

## CLERGY BENEFITS AND COSTS FOR 2023

(Expressed in annual cost)

CATEGORY	MIN. SALARY	HEALTH INS. ALLOWANCE	CRSP-DB	CRSP-DC	CPP
FULL-TIME ELDER	\$48,967	Mandatory \$17,500	\$5,700	3% of Salary + Housing	3% of Salary + Housing
FULL-TIME LOCAL PASTOR	\$44,934	Mandatory \$17,500	\$5,700	3% of Salary + Housing	3% of Salary + Housing
<sup>3</sup> / <sub>4</sub> - TIME ELDER	Negotiated	Optional \$17,500	\$4,275	3% of Salary + Housing	Not Eligible
<sup>1</sup> / <sub>2</sub> - TIME ELDER	Negotiated	Not Eligible	\$2,850	3% of Salary + Housing	Not Eligible
<sup>1</sup> / <sub>4</sub> - TIME ELDER	Negotiated	Not Eligible	Not Eligible	Not Eligible	Not Eligible
<sup>3</sup> / <sub>4</sub> - TIME LOCAL PASTOR	Negotiated	Not Eligible	\$4,275	3% of Salary + Housing	Not Eligible
<sup>1</sup> / <sub>2</sub> - TIME LOCAL PASTOR	Negotiated	Not Eligible	\$2,850	3% of Salary + Housing	Not Eligible
<sup>1</sup> / <sub>4</sub> - TIME LOCAL PASTOR	Negotiated	Not Eligible	Not Eligible	Not Eligible	Not Eligible
Less Than <sup>1</sup> / <sub>4</sub> - TIME LOCAL PASTOR	Negotiated	Not Eligible	Not Eligible	Not Eligible	Not Eligible
SUPPLY or CLM	Negotiated	Not Eligible	Not Eligible	Not Eligible	Not Eligible
LAY EMPLOYEE	Negotiated	Not Eligible	Not Eligible	Not Eligible	Not Eligible

These figures are accurate only for a clergy person appointed by the Bishop to a valid ministry.

For clergy who reside in a church-owned parsonage, the housing benefit is calculated as 25% of salary (Not including the Health Insurance Allowance) for pensions.

CRSP-DB = the defined benefits portion of the United Methodist Pension Plan.

CRSP-DC = the defined contributions portion of the United Methodist Pension Plan

CPP = A death and disability insurance plan for United Methodist Pastors

Deacons – Same as Elders for Minimum Salary, Pension; Health Insurance Allowance is optional, unless appointed to a church as the lead pastor.

Lay Employees, Supply and CLMs are not eligible for the United Methodist Clergy benefits plans, however the employer may provide pension benefits from another United Methodist plan or a commercial vendor.