

THE MISSOURI MID-SOUTH CONFERENCE

of The United Church of Christ

2026

**Compensation
Guidelines**



We are the United Church of Christ in Arkansas, Memphis, and Missouri. United by Christ and led by the Holy Spirit, we support and empower one another in our unifying call to embody God's love and mercy for all.



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Part-Time Examples

Calculation Tools: A worksheet is provided for further assistance in developing a fair compensation package for your clergy. Access the instructions and worksheet here:
<https://missourimidsouth.org/wp-content/uploads/2024/11/Clergy-Compensation-2026-Worksheet.xlsx>.

I Introduction:

The laborer deserves their wages. –1 Timothy 5:18

All Christians are called to ministry and mission, beginning with their baptism. Congregations have found that properly trained leaders are indispensable if they are to be faithful to the gospel and to God's mission. Well-educated, trained clergy help the church guard against distortions of the gospel, neglect of prayer or scripture, or misuses of religion. Studies in Bible, church history, theology, psychology, leadership development, and more prepare clergy to preach and teach the gospel faithfully in changing social times. Clergy need also to understand psychological, social, political, and economic realities to help the church hear God's call and respond in faithful mission. Professional clergy developed because such responsibilities demanded more education and time than could be achieved by volunteers. Congregations compensate pastors/teachers/preachers/leaders to equip members for ministry through: Bible study, worship, preaching, teaching, administering the sacraments, counseling, prayer, spiritual direction, and support at times of special personal or community need. Compensation reflects, therefore, the congregation's intention to live in faithful service to God. That makes their relationship with their minister different from that of employer to employee, even though a written call should be considered a legal contract. Their relationship is a covenant defined by their responses to God's Call.

Clergy compensation is a justice issue. They serve in a variety of settings across the life of the Church, and many factors impact the definition of "fair and just" compensation. Whether serving in a local church or in a non-parish setting (hospital, non-profit, etc) decisions regarding compensation must take into consideration the size of the church or setting and the clergy's experience, skills, and education level. Other factors that may influence compensation for clergy are the church or setting's income, specific demands or requirements of the position, supply and demand, and the geographical setting. This document is created to help congregations and settings plan compensation for their clergy.

Footnote: the use of the term settings is being used because we can't name all the different settings for ministry without leaving one out.

The 2026 Compensation Guidelines

In preparing the Guidelines for 2026, we looked at guidelines of UCC Conferences from different regions, recommendations and/or requirements of other religious and professional organizations. We also considered the legal challenges and appeals regarding clergy housing allowance calculation, which ultimately remained unchanged as of this writing.

How to decide ministerial compensation

Because the connection between clergy and the people is a sacred trust, open, caring, healthy relationships are essential for the well-being of the local church/setting. Salary and benefits negotiations, new and annual, should be carried out with candor and clarity, and with loving, supportive, mutual respect. As Christians, we

are called to compensate all persons fairly, regardless of age, gender, gender identity, race, sexual orientation, disabilities, marital or family status.

A process should be in place for the regular, annual review of clergy performance and compensation and recommendations. We suggest that in each church or setting, a small sub-committee, perhaps a Personnel Committee responsible to the governing board, be given the task of this review. These reviews and proposals should not be made by a budget committee, PRC (Pastoral Relations Committee) or other budgeting body.

Please be aware that because federal tax structures (IRS and Social Security codes) are unique for clergy, and because each clergy's family needs differ, the compensation package should be allocated in consultation with the clergy so as to best meet their needs. Churches and settings are encouraged to first calculate the total compensation to be allocated, and then in consultation with the clergy to re-allocate the individual line items.

The Missouri Mid-South Conference of The United Church of Christ is well aware that many of our churches and/or settings struggle to meet these guidelines. The first approach in such a situation must be a careful inward look in which the congregation openly and prayerfully considers whether it is really teaching and challenging its members to be generous givers and faithful stewards of the financial resources God has given to each person. In cases where the resources to compensate at the guideline minimums cannot be obtained, it is important to enter into constructive negotiation with the clergy person about alternative ways to recognize and honor their work. Some clergy might gladly accept additional time off, additional vacation time or other non-economic considerations in lieu of a compensation increase.

Churches and settings that are unable to meet the guidelines are encouraged to meet with the Conference Staff to consider creative alternatives, such as the calling of a part-time or bi-vocational clergy. Specific to churches, they may decide to share a pastor with another congregation. A congregation or setting should never expect clergy to work full-time for part-time compensation.

