

GUIDELINES · 2027

GUIDELINES FOR

Clergy Compensation

For the year 2027 — presented to Annual Conference, June 2026.

FULL TIME MINIMUM	\$46,700 for 2027
STATUS	Guidelines, not mandates
PRESENTED	Annual Conference, June 2026

Introduction

The following are guidelines, not mandates. We are operating under a more market-oriented approach to clergy employment than we might be used to. A congregation or charge can offer whatever it thinks is fair, but without guaranteed annual appointment, it might struggle to create a compensation package which would be attractive to a proper candidate; the Cabinet will not, nor cannot, force clergy to accept appointments they do not desire to take.

In defining what “full-time” means, we desire to speak as much about expectations of job performance and working conditions as about salary. The recommended ranges for each sort of appointment are thus guidelines, not mandates. Nevertheless, in comparing compensation packages, we have decided to propose a single number each year, percentages of which are used in describing all the salary ranges of all the types of appointment. That number is the Full Time Minimum (FTM), which expresses our judgment of the low end of the salary range for a full-time pastor in charge.

The Full Time Minimum (FTM) for 2027 is

\$46,700

This amount reflects a cumulative cost-of-living adjustment of approximately 11.3% from the original \$42,000 base established in 2024, calculated using an average annual increase of 2.8%. This minimum is presented to assist in finding a starting point for negotiating a pastor’s compensation. The Presiding Elder will negotiate for the health of both clergy and church.

Please understand that the Great Lakes Annual Conference covers a wide range of cost-of-living areas. The following factors should be taken into consideration when using this amount as a starting point:

1. **Geographic Location and Cost of Living.** The unique geographic location along with the area's cost of living should be considered. A tool that may be helpful in determining what is fair to clergy and church is MIT's Living Wage Calculator at livingwage.mit.edu. Pay attention to the Typical Expenses and Typical Annual Salaries (Education, Training, & Library is a suggested level) sections for fair salary ranges.
2. **Track Record and Fruitfulness.** The pastor's track record in previous years should be considered when setting salaries. If there has been fruitful Kingdom work, it should be accounted for. Conversely, compensation within the range should reflect the realities of the appointment.

Nature of Appointments

Appointments in our system are open-ended, not annual; that is, once an appointment is made, it is assumed that it will continue until either the pastor or the parish desires otherwise and acts upon that desire in harmony with our appointment procedures. The bishop fixes appointments at their beginning, but he does not "re-appoint" everybody each year. There is no end-date for an appointment, except in the case of Interim Pastors.

Interims are appointed for a term, usually six to twenty-four months. They serve in all regards as the pastor of the church, but they are there to provide a transition from one open-ended appointment to the next. Sometimes, they are appointed with the expectation that they will assist in congregational evaluation or healing or the preparation for future ministry. Interim appointments might become open-ended appointments, but that is not their intent. An Interim Pastor is usually compensated at the low end of the range for their appointment type, and benefits packages may vary from that offered for an open-ended appointment.

In cases where a pastor has not yet been ordained, or where there is no regular pastor, the Presiding Elder will either undertake to offer sacramental ministry oneself, or arrange for a qualified clergyperson to provide sacramental ministry as occasion requires.

These guidelines are for clergy appointments, not lay employees. The types of lay staff churches might be in the market for, and the expected compensation for their skills, varies too much for us to express an opinion on.

Types of Pastoral Appointments

All compensation percentages below are expressed as a percentage of the Full Time Minimum (FTM) of **\$46,700** for 2027.

