



**United Brethren**  
ALL FOR CHRIST

# 2024 Compensation for Fulltime Lead/Solo Pastors

*The following guidelines were approved by the Executive Leadership Team on October 24, 2023, as the suggested 2024 minimum compensation levels for fulltime lead/solo pastors in the Church of the United Brethren in Christ, USA.*

<b>Suggested Standard Base Salary (SBS) for 2024</b>	<b>(3.0% Increase)</b>	<b>\$42,360</b>
	<b>(2.0% Increase)</b>	<b>\$41,949</b>
	<b>(1.5% Increase)</b>	<b>\$41,743</b>
	<b>(1.0% Increase)</b>	<b>\$41,538</b>

1. Experience Factor \_\_\_\_\_  
Add .01 of SBS per year of service up to 25 years of service.

2. Education Factor (select one) \_\_\_\_\_

- a. Add 0.10 of SBS for Master's degree
- b. Add 0.15 of SBS for second Masters or M/Div. (or equivalent)
- c. Add 0.20 of SBS for earned doctorate

3. Attendance/Staff Size Factor \_\_\_\_\_

<b>Attn/Staff</b>	<b>0</b>	<b>1-2</b>	<b>3-4</b>	<b>5+</b>
0-100	.0	.03	.06	.10
101-200	.03	.06	.10	.15
201-350	.06	.10	.15	.21
351-500	.10	.15	.21	.28
501 +	.15	.21	.28	.36+

Add appropriate factor of SBS for your local church situation.  
Attendance: the annual average morning worship attendance.  
Staff: include all paid fulltime and part-time staff for which the pastor has supervisory responsibility.

**Adjusted Suggested Standard Base Salary** \_\_\_\_\_

4. Considerations for compensation in addition to Adjusted Suggested Standard Base Salary

- a. Overall ministry performance and effectiveness \_\_\_\_\_
- b. Adjustments to reflect higher than average costs of living in the local ministry area (See Note 5) \_\_\_\_\_

**Actual Salary Compensation** \_\_\_\_\_

**Included in the cash salary paid to each pastor, he/she shall be provided the following:**

**Employee Benefit**

- 1. *Housing.*
  - a. A parsonage and all utilities—heat, electricity, water, sewage, garbage collection, gas, or other fuel, water treatment (if necessary) and basic telephone service (excluding personal long-distance calls). The cash salary may reflect the fact that a parsonage and utilities are included in the compensation package.

or

- b. If the church does not have a parsonage, the actual salary compensation (see above) must be sufficient to care for the living expenses of the pastor, including housing and utilities.

**In addition to the cash salary paid to each pastor, he/she shall be provided the following:**

**Employee Benefits**

2. *SECA*. At least one-half of the SECA tax on the salary/housing package.
3. *Insurance*. Health insurance as provided through the local church.
4. *Disability*. Disability insurance as provided through the local church.
5. *Pension*. Contribution to the Pastor's Pension Program provided through the National Conference.
6. *Vacation*. The minimum vacation policy established by the National Conference is based upon years of service within the United Brethren in Christ Church:
  - 1 to 10 years: three weeks
  - 11 to 19 years: four weeks
  - 20 + years: five weeks

**Employee Business Expenses**

1. *Expenses*. Professional ministry expense reimbursement includes home entertainment, professional dues, professional education, periodicals, subscriptions, ministerial luncheons, civic activities, etc. (Each local church must adopt its own qualified reimbursement plan in order to comply with IRS codes. The pastor should work together with local leadership in structuring the compensation/reimbursement package to maximize the tax benefits to both the pastor and the local church.)
2. *Conventions*. Convention/conference expense reimbursement covers the costs of the National Conference for attendance at its sessions and also provides for participation in seminars and workshops designed to provide personal ministry to the pastor.
3. *Mileage*. Mileage reimbursement will be established at an agreed upon rate between pastor and the church for the actual miles driven in church related activities. Also tolls and parking fees shall be paid upon proper documentation. It is recommended that mileage reimbursement be paid from a log turned in to the church treasurer.

**Notes**

1. If a church cannot meet these guidelines, a pastor may pursue supplemental employment.
2. The Suggested Standard Base Salary assumes a person holding a ministerial license and a bachelor's degree, with no years of ministerial service, providing fulltime service to a local congregation of the Church of the United Brethren in Christ.
3. The suggested base salary for lead/solo pastors not having a national conference ministerial license and a bachelor's degree shall be 85% of the Suggested Standard Base Salary. They are entitled to other applicable standard adjustments and additional compensation considerations mentioned here.
4. The suggested base salary for associate/assistant pastors (must have a ministerial license and a bachelor's degree) shall be 90% of the Suggested Standard Base Salary. They are entitled to other applicable standard adjustments and additional compensation considerations mentioned here. It is recommended that the total compensation for any associate/assistant pastoral staff person not exceed 90% of the lead pastor's total compensation.
5. Each year the Executive Leadership Team will review the Suggested Standard Base Salary and the standard adjustment factors.
6. Cluster Leaders, at the time of assigning a pastor to a local congregation, shall establish the Adjusted Standard Base Salary for the pastor at that church. They will also assist the local pastors and local leadership teams in determining the Adjusted Standard Base Salary and any additional increases.
7. The Personnel Team of each local church is responsible to establish their own criteria for granting additional compensation beyond the Adjusted Standard Base Salary, including cost of living considerations.
8. Previous years of ministerial service outside of the United Brethren denomination are recognized in determining the experience factor and vacation.
9. For pastoral staff transitioning to senior pastor roles, previous years of ministerial service both within and outside of the United Brethren denomination are recognized in determining the experience factor and vacation.
10. Cost of Living Adjustment for 2024 is 3%.