Compensation Guidelines for Ordained Ministers

Because the clergy of a church or setting are often expected to be highly educated and trained professionals, the salary and housing package should be congruent with the compensation of other similarly trained professionals in the community. The total compensation package for ordained clergy should be comparable to that of professionals requiring post-graduate training, such as School Superintendents, Middle School Principals, Engineers, Master Social Workers and other professionals in administrative positions. Other considerations are appropriate for licensed and commissioned clergy. But regardless of whether the authorized clergy is ordained, commissioned, or licensed, each clergy's total compensation package should take into consideration years of service, education, special training, skills, and abilities.

Note—The guidelines state for commissioned, licensed ministers, and lay ministers the base salary should meet the minimum guidelines.

Additionally, the work schedule and the compensation package of all authorized clergy should be healthy for them and for their ministry location. This requires a balance of time spent in the church or setting and time

spent with family and friends – a balance of work and recreation, a balance of exercising the body and the mind, a balance of care of others, and care for self.

The United Church of Christ has always valued educated ministers, thus it is not uncommon for authorized clergy to invest seven or more years of their lives in obtaining a Master of Divinity Degree from an accredited seminary after first obtaining an undergraduate degree from an accredited university, or four-year college. First-time candidates seeking calls in the UCC, according to Eden Theological Seminary in St. Louis, carries \$40,000 or more in debt from their seminary and continuing education, not to mention debt incurred as an undergraduate.

Even with considerable financial support and scholarships from seminaries, first-time candidates for authorized ministry will need compensation packages that enable them to pay down their debt while supporting their cost of living.

The Missouri Mid-South Conference encourages our congregations, members, and friends, to assist in bringing down seminarian debt by increasing support for CUE Seminaries (Chicago Theological, United Theological, and Eden Theological), creating local scholarships for seminarians, and developing new initiatives to assist debt reduction in exchange for years of service to a local church.

II. Components of Compensation

The following elements comprise an adequate and fair compensation package:

A. Base Salary

A Step by Step Guide for Cash Salary Range Guidelines

Begin by calculating the guideline range for cash salary based on the authorized minister you intend to call and the setting that minister will be serving. This is done with the worksheet **Salary Range Guidelines for Full Time Ministers** found in the accompanying spreadsheets Authorized Minister Guidelines Grid. Change the example numbers in blue to fit your specific ministry setting. If the church does not have a parsonage, use the sheet “without a parsonage” in Appendix A. If your church does have a parsonage that the clergy member will be using, use the alternate sheet “with a parsonage” in Appendix B to establish the range. The Appendices provide sample worksheets for you to review.

Step A The suggested minimum base salary for exempt employees is based on the Missouri Minimum Wage. Baseline, Full-time Salary = 2 X minimum wage/hr X 40 hrs a week for 52 weeks a year. (\$15.00/hr in MO as of January 1, 2025. Local minimum wage may differ. The minimum wage may increase during the year.)

When a parsonage is provided by the church, a portion of the minister’s compensation can be considered their housing, thus decreasing the amount of cash compensation to the pastor. In that case, the above calculation is further multiplied by $\frac{2}{3}$ to get the Effective Salary in Church-Provided Housing. Specifically, minimum salary compensation can be $\frac{2}{3}$ of the above equation if the church is providing housing in a parsonage with the

remainder $\frac{1}{3}$ to be considered housing benefit. The remaining $\frac{1}{3}$ of minimum compensation is given as housing in lieu of cash. This non-monetary compensation must still be considered when calculating other benefits like pension and disability insurance. Appendix B takes this into consideration when determining Step A.

Step B Cost of Living Adjustment: Cost of living varies greatly across the Conference

To help adjust for the variation, a 1-3% adjustment should be calculated based on the median price for a single-family home within the church's ZIP code. Most ministry settings should use 2% for this calculation. For churches with stretched resources or in economically disadvantaged communities, 1% is appropriate. For those in very expensive areas, with substantial means, 3% is expected. This adjustment is included whether or not there is a parsonage, as other cost of living items are generally higher in places where housing costs are high. The median price of a 3 Bedroom, 2 Bath home can be found from real estate sites like Zillow and Redfin. Consult a few sites to confirm this median price.

Step C Education Points: It is assumed that all called clergy have a bachelor's degree, but many ministers have additional education beyond this level. Give 3 points for each master's degree and an additional +5 points for a doctorate. Give 1 point for a full CPE residency.

Step D Experience Points: Be sure to include non-clergy related experiences where relevant. Add 1 point for each year of relevant professional experience up to 20, including experience in ministry and other relevant fields. For continuing ministers: +1 point for each year of service in their current call.

Step E Ministry Setting Points: Ministers in both large and small congregations have varied responsibilities based on the church's needs. These may include conducting more than one weekly service, supervising employees, or caring for a large number of congregants. Include 1 point for more than 1 weekly service, 1 point for attendance above 200 and 1 point for each FTE staff supervised by the pastor.

