25,318 PM (non-Sem. Grad.) & AM \$23,327 FLP \$21,422				\$335,975	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
North Alabama (305-306)	FC, PM (Seminary Grad. or advanced course of study), AM \$34,000 FLP \$28,400				\$858,000	
North Carolina (283-286, 293)	All fulltime \$37,980		\$2,100 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.	\$150,000	
North Georgia (362-365)	FC \$31,500 AM, PM \$30,300 FLP \$27,300	Churches must establish accountable reimbursement plans for travel/business and minimum \$800 continuing education expenses.		(See "Additions")	\$473,000	
Red Bird Missionary (74)	FC \$25,052 PM, AM \$23,457 FLP \$22,160		Not specified in report.	Not specified in report.	Not listed in budget.	
South Carolina (179, 239-246)	FC \$35,900 PM, AM \$32,350 FLP \$30,100	Longevity Merit income: for 5 years of fulltime service up to 10 years shall receive \$875 additional compensation, for years 6-10 a \$175 per year increase above the minimum base. Recommendation of Accountable Reimbursement plan for travel & professional expenses.	Designated as 15% of compensation.	Reimbursement at IRS rate. (See "Additions")	\$300,000	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
South Georgia (518-523)	FC \$34,283 PM, AM \$30,783 FLP \$28,855	Spouse, or first dependent (if not married) \$700 First dependent if married, second if not married \$600 Each additional dependent \$500			\$374,300	
Tennessee* (191, 287, 289) Policy not included in 2005 journal. Only budget is for 2006.	FC, PM \$31,150 AM \$28,073 FLP \$26,905	Recommend reimbursement account for travel and other professional expense reimbursement.			\$250,000	
Virginia (62, 99)	FC \$36,180 PM, AM \$33,000 FLP \$30,600		Excluding heating costs.		\$800,000	
Western North Carolina (219, 282-284)	FC \$37,147 PM, AM \$33,288 FLP (Full Course of Study) \$30,330 FLP (Partial Course of Study) 29,723	Medical insurance. Continuing education.	Paid by charge.		\$330,584	

WESTERN JURISDICTION

Annual Conference (2004 Jrnl.Pg.No. &/or other source)	Equitable Compensation Schedule		Parsonage Utilities	Travel Expenses	Budgeted	Other Factors/Notes
	Base Amounts	Additions	Additional/Included	Additional/Included		
Alaska Missionary (30-32)	Fulltime \$32,750	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.			\$95,000	
California-Nevada (197, 238-239)	Amounts not recorded in journal	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.	Maximum amount of \$2,250, actual amount to be paid by the church.		\$186,000	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 (G-2, H30-H31)	FC \$23,372 PM, FLP \$21,648	FC - \$319/yr. up to 25 yrs. PM, FLP - \$212/yr. up to 20 yrs. Continuing education allowance of \$350 minimum. Variant of \$500 for pastors serving in Hawaii and other remote areas. HIP coverage.		Payable upon presentation of expense voucher to the church treasurer by the clergy person.	\$749,237	

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	Base Amounts	Additions	Additional/Included	Additional/Included		
Desert Southwest (205-206, 210)	Fulltime \$29,603 (w/ parsonage) \$39,470 (w/o parsonage)	Increments: \$493 per year of service up to 20 yrs w/parsonage. \$658 per year of service up to 20 yrs w/out parsonage. Up to \$500-1,000 continuing education to be paid by local church. Health insurance paid by local church.	Paid by local church.	IRS rate; \$2,000 - \$4,000 business & travel expense, paid by local church.	\$490,000	
Oregon-Idaho (222)	FC \$27,000 PM \$25,650 FL \$24,300	Increments for service: \$100 per year up to ten years. Medical insurance.	\$3,800	\$2,500	\$270,000	
Pacific Northwest (E2, H129)	Fulltime \$32,273		Not specified in report.	Not specified in report.	\$30,000	
Rocky Mountain (357-360)	Fulltime \$27,693	HealthFlex premiums, continuing education.	Actual, paid by charge.	IRS rate, voucher, recommended.	Not listed in budget.	59% of CAC.
Yellowstone (122-123, 137)	FC \$22,505 PM, AM \$21,098 FLP \$19,692	1% of conference average cash salary per year of service, to maximum of 20 years. Continuing education.	Phone charges minus personal long distance	Provided by charge. IRS rate.	Not listed in budget.	Set as a percentage of conference average compensation, excluding the housing factor added by the General Board of Pensions: FC 80%; PM, AM 75%; FLP 70%.