



The United Church of Christ in Southern California and Nevada

Clergy Compensation Guidelines for 2019

Recommended Minimum Cash Salary

(Inclusive of Housing Allowance or Fair Market Rental Value of Parsonage)

Years of Service	Active Membership in Local Church				
	Up to 100	101-200	201-300	301-500	Over 500
First Call	\$51,262	\$51,800	\$54,384	\$56,051	\$57,695
2 years	\$51,800	\$54,384	\$56,051	\$57,695	\$59,426
3	\$54,384	\$56,051	\$57,695	\$59,426	\$61,209
4	\$56,051	\$57,695	\$59,426	\$61,209	\$63,045
5	\$57,695	\$59,426	\$61,209	\$63,045	\$64,937
6	\$59,426	\$61,209	\$63,045	\$64,937	\$66,885
7	\$61,209	\$63,045	\$64,937	\$66,885	\$68,891
8	\$63,045	\$64,937	\$66,885	\$68,891	\$70,958
9	\$64,937	\$66,885	\$68,891	\$70,958	\$73,087
10	\$66,885	\$68,891	\$70,958	\$73,087	\$75,280
11	\$68,891	\$70,958	\$73,087	\$75,280	\$77,538
12	\$70,958	\$73,087	\$75,280	\$77,538	\$79,864
13	\$73,087	\$75,280	\$77,538	\$79,864	\$82,260
14	\$75,280	\$77,538	\$79,864	\$82,260	\$84,728
15	\$77,538	\$79,864	\$82,260	\$84,728	\$87,270
16	\$79,864	\$82,260	\$84,728	\$87,270	\$89,888
17	\$82,260	\$84,728	\$87,270	\$89,888	\$92,674
18	\$84,728	\$87,270	\$89,888	\$92,674	\$95,362
19	\$87,270	\$89,888	\$92,674	\$95,362	\$100,292
20	\$89,888	\$92,584	\$95,362	\$100,292	\$105,477

INSTRUCTIONS FOR LOCAL CHURCHES

These numbers are the minimum recommended Cash Salary plus Housing Allowance for authorized ministers employed full time in a local church setting. This includes senior, solo, interim, transitional and associate ministers. Internal adjustments in multiple staff settings are expected to maintain and ensure fair and just compensation for all staff members, commensurate with experience and responsibilities.

The cost to the church for additional clergy compensation such as health insurance, Social Security offset, pension contribution, life and disability insurance, professional expenses, etc., is in addition to the Salary and Housing amounts listed here.

Conference Guidelines include the following (the cost of which is to be borne by the employer):

- Health, dental and vision insurance through the UCC Pension Boards (Plan A recommended)
- Contribution to the minister's UCC pension at 14% of the Cash Salary plus Housing Allowance, or 14% of the value of the Cash Salary plus parsonage rental value
- Life and Disability insurance through UCC Pension Board (1.5% of salary/housing)*
- Employer Social Security allowance (7.65% of Cash Salary plus Housing)**
- Funding for travel, professional, book, meeting and continuing education expenses
- Reimbursement of moving expenses
- Reimbursement of Criminal Background Check
- Vacation (a minimum of four weeks per year)
- Continuing education time
- Sabbatical of at least 3 months after at most 5 years

Cash Salary for less than full time ministry should be calculated proportionately to these guidelines.

Health, Dental and Vision should be provided by the church for ministers called to positions that are 25 hours per week or more. Financial assistance to obtain health care coverage should be made available to all ministers called to positions that are half-time or more.

For authorized ministers with more than 20 years of experience, consider a 3% per year increase, which reflects the pattern established in this chart.

Second career clergy: prior professional experience in management, education, development, social services or executive leadership should be considered as years of service.

In formulating a call agreement, local church calling bodies are expected to consider additional Sundays off for ministers employed less than full time.

Calling bodies are encouraged to include expenses for pastoral coverage during sabbatical as a part of the annual budget, so that adequate funding is available when the sabbatical is due.

*Authorized Ministers employed by churches are not allowed to participate in state disability or unemployment insurance programs. Enrollment in the Pension Board's Life and Disability Insurance protects both the minister and the church in the event of disability.

**The IRS considers Authorized Ministers as employees for income tax, but as self-employed for Social Security and Medicare. The church may not pay FICA taxes on the minister's behalf, nor may the church withhold the minister's share of FICA taxes. The church is expected to pay 7.65% of the minister's Cash Salary to the minister as the employer's share of FICA. This is taxable income to the minister.