



THE 2009
COMPENSATION
HANDBOOK
FOR CHURCH
STAFF

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YOUR
CHURCH


CHRISTIANITY TODAY
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The 2009 Compensation Handbook for Church Staff

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BEFORE YOU BEGIN

If you've ever had questions or needed guidance when it comes to compensation planning for your church staff, you've picked up the right resource. Welcome to *The 2009 Compensation Handbook for Church Staff*. As you read through this introductory chapter, you'll learn about the many ways you can maximize the use of this book to meet your compensation planning needs.

The Compensation Handbook was developed to provide church leaders and employees with a current and reliable picture of compensation practices across a broad spectrum of American churches. It presents survey data from nearly 4,800 churches representing approximately 11,000 staff members. The survey data was obtained between January 2008 and March 2008 from those who subscribe to one or more of the following: *Church Law & Tax Report*, *Church Finance Today*, *Leadership Journal*, and various Christianity Today International e-newsletters/channels. The information included can play an important role in determining equitable compensation packages for church staff members. More specifically, *The Compensation Handbook* can help you to:

- ▣ **Determine appropriate compensation levels for thirteen key pastoral, professional, and support staff positions. (Note: Eleven of these positions have information for both full-time and part-time individuals. For seven of those eleven positions, we've provided an expanded part-time section because of the level of response from our readers. Two positions are unique: Executive or Administrative Pastor has information for full-time individuals only, while Musician/Vocalist has information for part-time individuals only.)**
- ▣ **Develop effective compensation packages—guidelines are given in the Special Section of this handbook to help you create a package that will maximize net income while remaining in compliance with federal tax laws.**
- ▣ **Provide church workers with a statistical framework for evaluating their present compensation package—comparisons can be made regarding church size, budget, setting, and other important variables.**
- ▣ **Develop an objective standard for evaluating requests for raises and changes in benefits.**
- ▣ **Assist denominational offices and other ecclesiastical organizations in promoting equitable and fair compensation practices within their churches.**
- ▣ **Better understand the nature of church compensation planning.**

How to Make the Best Use of this Book

Compensation planning is a multi-faceted process. This book is one tool that you can use to guide you in measuring appropriate levels of compensation. Many factors go into determining compensation planning, and this book attempts to help you explore those aspects knowledgeably.

Informative charts are featured throughout the book. You can find the background information you need to use the data in these tables with ease and accuracy in Chapter 2, Using the Compensation Tables. Here you will find an example that illustrates how to determine the compensation range for a senior pastor. You can use the same process to examine all of the staff positions.

Chapter 3 provides comparisons between the overall averages for each of the thirteen staff positions included in this study. Table 3-1 provides a comparative listing of each position.

Chapters 4 through 16 provide detailed information on each individual staff position. Each chapter begins by providing an employment profile for each staff position. Natural curiosity will pull most church staff members immediately to the chapter which presents data about their position. But remember—understanding chapters 2 and 3 is critical to using this book effectively.

Chapter 17 provides a statistical abstract of the churches participating in this study. This data is useful for learning more about the churches that are contributing information. The participating church profile includes the percentage of church budgets devoted to salaries, the percentage of churches that contribute to Senior or Solo Pastor's Social Security, the percentage that reimburse professional expenses, and more. It also includes church attendance and finance condition over the past year by worship attendance and region.

The Special Section, Tax Law & Compensation Planning, provides critical information for completing the compensation planning process. Anyone engaged in this type of planning for church staff members must become familiar with some basic federal tax laws, since the structure of a compensation package can either help or hurt a church staff member. This special section explores in detail the major—and often hard-to-understand—laws that affect compensation planning. It also provides tax-saving tips that can benefit everyone. Additional resources are included in this section.

Background Information

The results in the charts to follow represent the positions that were reported among those participating in the survey. The sampling population used represents the positions reported from subscribers to *Church Law & Tax Report*, *Church Finance Today*, *Leadership Journal*, and various Christianity Today International e-newsletters/channels. Therefore, certain church sizes, budget sizes, and denominations have a stronger representation than others. To the extent possible, we have attempted to organize the data in ways that avoid small samples. At times, however, small samples are simply reflecting real-life situations that aren't very common—such as rural churches with an attendance over 1,000, or churches smaller than 100 with a full-time bookkeeper/accountant. Nevertheless, sample size should be taken into account when considering the value of any particular finding.

Here are a few additional facts to help clarify the data analyses which follow.

- **Averages, medians, and quartiles (“Lowest 25%” and “Highest 25%”) are based on individuals receiving the item in the compensation and/or benefit packages. Zeros are not included in calculations. (For an explanation of quartiles, please see Explanation of Data Distribution on page 9.)**
- **Wide gaps between averages and medians are due to a wider range of data reported.**
- **A footnote that says “Not enough responses to provide meaningful data” means either one or both of these:**
 - **There are less than eight people responding.**
 - **There are relatively few responses (maybe more than eight) with a very wide gap between the lowest and highest values.**
- **Blanks (no response) and zeros are treated similarly and are not part of the compensation median, quartile, and average calculations.**
- **Figures that appeared unrealistic or fell outside the normal distribution were eliminated to avoid skewing the results.**
- **Total Compensation includes base salary, housing, and parsonage. Given that many individuals do not receive both housing and parsonage, Total Compensation as presented is not calculated by adding base salary, housing, and parsonage. Rather, the Total Compensation figures are calculated for each individual and reported in aggregate. As a result, the Total Compensation figures are sometimes less than the individual entries of base salary, housing, and parsonage added together.**
- **This is also true in regard to Total Benefits. Many individuals do not receive all or some of the available benefits—health, life, and disability insurance; retirement benefits; continuing education benefits; and so on. For this reason, Total Benefits is not calculated by adding each benefit together. Rather, the Total Benefits figures are calculated for each individual and reported in aggregate.**
- **Please note: In some instances, the total insurance premium was reported without the breakdown of individual premiums for health, life, and disability insurance. In these situations, the total insurance premium was included in the Total Benefits figure, as it is unknown how to distribute the total premiums across each category.**

- **Hourly Rate is provided across part-time positions. Hourly Rate is calculated by taking the base salary divided by the number of hours per week compensated, which is then multiplied by 52 weeks. Or, Hourly Rate = base salary / (number of hours per week compensated x 52 weeks). Housing, parsonage, and benefits are not included in this calculation.**
- **Some percentages may not always add up to 100% due to rounding. This particularly refers to the data found at the beginning of each section titled “Employment Profile.”**
- **For reporting purposes, the Adult Ministry and Christian Education Pastor/Minister/Director positions were combined.**

Explanation of Data Distribution

In the charts that follow, averages, medians, and quartiles (noted as “Lowest 25%” and Highest 25%”) are used to represent survey findings.

The Average, also called the mean, is a value that depends equally on all of the data. It is calculated by taking the sum of all the data values and dividing it by the total number of data values. For example, if the total salary of ten Senior Pastors is \$500,000, then the average salary for those pastors would be \$50,000.

The Median is a value that divides the higher half of the data set from the lower half of the data set. When sorting the data set from lowest to highest, the median is the middle value.

