

2027 Part-Time Compensation Guidelines for Authorized Ministry

from the Committee on Ministry

Thank you for reading the 2027 Part-Time Compensation Guidelines for Authorized Ministers in the Wisconsin Conference, United Church of Christ! Readers of this document are encouraged to consider the importance of **fair, just, and appropriate compensation** for Authorized Ministers.

These Guidelines:

- Are intended to be used for **part-time positions**. A **full-time compensation guide** is available in a **separate document**.
- Were reviewed by the Executive Team of the Wisconsin Conference Committee on Ministry and the Wisconsin Conference Staff.
- **Apply to anyone who is serving as an Authorized Minister in a Local Church** of the Wisconsin Conference, including: part-time settled pastors, interim pastors, designated term pastors, solo pastors, senior pastors, co-pastors, shared ministry pastors, and associate or assistant pastors.
- Are intended to be minimum guidelines. Churches that cannot afford to pay their pastor(s) at these minimum guidelines, including experience, should speak with Wisconsin Conference Staff.
- Focus on the **total cost** of funding the position of pastor. A pastor's salary is not the only number to be considered. These guidelines give recommendations on all areas of compensation.
- Are updated every year.

The Reality Facing Local Churches and Authorized Ministers Today:

There are more open ministry positions in the United Church of Christ today than there are ministers to fill them. This creates competition and is a reminder for Local Churches that compensation must be adequate, just, and fair in order to attract ministers in search.

Many ministers currently in search are engaged in a nationwide search, including churches in many Conferences across the UCC. This again leads to competition and the need for Local Churches to consider the level of compensation they can afford.

Important Facts

1. The Wisconsin Conference encourages **fair and just compensation** for Authorized Ministers, which means that wages will be reasonable, livable, and commensurate to similarly-educated professionals in the workplace.
2. These compensation levels should make it possible for Authorized Ministers to live in the communities they serve.
3. Pastoral compensation is tied to stewardship. The Wisconsin Conference has many stewardship resources for congregations that can assist in faithful and generous giving. Please reach out to Conference staff for guidance.
4. Honest conversations are needed regarding what a Local Church is able to pay their pastor(s). If a Local Church can no longer pay a part-time pastor, please contact Conference staff to explore the scope of ministry (See Page 3 for a definition of Scope of Ministry).
5. Paying above minimum guidelines should be celebrated! If a Local Church is able and chooses to pay their pastor generously, all related ministries will flourish.
6. Arriving at a fair and just salary requires open, thorough, gracious, and at times frank conversations with both the minister and congregational leadership to address the appropriate scope of ministry.
7. These guidelines take into account that it is impossible for any formula to account for the many different economic and geographical contexts which make up the Wisconsin Conference. Each Local Church and Authorized Minister should determine the compensation that reflects their community fairly and justly.
8. It is inappropriate and harmful to assume that Authorized Ministers are “not in it for the money” or don’t care if they are paid well. Ministers have families to support, bills to pay, and many of the same financial pressures that all face. Pastors can and should care about their compensation levels, and it is unfair to believe they should not because of their chosen profession.

IMPORTANT: Compensation packages that go above and beyond these minimum guidelines should be celebrated. Many congregations in the Wisconsin Conference are generous in their compensation of their pastors. Please do not lower your current, settled pastor's salary to match these guidelines if you are already paying your pastor above these guidelines!

CHANGES IN THIS YEAR'S 2027 PART-TIME COMPENSATION GUIDELINES

- Instead of using salary ranges for part-time compensation, a **minimum salary basis is given** for each of the part-time categories, 1/4-time, 1/2-time, and 3/4-time.
- Because of the use of minimums, a specific amount of **compensation per years of experience has been added** just as in the full-time guidelines. The specific amount is \$540 per year of experience, which is the same amount as the 2027 Full-Time Guidelines.

IMPORTANT DEFINITIONS

Salary Basis:

The Cash Salary amount plus the Housing Allowance (Cash Salary + Housing Allowance).

Cash Salary:

1. Without a parsonage, the salary amount before the Housing Allowance is added
2. With a parsonage, the salary amount offered.

