

Western Yearly Meeting of Friends

Minimum Base Guidelines for Full-Salaried Pastors for 2018

The Board on Christian Ministries and Evangelism recommends the following guidelines for the full-salaried pastor in 2018. *Full-time is regarded as 40 plus hours per week.* An increase of 0.3% for overall expense from the previous year is recommended based on the cost of living set by Social Security.

Salary	\$ 25,196.	per year
Auto/travel	7,951.	reimbursable
Professional Expense	1,481.	reimbursable
Utilities and furnishing Allowance	6,256.	reimbursable
Retirement Plan*	2,520.	Meeting pays
Sub-total	\$ 43,404.	
+ Medical Insurance		
+ Housing**		
Equals Total	\$ _____	

Medical Insurance: (Estimated cost - Meeting paying insurance)

Meetings are encouraged to explore options for health insurance including Medical Savings Account.

Parsonage or Housing Allowance** (Meeting pays or provides)

*Every pastor should be enrolled in a retirement plan. The FUM Retirement Plan is considered a participatory plan in which the Meeting and the pastor both contribute equal amounts, each 5% of the pastor's salary, totaling 10%. Half the contribution is considered to be income of the pastor and must be included for tax purposes.

** The I.R.S. regulations require that the rental value of a parsonage be set by a real estate person. I.R.S. regulations allow a church to furnish a pastor a complete home and furnishings, including lawn care as a non-taxable allowance. This amount is not included as salary for reporting income but is considered income when the pastor calculates the self-employment tax (Social Security).

The above is a recommended minimum guideline. The Board encourages Meetings with full-salaried pastors to exceed these recommendations. For those Meetings that already meet or exceed these minimums, we recommend cost-of-living adjustments that equal the current year's inflation rate. Merit increases should be considered independent of cost-of-living adjustments.

It is recommended that a full-time pastor be given at least three weeks' vacation. Time away from the local meeting in ministry (youth camp or yearly meeting) should not be counted as vacation.

Financial arrangements for the pastor must be approved by the Monthly Meeting prior to the start of the Meeting's fiscal year in which it is to take effect.

It is recommended that a pastor be given a yearly evaluation, and that there be a written evaluation every two years.

Minimum Base Guidelines for Part-Time Salaried Pastors for 2018

The Board on Christian Ministries and Evangelism recommends the following guidelines for part-time pastors.

The arrangement of the pastoral call should clarify the number of hours per week expected of the pastor. This should take into account not only time spent with members or with meeting activities but also time required in preparation for preaching, teaching or other leadership.

We recommend that salary and benefits be proportional in regard to hours per week with the full-time guidelines.

A thirty hour week would be 75% of full-time.

A twenty hour week would be 50% of full time.

Meetings are encouraged to consider offering some compensation toward selected benefits in proportion with time arrangement. Full compensation should be made in regard to travel and professional expense. Meetings are recommended to provide continuing education opportunities for their pastors. Three weeks of vacation is recommended, as such service is usually year round.

Guidelines for Compensation for Guest Worship Speakers

The Board on Christian Ministries and Evangelism recommends that Monthly Meeting consider preparation, travel and Sunday time required when inviting a visiting pastor to be a guest speaker. Compensation is recommended, taking this into account.

Meetings are recommended to offer a gift of \$75-\$100 **plus travel expense**. Travel expense is to be calculated dependent upon distance traveled. (Federal mileage rate allowed currently is 53.5 cents per mile.)