A quartile is one of three values that divide sorted data from a particular table into quarters. The first quartile, called “Lowest 25%” in this handbook, is the value that separates the lowest 25% of the sorted data from the highest 75%. The third quartile, called “Highest 25%” in this handbook, is the value that separates the highest 25 % of the sorted data from the lowest 75%. The second quartile, called “Median” in this handbook, is the middle value among the data—so 50% of the data is higher than the median and 50% of the data is lower.

To get a better understanding of quartiles, picture a rectangular chocolate bar lying on a table. Now imagine placing a knife directly in the center of the bar. That knife would be the second quartile, or median. Half of the chocolate bar would be to the left of the knife, and half to the right. Now imagine placing a second knife in the middle of the left half of the chocolate bar. That knife would be the first quartile, because 25% of the chocolate bar would be to the left of the knife, and 75% to the right. Finally, imagine placing a third knife in the middle of the right half of the chocolate bar. This would be the third quartile, because 25% of the chocolate bar would be to the right of that knife, and 75% would be to the left.

Here's how the quartiles work in the tables showing compensation ranges for a specific position: the Lowest 25% value (first quartile) means that 25% of respondents reported lower compensation amounts than this first quartile value, while 75% of respondents reported higher compensation amounts.

The same thing is true with the third quartile, or the upper quartile, which cuts off highest 25% of the data. This actually means that the number shown represents a number that exceeds 1–75% of the people in the population represented in the report. The upper quartile is reported as Highest 25% by church income among each position.



2

USING THE COMPENSATION TABLES

Chapters 4 through 16 present compensation patterns for thirteen major positions within the local church. These profiles are the statistical heart of the *Compensation Handbook*. This chapter is designed to help you interpret the tables and maximize your use of the information in this book.

Each staff position has its own chapter, including both compensation tables and a discussion of the findings. Most of the tables are for full-time staff members, except for the last tables in each chapter, which provide data for part-time staff members. Note, however, that due to the low incidence of part-time Executive or Administrative Pastors, data is not reported. On the other hand, Musician/Vocalist tables are for part-time only, due to the low incidence of full-timers in this position.

A comparative summary of all the positions is presented in Chapter 3.

Interpreting the Tables

Each chapter contains tables that portray compensation averages according to several key identifiers, grouped according to the most meaningful breaks. They include the following:

- **Church income** (from all sources). Question asked: “Approximately what is your total annual church budget this past year?”
- **Worship attendance** (weekend). Question asked: “Approximately how many people, including children, attend all weekend worship services?”
- **Church setting**. Question asked: “Which of the following best describes the setting in which your church is located?”
- **Region**. Question asked: “In what state is your church located?” (Regional breakout by state is included in the appendix.)
- **Education**. Question asked: “What is this person’s highest level of education?”
- **Years employed** (in current position). Question asked: “How long has this person been in this position?”
- **Denomination**. Question asked: “What is your church’s denomination or fellowship?”
- **Gender**. Question asked: “What is this person’s gender?”

Each table provides key characteristics that include:

- **Average church income**. Question asked: “Approximately what was your total annual church budget this past year?”
- **Average number of years employed**. Question asked: “How long has this person been in this position?”

- **Average number of paid vacation days.** Question asked: “How many paid vacation days does this person receive?”
- **Percentage that are college graduates or higher.** Question asked: “What is this person’s highest level of education?”
- **Percentage who receive automobile reimbursement.** Question asked: “Does the church help with this person’s automobile expenses?”
- **Percentage that are ordained.** Question asked: “Is this person ordained, licensed, or commissioned?”
- **Percentage that supervise one or more people.** Question asked: “Does this person supervise one or more people?”
- **Average percentage salary increase this year.** Question asked: “What was this person’s salary increase in the past year?”

In addition, each table provides several columns of data for these compensation and benefit items (Compensation and Benefits are listed separately):

Compensation

- **Base Salary:** annual base salary
- **Housing:** amount of housing allowance provided for the purchase or rental of a home and its upkeep and furnishings¹
- **Parsonage:** rental value of parsonage plus other housing expenses¹

Benefits

- **Health Insurance:** cost of health insurance provided for staff member as a benefit
- **Life Insurance:** cost of life insurance provided for staff member as a benefit
- **Disability Insurance:** cost of disability insurance provided for staff member as a benefit
- **Retirement:** pension or retirement contribution paid for by church, not including social security payments
- **Continuing Education:** amount of funds provided for continuing education

The data shown in the first table for each full-time position is Annual Compensation by Church Income. Since Church Income is an important variable in compensation, we’ve provided expanded data for your reference by including the Highest 25% and Lowest 25% data, in addition to the Median and Average as presented in the rest of the tables.

¹ In gathering data, we allowed respondents to use their own judgment in determining the definitions of housing and parsonage

The number listed after Lowest 25% represents a number that exceeds the base salary of 1-25% of the people in the population represented in the report. Similarly, the number following Highest 25% represents a number that exceeds the base salary of 1-75% of the people in the population represented in the report (for more information, please see section titled, “Explanation of Data Distribution” in the first chapter.)

To illustrate, consider this example:

		CHURCH INCOME				
	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over 1 Million
COMPENSATION						
Base Salary	Highest 25%	\$40,000	\$50,970	\$57,000	\$67,348	\$82,211
	Median	\$31,000	\$40,000	\$46,000	\$54,000	\$63,959
	Lowest 25%	\$24,000	\$32,000	\$37,151	\$43,700	\$50,000
	Average	\$32,979	\$41,795	\$47,613	\$56,154	\$66,793
Housing	Highest 25%	\$24,000	\$30,000	\$32,000	\$35,000	\$42,000
	Median	\$18,000	\$22,000	\$24,000	\$25,600	\$30,975
	Lowest 25%	\$12,000	\$16,000	\$18,050	\$20,000	\$24,000
	Average	\$18,796	\$22,903	\$25,617	\$28,050	\$33,434
Parsonage	Highest 25%	\$12,000	\$19,000	\$20,000	\$20,000	\$36,800
	Median	\$8,400	\$12,000	\$15,000	\$15,000	\$18,000
	Lowest 25%	\$4,800	\$6,750	\$10,000	\$12,000	\$12,000
	Average	\$10,426	\$14,600	\$16,034	\$22,164	\$28,528
Total Compensation	Highest 25%	\$55,864	\$70,000	\$80,975	\$89,000	\$112,100
	Median	\$46,166	\$60,000	\$70,000	\$77,300	\$95,407
	Lowest 25%	\$38,226	\$52,000	\$61,461	\$70,000	\$80,000
	Average	\$49,497	\$62,386	\$71,634	\$81,749	\$97,511

Notice that within the column labeled Base Salary, figures are shown in four categories: Highest 25%, Median, Lowest 25%, and Average. After Highest 25%, the number \$40,000 appears. This means that 25% of all Senior Pastors serving a church with an income of \$250,000 or less make \$40,000 or more in Base Salary. Another way to say this is that 75% of Senior Pastors in a church with an income of \$250,000 or less make less than \$40,000 in Base Salary.

