

## MINIMUM EQUITABLE SALARIES FOR 2019

YEARS OF SERVICE	CLERGY IN FULL CONNECTION	PROVISIONAL AND ASSOCIATE MEMBER	FULL TIME LOCAL PASTOR
		(93%)	(88%)
0	\$ 45,084	\$ 41,928	\$ 39,674
1	\$ 45,390	\$ 42,213	\$ 39,943
2	\$ 45,696	\$ 42,497	\$ 40,212
3	\$ 46,002	\$ 42,782	\$ 40,482
4	\$ 46,308	\$ 43,066	\$ 40,751
5	\$ 46,614	\$ 43,351	\$ 41,020
6	\$ 46,920	\$ 43,636	\$ 41,290
7	\$ 47,226	\$ 43,920	\$ 41,559
8	\$ 47,532	\$ 44,205	\$ 41,828
9	\$ 47,838	\$ 44,489	\$ 42,097
10	\$ 48,144	\$ 44,774	\$ 42,367
11	\$ 48,450	\$ 45,059	\$ 42,636
12	\$ 48,756	\$ 45,343	\$ 42,905
13	\$ 49,062	\$ 45,628	\$ 43,175
14	\$ 49,368	\$ 45,912	\$ 43,444
15	\$ 49,674	\$ 46,197	\$ 43,713

This guide represents the minimum amount of a pastor's cash salary linked to status and years of full time service which are determined by the number of complete full years of pastoral service. This does not include part time appointments/equivalents or a time of leave of absence.

There is a 2% increase in base salary (based on the 2018 minimum salaries) for each full year of full time service under appointment for up to 15 years.

Any change in clergy minimum salaries related to a change of clergy status through ordination, commissioning, or licensing in 2018 will become effective as of January 1, 2019. Pastors receiving their first full time appointment will move to level one on January 1<sup>st</sup> after having been appointed for a complete appointment year. For example, a pastor receiving his/her first full time appointment on July 1, 2018 would move to level one on January 1, 2020.

- The minimum equitable salary for ¾ time pastoral appointments shall be ¾ of the required minimum.
- The minimum equitable salary for ½ time pastoral appointments shall be ½ of the required minimum.
- All appointments made less than ½ time shall be considered ¼ time appointments for pension purposes. These salaries shall be determined by the District Superintendent in consultation with the pastor and the local church.
- Each pastor's salary above the minimum equitable salary is determined by the local church or by the charge in consultation with the District Superintendent.

All full time pastors shall have an accountable reimbursement expense line item in the church budget to cover mileage for pastoral work, continuing education, and other professional ministerial expenses as allowed by the IRS. This reimbursable amount shall be at least \$ 2,500. For churches that are receiving Equitable Compensation support, their accountable reimbursement expense line should not exceed \$ 2,500.

Please refer to the Conference Journal for additional information.