Total Compensation Package:

The total monetary amount of the Salary Basis, General Benefits, and Professional Benefits.

Scope of Ministry:

The range of pastoral duties and hours of work.

Full-time positions average 40 hours weekly.

Three-quarter-time positions average 30 hours weekly.

Half-time positions average 20 hours weekly.

Quarter-time positions average 10 hours weekly.

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How to Determine Compensation for Part-Time Authorized Ministry Positions

Use the Step-by-Step Guide Below.

Step 1A:

Determine the Minimum Salary Basis*

The 2027 Part-Time Compensation Guidelines set the Minimum Salary Basis for Part-Time Authorized Ministers:

3/4-Time Position: \$57,680

1/2-Time Position: \$41,200

1/4-Time Position: \$22,660

Local Churches that are offering part-time ministry positions **with a parsonage** should adjust the Minimum Salary Basis accordingly when determining the Total Compensation Package.

We invite you to be in conversation with your Conference staff.

*Social security offset is calculated and added on top of the Adjusted Salary Basis. (See page 7)

WRITE THE MINIMUM SALARY BASIS HERE: \$ _____ (1A)

Step 1B:

Determine the Final Salary Basis Taking into Consideration Years of Experience

Increase the Minimum Salary Basis by \$540 per year of experience with no maximum range.

\$540 x _____ (years of experience) = \$ _____ (1B)

[See Page 14 for special considerations for experience, including education level and other skills.]

ADD STEP 1A AMOUNT TO STEP 1B AMOUNT TO DETERMINE FINAL SALARY BASIS:

STEP 1A AMOUNT \$ _____

+ STEP 1B AMOUNT \$ _____

ADJUSTED SALARY BASIS = \$ _____ (1)

*Social security offset is calculated and added on top of the Adjusted Salary Basis. (See page 7)

Why Use \$540 per year for Calculating Experience?

Fairness. This is the same amount used for experience in the full-time guidelines.

**Wisconsin Conference, United Church of Christ
2027 Part-Time Compensation Guidelines for Authorized Ministry**

How to Determine Compensation for Part-Time Authorized Ministry Positions

CONTINUED

Step 2:

Discuss with Minister their desire to designate any portion of their Final Salary Basis to cover one or more of the following benefits as listed below. *Check benefits selected.*

- ☐ Annuity (see page 11)
- ☐ Life Insurance/Disability Income Plan (see page 11)
- ☐ Group Health Insurance (see page 11)
- ☐ Dental Insurance (see page 11)
- ☐ Vision Insurance (see page 11)

Step 3:

Adjust the Final Salary Basis to determine the Cash Salary based on any other designated benefits.

If no other benefits are requested by the minister, take the Final Salary Basis amount from Step 1 and enter it below as the AMOUNT OF CASH SALARY.

If the minister and Local Church agree on particular benefits, **subtract** each benefit from the Final Salary Basis determined in Step 1.

FINAL SALARY BASIS FROM STEP 1 \$ _____

Minus Annuity \$ _____

Minus Life Insurance/Disability Income Plan \$ _____

Minus Group Health Insurance \$ _____

Minus Dental Insurance \$ _____

Minus Vision Insurance \$ _____

AMOUNT OF CASH SALARY = \$ _____ (3)

For example, if the Final Salary Basis is Determined at \$41,200, and the minister requests \$5,000 towards Annuity, the Amount of Cash Salary is \$36,200.

Why are Other Benefits subtracted from the Final Salary Basis?

Other Benefits must be subtracted from the Final Salary Basis in order to determine the correct Social Security Offset in Step 4 on the following page. Other Benefits are not taxed and therefore should not be part of the Cash Salary, which is used to determine the Social Security Offset.

How to Determine Compensation for Part-Time Authorized Ministry Positions

CONTINUED

Step 4:

Calculate the Social Security Offset by multiplying the Amount of Cash Salary in Step 3 by .0765.

Authorized Ministers are considered self-employed by the IRS for purposes of Social Security and Medicare (though not for purpose of federal income tax), which requires that ministers pay 15.3% of their income. Local Churches should pay the minister the employer portion of this annual tax of 7.65% of the Cash Salary.