Next is the Median, where the number \$31,000 appears. This number is the value that divides the higher half of the data set from the lower half of the data set. This means that 50% of all Senior Pastors serving a church with an income of \$250,000 or less make \$31,000 or more in Base Salary. Another way to say this is that 50% of Senior Pastors in a church with an income of \$250,000 or less make less than \$31,000 in Base Salary.

Following the category called Lowest 25%, the number \$24,000 appears, which indicates that 25% of all Senior Pastors in a church with an income of \$250,000 or less make \$24,000 or less. Again, another way to say this is that 75% of Senior Pastors in a church with an income of \$250,000 or less make more than \$24,000.

After the category labeled Average, the number \$32,979 is listed. This number represents the average amount of the salaries for all Senior Pastors in a church with an income of \$250,000 or less.

Also, all calculated figures, including the sub-categories Highest 25%, Median, Lowest 25%, and

Average are based on individuals receiving the specific items in the Compensation chart (the same is true of the Benefits chart).

Medians and averages are provided for each full-time position by the following data breaks in addition to Church Income for your reference.

- **Worship attendance**
- **Church setting**
- **Region**
- **Education**
- **Years employed (in current position)**
- **Denomination**
- **Gender**

Total Compensation plus Benefits Comparisons

At the bottom of each Compensation chart is a category that lists Total Compensation. These numbers include base salary, housing allowance, and parsonage allowance. Likewise, at the bottom of each Benefits chart is a category that lists Total Benefits. These numbers include health insurance, life insurance, disability insurance, retirement, and continuing education benefits. A separate box in the table, titled Total Compensation Plus Benefits, includes all of the Compensation and Benefits items. Note: Totals are the key figures for compensation analysis.

Rounding errors may exist in some of the data in this study (meaning that the total percentages do not add up exactly to 100%). They do not, however, impact the final results in any significant way.

In general, church income, attendance, education, geographical setting, and years of service play some role in almost every church. In other words, as those factors increase, compensation increases. Yet, the correlation between these variables and employee compensation accounts for only part of the variation in compensation figures by position. These factors, while important, must be viewed in the context of other factors, the combination of which ultimately determines compensation and benefits.

As an example, theology may play a significant role with some churches in the determination of compensation. In churches that promote financial prosperity as a sign of God's blessing, the pastor may receive a disproportionate amount of the church's total income. A building program may be the controlling factor somewhere else.

Using the Tables to Plan Compensation

The most important use of this handbook is for compensation planning. The following example illustrates one approach of how this book can be used.

EXAMPLE: PLANNING THE COMPENSATION OF A SENIOR PASTOR

Pastor Smith has served as Pleasant Hill Church Senior Pastor for the past five years. Pleasant Hill Church is a small town congregation in the East-North Central region with an average worship attendance of 275, and an annual budget of \$350,000. Pastor Smith has a Master of Divinity degree.

The above example provides us with relevant data that can be used in coordination with the tables in this book. Variables we will look at include the church's income (\$350,000), worship attendance (275), the pastor's length of service (five years) and educational background (Master's degree), plus the geographical setting of the church (in this case, a small town) and region (East-North Central).

KEY POINT

The goal is not to come up with a single compensation number, but rather to identify a *compensation range*. Once that range is determined, a variety of factors will affect the final choice of a specific level of compensation.

STEP 1

Since church income is one of the most important variables, the first step is to use the Table [Annual Compensation of Full-Time Senior Pastor by Church Income] in Chapter 4 to provide us with some working boundaries on both the upper and lower limits. We can examine the range of the middle 50% of respondents by looking at the Lowest 25% and the Highest 25% numbers across church income levels. The main data we are interested in is found at the bottom of each table in the box labeled Total Compensation Plus Benefits. Since Pastor Smith's church income is \$350,000, we will look at the second level (\$251,000 – \$500,000). The following is the range of the middle

50% (Lowest 25% – Highest 25%) of senior pastors' compensation plus benefits at the \$251,000 – \$500,000 level from Table 4-1:

\$62,300 on the low end – \$87,300 on the high end

The median for this distribution is \$72,920.

These figures serve as a broad range of average compensation plus benefits for senior pastors in churches with incomes between \$250,000 and \$500,000. This means that 25% of senior pastors in this church income level make less than \$62,300, while 25% of them make more than \$87,300.

STEP 2

For a narrower, relevant range, we will identify median compensation plus benefits in other comparable settings. We will examine each of the following variables: church income (Table 4-1), worship attendance (Table 4-2), years employed (Table 4-6), education (Table 4-5), and church setting (Table 4-3). The main data we are interested in is found at the bottom of each table in the box labeled Total Compensation Plus Benefits.

Data for Example	Pastor Smith's Data	Median compensation plus benefits from this study
Table 4-1 [Church Income: \$251K-\$500K]	350,000	\$72,920
Table 4-2 [Worship Attendance: 101-300]	275	\$69,670
Table 4-3 [Church Setting: Small town or rural city]	Small Town	\$70,875
Table 4-4 [Region: E-N Central]	E-N Central	\$76,200
Table 4-5 [Education: Master]	Master's Degree	\$78,029
Table 4-6 [Years Employed: Less than 6 years]	5	\$73,923

The above table enables us to establish a median compensation plus benefit range. The following is the range of median compensation plus benefits:

\$69,670 on the low end – \$78,029 on the high end

STEP 3

After establishing a relevant base compensation plus benefits range in Step 2, the next step is to determine if Pastor Smith's final compensation plus benefits should fit within that range—and if so, where—or if the compensation plus benefits should go beyond or below that range based upon key variables—and if so, how much above or below.

Since church income and worship attendance are two important factors in determining compensation, we will start by looking at these factors across each of the factors in the table above. If church income or attendance skews higher compared to the averages across the key factors, it might suggest moving toward or above the higher end of the range determined in Step 2. On the other hand, if church income or attendance skews lower compared to the averages, it might suggest moving toward or below the lower end of the range.

Data for Example	Median compensation plus benefits from this study	Average church income	Average worship attendance
Pastor Smith at Pleasant Hill Church	To be determined	\$350,000	275
Table 4-1 [Church Income: \$251K-\$500K]	\$72,920	\$366,920	242
Table 4-2 [Worship Attendance: 101-300]	\$69,670	\$471,297	202
Table 4-3 [Church Setting: Small town or rural city]	\$70,875	\$549,695	330
Table 4-4 [Region: E-N Central]	\$76,200	\$699,839	441
Table 4-5 [Education: Master]	\$78,029	\$698,567	395
Table 4-6 [Years Employed: Less than 6 years]	\$73,923	\$660,163	332

The above table shows that the average church income across Pastor Smith's key data ranges from \$366,920 – \$699,839. The average worship attendance ranges from 202 – 441. In this case, since Pastor Smith's church income (\$350,000) and worship attendance (275) are less, on average, than the other church income levels based on this pastor's specific characteristics, it would be a variable that might suggest moving toward or below the lower end of the range.

