

APPENDIX b

2027 Minimum Compensation Standards

This document includes current Annual Conference rules outlining minimum compensation standards, plus the 2027 Minimum Salary Schedule and an additional recommendation (noted). Minimum compensation standards are also printed in Section N(4) of the 2026 Conference Journal, applicable passages from *The Book of Discipline 2020|2024* ¶342 and Conference Fiscal Rule XII.K of the 2025 & 2026 Conference Journal.

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All appointed pastors must receive compensation at least equal to the amounts set by the Conference. Churches are encouraged to pay their pastors more than minimum compensation. It is the responsibility of the District Superintendent to inform the SPRC and Church/Charge Conference about minimum compensation standards for their pastor. However, pastors should also be well informed.

Minimum compensation includes the following components:

1. CASH SALARY: Minimum Salary Schedules may be found in each year's report from the Conference Commission on Equitable Compensation (CEC). Associate Members, Local Pastors, and Provisional Members are to use Schedule PLA. Elders and Deacons who are Full Members of the Conference or of other United Methodist Conferences are to use Schedule FM.

2027 Minimum Salary Schedule FM

(Elders & Deacons in Full Connection)

Using MCS rules from the 2015 Annual Conference

Year	Percent of MCS	Salary	Year	Percent of MCS	Salary	Year	Percent of MCS	Salary
1	76%	\$56,757	11	86%	\$64,225	21	96%	\$71,693
2	77%	\$57,504	12	87%	\$64,972	22	97%	\$72,440
3	78%	\$58,250	13	88%	\$65,718	23	98%	\$73,186
4	79%	\$58,997	14	89%	\$66,465	24	99%	\$73,933
5	80%	\$59,744	15	90%	\$67,212	25	100%	\$74,680
6	81%	\$60,491	16	91%	\$67,959	26	101%	\$75,427
7	82%	\$61,238	17	92%	\$68,706	27	102%	\$76,174
8	83%	\$61,984	18	93%	\$69,452	28	103%	\$76,920
9	84%	\$62,731	19	94%	\$70,199	29	104%	\$77,667
10	85%	\$63,478	20	95%	\$70,946	30	105%	\$78,414

2027 Minimum Salary Schedule PLA

(Provisional Members, Local Pastors, Associate Members)

Using MCS rules from the 2015 Annual Conference.

Year	Percent of MCS	Salary	Year	Percent of MCS	Salary	Year	Percent of MCS	Salary
1	66%	\$49,289	11	76%	\$56,757	21	86%	\$64,225
2	67%	\$50,036	12	77%	\$57,504	22	87%	\$64,972
3	68%	\$50,782	13	78%	\$58,250	23	88%	\$65,718
4	69%	\$51,529	14	79%	\$58,997	24	89%	\$66,465
5	70%	\$52,276	15	80%	\$59,744	25	90%	\$67,212
6	71%	\$53,023	16	81%	\$60,491	26	91%	\$67,959
7	72%	\$53,770	17	82%	\$61,238	27	92%	\$68,706
8	73%	\$54,516	18	83%	\$61,984	28	93%	\$69,452
9	74%	\$55,263	19	84%	\$62,731	29	94%	\$70,199
10	75%	\$56,010	20	85%	\$63,478	30	95%	\$70,946

Note: The MCS used to create the above salary tables is the "Adjusted" MCS (MCS-A) and reflects a 1% reduction of the true calculated MCS (MCS-C) due to the annual increase for years of service that is built into the salary tables.

2026 MCS-C Calculated = \$75,434

2026 MCS-A Adjusted = \$74,680

2026 Median Housing Allowance = \$36,324

Proper placement on the Salary Schedule is determined as follows:

- a. Each step on the schedule refers to the total number of service years in that clergy relationship.
- b. Years are equal to total years on that schedule and not simply years since reception into Conference Membership. When calculating the years of service, the first year in the status counts as year one. (eg: Service as an elder ordained in 2000 and continuously appointed without leave of absence as of January 1, 2027 is in her 28th year (2027 – 2000 + 1).) If a pastor's appointment years are not continuous, then the Board of Pension & Health Benefits (via the Benefits Manager) should be consulted to obtain the accurate number of service years appropriate for the pastor. It shall be the responsibility of the pastor to identify their correct years of service and proper Year on the salary schedule.
- c. Years on Schedule PLA do not transfer to Schedule FM. A pastor's first year as a full member puts them at year one on Salary Schedule FM regardless of the number of years served prior to full membership.
- d. Clergy who have transferred into to this Conference or are approved to be under appointment in this Conference while retaining their membership in another Conference or in another Methodist Denomination shall have their years of service in those conferences or denominations count towards determining their proper placement on the salary schedule. Years as a Provisional, Local Pastor or Associate Member count towards placement on Schedule PLA and years of service as a Full Member count towards placement on Schedule FM.
- e. Minimum salaries are prorated for part-time appointments.

2. HOUSING: Adequate housing shall be provided, using as a guideline "Parsonage Policies and Standards," for each eligible clergy appointed to a charge.

- a. **A housing allowance provided in lieu of a parsonage shall be determined after consultation with realty professionals and be based on the average cost to rent a suitable home within three miles of the church plus 10%, or \$24,000, whichever is higher.** [Rules 19-03. See Parsonage Policies and Standards.]
- b. This amount may be prorated for part-time appointments.
- c. In the case of clergy couples where no parsonage is provided, both congregations will share in the payment of an adequate housing allowance. If there is a parsonage provided to one member of the clergy couple, the church of the other clergy member will provide funds to the other church, or to the clergy involved, to ensure that housing is adequate, provided that such amount will not ordinarily exceed one half of the amount stated above. Any such arrangement shall be agreed upon by all parties involved and shall be approved by the District Superintendent(s). This is intended to be in keeping with Judicial Council Decision 588, October 23, 1987.

3. AUTO: The appointed pastor's ministerial auto expense, which excludes personal use and commuting miles from home to church, shall be an allowance provided each pay period or a monthly reimbursement. The minimum allowance shall be **\$3,500 per year for single-point charges, and \$5,250 per year for multi-point charges.** These amounts may be prorated for part-time appointments.

4. UTILITIES: Reasonable allowances or monthly reimbursables for natural gas, water, electricity, sewer, trash, recycling, green waste collection, basic providers of cable/dish/stream/TV plan, High Speed Internet are recommended. Access to High Speed Internet may include DSL or Cable Modem for ministry purposes. Phone, including related taxes, fees, and surcharges, or **Cell phone plan**, line access, and all related surcharges, taxes and fees related to the cost of a single staff phone, **shall be provided.**

5. CONTINUING EDUCATION: A **minimum of \$500** shall be provided for continuing education purposes. This amount may be prorated for part-time appointments.

6. MINISTERIAL AND TRAVEL EXPENSES: **Travel and other expenses directly related to performance of pastoral duties shall be paid by the church** or provided as a reimbursement to the pastor.

7. ANNUAL CONFERENCE EXPENSES: Expenses related to the attendance of Annual Conference **shall be paid by the church** or provided as a reimbursement to the pastor in the amount of the actual costs for registration, travel, room and board.

RECOMMENDATION: Amount for this expense is at least **\$1000 annually even for part-time appointments. Part-time clergy attend Annual Conference for the full event, and not on a pro-rated basis.**

8. HEALTH INSURANCE: Please refer to the Board of Pension and Health Benefits Rules for all policies and standards. For active Clergy in full-time or three-quarter appointments, **the salary paying unit(s) are responsible for the full amount of the cost for the clergyperson and family.** For clergy appointed one-half time, the church shall be responsible for payment of one half of the premium cost for the clergy and family. For clergy appointed one-quarter time, the church shall be responsible for payment of one quarter of the cost for the clergy and family. (See Conference Rule XII.Q.5 Financial Responsibility for Health Insurance)

9. PENSION AND COMPREHENSIVE PROTECTION PROGRAM: Please refer to the Board of Pension & Health Benefits Rules for policies and standards, as well as the Salary & Benefits Guidelines provided in the charge conference resources.

10. HAWAII DISTRICT COST OF LIVING: For pastors appointed in the district of Hawaii, a minimum of \$1,200 geographical cost of living variant shall be provided annually by the local church.