CASH SALARY (3) \$_____ x .0765 = SOCIAL SECUTIRY OFFSET

WRITE SOCIAL SECURITY OFFSET AMOUNT HERE \$_____(4)

For example: If the Cash Salary is \$50,000, this number multiplied by .0765 = \$3,825.

How to Determine Compensation for Part-Time Authorized Ministry Positions

CONTINUED

Step 5:

Determine Total Compensation Package by adding the Final Salary Basis from Step 1 and Social Security Offset from Step 4.

FINAL SALARY BASIS FROM STEP 1: \$_____

+ SOCIAL SECURITY OFFSET FROM STEP 4: \$_____

TOTAL COMPENSATION PACKAGE: \$_____ (5)

How to Determine Compensation for Part-Time Authorized Ministry Positions

CONTINUED

Step 6:

Determine Optional Professional Benefits

The following benefits are optional and can be added to the Total Compensation Package. Indicate the amount for each benefit offered.

CONTINUING EDUCATION

Continuing education financial support should cover tuition, travel, housing, books, and meals. A minimum of \$750 a year is recommended.

WRITE THE CONTINUING EDUCATION AMOUNT HERE \$ _____

PROFESSIONAL EXPENSES

Professional expenses should reimburse any business expenses such as professional organization dues, the cost of professional books, journals, and magazines, the cost of ministry-specific attire, etc.

WRITE THE PROFESSIONAL EXPENSES AMOUNT HERE \$ _____

COMMUNITY OF PRACTICE

The Wisconsin Conference offers Communities of Practice groups (COP) for all Authorized Ministers. It is expected that the Local Church pay the \$250 yearly fee.

WRITE THE COMMUNITY OF PRACTICE AMOUNT HERE \$ _____ 250

TRAVEL/MILEAGE

Local Churches are expected to cover all mileage costs related to ministry. The IRS mileage rate in 2026 was 76 cents per mile. Churches are encouraged to budget an amount that covers all mileage for the year.

WRITE THE TRAVEL/MILEAGE AMOUNT HERE \$ _____

ADD PROFESSIONAL BENEFITS:

+ CONTINUING EDUCATION AMOUNT \$ _____
+ PROFESSIONAL EXPENSES AMOUNT \$ _____
+ COMMUNITY OF PRACTICE \$ _____ 250
+ TRAVEL/MILEAGE \$ _____
= TOTAL PROFESSIONAL BENEFITS \$ _____ (6)

Other Considerations for Part-Time Ministry Positions

HOUSING BENEFITS

THE HOUSING ALLOWANCE:

Part-time clergy who rent or own their own home should receive a Housing Allowance. It is important that this decision is recorded in official minutes of a leadership meeting each year. The Housing Allowance amount should not be taxed. Before the beginning of the calendar year, the church and pastor designate a percentage of the pastor's Salary Basis as a housing allowance. To satisfy IRS requirements, the salary and housing allowance should also be listed in separate line items in the church's annual budget.

When deciding the amount of the Housing Allowance, the Authorized Minister and Local Church leadership shall set the amount by determining the lesser of:

1. the minister's reasonable compensation,
2. the fair rental value of the home, or
3. the actual expenses directly relating to providing the home.

(See <https://www.irs.gov/taxtopics/tc417>)

**If a part-time minister's housing allowance meets the above requirements, it can be the majority or even all of the part-time minister's salary basis.*

If the Local Church is not providing a parsonage, the Salary Basis [the number arrived in Steps 1 on Page 5] should include the Housing Allowance. For example, if the minimum Salary Basis is used (\$57,680), and the Housing Allowance is \$20,000, the Cash Salary is \$37,680. The Salary Basis still is \$57,680.

WRITE THE HOUSING ALLOWANCE AMOUNT HERE \$ _____

THE PARSONAGE ALLOWANCE:

A parsonage provided by a church for its Authorized Ministers is part of the total compensation package. The parsonage should be in good condition and regularly maintained, with repairs completed in a timely manner and regular improvements. The church typically pays for all repairs, improvements, and utilities.

Authorized Ministers living in a parsonage are advised to designate a portion of their Cash Salary as a "Parsonage Allowance." To the extent that it is used to pay for parsonage related expenses, this allowance is not subject to income taxes.