STEP 4

The next step is to examine additional variables that might impact compensation plus benefits—such as years of service, education, and church setting. In general, as years of service and education increase, compensation plus benefits will also increase. Also, senior pastors serving at churches located in metropolitan and suburban settings tend to earn more than those located in small towns or rural settings.

STEP 5

The fifth step is to take into account the unique circumstances that define each individual situation. One factor is the cost of living for your area. Is it higher or lower than the national average? Your local Chamber of Commerce or a real estate agency can help you obtain that information. Other factors, such as denominational affiliation (see Table 4-7), theological beliefs, pastoral performance, financial needs, goodwill, the local economy, personal motivation, congregational goals, internal church politics, and many others will also contribute to the final decision.

For some churches that may mean a final compensation package much lower or much higher than the projected range listed in Step 2. How that compensation will be divided up will vary greatly from one church to another, and even from one individual staff member to another. Care should be given, however, to avoid gender discrimination. This is a widespread problem involving many churches (see Table 4-8). In addition, a large disparity between the pastor's compensation and that of other staff members can have an impact on the rate of increase that the pastor may experience in future years. Often, once a staff member has reached the upper limit of his or her compensation range, future raises may be somewhat smaller in order to better compensate other staff members.

The final determination of compensation plus benefits is unique to every congregation. It would not be surprising to see a range of compensation for Pastor Smith somewhere between \$62,300–\$87,300. Higher compensation levels are possible, and could be argued to be reasonable. It would be unlikely, however, for Pastor Smith to exceed \$100,000, which would fall outside the limits of the Highest 25% range for churches similar to Pleasant Hill Church. Such a compensation level would require independent justification to avoid the possibility of intermediate sanctions (see the Special Section for a discussion of intermediate sanctions). Also, remember that a crucial step in this decision-making process must involve an awareness of tax law found in the Special Section.

The detailed process above can be used for each of the full-time staff positions found in this handbook.

3

COMPENSATION PROFILES: GENERAL COMPARISONS

This chapter provides comparisons of the average compensations for the twelve full-time staff positions and the twelve part-time staff positions included in this study. A summary table exists for each of the variables examined. More detailed analysis can be found in the individual chapter for each staff position.

Senior Pastors and Executive or Administrative Pastors rank at the top in total compensation plus benefits for church staff members. Associate Pastors and Music/Choir/Worship pastors/directors receive the next highest compensation amount, followed generally by Adult Ministry/Christian Education pastors/directors, Solo Pastors, and Administrators. The tables presented later in this chapter provide compensation comparisons according to the averages for each position.

General Trends

As stated earlier, church income, attendance, education, geographical setting, and years of service generally play some role in determining compensation for almost every church.

Please note this about gender differences: female staff members consistently receive significantly lower compensation than their male counterparts in all full-time positions except Solo Pastor. On average, females earned approximately 85% of the compensation of males. Or, in other words, males earned about 15% more than females. Some of the difference can be explained on the basis of demographic factors, such as education.

Benefits vary significantly from one position to the next. This was especially true for the more important health insurance and retirement programs. Forty to seventy-five percent of church staff reported receiving health insurance. A similar gap is seen among those reported receiving retirement benefits (45% to 72%). Part-time staff members receive fewer fringe benefits.

This study examined the “rate of increase” with respect to compensation plus benefits and church income, and compensation plus benefits and church attendance. In this context, “rate of increase” refers to the percent change in compensation with respect to size of church budget or church attendance.

For most staff positions, compensation plus benefits increased at every budget level. Increases averaged about 10-15% at every budget level, ranging from a 3% increase to a 25% increase across budget levels. Similar trends could be seen based upon church attendance, as well.

The following tables provide comparisons of compensation and benefits packages.

Table 3-1: Percentages of Full-Time Staff Receiving and Reporting Compensation Plus Benefits

	Senior Pastors	Solo Pastors	Executive or Administrative Pastors	Associate Pastors	Adult Ministry/ Christian Education Pastors/ Directors	Youth Pastors/ Directors
TOTAL REPORTING	1809	1258	206	700	259	613
Base Salary	99%	99%	99%	100%	99%	100%
Housing	83%	69%	78%	76%	54%	61%
Parsonage	14%	28%	2%	6%	2%	3%
Health Insurance*	70%	64%	75%	69%	59%	71%
Life Insurance*	26%	17%	30%	24%	22%	19%
Disability Insurance*	21%	16%	32%	26%	26%	23%
Retirement	72%	72%	68%	68%	66%	56%
Continuing Education	44%	49%	34%	43%	42%	39%
Received salary increase	67%	60%	69%	74%	81%	72%
Received paid vacation	98%	97%	99%	97%	96%	94%
Received auto reimbursement/allowance	70%	73%	51%	59%	52%	57%

	Children's/ Preschool Pastors/ Directors	Music/ Choir/ Worship Pastors/ Directors	Admin- istrators	Book-keepers/ Accountants	Secretaries/ Admin- istrative Assistants	Custodians
TOTAL REPORTING	248	327	292	140	568	256
Base Salary	99%	100%	100%	100%	100%	100%
Housing	42%	56%	15%	1%	1%	1%
Parsonage	2%	3%	0%	0%	0%	2%
Health Insurance*	60%	69%	61%	56%	46%	53%
Life Insurance*	24%	25%	26%	31%	15%	24%
Disability Insurance*	27%	27%	30%	30%	22%	27%
Retirement	60%	66%	64%	53%	45%	52%
Continuing Education	35%	35%	31%	14%	7%	2%
Received salary increase	74%	76%	77%	82%	74%	77%
Received paid vacation	97%	97%	98%	99%	97%	94%
Received auto reimbursement/allowance	41%	42%	38%	20%	18%	18%

*Only those reporting individual insurance premiums for Health, Life, or Disability (not total insurance premiums) are included

Table 3-2: Percentages of Part-Time Staff Receiving and Reporting Compensation Plus Benefits

	Senior Pastors	Solo Pastors	Associate Pastors	Adult Ministry/ Christian Education Pastors/ Directors	Youth Pastors/ Directors	Children's/ Preschool Pastors/ Directors
TOTAL REPORTING	87	233	241	142	238	194
Base Salary	77%	79%	86%	93%	96%	98%
Housing	66%	60%	35%	11%	13%	5%
Parsonage	8%	11%	1%	0%	2%	1%
Health Insurance*	10%	20%	10%	8%	6%	5%
Life Insurance*	3%	4%	2%	4%	1%	1%
Disability Insurance*	0%	2%	2%	3%	2%	1%
Retirement	23%	31%	20%	12%	6%	11%
Continuing Education	22%	24%	16%	25%	14%	15%
Received salary increase	37%	33%	49%	64%	47%	55%
Received paid vacation	67%	75%	44%	51%	37%	47%
Received auto reimbursement/allowance	36%	43%	37%	24%	28%	17%

