

# CLERGY COMPENSATION GUIDELINES FOR 2008

## Diocese of Central Florida

Credited Years of Service	Average Attendance					
	up to 100	100-150	151-200	201-250	251-300	301-350
<b>0</b>	52,050	55,050	58,050	61,050	64,050	67,050
<b>5</b>	56,050	59,550	63,050	66,550	70,050	73,550
<b>10</b>	60,050	64,050	68,050	72,050	76,050	80,050
<b>15</b>	64,050	68,550	73,050	77,550	82,050	86,550
<b>20</b>	68,050	73,050	78,050	83,050	88,050	93,050
<b>25</b>	72,050	77,550	83,050	88,550	94,050	99,550
<b>30</b>	76,050	82,050	88,050	94,050	100,050	106,050
<b>35</b>	80,050	86,550	93,050	99,550	106,050	112,550

1. These figures include salary, housing (including utility allowance) and self-employment offset (sometimes called “social security offset”) which are the elements used in calculating the Pension Fund assessment as well in developing Church Deployment Profiles. The minimum compensation represents a 2.4% cost of living increase (COLA) from last years’ guidelines, rounded to the nearest increment of 50, and maintains the same increments between years of service and average attendance as last years’ guidelines. The COLA is based on the Consumer Price Index for all Urban Consumers (CPI-U) from July 2006 to July 2007.
2. The approved minimum compensation (salary, housing, and self employment offset) for all Rectors, Vicars and Assistants in the Diocese of Central Florida for 2008 is \$52,050.
3. According to IRS regulations, the amount of clergy compensation to be allocated for housing (and utilities) should be estimated by the clergyperson and approved by specific recorded action of the Vestry. The specific designation must be done prior to January 1, 2008.
4. The Fair Rental Value of church owned housing should be subtracted from the appropriate figure in the chart in order to calculate the salary and self-employment amount.
5. In addition to all other compensation, it is recommended that churches that provide church owned housing to their clergypersons contribute an amount equal to four percent (4%) of the clergyperson’s compensation to a portable financial instrument, such as a tax sheltered annuity, as an equity allowance.
6. These guidelines are designed to provide a starting point for determining equitable compensation for ordained clergy. They are designed for interpolation both horizontally and vertically.
7. These guidelines do not include other important factors such as tenure in a particular parish, job performance, type of community, advanced degrees, unique parish responsibilities, or prior business/professional experience.
8. These guidelines are most helpful in determining compensation for Rectors and Vicars; they may be useful for determining the compensation for Assistant Clergy as well by referencing the column titled “up to 100”.
9. In the final analysis, the two most important elements in determining clergy compensation are the welfare of the clergyperson’s family and the congregation’s ability to pay.