APPOINTMENT TYPE	JOB EXPECTATIONS	COMPENSATION	PARSONAGE / HOUSING	BENEFITS	EXPENSES	TIME OFF
Pulpit Supply	Pulpit supply only	"Going Rate" per week (see below)	None	None	Only when bringing in from distance or overnight	None
1/4 Time Associate	Preaching as assigned Other duties as assigned < 15 hours/week	20–35% of FTM	Not expected	None	Mileage	4 weeks (incl. 4 Sundays) Required education/ conference events
1/4 Time Pastor	Preaching weekly Minimal pastoral care Minimal administration < 15 hours/week	25–45% of FTM	Not expected	None	Mileage	4 weeks (incl. 4 Sundays) Required education/ conference events
1/2 Time Associate	Preaching as assigned Other duties as assigned 15–30 hours/week	40–55% of FTM	May be provided	Retirement mandatory No insurance required	Mileage Some reimbursables	4 weeks (incl. 4 Sundays) Required education/ conference events
1/2 Time Pastor	Preaching weekly Pastoral care Administration of charge Some teaching/group leadership 15–30 hours/week	50–80% of FTM	May be provided	Retirement mandatory No insurance required	Mileage Some reimbursables	4 weeks (incl. 4 Sundays) Required education/ conference events
3/4 Time Associate	Preaching as assigned Other duties as assigned 30–40 hours/week	60–95% of FTM	Often available	Retirement mandatory Long-term disability mandatory Life/AD&D mandatory No health insurance required	Mileage Reimbursables	4 weeks (incl. 4 Sundays) Required education/ conference events Connectional ministry

APPOINTMENT TYPE	JOB EXPECTATIONS	COMPENSATION	PARSONAGE / HOUSING	BENEFITS	EXPENSES	TIME OFF
3/4 Time Pastor	Preaching weekly Pastoral care Administration of charge Teaching 30–40 hours/week	75–115% of FTM	Often available	Retirement mandatory Long-term disability mandatory Life/AD&D mandatory No health insurance required	Mileage Reimbursables	4 weeks (incl. 4 Sundays) Required education/ conference events Connectional ministry
Full Time Associate	Preaching as assigned Other duties as assigned 40–50 hours/week	80–125% of FTM	Required	Retirement mandatory Health insurance mandatory Long-term disability mandatory Life/AD&D mandatory	Mileage Reimbursables Continuing education	4 weeks (incl. 4 Sundays) Required conference events Up to 2 weeks cont. ed. Connectional ministry 1 free day/week Sabbatical leave available
Full Time Pastor	Preaching weekly Pastoral care Administration of charge Teaching 40–60 hours/week	100–150% of FTM	Required	Retirement mandatory Health insurance mandatory Long-term disability mandatory Life/AD&D mandatory	Mileage Reimbursables Continuing education	4 weeks (incl. 4 Sundays) Required conference events Up to 2 weeks cont. ed. Connectional ministry 1 free day/week Sabbatical leave available
Executive Pastor	Staff management Church administration Strategic planning Operational oversight Preaches occasionally 40–60 hours/week	110–140% of FTM	Required	Retirement mandatory Health insurance mandatory Long-term disability mandatory Life/AD&D mandatory	Mileage Reimbursables Continuing education	4 weeks (incl. 4 Sundays) Required conference events Up to 2 weeks cont. ed. Connectional ministry 1 free day/week Sabbatical leave available
Senior Pastor	Preaching weekly Managing staff Administration of charge Teaching Pastoral care 50+ hours/week	125–200% of FTM	Required	Retirement mandatory Health insurance mandatory Long-term disability mandatory Life/AD&D mandatory	Mileage Reimbursables Continuing education	4 weeks (incl. 4 Sundays) Required conference events Up to 2 weeks cont. ed. Connectional ministry 1 free day/week Sabbatical leave available

APPOINTMENT TYPE	JOB EXPECTATIONS	COMPENSATION	PARSONAGE / HOUSING	BENEFITS	EXPENSES	TIME OFF
Large Church / Multi-Site Pastor	Preaching weekly Managing staff of very large or multi-site church Administration of charge Teaching Pastoral care 50+ hours/week	150–250% of FTM	Required	Retirement mandatory Health insurance mandatory Long-term disability mandatory Life/AD&D mandatory	Mileage Reimbursables Continuing education	4 weeks (incl. 4 Sundays) Required conference events Up to 2 weeks cont. ed. Connectional ministry 1 free day/week Sabbatical leave available
Interim Pastor	Preaching weekly Pastoral care Administration of charge Preparing church for future appointment (limited tenure) Hours as appropriate	Low end of range by type	Negotiable	Depends on appointment type	Mileage Reimbursables	Negotiable

Benefits Requirements Summary

The following table summarizes the mandatory benefits by appointment type, as determined by the Conference Benefits Office. These requirements supersede any prior versions of this document.