	Music/ Choir/ Worship Pastors/ Directors	Admin- istrators	Book- keepers/ Account- ants	Secretaries/ Admin- istrative Assistants	Custodians	Musicians/ Vocalists
TOTAL REPORTING	479	99	290	814	646	360
Base Salary	98%	97%	100%	100%	100%	100%
Housing	5%	6%	0%	0%	0%	0%
Parsonage	1%	1%	0%	0%	0%	0%
Health Insurance*	2%	16%	3%	5%	1%	1%
Life Insurance*	1%	7%	0%	1%	0%	0%
Disability Insurance*	1%	4%	3%	3%	2%	0%
Retirement	6%	16%	10%	8%	3%	3%
Continuing Education	9%	5%	4%	3%	0%	2%
Received salary increase	60%	58%	65%	63%	53%	57%
Received paid vacation	49%	66%	37%	56%	28%	38%
Received auto reimbursement/allowance	8%	15%	10%	11%	7%	2%

*Only those reporting individual insurance premiums for Health, Life, or Disability (not total insurance premiums) are included

Table 3-3: Annual Compensation Plus Benefits Averages for Full-Time Church Staff

	Average Compensation	Range as determined by Lowest 25% quartile - Highest 25% quartile (50%)
Senior Pastors	\$81,113	\$59,400 - \$97,674
Solo Pastors	\$60,162	\$46,000 - \$70,832
Executive or Administrative Pastors	\$79,625	\$61,200 - \$94,026
Associate Pastors	\$64,775	\$50,000 - \$76,611
Adult Ministry/Christian Education Pastors/Directors	\$60,312	\$46,250 - \$72,000
Youth Pastors/Directors	\$51,484	\$39,747 - \$60,150
Children's/Preschool Pastors/Directors	\$53,033	\$39,775 - \$61,700
Music/Choir/Worship Pastors/Directors	\$61,373	\$46,408 - \$73,800
Administrators	\$54,237	\$40,816 - \$63,673
Bookkeepers/Accountants	\$37,631	\$28,882 - \$44,081
Secretaries/Administrative Assistants	\$30,835	\$24,077 - \$35,744
Custodians	\$36,462	\$26,670 - \$44,124

Table 3-4: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Church Income

	CHURCH INCOME				
	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over 1 Million
Senior Pastors	\$58,162	\$75,610	\$87,348	\$100,231	\$117,065
Solo Pastors	\$55,905	\$78,631	\$86,755	\$108,526	-
Executive or Administrative Pastors	-	\$54,142	\$63,789	\$74,914	\$89,805
Associate Pastors	\$48,051	\$54,997	\$62,529	\$70,676	\$73,319
Adult Ministry/Christian Education Pastors/Directors	\$40,728	\$46,513	\$50,860	\$62,510	\$67,398
Youth Pastors/Directors	\$39,045	\$45,376	\$52,366	\$51,354	\$59,356
Children's/Preschool Pastors/Directors	-	\$39,490	\$43,559	\$49,175	\$58,462
Music/Choir/Worship Pastors/Directors	\$49,646	\$47,232	\$54,072	\$62,019	\$70,465
Administrators	-	\$40,365	\$46,267	\$49,875	\$63,705
Bookkeepers/Accountants	-	\$28,590	\$35,246	\$34,181	\$41,834
Secretaries/Administrative Assistants	\$23,086	\$27,466	\$30,295	\$33,643	\$34,527
Custodians	-	\$28,600	\$30,054	\$35,350	\$42,116

- Not enough responses to provide meaningful data

Table 3-5: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Worship Attendance

	WORSHIP ATTENDANCE					
	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
Senior Pastors	\$55,687	\$72,664	\$88,502	\$102,623	\$104,507	\$125,746
Solo Pastors	\$53,606	\$66,403	\$87,197	-	-	-
Executive or Administrative Pastors	-	\$60,777	\$68,432	\$76,671	\$77,675	\$95,746
Associate Pastors	\$51,545	\$57,571	\$63,378	\$70,087	\$70,684	\$72,676
Adult Ministry/Christian Education Pastors/Directors	-	\$45,863	\$55,574	\$66,414	\$66,651	\$66,538
Youth Pastors/Directors	\$36,590	\$46,081	\$50,663	\$54,683	\$54,584	\$61,438
Children's/Preschool Pastors/Directors	-	\$42,055	\$45,613	\$55,347	\$56,656	\$61,224
Music/Choir/Worship Pastors/Directors	-	\$51,954	\$58,597	\$64,781	\$64,344	\$71,538
Administrators	-	\$43,983	\$48,321	\$53,351	\$63,101	\$68,144
Bookkeepers/Accountants	-	\$34,518	\$34,636	\$36,347	\$35,686	\$44,905
Secretaries/Administrative Assistants	\$22,307	\$27,728	\$30,905	\$33,547	\$33,115	\$35,338
Custodians	-	\$31,304	\$31,182	\$37,223	\$40,808	\$44,954

- Not enough responses to provide meaningful data

Table 3-6: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Church Setting

	CHURCH SETTING			
	Metro-politan city	Suburb of large city	Small town or rural city	Farming area
Senior Pastors	\$87,331	\$89,459	\$73,465	\$58,504
Solo Pastors	\$65,297	\$66,815	\$58,053	\$50,655
Executive or Administrative Pastors	\$81,555	\$83,686	\$72,659	-
Associate Pastors	\$66,997	\$69,731	\$59,021	\$50,731
Adult Ministry/Christian Education Pastors/Directors	\$59,492	\$64,534	\$56,197	-
Youth Pastors/Directors	\$52,979	\$55,448	\$47,954	\$42,018
Children's/Preschool Pastors/Directors	\$50,276	\$57,100	\$48,551	-
Music/Choir/Worship Pastors/Directors	\$64,911	\$62,931	\$59,057	-
Administrators	\$56,903	\$55,648	\$49,841	-
Bookkeepers/Accountants	\$39,885	\$40,335	\$33,322	-
Secretaries/Administrative Assistants	\$34,337	\$33,335	\$27,097	\$27,815
Custodians	\$37,508	\$39,444	\$32,483	-

- Not enough responses to provide meaningful data

Table 3-7: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Region

	REGION								
	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
Senior Pastors	\$83,272	\$81,309	\$82,615	\$80,061	\$77,405	\$82,906	\$81,588	\$78,493	\$81,223
Solo Pastors	\$65,033	\$62,148	\$61,144	\$59,407	\$56,511	\$56,551	\$55,867	\$61,256	\$64,228
Executive or Administrative Pastors	-	\$72,917	\$75,941	\$79,345	\$79,370	\$72,022	\$80,087	\$81,447	\$89,637
Associate Pastors	\$64,660	\$63,728	\$67,787	\$62,711	\$62,881	\$62,700	\$63,787	\$61,935	\$68,850
Adult Ministry/Christian Education Pastors/Directors	-	\$53,964	\$64,928	\$56,134	\$61,445	\$52,954	\$63,822	\$55,196	\$68,778
Youth Pastors/Directors	\$55,836	\$51,265	\$52,576	\$53,089	\$49,547	\$45,803	\$51,136	\$50,034	\$54,011
Children's/Preschool Pastors/Directors	-	\$51,638	\$51,390	\$52,274	\$48,237	\$59,198	\$50,408	\$54,115	\$59,460
Music/Choir/Worship Pastors/Directors	\$69,427	\$58,997	\$64,492	\$55,986	\$61,702	\$58,332	\$62,481	\$57,742	\$67,657
Administrators	-	\$49,909	\$52,413	\$54,570	\$60,842	\$52,588	\$56,648	\$57,016	\$54,191
Bookkeepers/Accountants	-	-	\$38,674	\$37,402	\$38,513	\$32,259	\$34,408	\$39,812	\$42,865
Secretaries/Administrative Assistants	\$38,162	\$30,515	\$31,460	\$30,624	\$30,095	\$29,060	\$27,110	\$31,779	\$35,426
Custodians	-	\$33,003	\$36,928	\$41,272	\$33,595	\$34,172	\$32,231	\$32,472	\$41,457