Step F Point Value: To calculate the Total Adjustment for Education, Experience and Ministry Setting, add up all of the points from Steps C - E and multiply them by \$750.00.

Step G Maximum Cash Compensation: The maximum cash compensation is calculated by adding the Minimum Baseline Salary (Step A), Cost of Living Adjustment (Step B), and the Point Value (Step F). Line A and G represent the range of fair compensation for a pastor/church combination and should be used in negotiation with the minister. Most ministry settings should be able to provide compensation in the upper half to upper $\frac{1}{3}$ of this range.

B. Housing

Housing - For authorized clergy, the cost of housing will be a part of the clergy's compensation package. After the total salary and housing compensation are agreed upon, the clergy person may request a reallocation of certain line items to better meet their needs, in compliance with the codes of the IRS.

1. If a parsonage is provided, full utilities, including basic telephone service, internet, and maintenance costs are to be paid by the church. The parsonage is to be well maintained and compare at least with average housing in the membership and community. Furthermore, it is recommended that the church consider an equity development plan for ministers living in a church-owned home. Toward this end, it is

suggested that a church provide an amount equal to 3%-5% of the minister's salary basis to be invested for the minister's benefit in one of the following ways:

- A. As an additional contribution to the UCC annuity fund.
- B. In an IRA, or a TSA (through the Pension Boards UCC).
- C. In another agreed upon investment vehicle.

A minister who is provided with a parsonage may exclude from income the fair rental value of the parsonage, including utilities. However, the amount excluded cannot be more than the reasonable pay for the minister's services. – IRS Publication 517

(In the case of a parsonage, the "salary basis" for Pension Boards UCC purposes = 130% of cash salary + any furnishings allowance received.)

Since clergy are in some ways considered "self-employed" by the IRS, they must pay Self Employment taxes on the estimated rental expense of comparable housing in the area as well as on their cash salary.

2. When a housing allowance is provided, a cost of living increase is determined by the actual cost of housing in the community where the church is located, or in a community wherein the members of the ministry setting reside. The amount received should permit the minister to buy or rent, furnish, and maintain a median-priced house. Persons negotiating the compensation package need to investigate and experience the housing available for rent or purchase in their community and ask: "Would I be willing to live in it?"

(The portion of the salary housing allowance that the clergy person wants to claim on their taxes is determined by the clergy person and confirmed at the annual meeting of the church council/board.)

According to the IRS, the value of the annual housing allowance must be formally approved by the appropriate church board each year prior to receipt of the allowance by the minister. The approval must be officially recorded in church minutes and be retained in the church files.

A clergy person who receives a housing allowance may exclude the allowance from gross income to the extent it is used to pay expenses in providing a home. Generally, those expenses include rent, mortgage interest, utilities, repairs, and other expenses directly relating to providing a home. – IRS Publication 517

In 2017 a Federal District Court ruled the clergy housing allowance to be unconstitutional. In 2019, the Seventh Circuit Court of Appeals reversed that ruling. Heather Kimmel, General Counsel for the UCC, says: "This is likely not the last time that we will see a challenge to the housing allowance – it may come in an appeal to this ruling or in a new action brought in a different Circuit. For now, the clergy housing allowance continues." Ministry settings should continue to designate housing allowances for clergy.

Regardless of the above considerations, according to Publication 517 of the IRS: If you own your home and you receive as part of your salary a housing or rental allowance, you may exclude from gross income the smallest of:

The amount actually used to provide a home;
The amount officially designated as a rental allowance; or
The fair rental value of the home, including furnishings, utilities, garage, etc.

Housing Equity Allowance is recommended when a parsonage is provided. A housing equity allowance differs significantly from a housing allowance, and that difference must be understood clearly so the two are not confused.

A housing allowance is intended to provide financial compensation necessary for the clergy to provide for their own home during the present performance of duties. A housing equity allowance is intended to provide for housing at a later date by creating a fund to offset home equity lost when a pastor lives in a church-owned parsonage.

Many local churches are unable or unwilling to sell their parsonages. Their clergy are, in effect, “paying rent” to live in the church owned parsonage at the church’s pleasure. Churches providing a housing equity allowance have recognized that when they require their clergy to live in a parsonage, the clergy and any family are disadvantaged at retirement, if the clergy dies, or becomes disabled. After a number of years of “renting” a parsonage, that person and any family have accumulated no equity with which to provide for housing needs unless a housing equity allowance has been created by the local church that has required the clergy to live in a parsonage. Increasingly, local churches have been trying to fairly compensate for that economic disadvantage to the clergy by developing a planned housing equity allowance.

Establishing a housing equity allowance should be done carefully yet simply. The plan should be prepared in writing to be effective while avoiding possible misunderstanding.

