



MINIMUM EQUITABLE SALARIES FOR 2023

The Annual Conference approved the following basic equitable salaries for 2023 for full time appointments:

- Elder and Deacon in Full Connection: \$50,735
- Provisional and Associate Members: \$47,160
- Full Time Local Pastor: \$44,625

In setting clergy compensation, local church Staff/Pastor Parish Relations Committees are encouraged to consider a minimum of \$300 per year of service increment above the basic minimum compensation up to a maximum of 15 years. Years of service are determined by the number of full-time years (or a combination of part-time equivalent years) **fully completed** prior to January 1, 2023. The following chart can be used as a guide for the Committee's use:

Completed Years of Service	Full Member	Provisional/Associate Members	Local Pastors
0	\$ 50,735	\$ 47,160	\$ 44,625
1	\$ 51,035	\$ 47,460	\$ 44,925
2	\$ 51,335	\$ 47,760	\$ 45,225
3	\$ 51,635	\$ 48,060	\$ 45,525
4	\$ 51,935	\$ 48,360	\$ 45,825
5	\$ 52,235	\$ 48,660	\$ 46,125
6	\$ 52,535	\$ 48,960	\$ 46,425
7	\$ 52,835	\$ 49,260	\$ 46,725
8	\$ 53,135	\$ 49,560	\$ 47,025
9	\$ 53,435	\$ 49,860	\$ 47,325
10	\$ 53,735	\$ 50,160	\$ 47,625
11	\$ 54,035	\$ 50,460	\$ 47,925
12	\$ 54,335	\$ 50,760	\$ 48,225
13	\$ 54,635	\$ 51,060	\$ 48,525
14	\$ 54,935	\$ 51,360	\$ 48,825
15	\$ 55,235	\$ 51,660	\$ 49,125

A pastor's salary is determined by the local church or by the charge in consultation with the district superintendent, as long as the basic minimum salary is met. The Staff Parish Relations Committee should take into consideration the pastor's experience, education, leadership, health and dental insurance coverage, social security, and family needs when determining the pastor's salary. Any change in clergy minimum salaries related to a change of clergy status through ordination, commissioning, or licensing in 2022 will become effective as of January 1, 2023. Pastors receiving their first full time appointment are at level 0.

- 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.

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 a minimum of \$2,500. For churches that are receiving Equitable Compensation support, their accountable reimbursement expense line should not exceed \$2,500.