- Not enough responses to provide meaningful data

Table 3-8: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Education

	EDUCATION			
	Less than Bachelor	Bachelor	Master	Doctorate
Senior Pastors	\$67,627	\$70,769	\$81,305	\$95,174
Solo Pastors	\$47,793	\$53,602	\$62,139	\$67,584
Executive or Administrative Pastors	\$69,770	\$80,052	\$79,466	\$88,374
Associate Pastors	\$54,598	\$59,989	\$67,459	\$83,511
Adult Ministry/Christian Education Pastors/Directors	\$50,483	\$53,725	\$66,369	\$80,571
Youth Pastors/Directors	\$46,264	\$50,553	\$56,423	-
Children's/Preschool Pastors/Directors	\$50,810	\$52,560	\$55,045	-
Music/Choir/Worship Pastors/Directors	\$52,048	\$60,661	\$65,508	\$61,615
Administrators	\$47,010	\$54,513	\$64,764	-
Bookkeepers/Accountants	\$35,487	\$40,701	-	-
Secretaries/Administrative Assistants	\$30,090	\$33,097	\$27,597	-
Custodians	\$36,068	\$37,435	-	-

- Not enough responses to provide meaningful data

Table 3-9: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Years Employed

	YEARS EMPLOYED			
	Less than 6 years	6-10 years	11-15 years	Over 15 years
Senior Pastors	\$78,562	\$79,319	\$81,957	\$86,967
Solo Pastors	\$58,973	\$61,314	\$61,643	\$61,398
Executive or Administrative Pastors	\$79,750	\$74,843	\$76,541	\$97,732
Associate Pastors	\$62,046	\$68,117	\$71,929	\$71,946
Adult Ministry/Christian Education Pastors/Directors	\$58,298	\$62,203	\$67,436	\$63,472
Youth Pastors/Directors	\$49,179	\$55,280	\$61,553	\$60,561
Children's/Preschool Pastors/Directors	\$50,334	\$53,256	\$65,615	\$58,122
Music/Choir/Worship Pastors/Directors	\$58,980	\$62,711	\$66,245	\$68,547
Administrators	\$53,226	\$56,994	\$58,230	\$53,980
Bookkeepers/Accountants	\$37,815	\$39,022	\$37,158	\$35,316
Secretaries/Administrative Assistants	\$29,428	\$32,863	\$32,328	\$32,588
Custodians	\$34,079	\$37,706	\$43,082	\$41,708

Table 3-10: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Denomination

	DENOMINATION					
	Assemblies of God	Baptist	Independent/ Nondenom	Lutheran	Methodist	Presbyte- rian
Senior Pastors	\$77,145	\$79,855	\$80,824	\$100,593	\$87,955	\$100,751
Solo Pastors	\$52,434	\$54,456	\$58,472	\$70,478	\$66,394	\$70,416
Executive or Administrative Pastors	\$73,966	\$80,469	\$80,530	-	-	-
Associate Pastors	\$60,519	\$60,505	\$67,318	\$72,162	\$63,659	\$73,690
Adult Ministry/Christian Education Pastors/Directors	-	\$65,833	\$61,509	\$54,206	\$52,476	\$54,864
Youth Pastors/Directors	\$42,910	\$52,043	\$55,018	\$52,750	\$43,037	\$49,892
Children's/Preschool Pastors/Directors	\$56,025	\$50,887	\$57,835	\$54,823	\$41,061	\$45,424
Music/Choir/Worship Pastors/Directors	\$62,093	\$66,588	\$62,461	\$56,195	\$50,740	\$61,422
Administrators	\$47,956	\$54,738	\$55,348	\$62,754	\$47,553	\$57,453
Bookkeepers/Accountants	\$30,680	\$38,614	\$36,739	-	\$36,231	\$40,340
Secretaries/Administrative Assistants	\$28,928	\$29,381	\$33,490	\$36,983	\$27,007	\$32,207
Custodians	\$32,272	\$36,094	\$41,316	\$41,497	\$29,635	\$32,281

- Not enough responses to provide meaningful data

Table 3-11: Annual Compensation Plus Benefits Averages for Full-Time Church Staff by Gender

	GENDER	
	Male	Female
Senior Pastors	\$81,304	\$68,316
Solo Pastors	\$60,191	\$60,260
Executive or Administrative Pastors	\$80,137	\$75,923
Associate Pastors	\$65,757	\$59,195
Adult Ministry/Christian Education Pastors/Directors	\$65,975	\$50,697
Youth Pastors/Directors	\$52,478	\$42,351
Children's/Preschool Pastors/Directors	\$61,339	\$48,387
Music/Choir/Worship Pastors/Directors	\$63,096	\$52,521
Administrators	\$64,545	\$47,146
Bookkeepers/Accountants	\$41,583	\$37,121
Secretaries/Administrative Assistants	\$35,307	\$30,655
Custodians	\$37,616	\$28,934

Table 3-12: Annual Compensation Plus Benefits Averages for Part-Time Church Staff by Church Income

	CHURCH INCOME				
	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over 1 Million
Senior Pastors	\$25,134	-	-	-	-
Solo Pastors	\$22,241	-	-	-	-
Associate Pastors	\$15,444	\$16,576	\$17,814	\$19,175	\$20,517
Adult Ministry/Christian Education Pastors/Directors	\$11,613	\$14,691	\$16,434	\$21,904	\$21,024
Youth Pastors/Directors	\$9,650	\$13,443	\$17,414	\$13,151	\$18,789
Children's/Preschool Pastors/Directors	\$9,848	\$13,499	\$16,592	\$18,725	\$19,884
Music/Choir/Worship Pastors/Directors	\$10,367	\$13,925	\$17,603	\$18,825	\$18,573
Administrators	\$16,248	\$19,953	\$21,259	\$22,880	\$27,527
Bookkeepers/Accountants	\$6,663	\$9,389	\$14,852	\$20,579	\$19,237
Secretaries/Administrative Assistants	\$10,243	\$14,545	\$16,196	\$17,375	\$14,378
Custodians	\$6,124	\$9,750	\$11,574	\$12,316	\$12,665
Musicians/Vocalists	\$6,382	\$8,479	\$8,895	\$9,068	\$13,344

- Not enough responses to provide meaningful data

4

**SENIOR
PASTORS**

Employment Profile

With 1,809 people reporting, Senior Pastors provided a significant number of responses to this survey. Senior Pastors are defined as the lead pastor in a church where there are multiple paid ministry positions. As can be expected, this group is quite diverse.