Some local churches consult with a reliable local resource person (a realtor or other housing professional) to discover how much a typical home in the community appreciated during the current or immediately previous year. If a typical house in the community were valued at \$125,000 and appreciated by 3%, the housing equity allowance for the year would be \$3,750. Some other local churches pay a fair percentage of the base salary, like 5-10% per year as a housing equity allowance.

Housing Equity Allowance is considered additional compensation by the IRS and the Missouri Department of Revenue, and eventually will be taxable. If the allowance is paid directly to the clergy each year, the tax obligation will be immediate. If, however, the housing equity allowance is paid by the church into a tax-sheltered fund for future use by the clergy (or clergy’s family) and is not immediately available, it is not taxable income until it is withdrawn for use at a later date.

It is recommended that the local church pay the housing equity allowance into a fund for the clergy (or clergy’s family) and that the fund be in a depository agreed upon by the local church and the clergy. It should be further understood that the deposited funds are only available to the clergy (or clergy’s family) at: (1) retirement, (2) disability of the pastor, (3) death of the clergy, (4) after an agreed upon term of employment, such as 5 or more years, or (5) church sale of the parsonage with the intent that the clergy

purchases or rents a home of their choice. It should also be agreed that the depository can be changed if the clergy resigns, but that the fund and restrictions on its use can be continued.

C. Vacation and Days Off

A standard work week for clergy is estimated to be approximately 40 hours. Responsibilities often require work on evenings and Saturdays in addition to Sundays. (If you need to create a job description, or revise a job description, consult the Call Agreement Workbook.) An annual vacation of four weeks, including four Sundays, is considered standard, even for part-time clergy. Two days off per week or approximately 16 hours off is strongly encouraged to assure a pastor's continued health and endurance for ministry.

Congregations/settings are encouraged to have a system in place to allow for their clergy to have Sabbath each week. Given the 24/7 on-call nature of being clergy the congregation is asked to understand the clergy's need for flexibility in determining when Sabbath will occur.

You are encouraged to provide one week of the summer as a "camp week," allowing the clergy to serve as a counselor or director in the Conference Outdoor Ministries program. This would not be considered vacation time since your clergy would be working all week with children and youth.

D. Holidays

Paid holidays are to include New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, the Friday after Thanksgiving, Christmas and one floating holiday, Juneteenth and Indigenous People's Day (Columbus Day). When any of these occur on a Sunday, another day should be taken as a "holy day."

Understanding that in most professional employment settings multiple three-day holiday weekends are observed, the Missouri Mid-South Conference asks congregations to provide an additional 2 Sundays per year where the authorized minister is free of church responsibilities.

Congregations are encouraged to also include the Sunday following Christmas and the Sunday following Easter to the list of paid holidays so that the Minister is able to celebrate those holidays.

E. Benefits

Benefits are those items other than base salary and housing that are considered part of the compensation package. They are the congregation's responsibility in providing adequate and just support to their clergy. These include health and dental benefits, annuity, long-term disability, flexible spending account, long-term care and group life insurance up to the cost of the UCC Benefits Package.

1. Health Insurance

The UCC offers a Health Benefits Plan, Dental Benefits Plan, and Vision Plan. These are self-insurance programs providing comprehensive health, dental and vision benefits that clergy and their families retain if they move from one state to another. There is only one open enrollment period to enter the Plan: within

90 days of one's first call to work 20 hours or more per week. Subsequent entry into the Plan is by approval of the UCC Pension Boards. Once included in the Plan, clergy and their families are insured for life as long as premiums are paid. The church/setting should pay the entire premium for family coverage unless only single coverage is needed.

Different coverage options are available for both Health and Dental Benefit Plans with differing yearly premiums. The three coverage options for the Health Benefit Plan are identified as Plans A, B, and C. The deductibles and out-of-pocket maximums are lowest for Plan A, mid-level for Plan B, and highest for Plan C, while the yearly premium decreases from Plan A through Plan C. More information is available for Health, Dental, and Vision Plans on the Pension Boards UCC website at <https://www.pbucc.org> or by calling 1.800.642.6543. Congregations/settings are strongly encouraged to participate in the UCC Health, Dental and Vision plans for church staff that work 20 hours or more per week. In addition, we encourage churches to use Plan A whenever possible.

2. Annuity/Retirement

The Pension Boards of the United Church of Christ administer an annuity fund for clergy and lay workers. This tax-sheltered fund is carefully invested to provide maximum benefits at retirement. Annuity payments are calculated at 14% of the base salary+housing. When a parsonage is used, the value of housing is calculated at 30% of the base salary. Thus, the annuity payment for clergy living in a parsonage would equal 14% x 130% of the base salary. Additional tax-sheltered payments may be made by agreement of the church, the clergy and the Pension Boards. Congregations are strongly encouraged to participate in the UCC Pension Plan. The UCC has partnered with Ernst & Young to provide retirement counseling at no cost to actively-contributing members of the Annuity Plan *EYFPS can help evaluate your financial position, retirement planning goals, and other financial concerns.