It is important that this decision is recorded in official minutes of a leadership meeting. The Parsonage Allowance amount should not be taxed. Before the beginning of the calendar year, the church and pastor designate a percentage of the pastor's cash salary as a parsonage allowance. To satisfy IRS requirements, the salary and parsonage allowance should also be listed in separate line items in the church's annual budget.

WRITE THE PARSONAGE ALLOWANCE AMOUNT HERE \$ _____

Other Considerations for Part-Time Ministry Positions

OTHER BENEFITS

CRIMINAL BACKGROUND CHECK:

All UCC Authorized Ministers must submit a Criminal Background Check in order to circulate their Ministerial Profile for Search and Call. Local Churches should reimburse their newly called minister for this expense.

ANNUITY:

The Annuity Plan is provided by the UCC Pension Boards (www.pbucc.org), and the part-time minister may request that a portion of or all of the Salary Basis be designated as an annuity payment, depending on contribution limits set by law. These contributions are before tax and are typically paid directly to the Pension Boards by the Local Church.

For example, if the part-time minister's Salary Basis is \$57,680 and the minister requests that \$27,680 be put towards the Annuity, the remaining \$30,000 may be paid as cash salary and/or portioned into other categories.

WRITE THE ANNUITY AMOUNT HERE \$_____

INSURANCE:

Local Churches calling part-time ministers should allow the Authorized Minister's Salary Basis to be used for insurance as long as the insurance cost(s) are within the Salary Basis amount. Local Churches are encouraged to be flexible in these conversations.

Life Insurance/Disability Income Plan:

The Life Insurance and Disability Income Plan is provided by the UCC Pension Boards (www.pbucc.org). The typical premium paid by Local Churches is calculated at 1.5% of the Salary Basis (Multiply .015 by the Salary Basis).

WRITE THE LIFE INSURANCE/DISABILITY INCOME PLAN HERE: \$_____

Group Health Insurance:

Group Health Insurance is provided by the UCC Pension Boards. The Rate Locator and Plan Options for Group Health Insurance can be found on the Pension Boards website: www.pbucc.org. Information required is minister's age, the Zip Code of the Local Church, and Conference.

WRITE THE GROUP HEALTH INSURANCE AMOUNT HERE \$_____

Dental Insurance:

Dental Insurance is provided by the UCC Pension Boards. The rates can be found on the Pension Boards website: www.pbucc.org.

WRITE THE DENTAL INSURANCE AMOUNT HERE \$_____

Vision Insurance:

Vision Insurance is provided by the UCC Pension Boards. The rates can be found on the Pension Boards website: www.pbucc.org.

WRITE THE VISION INSURANCE AMOUNT HERE \$_____

WORKERS COMPENSATION

Local Churches are required by law to provide worker's compensation insurance coverage for all employees, including ministers.

MALPRACTICE INSURANCE

Local Churches are encouraged to purchase malpractice insurance if this is not already included in their current insurance policy. This is purchased by the Local Church, not the Authorized Minister.

Other Considerations for Part-Time Ministry Positions

VACATION AND LEAVE-TAKING BENEFITS

VACATION

Local Churches should provide vacation to Authorized Ministers serving in part-time positions. The vacation time provided for part-time positions is four times the hours weekly worked including four Sundays (For example, a one-quarter-time position should receive $4 \times \frac{1}{4} = 4 \times 10$ -13 hour work week, a half-time position should receive $4 \times \frac{1}{2} = 4 \times 20$ -25 hour work week, and a three-quarter time position should receive $4 \times \frac{3}{4} = 4 \times 30$ -35 hour work week).

HOLIDAYS AND DAYS OFF

Part-Time Authorized Ministers should have all government holidays off with a provision for compensatory time when a government holiday falls on a Sunday or a day requiring pastoral work.

CONTINUING EDUCATION STUDY LEAVE

Local Churches are encouraged to provide Part-Time Authorized Ministers with the equivalent of two, part-time weeks of Continuing Education Study Leave per year, including weekends.