All Senior Pastors from our survey are ordained; nearly all are male. About three-quarters of full-time (71%) and two-thirds of part-time (64%) Senior Pastors have a graduate degree. About nine in ten full-time Senior Pastors are employed by the church. Part-time Senior Pastors are almost evenly split between being a church employee (55%) and self-employed (45%). The following chart provides a demographic profile of this sample:

	Full-Time	Part-Time
Number of respondents	1809	87
Ordained	100%	100%
Average years employed	10	7
Male	98%	95%
Female	2%	5%
Self-employed (receives 1099)	13%	45%
Church employee (receives W-2)	87%	55%
High school diploma	4%	3%
Associate Degree	4%	10%
Bachelor's Degree	22%	22%
Master's Degree	48%	38%
Doctoral Degree	23%	26%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for Senior Pastors who serve full-time and are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the Senior Pastor's compensation plus benefits can be analyzed and compared from a variety of useful perspectives. There is also a table showing compensation plus benefits data for Senior Pastors who serve part-time, which is presented by church income. The total compensation plus benefits amount includes

the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

The Senior Pastor is one of the most highly paid positions in the local church, and also has the most comprehensive benefits packages. A strong majority of them receive housing. Only about one in ten receive any compensation for parsonage. About seven in ten full-time Senior Pastors receive health insurance, and a similar percentage receive retirement benefits. Consider the information on the next page.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	99%	77%
Housing	83%	66%
Parsonage	14%	8%
Health Insurance	70%	10%
Life Insurance	26%	3%
Disability Insurance	21%	0%
Retirement	72%	23%
Continuing Education	44%	22%
Received Salary Increase	67%	37%
Received Paid Vacation	98%	67%
Received Auto Reimbursement/Allowance	70%	36%

KEY POINTS

- ▣ Six in ten full-time Senior Pastors responding serve in churches with an income of \$500,000 or less and a worship attendance of 300 or less.
- ▣ In general, as church income, worship attendance, education, and years employed increase, the average compensation and benefits for Senior Pastors also increase.
- ▣ About an equal percentage of Senior Pastors responding serve either in a church in a suburb of a large city (38%) or small town/rural city (42%). Senior Pastors serving churches set in a metropolitan city or a suburban setting have the highest compensation and benefits packages compared to those who serve in small town or farming areas. Contributing to the difference is the fact that church income in metropolitan and suburban settings is higher than that in small town or farming areas.
- ▣ About four in ten Senior Pastors responding live in either the East-North Central or South Atlantic regions. The lowest average compensation and benefits packages are in the East-South Central and Mountain regions.

Compensation & Benefits: National Averages for Full-Time Senior Pastors*

	Full-Time	Part-Time
	Senior Pastor data only	Combined Solo and Senior Pastor data*
1999		\$62,869
2000		\$66,096
2001		\$69,543
2002		\$71,232
2003		\$73,230
2004		\$74,969
2005		\$77,096
2006	\$87,284	\$78,339
2007	\$81,067	\$70,789
2008	\$81,113**	\$72,519**

* National averages for Senior Pastors from 1998-2005 include data for both Senior and Solo Pastors. Beginning in 2006, we are able to provide detailed data for each position.

Refer to Chapter 5 for Solo Pastors' data.

** The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.

Table 4-1: Annual Compensation of Full-Time Senior Pastors by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		142	242	395	535	1,096
Average church income		\$164,030	\$366,920	\$627,369	\$895,251	\$2,551,062
Average # of years employed		8	9	10	11	12
Average # of paid vacation days		20	22	23	24	24
% College graduate or higher		87%	94%	97%	96%	92%
% Who receive auto reimbursement/allowance		63%	74%	73%	71%	69%
% Ordained		99%	100%	100%	99%	100%
% Supervise one or more people		91%	99%	99%	99%	99%
Average % salary increase this year		5.1%	4.4%	4.0%	4.6%	4.9%
COMPENSATION						
Base Salary	Highest 25%	\$40,000	\$50,970	\$57,000	\$67,348	\$82,211
	Median	\$31,000	\$40,000	\$46,000	\$54,000	\$63,959
	Lowest 25%	\$24,000	\$32,000	\$37,151	\$43,700	\$50,000
	Average	\$32,979	\$41,795	\$47,613	\$56,154	\$66,793
Housing	Highest 25%	\$24,000	\$30,000	\$32,000	\$35,000	\$42,000
	Median	\$18,000	\$22,000	\$24,000	\$25,600	\$30,975
	Lowest 25%	\$12,000	\$16,000	\$18,050	\$20,000	\$24,000
	Average	\$18,796	\$22,903	\$25,617	\$28,050	\$33,434
Parsonage	Highest 25%	\$12,000	\$19,000	\$20,000	\$20,000	\$36,800
	Median	\$8,400	\$12,000	\$15,000	\$15,000	\$18,000
	Lowest 25%	\$4,800	\$6,750	\$10,000	\$12,000	\$12,000
	Average	\$10,426	\$14,600	\$16,034	\$22,164	\$28,528
Total Compensation	Highest 25%	\$55,864	\$70,000	\$80,975	\$89,000	\$112,100
	Median	\$46,166	\$60,000	\$70,000	\$77,300	\$95,407
	Lowest 25%	\$38,226	\$52,000	\$61,461	\$70,000	\$80,000
	Average	\$49,497	\$62,386	\$71,634	\$81,749	\$97,511
BENEFITS						
Health Insurance	Highest 25%	\$11,000	\$12,000	\$13,757	\$13,000	\$13,471
	Median	\$6,919	\$9,000	\$9,858	\$9,600	\$10,593
	Lowest 25%	\$4,000	\$6,000	\$6,000	\$6,357	\$7,131
	Average	\$7,658	\$9,153	\$10,239	\$9,601	\$10,596
Life Insurance	Highest 25%	\$1,200	\$1,020	\$1,000	\$1,000	\$1,500
	Median	\$550	\$524	\$450	\$550	\$585
	Lowest 25%	\$335	\$250	\$293	\$200	\$225
	Average	\$867	\$840	\$795	\$938	\$1,107
Disability Insurance	Highest 25%	\$1,200	\$1,063	\$1,000	\$1,290	\$1,400
	Median	\$600	\$600	\$439	\$845	\$690
	Lowest 25%	\$300	\$273	\$300	\$393	\$300
	Average	\$907	\$840	\$653	\$1,073	\$1,004
Retirement	Highest 25%	\$6,000	\$7,353	\$10,000	\$9,700	\$12,000
	Median	\$3,600	\$4,950	\$6,000	\$6,515	\$8,000
	Lowest 25%	\$1,800	\$2,870	\$3,500	\$4,000	\$4,400
	Average	\$4,094	\$5,421	\$7,285	\$7,565	\$9,201
Continuing Education	Highest 25%	\$1,500	\$2,000	\$2,000	\$2,500	\$2,500
	Median	\$1,000	\$1,200	\$1,450	\$1,600	\$1,500
	Lowest 25%	\$500	\$780	\$1,000	\$1,000	\$1,000
	Average	\$1,163	\$1,684	\$1,628	\$2,041	\$2,483
Total Benefits	Highest 25%	\$14,000	\$18,590	\$21,475	\$24,100	\$26,600
	Median	\$9,000	\$13,675	\$15,673	\$17,123	\$19,000
	Lowest 25%	\$4,256	\$8,715	\$10,620	\$12,367	\$12,420
	Average	\$10,334	\$14,258	\$16,501	\$18,724	\$20,097
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	\$67,285	\$87,300	\$97,303	\$109,000	\$132,289
	Median	\$54,194	\$72,920	\$86,000	\$98,184	\$114,948
	Lowest 25%	\$45,000	\$62,300	\$75,010	\$85,000	\$95,493
	Average	\$58,162	\$75,610	\$87,348	\$100,231	\$117,065
Number of Respondents		520	565	252	155	296