3. Life & Disability Benefits

Congregations/settings should provide Disability Insurance through the UCC Pension Boards' Life Insurance and Disability Income Benefit Plan. This insurance relieves the church/setting of liability in the event of their clergy's total or partial disability or death. The program provides for Short Term coverage beginning after 30 days and continuing for 5 months. Long Term disability benefits would begin after the 6 months and would pay a percentage of base salary and housing, plus annuity, to age 65. The congregation/setting is responsible for continuation of benefits during the first 6 months of disability. Decreasing term life insurance is included in the Plan. The annual premium is 1-1/2% of the base salary + housing. You can enter the Plan without providing evidence of insurability if you submit your application within 90 days of your first eligible full-time (20 hours or more per week) UCC employment. Contact "Member Services" at the Pension Boards for details by calling 1.800.642.6543.

4. Flexible Spending Account Plan

Through the Pension Boards, local churches participating in the UCC Health Benefit Plan may establish a Flexible Spending Account for clergy. Aside from a modest initial set-up fee, making this Account available does not have a cost to the local church as it is funded by the clergy person's voluntary salary

redirection into the Account. The Account provides participants with tax-savings related to medical deductibles, co-pays and dependent care expenses and is an attractive complement to a minister's compensation arrangement.

5. Medicare

The Conference recommends that when a clergy reaches the age of 65 and becomes eligible for Medicare, the church covers the cost of the Medicare Supplement Plan and reimburse the clergy for Medicare Part B. Should insurance conditions change during a call, it is suggested that the congregation/setting and the clergy review the needed changes and agree upon an appropriate coverage arrangement.

6. Social Security Reimbursement

Congregations/settings should budget an amount equal to at least an employer's portion of base salary+housing (currently 7.65%) as a social security offset (reimbursement). The IRS considers ordained clergy employees in relation to the income tax, but self-employed in relation to the social security tax. Clergy must pay the self-employed social security tax rate (currently 15.3%) on base salary+social security offset (reimbursement).

F. Sabbatical Leave

Congregations, Chaplaincy, and Special Ministry Settings are strongly encouraged to offer a sabbatical leave between three to five months following three to five years of full-time ministry within the current setting they serve. A part-time clergy is eligible for two months of sabbatical leave after five years of ministry with the church/setting they are currently serving. During the sabbatical, the congregation, Chaplaincy, or Special Ministry Setting will pay the clergy's full salary and benefits. A written sabbatical proposal should be submitted to the Governing Board or Council at least three months prior to the start of the sabbatical, and a written report should be made to the same committee within three months after the sabbatical. In the absence of the clergy, the church/setting is encouraged to also make a plan for what it wishes to learn about themselves during the Sabbatical time. Unless otherwise agreed before the sabbatical, the clergy is expected to serve for at least one year after their return. If a supply clergy person is needed during the sabbatical period, the church/setting can prepare for that expense by adding annually to an escrow account for that purpose. Lay persons also can be prepared to lead worship and carry responsibilities for visitation, community leadership, and other regular clergy duties. For further information about Sabbath leave, contact the Conference Office.

The concept of Sabbatical, rooted in Scripture, offers a time of sustained study, travel, and personal and professional renewal... Local churches are encouraged to pay a portion of the cost of tuition and other expenses—travel, board, lodging, etc. A sabbatical is not a vacation. During a sabbatical year, regular vacation time should also be allowed, either added to sabbatical time or taken separately.

G. Parental Leave

Parental leave should be extended to the clergy person when they experience the birth or adoption of a child. Twelve weeks of paid parental leave is granted so that the clergy can care for self and family. Unused parental leave is forfeited.

H. Personal Leave

In the event of circumstances such as but not limited to the illness of a dependent, the death of a family member, or a personal crisis, provide up to 5 days of personal leave per incident, not to exceed 10 days per 12 months of service. Personal leave does not accumulate. Sick time and personal leave are not meant to be utilized as additional vacation time.

I. Sick Leave

In the event of the clergy's illness, provide up to 12 days of sick leave per 12 months of service; sick leave can accumulate up to 120 days across the years of the clergy's ministry, though accumulated sick leave is not payable upon termination. (For extended illness, see "Short-Term Disability.")

III. Professional Expenses

Professional expenses are reimbursable expenses to the clergy that are incurred in the performance of duties. They are not part of the person's compensation. They are "business" expenses for which the congregation/setting is responsible.

