

## Cash Salary Guidelines – 2023

- A. All congregations are encouraged to use the Minimum Cash Salary Table figures in calculating pastoral compensation and to also take into consideration:
- higher than average “cost of living” in various parts of the country;
  - merit for outstanding pastoral leadership;
  - acknowledgment of milestones and markers of ministerial service; and
  - evidence of application of growth in leadership through participation in continuing education events.
- B. The Minimum Cash Salary Table for Pastors assumes the pastor will pay parsonage utilities and self-employment taxes.
- C. Implementation of the Affordable Care Act has changed the tax liability of insurance costs formerly paid by congregations and other denominational institutions for the pastor/family. For those pastors who are not eligible for reimbursable health plans, congregations are encouraged to supplement the base cash salary at a rate of  $\frac{2}{3}$  of the health care premium in order to be consistent with our recommended guideline of  $\frac{2}{3}:\frac{1}{3}$  ratio (unless the pastor's medical insurance is being covered by the spouse's plan, in which case we recommend paying 100% of the additional cost to the spouse). Note: while this will increase the income and self-employment tax amounts for the pastor, it will also increase the pastor's pension income base amount.
- D. The three columns on the salary scale assume completion of denominational educational requirements as defined in the 2014 *Ministerial Leadership* paper.

The Brethren Academy for Ministerial Leadership offers three types of non-degree (certificate) training: TRIM (Training in Ministry), EFSM (Education for Shared Ministry) and ACTS (Academy Certified Training Systems).

Ministerial training in non-Brethren institutions should be of high quality, as determined by a District Ministry Commission, and it should always be supplemented by additional course work in Brethren life and thought.

**First salary column:** A Bachelor's degree from an accredited college, and the Master of Divinity degree (M.Div.) from an accredited seminary. The word “accredited” is important. If you are uncertain about an institution's accreditation, call one of the Brethren colleges, Bethany Theological Seminary, or the Office of Ministry.

An adjustment should be made for a Master's degree other than the M.Div. The Master of Arts in Theology (M.A.Th.), for example, is normally a two-year degree program, and it is not recommended as a ministerial degree. Additional course work would likely be in order for persons serving in the pastoral ministry.

**Second salary column:** Persons with a Bachelor's degree who have completed an approved non-degree ministerial training program comparable to one of the Brethren Academy programs.

**Third salary column:** Persons who do not have a Bachelor's degree, but have completed an approved non-degree ministerial training program comparable to one of the Brethren Academy programs.

- E. For those pastors with the Doctor of Ministry (D.Min.) degree from an accredited seminary, add an additional 5% to the appropriate M.Div. amount.
- F. After 30 years of ministerial service, the congregation and pastor need to negotiate an annual increase in salary that reflects additional years of experience (at 1% per year), education, and an annual cost of living increase. The additional years of experience increase is factored into the Pastoral Compensation Calculator, available at <https://pccalc.azurewebsites.net/>
- G. The pastor should be reimbursed for congregational mileage at the current IRS standard business mileage rate.

Pastoral Compensation & Benefits Advisory Committee  
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### Minimum Cash Salary Table for Pastors - 2023

The following amounts represent an increase in salary for each year of experience, plus a cost-of-living increase for 2023 of 8.2% (eight point two percent).

The salary table should be prorated for part-time ministry, which is easily accomplished by using the the [Pastoral Compensation Calculator](#).

**REVISED**  
**Minimum Cash Salary Table for Pastors – 2023**

These Table values are programmed into the Pastoral Compensation Calculator.

However, these Table values **DO NOT INCLUDE** the value of a Congregation-Provided Parsonage **OR** a Congregation-Provided Parsonage Adjustment Amount.

Years of Service				YEARS (%)	EDUCATION (%)		
	Master of Divinity Degree	BA & Approved Ministry Training	No BA & Approved Ministry Training	Experience Increase	Master of Divinity Degree	Bachelors Degree	No Bachelors Degree
0	\$48,505.10	\$41,229.33	\$36,378.82		100%	85%	75%
1	\$49,960.25	\$42,965.81	\$37,470.19	3.0%	100%	86%	75%
2	\$51,459.06	\$44,769.38	\$40,138.06	3.0%	100%	87%	78%
3	\$53,002.83	\$46,642.49	\$41,342.21	3.0%	100%	88%	78%
4	\$54,592.91	\$48,587.69	\$44,220.26	3.0%	100%	89%	81%
5	\$56,230.70	\$50,607.63	\$45,546.87	3.0%	100%	90%	81%
6	\$57,636.47	\$52,449.19	\$48,414.63	2.5%	100%	91%	84%
7	\$59,077.38	\$54,351.19	\$49,625.00	2.5%	100%	92%	84%
8	\$60,554.32	\$56,315.51	\$52,682.25	2.5%	100%	93%	87%
9	\$62,068.17	\$58,344.08	\$53,999.31	2.5%	100%	94%	87%
10	\$63,619.88	\$60,438.88	\$57,257.89	2.5%	100%	95%	90%
11	\$64,892.27	\$61,647.66	\$58,403.05	2.0%	100%	95%	90%
12	\$66,190.12	\$62,880.61	\$59,571.11	2.0%	100%	95%	90%
13	\$67,513.92	\$64,138.23	\$60,762.53	2.0%	100%	95%	90%
14	\$68,864.20	\$65,420.99	\$61,977.78	2.0%	100%	95%	90%
15	\$70,241.49	\$66,729.41	\$63,217.34	2.0%	100%	95%	90%
16	\$70,943.90	\$67,396.71	\$63,849.51	1.0%	100%	95%	90%
17	\$71,653.34	\$68,070.67	\$64,488.01	1.0%	100%	95%	90%
18	\$72,369.87	\$68,751.38	\$65,132.89	1.0%	100%	95%	90%
19	\$73,093.57	\$69,438.89	\$65,784.21	1.0%	100%	95%	90%
20	\$73,824.51	\$70,133.28	\$66,442.06	1.0%	100%	95%	90%
21	\$74,562.75	\$70,834.61	\$67,106.48	1.0%	100%	95%	90%
22	\$75,308.38	\$71,542.96	\$67,777.54	1.0%	100%	95%	90%
23	\$76,061.46	\$72,258.39	\$68,455.32	1.0%	100%	95%	90%
24	\$76,822.08	\$72,980.97	\$69,139.87	1.0%	100%	95%	90%
25	\$77,590.30	\$73,710.78	\$69,831.27	1.0%	100%	95%	90%
26	\$78,366.20	\$74,447.89	\$70,529.58	1.0%	100%	95%	90%
27	\$79,149.86	\$75,192.37	\$71,234.88	1.0%	100%	95%	90%
28	\$79,941.36	\$75,944.29	\$71,947.23	1.0%	100%	95%	90%
29	\$80,740.78	\$76,703.74	\$72,666.70	1.0%	100%	95%	90%
30	\$81,548.18	\$77,470.77	\$73,393.37	1.0%	100%	95%	90%

**NOTE:** After 30 years, the 1.0% years of experience increase continues.