

**2010-2011 Guidelines for Pastors' Salaries and Benefits  
Northwest Yearly Meeting of Friends Church  
Board of Stewardship**

**I. Base Salary for 2010 - 2011: \$28,248**

**I. Salary Base** \$ 28,248

**II. Unit Value for Salary Adjustment - \$705**

**A. Experience Units** Add one unit for each year of full time pastoral experience for year 1-20. Add one-half unit for each year for years 21-30. Service in other churches or Yearly Meetings counts towards this adjustment. Up to one-half unit for each year of full time non-pastoral work experience may also be added.

**A. Experience Value** \$ \_\_\_\_\_

Maximum experience units - 25 # \_\_\_\_\_

**B. Education Units** Add units for educational history as follows. Units for continuing education or other academic training may be added as appropriate.

**B. Educational Value** \$ \_\_\_\_\_

- Associate Degree - 2                      Masters Degree - 6
- AA in Pastoral Ministry - 3            Masters of Divinity - 7
- Bachelors Degree - 4                  Doctorate Degree - 8

Maximum education units - 8 # \_\_\_\_\_

**C. Responsibility Units** Add units according to the following chart for levels of responsibility

**C. Responsibility Value** \$ \_\_\_\_\_

Average Attendance	1 - 99	100 - 199	200 - 399	400 +
Lead Pastor of a Team	1	3	4	7
Solo Pastor	1	2	3	5
Co-Pastor	1	1	1	2
Associate/ Youth Pastor	1	1	1	2

Maximum responsibility units - 7 # \_\_\_\_\_

**D. Geographical Units** Add 1 - 15 units relating to the effective buying power in the local area.

**D. Geographical Value** \$ \_\_\_\_\_

Maximum Geographical Units - 15 # \_\_\_\_\_

**II. Total Unit Value**  
(A + B + C + D) \$ \_\_\_\_\_

**SALARY SUBTOTAL**  
(I + II) \$ \_\_\_\_\_

**III. Self-Employment Tax Adjustment**

Recognizing that the minister is self-employed for Social Security purposes and must personally pay all the Social Security tax, add an amount to salary equal to one-half that amount.

**III. Self-Employment Adjustment** \$ \_\_\_\_\_

Add 7.65% of the salary subtotal.

**TOTAL BASE SALARY**  
(I + II + III) \$ \_\_\_\_\_

#### IV. Housing Adjustments

**A. Parsonage** If a parsonage is provided, deduct an appropriate percentage from the Total Base Salary; this amount can be determined by local rental value of the parsonage or no more than 25% of Total Base Salary.

**B. Housing Equity** If the minister is living in a parsonage, the meeting should consider providing a fund for the equity the minister would otherwise be gaining. Suggested amounts to be considered might be 5% of Total Base Salary or 2% of assessed parsonage value.

#### V. Benefits

**A. Medical Health Plan** The meeting should cover 100% of the minister's health insurance and a minimum of 50% of the spouse/dependent insurance. If the minister and family are covered by a Spouse's coverage, an appropriate adjustment should be added to the Total Base Salary.

**B. Pension Plan** Annual contributions to the Yearly Meeting 401(k) plan based on your local church policy. Generally, the range is from 6 - 9% of Total Base Salary.

**C. Life and Disability Insurance** Group Life and Disability insurance is available thru MMA.

**D. Continuing Education Allowances** The meeting should provide funds for pastoral growth and continuing education. Suggested range of \$600 to \$1,000.

#### E. Other Benefits

#### VI. Expense Allowances

**A. Auto Expense** Auto expense for church related travel should be reimbursed at the IRS maximum rate.

**B. Conference Expense** The minister's attendance at Yearly Meeting Sessions, Pastor's Conference and Focus Conference should be paid by the meeting.

**C. Professional Expenses** Dues for professional groups and costs incurred on behalf of the congregation should be reimbursed to the minister

#### D. Other Expenses

**TOTAL BASE SALARY** \$ \_\_\_\_\_  
(From previous page)

**A. Subtract for Parsonage** \$ \_\_\_\_\_

**B. Add fir Housing Equity** \$ \_\_\_\_\_

**IV. Housing Adjustments** \$ \_\_\_\_\_

**INCOME AFTER HOUSING ADJUSTMENTS** \$ \_\_\_\_\_  
(I + II + III +/- IV)

**A. Medical Health Plan** \$ \_\_\_\_\_

**B. Pension Plan** \$ \_\_\_\_\_

**C. Insurance** \$ \_\_\_\_\_

**D. Continuing Education** \$ \_\_\_\_\_

**E. Other** \$ \_\_\_\_\_

**V. Total Benefits** \$ \_\_\_\_\_

**TOTAL SALARY AND BENEFITS** \$ \_\_\_\_\_  
(I+II+III+/-IV+V = What the minister receives)

**A. Auto Expense (estimate or set limit)** \$ \_\_\_\_\_

**B. Conference Expense** \$ \_\_\_\_\_

**C. Professional Expense** \$ \_\_\_\_\_

**D. Other** \$ \_\_\_\_\_

**VI Total Expenses** \$ \_\_\_\_\_

**TOTAL SALARY, BENEFITS AND EXPENSES** \$ \_\_\_\_\_  
(I+II+III+/-IV+V+VI = What it costs the church)