A. Mileage

The IRS establishes annually a maximum allowable rate for deducting business mileage. The rate for 2024 was .655 cents per mile and this may be adjusted so make sure to watch for changes. The rate includes the full costs of auto depreciation, insurance, maintenance and operation as a per mile cost. It is recommended that churches/settings reimburse clergy for actual mileage logged in the performance of the ministry at the IRS allowable rate. Unless the actual mileage is logged and accounted for by the clergy, it will be considered taxable income by the IRS.

B. Continuing Education

Congregations/settings should expect their clergy to be committed to continued professional growth and development, since both truly benefit from it. Continuing education leave of at least two weeks each year is recommended, with an amount budgeted to cover a major portion of the expenses for tuition, travel, housing and meals that might be involved.

C. Ministry Expenses

The church/setting may budget an amount for annual professional expenses including such items as: professional journals, books or periodicals; hosting or entertaining church leaders, members, or guests;

dues to professional organizations such as the Academy of Parish Clergy, the Association of United Church Educators, or the Interim Ministry Network. A portion of home office expenses, (i.e., printer paper and ink) a percentage of cell phone and landline expenses and internet expenses should also be included as ministry expenses.

D. Mental Health

The church/setting needs to budget for the cost of clergy coaching, spiritual direction, psychological, and/or counseling services at a recommended minimum of \$100-\$150 per month.

E. Conference, Association, Cluster and Wider Church Meetings

Clergy are expected to attend official Conference, Association, Cluster and Wider Church meetings. A clergy person is encouraged to serve in ministry in the wider church: Association, Cluster, Outdoor Ministries, Conference, or National settings. This service is to be considered part of the congregation/setting and clergy's ministry. Such service is neither time off nor vacation. Expenses, including mileage and registration fees, which are to be reimbursed by the local church or setting.

F. Pulpit Coverage for Vacations and other Schedule Absences

During periods of scheduled absence of the clergy, such as the Sundays of scheduled vacation, Conference meetings, continuing education, sick leave, or other approved personal leave, the payment for pulpit coverage is the responsibility of the church.

Suggested compensation for worship leadership contracted for one or more consecutive weeks is \$200 - \$250 plus mileage - IRS set .655 cents per mile for 2024. This is a standard amount for that service (plus lodging if needed). An additional amount is to be added if the church/setting involves more than one service.

G. Worker's Compensation Insurance for Churches

In Missouri, an employer is required to carry Workers Compensation if there are 5 or more employees. The employees can be either full or part-time. There is no payroll qualification.

In Arkansas, the Division of Workers Compensation indicates that there is a series of rules that apply making it difficult to make any general statements. Churches in Arkansas can call the Arkansas Workers Compensation Commission, Compliance Division, 1.800.622.4472.

In Tennessee the Churches should call the Workers Compensation Commission, 1.800.332.2667.

Basically, any church with an employee can purchase Workers Compensation coverage, and we recommend that churches purchase the coverage. If a claim should occur, the payments are made under the Schedule of Benefits set forth by the state.

The United Church of Christ Insurance Board (UCC-IB) "Workers Compensation" coverage automatically includes coverage for volunteers, where applicable by state law.

H. Malpractice Insurance

In today's litigious society, it is advisable for churches/settings to carry malpractice insurance to protect both the clergy and church/setting in the event of a lawsuit. Congregations insured through the UCC-IB Insurance Program have that coverage.

I. Background Checks

Since January 1, 2007, all persons seeking to circulate a profile in the United Church of Christ are required to pay for a national criminal background check, the cost (\$180) of which is to be reimbursed by the congregation that calls them. There is an additional line item added to the attached worksheets indicating this cost to the congregation. Background checks are considered valid for 18 months and only go back 7 years.

J. Boundary Awareness Training

All authorized clergy (including retired clergy and members in discernment) serving in any capacity in churches/settings of the Missouri Mid-South Conference are required to participate in, and be certified as having completed, periodic Boundary Awareness Training either in person or online. While this does not insure against sexual and other forms of misconduct, the requirement does ensure that those serving are cognizant of the issues. Boundary Awareness Training must be completed every three years. Following the completion of the training, the clergy person should provide a sermon or workshop to the church/setting based on what they have learned.

K. Racial Justice and Equity Training

All authorized clergy (including retired clergy and members in discernment) serving in any capacity in churches/settings of the Missouri Mid-South Conference are required to participate in, and be certified as having completed, periodic Racial Justice and Equity Training either in person or online. Please check with your particular Association's Committee on Ministry to find out what programs are offered in your area that will meet this requirement. Racial Justice and Equity Training must be completed every three years. Following the completion of the training, the clergy person should provide a sermon or workshop to the church/setting based on what they have learned.