APPOINTMENT LEVEL	RETIREMENT (PENSION)	LONG-TERM DISABILITY	LIFE / AD&D INSURANCE	HEALTH INSURANCE
Full Time	Required	Required	Required	Required
3/4 Time	Required	Required	Required	Not Required
1/2 Time	Required	Not Required	Not Required	Not Required
1/4 Time	Not Required	Not Required	Not Required	Not Required

For the most current information on benefits eligibility, requirements, and costs, please contact the Conference Benefits Office directly.

Accountable Reimbursement Plan (ARP)

Every church with an appointed pastor is strongly encouraged to establish an Accountable Reimbursement Plan (ARP). An ARP is a formal arrangement through which a church reimburses its pastor for legitimate ministry-related expenses. When properly administered, reimbursements under an ARP are not considered taxable income to the pastor, which benefits both the pastor and the church.

RECOMMENDED MINIMUM

We recommend that churches budget a minimum of **\$1,000 per year** for the accountable reimbursement plan for any appointed pastor, regardless of appointment level. Churches are encouraged to provide more as their budget and the pastor's needs allow.

An ARP typically covers the following categories:

- **Cell Phone / Technology.** A monthly cell phone stipend or reimbursement for the pastor's mobile phone, which serves as an essential tool for pastoral communication. A reasonable estimate is \$60–\$80 per month.
- **Travel and Mileage.** Reimbursement at the current IRS standard mileage rate for ministry-related travel, including hospital visits, pastoral calls, meetings, and errands on behalf of the church. Receipts or a mileage log should be required.
- **Continuing Education.** Funds for conferences, workshops, books, and other resources that support the pastor's ongoing professional and spiritual development.
- **Business Expenses.** Other reasonable expenses incurred in the course of ministry, such as office supplies, ministry-related subscriptions, hospitality expenses, and similar items.

To qualify as an Accountable Reimbursement Plan under IRS guidelines, the plan must meet three requirements: (1) expenses must have a ministry/business connection, (2) the pastor must adequately

substantiate expenses with receipts or records within a reasonable time, and (3) any excess reimbursement must be returned to the church. Churches should consult their treasurer or a tax professional to ensure their plan is properly structured.

Note: The \$1,000 minimum is a recommendation, not a mandate. Churches in rural areas may require higher travel allocations, while churches in urban settings may require less. The key is that every appointed pastor has access to a reimbursement plan for legitimate ministry expenses.

“Going Rate” for Pulpit Supply

When a church has a vacancy in the pastorate, or when said pastor is away, the church may find itself having to pay for pulpit supply. The “going rate” — the honorarium for preaching a Sunday in a charge — varies by locality, but a general rule is that of the “day’s wage.” Some might figure what a person flipping hamburgers at a fast-food restaurant would be paid for an eight-hour shift; others might take note of what a substitute teacher is paid per diem by the local school corporation. Generally speaking, the “going rate” for pulpit supply is in that neighborhood.

Connectional Ministry

All clergy are expected to contribute leadership to their district and conference. Serving on committees, as chairs of committees, or as a Presiding Elder takes time. Other clergy are available to lead seminars or preach revivals in other churches. Depending upon the level of one’s responsibilities, this may involve extra time away from the parish, including on Sundays, which does not count against vacation. A reasonable expectation for a leader in demand is two weeks, including Sundays, away from the local church. Beyond that, all absences need to be cleared through the staff-parish committee.

Likewise, all clergy under appointment are expected to participate in continuing education, the expectations for which are set by the Board of Ministry and adopted by the Clergy Session of Annual Conference. Taking part in continuing education events does not count against vacation.

It is important that the pastor and staff-parish committee communicate clearly about absences from the local church for the purposes of pursuing connectional ministry and continuing education, and that time off for these purposes not be abused.

Sabbatical Leave

The amount of sabbatical leave available in a given six-year period is to be an additional four weeks, including four Sundays. Applications for this sort of leave must be approved by the staff-parish committee and the Cabinet.

Change of Appointment

In some areas, an additional week of paid leave is granted by the sending church or receiving church or both when a new appointment is finalized. This is negotiable by the Presiding Elders involved.