SICK LEAVE

Local Churches are encouraged to create a Sick Leave Policy. Sick Leave typically accrues at the rate of one day per month, and may be used for personal illness or accident, or for the care of a person in the minister's immediate family (spouse, partner, child, or parent). It may also be used for medical and dental appointments.

DISABILITY LEAVE

In the case of a leave of up to 30 days due to illness or accident, the Local Church is expected to continue the minister's salary and all benefits without interruption. When a leave extends beyond 30 days, the Conference office and the UCC Pension Boards should be notified for application for disability benefits.

PARENTAL LEAVE

For the period prior to and/or immediately following the birth or adoption of a child, a Parental Leave of a minimum 6 weeks at full compensation is encouraged.

COMPASSIONATE LEAVE

Compassionate Leave is typically provided in the case of an illness, death, or personal emergency within the minister's immediate family (spouse, partner, child, parent, in-laws, grandparents, grandchildren, and siblings). 5 days paid Compassionate Leave is expected.

CIVIC SERVICES LEAVE

Full-time or part-time ministers who are members of the US Military Reserve or National Guard should be excused from work when called for military duty, and ministers should be granted leave for jury duty.

Other Considerations for Part-Time Ministry Positions

VACATION AND LEAVE-TAKING BENEFITS CONTINUED

SABBATICAL LEAVE

Local Churches should offer a Sabbatical Leave of 2 months after every 7 years of service for Authorized Ministers serving in part-time position. Following a Sabbatical Leave, it is expected that ministers remain in service at their ministry setting for at least 1 full year. Ministry Settings are encouraged to set aside funds in their annual budget each year to cover costs of providing pastoral services during the Sabbatical Leave (Please contact the Conference office for a copy of the UCC resource, "A Sure Foundation," Pages 35-42, for more information on Sabbatical Leave).

Why Are Sabbaticals Important and Why Should They Be Provided to Part-Time Ministers?

The concept of Sabbatical is rooted in scripture and offers a time of sustained study, travel, and personal and professional renewal, enabling ministers to be of greater service within their ministry over time.

Many ministers serve for years without a Sabbatical. Local Churches should encourage their pastors to take a Sabbatical. Sabbaticals give rest, renewal, and a break for pastors who are often on call 24/7.

Part-Time Ministers are just as susceptible to burnout and unrealistic expectations as Full-Time Ministers. A sabbatical is a gracious and important gift of the congregation to the Part-Time Minister.

Please speak with Conference staff about Sabbatical resources.

Other Considerations for Part-Time Ministry Positions

OTHER PROFESSIONAL BENEFITS

WIDER CHURCH INVOLVEMENT

Authorized Ministers are expected to participate in the full life of the Wisconsin Conference and the wider United Church of Christ, by serving on Conference and/or Association Committees and Teams, and/or at UCCI Camps: Daycholah, Moon Beach, and Cedar Valley. Local Churches should recognize that Authorized Ministers who serve in part-time positions may have less time available to participate in the wider church. Any wider church involvement by an Authorized Minister in a part-time position should not be considered as time off or vacation.

MINISTER'S DEATH

In the event of a minister's death, the Local Church is encouraged to provide the minister's spouse or partner and/or dependents with, at minimum, the minister's part-time salary for the current month of service and any vacation time unused. In the case of the parsonage, the Ministry Setting should also provide the parsonage to the minister's family free of charge for up to 90 days, or a housing allowance when there is no parsonage provided. The Local Churches and/or the family should contact Conference staff for assistance with provision of insurance and other benefits.

EVALUATIONS

All Local Churches and Authorized Ministers are strongly encouraged to participate in an annual evaluation. Contact the Conference office for a copy of the resource "A Sure Foundation," Pages 22-27, for more information on Evaluations.

PASTORAL SUPPORT COMMITTEES (FORMERLY PASTORAL RELATIONS COMMITTEE)

Local Churches should establish a small committee with the responsibility of nurturing the minister, the relationship between the minister and the congregation, and clarifying the role of the minister. The PSC in care can build the trust and communication necessary to deal effectively with tension or conflicts that arrive. Please contact Conference staff for resources on creating a PSC.