IV. Part-Time and Specialized Ministry

No clergy is to be expected to serve full-time for less than the minimum compensation guidelines outlined in this document. While compensation for part-time clergy may be negotiated below the guidelines, there must still be fair and adequate compensation for the responsibilities involved. Therefore, the following three plans of action provide a way forward:

A. Part-Time Clergy

Churches/settings that cannot afford the recommended full-time salary package may wish to consider offering their clergy either a $\frac{3}{4}$ or $\frac{1}{2}$ time salary package. Transparency and good communication is key to

this package, because without those a church/setting might easily develop unrealistic time expectations of its part-time clergy. For additional help please see appendix A. on page 19.

A church should consult with the Conference Staff to assist in exploring shared ministry options in which two or more congregations work together to search and call a minister. In some cases, shared ministry may include churches from other denominations.

B. Settled Pastor: a Called position intended for longer-term ministry in which the minister moves church membership to the congregation and moves standing to related Association. An Associate Pastor is also a Settled Pastor and although an Associate Pastor might earn 80% of a Senior Pastor's salary, that Associate Pastor should not fall below minimum compensation guidelines. In other words, the disparity between Senior and Associate should be achieved by increasing the Senior Pastor's salary, not decreasing the Associate's. Full benefits should also be offered.

C. Intentional Interim Pastor: a called position for a temporary term of congregational preparation for a Settled Pastor search, in which the minister does not typically move church membership to the congregation served or move standing to the related Association. In the Missouri Mid-South Conference, an Intentional Interim Pastor must have completed the Interim Ministry Network's training (see imnedu.org), or the Intentional Interim Pastors training course offered by the Presbyterian Church U.S.A. to be designated an Intentional Interim Pastor.

D. Transitional Minister: a called position in which the minister may move their membership to the congregation they are serving or move standing to the related Association. They may also be considered for the Settled Pastor position.

E. Chaplain: a called position within a specialized ministry setting of a hospital, military or corporate setting where the minister provides spiritual and emotional care for all patients, clients, families and staff of a setting, regardless of faith affiliation or lack thereof. Chaplains have a four-way covenant between the chaplain, the chaplain's setting, the chaplain's local church and the chaplain's Association/Conference. Chaplains are strongly encouraged to seek denominational endorsement for chaplaincy and should consult the UCC Manual on Ministry for guidelines. Chaplains are provided with a housing salary to be negotiated with the minister's setting upon employment.

F. Supply Pastor: a temporary position in which the pastor does not move membership to the congregation served or move standing to related Association.

G. Designated-Term Pastor: a called position for a designated time period for a defined purpose, in which the pastor may move church membership to the congregation served and may move standing to the related Association.

H. Commissioned Minister: is a lay person authorized to serve in the United Church of Christ according to the guidelines of the Manual on Ministry. He/She normally has a college degree plus specialized training in a specific area of ministry not requiring ordination, such as Christian education, music ministry, congregational health ministry, parish nursing, administration, outdoor ministry, etc. Compensation should reflect

experience, education and special training. Full-time Commissioned Ministers should receive all the benefits recommended above in Section II, D.

I. **Licensed Minister:** is a lay person who has received special training to preach, lead worship, and administer the sacraments in settings where an ordained pastor is not available. Compensation should comply with the minimum compensation guidelines to fairly address the time and responsibilities required by the position. Churches may wish to consider a percentage of the recommended guidelines for base salary, housing, and benefits if part-time ministry is involved. Licensed Ministerial standing must be renewed annually in accordance with the Manual on Ministry (MOM) of the Association's Committee on Ministry (CoM).

V. Working Together for Effective Ministry

The covenant that binds clergy and congregation/setting in mutual ministry and mission needs to be nurtured, strengthened, and sometimes renewed. Here are some specific ways this can be checked on:

A. Pastoral Relations Committee

This committee is a standing committee of three to seven persons, with the purpose of supporting a healthy relationship between the clergy and congregants in order to enhance the effectiveness of the church's ministry. The committee serves in two primary ways:

- As an advisory group to the clergy: sharing ideas, dreams, expectations, and concerns of the congregation with the clergy;
- As a support group for the clergy's leadership: interpreting roles, functions, boundaries, opportunities, and needs of the clergy to the congregation.
- This is not a group that discusses or recommends modifications to the compensation package.

The goal of a Pastoral Relations Committee is to promote faithful, shared ministry between the pastor and the congregation. More information about creating and maintaining a healthy PRC can be found in the booklet called, *A Sure Foundation* on the UCC website.