SPECIAL SETTINGS IN MINISTRY

SHARED MINISTRY POSITIONS

Shared Ministry positions by definition include two or more part-time Local Church positions. If the Shared Ministry position is full time, it is recommended that the Full-Time Compensation Guidelines be used and the Local Churches should decide how the expenses are divided. If the Shared Ministry position is not full time even between more than one Local Church, these Part-Time Guidelines should be used and the Local Churches should decide how the expenses are divided.

INTERIM MINISTRY

Part-Time Interim Ministers should be paid on the same scale as other part-time ministers, using these Guidelines.

PULPIT SUPPLY

It is recommended that Local Churches pay a minimum of \$200 for Sunday Pulpit Supply and additional mileage reimbursement.

MULTIPLE STAFF AND SUPPORT STAFF PERSONNEL

ASSOCIATE/ASSISTANT MINISTERS

Compensation for part-time Associate/Assistant Ministers should follow these Part-Time Guidelines. On average, Associate Ministers typically receive 75%-80% of the senior pastor's compensation package. The church participation size, the minister's education and experience, and expected duties should be taken into consideration.

LICENSED MINISTERS

Compensation for Part-Time Licensed Ministers, who are Authorized Ministers, should address the amount of time and responsibilities required for the ministry position with attention to these guidelines.

NON-ORDAINED OR AUTHORIZED STAFF PERSONS & SUPPORT STAFF

Additional staff members in churches, such as a Christian Education position (with a non-ordained or Licensed Minister in the position), secretaries, organists, custodians, etc. are part of the ministry of the church and should be paid equitable salaries. Compensation packages should include consideration of weekly hours and years of services, and Social Security, Cost of Living and retirement. The UCC Pension Boards provide a pension plan for lay workers.

SPECIAL CONSIDERATIONS FOR EXPERIENCE

Local Churches should decide the Cash Salary dependent on experience, high level of proficiencies and education, including certificates earned, courses taken, specialized skills, and/or advanced graduate degrees.

CALL AGREEMENT TEMPLATE

Please contact Conference staff for a Call Agreement Template that can be used to create a Call Agreement.

WISCONSIN CONFERENCE AND UCC NATIONAL SETTING ASSISTANCE FOR PASTORS

The Wisconsin Conference and National Setting of the United Church of Christ have emergency funds for medical and other emergencies, including retirement support.

Wisconsin Conference Resources:

Members-In-Discernment Grant

Seminary Loan Repayment

Clergy Continuing Education Grant

Dental Assistance Grant – St. John's of Hartford created a dental assistance fund to help people in UCC congregations in Wisconsin with dental care expenses.

Ministerial Assistance Grants (often awarded in partnership with the Pension Boards) – Please contact your Associate Conference Minister to inquire about ministerial assistance.

Additional Grant Opportunities

The National Setting of the UCC offers grants that range from Ministry Education Scholarships to Leadership Development Scholarships to Program Grants.

More information can be found by speaking with Conference staff and on the Wisconsin Conference website: <https://www.wcucc.org/conference-giving/grants/>

COMPENSATION WORKSHEET

Part-Time Authorized Ministers

FINAL COMPENSATION PACKAGE (Page 8, Step 5) \$ _____

+ TOTAL PROFESSIONAL BENEFITS (Page 9, Step 6) \$ _____

FINAL COMPENSATION PACKAGE
w/Optional Professional Benefits

OTHER NUMBERS FOR RECORDS:

SOCIAL SECURITY OFFSET: (Page 7, Step 4) \$ _____

HOUSING ALLOWANCE/PARSONAGE ALLOWANCE AMOUNT (Page 10)
\$ _____

OTHER BENEFITS (Page 6, Step 3)

ANNUITY \$ _____

LIFE INSURANCE/DISABILITY INCOME PLAN \$ _____

DENTAL INSURANCE \$ _____

GROUP HEALTH INSURANCE \$ _____

OPTIONAL VISION INSURANCE \$ _____

CONTINUING EDUCATION (Page 9, Step 6) \$ _____

PROFESSIONAL EXPENSES (Page 9, Step 6) \$ _____

COMMUNITY OF PRACTICE (Page 9, Step 6) \$ 250

TRAVEL/MILEAGE (Page 9, Step 6) \$ _____