B. Annual Review of Compensation

An important task for the Church Board/setting or appropriate committee (Personnel or Finance) is an annual review of the clergy's compensation. The review is to be an open and caring conversation allowing the clergy to express changing needs or expectations. An annual increase of base salary reflecting any increase in the cost of living should be considered. This includes a review and adjustment of mileage reimbursement (if applicable) based on current IRS guidelines. Compensation needs to reflect the congregation's/setting's intentions to take seriously their own calling. Additional salary increases reflecting meritorious service or increased responsibilities affirm the mutual covenant between clergy and congregation/setting. Increases in clergy's compensation are to be advocated by a member of the Pastoral Relations Committee or Personnel Committee. A clergy person should not be put in the position of defending their own compensation.

C. Ministry Evaluation

Any planned evaluation of the church's/settings ministry needs to be done at a time sufficiently distant from annual compensation review to avoid linking the two. Ministry evaluation is best undertaken when the purposes of evaluation are clear, and there are no immediate tensions in the relationship between clergy, lay leaders, congregation and or setting. Such purposes might be to clarify congregational/setting goals and objectives, to assess the clergy's use of time in relation to those objectives, to identify unmet ministry needs, or skills that need further development. Evaluation of the congregation's/setting's ministry is as important as the evaluation of the clergy; the ministry and mission belong to both. Deficiencies in ministry by one party can seriously impede effectiveness by the other. Instruments for Local Church Evaluation and Clergy Evaluation are available from The United Church of Christ booklet, *A Sure Foundation*. Also recommended is *When Better isn't Enough: Evaluation Tools for the Twenty-First Century Church* by Jill Hudson.

D. Being The Church

Clergy are always putting in extra time and energy in order to meet the needs of the community. Here are some non monetary ways in which churches/settings can support your pastor.

- An additional Sunday off
- An additional day off during the week
- One Sunday a month is lay lead
- Virtual Field Trip Sunday (attending another church service virtually)
- Dividing up pastoral care responsibilities
- Giving them a "staycation" (a vacation at home with no contact)
- Testimony Sunday (instead of a sermon, a church member shares their faith story)
- Early Sabbatical (offering a Sabbatical ahead of schedule)
- Members calling on each other

These are just suggestions for our congregations to think about and potentially offer to their clergy so that they can find rest and restoration.

Addendum

Rethinking Part-Time Ministry

In this section we are inviting you to think differently and more openly as to what part-time ministry can look like. We fully believe that part-time ministry can be a wonderful experience for both clergy and their setting, whether that is a local congregation, a non-profit setting, or other setting. We are offering just a few options to consider when developing a part-time ministry approach. Each approach permits a church/setting to set priorities while also providing considerable flexibility to the clergy person. This should be discussed thoroughly with your clergy person in order to discern the option that suits them and the setting best.

- A full-time clergy position would average 40 hours a week over a year.

- A three-quarter time position would average 30 hours a week over a year.
- The minimum salary and benefits for a three-quarter-time clergy person should be calculated at 75% of a full time package.
- A half-time position would average 20 hours a week over a year.
- The minimum salary and benefits for a half-time clergy person should be calculated at 50% of a full-time package.

Plan A

Lay people might take on more responsibilities during the week. This would free up the clergy to focus on other areas of ministry. In this way, a church may provide a professional-level ministry with a part-time minister. [Lay Leader Responsible](#) vs. [Pastor Responsibility](#)

[Worship planning and preparation](#)

[Creating the bulletin and printing it](#)

[Creating worship PowerPoint](#)

Lead all parts of Sunday worship (Pastor only preaches the sermon and leads prayers and provides the benediction and communion)

[Teach Confirmation Class](#)

[Visitation at hospitals, nursing homes, personal homes](#) (Creation of Lay Leaders “Care Team”)

[Administration, phone calls, emails](#)

[Church, community, and denominational meetings which includes clusters](#)

[Counseling, weddings, funerals, and other pastoral concerns](#)

[Teaching, Bible Study, Adult Education](#)

[Communication Venues: newsletters, website, social media posts](#)

Plan B

Once a month the lay leaders of the church lead worship, preparing everything necessary (bulletin, scripture lessons, children’s message, sermon, etc.) This frees up the pastor’s time to focus on other things such as: fundraising/capital campaigns, attending town hall meetings, sporting events for the church youth, and starting a youth group. This is about understanding that we are all ministers and together we share the work of spreading the gospel out into the world.

Plan C:

A church may explore the idea of sharing a part-time pastor with another church. This can alleviate some of the stress regarding the compensation package for clergy. A church considering this option should consult with the Conference Staff to assist in exploring shared ministry options. In some cases, shared ministry may include churches from other denominations.

*Salary is calculated to reflect IRS’ requirements for clergy tax filing. Housing Allowance is arbitrary and should be set by the church governing board each year prior to January 1, in accordance with clergy’s anticipated household expenses for the coming year.