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-2: Annual Compensation of Full-Time Senior Pastors by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		77	202	406	625	885	1,921
Average church income		\$213,612	\$471,297	\$836,616	\$1,169,878	\$1,426,434	\$2,680,250
Average # of years employed		8	9	10	10	13	13
Average # of paid vacation days		20	22	23	23	24	25
% College graduate or higher		82%	93%	96%	95%	97%	87%
% Who receive auto reimbursement/allowance		60%	72%	73%	69%	72%	55%
% Ordained		99%	100%	100%	99%	100%	100%
% Supervise one or more people		85%	98%	98%	100%	99%	98%
Average % salary increase this year		5.7%	4.5%	4.3%	4.7%	4.5%	5.4%
COMPENSATION							
Base Salary	Median	\$30,000	\$38,730	\$47,000	\$55,000	\$60,000	\$75,000
	Average	\$32,472	\$39,779	\$48,836	\$58,714	\$62,159	\$73,044
Housing	Median	\$18,000	\$20,600	\$25,000	\$28,000	\$27,500	\$34,500
	Average	\$18,705	\$22,134	\$26,209	\$29,555	\$29,337	\$35,645
Parsonage	Median	\$8,400	\$10,861	\$13,000	\$18,000	-	-
	Average	\$10,471	\$13,427	\$17,152	\$22,646	-	-
Total Compensation	Median	\$43,335	\$57,648	\$70,000	\$83,000	\$85,000	\$104,561
	Average	\$48,352	\$59,899	\$72,887	\$85,797	\$86,834	\$105,092
BENEFITS							
Health Insurance	Median	\$7,056	\$9,000	\$9,384	\$9,600	\$10,500	\$10,686
	Average	\$7,559	\$9,063	\$9,517	\$9,972	\$10,436	\$10,102
Life Insurance	Median	\$480	\$600	\$450	\$579	\$593	\$538
	Average	\$610	\$903	\$726	\$1,084	\$1,213	\$1,268
Disability	Median	\$463	\$600	\$611	\$726	\$900	\$559
	Average	\$651	\$841	\$973	\$994	\$1,024	\$989
Retirement	Median	\$3,000	\$5,000	\$5,870	\$6,000	\$6,000	\$8,735
	Average	\$3,652	\$5,735	\$6,926	\$7,100	\$6,914	\$10,120
Continuing Education	Median	\$900	\$1,187	\$1,500	\$1,500	\$2,000	\$1,300
	Average	\$1,065	\$1,534	\$1,800	\$2,169	\$2,302	\$2,763
Total Benefits	Median	\$7,200	\$13,000	\$15,000	\$16,635	\$17,583	\$19,000
	Average	\$9,531	\$13,935	\$16,542	\$17,310	\$18,145	\$20,844
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$50,795	\$69,670	\$85,428	\$99,659	\$101,576	\$124,629
	Average	\$55,687	\$72,664	\$88,502	\$102,623	\$104,507	\$125,746
Number of Respondents		230	869	339	179	77	110

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-3: Annual Compensation of Full-Time Senior Pastors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		429	484	330	218
Average church income		\$1,122,054	\$872,654	\$549,695	\$290,896
Average # of years employed		9	10	10	9
Average # of paid vacation days		23	23	22	20
% College graduate or higher		94%	94%	90%	86%
% Who receive auto reimbursement/allowance		68%	65%	73%	75%
% Ordained		100%	100%	99%	100%
% Supervise one or more people		98%	97%	96%	92%
Average % salary increase this year		4.7%	5.0%	4.3%	4.1%
COMPENSATION					
Base Salary	Median	\$45,000	\$45,000	\$40,000	\$32,300
	Average	\$47,768	\$49,082	\$42,564	\$34,355
Housing	Median	\$25,000	\$25,000	\$20,000	\$14,000
	Average	\$26,959	\$28,303	\$20,562	\$16,293
Parsonage	Median	\$14,700	\$15,600	\$9,600	\$6,900
	Average	\$20,201	\$20,078	\$11,626	\$7,967
Total Compensation	Median	\$70,263	\$70,000	\$58,044	\$47,700
	Average	\$72,063	\$74,455	\$61,169	\$48,228
BENEFITS					
Health Insurance	Median	\$9,000	\$9,620	\$8,400	\$8,800
	Average	\$9,291	\$9,833	\$8,655	\$8,751
Life Insurance	Median	\$435	\$600	\$500	\$495
	Average	\$972	\$1,038	\$803	\$620
Disability Insurance	Median	\$774	\$705	\$500	\$852
	Average	\$996	\$1,005	\$737	\$1,096
Retirement	Median	\$5,800	\$5,800	\$5,000	\$3,600
	Average	\$7,337	\$6,774	\$5,660	\$4,280
Continuing Education	Median	\$1,076	\$1,500	\$1,198	\$1,000
	Average	\$1,862	\$1,930	\$1,527	\$1,396
Total Benefits	Median	\$15,139	\$15,027	\$12,340	\$11,612
	Average	\$16,424	\$16,167	\$13,611	\$11,721
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$85,060	\$85,900	\$70,875	\$57,150
	Average	\$87,331	\$89,459	\$73,465	\$58,504
Number of Respondents		284	681	766	73

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-4: Annual Compensation of Full-Time Senior Pastors by Region

		REGION							
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		308	335	380	441	370	397	431	494 379
Average church income		\$806,186	\$491,562	\$778,840	\$699,839	\$632,610	\$699,364	\$916,333	\$734,283 \$918,503
Average # of years employed		14	10	9	10	9	10	9	10 10
Average # of paid vacation days		23	25	21	24	18	23	20	22 22
% College graduate or higher		95%	96%	92%	93%	92%	92%	90%	92% 90%
% Who receive auto reimbursement/allowance		67%	82%	70%	72%	62%	76%	68%	58% 63%
% Ordained		98%	100%	99%	100%	98%	100%	100%	100% 99%
% Supervise one or more people		93%	98%	97%	97%	96%	95%	98%	98% 97%
Average % salary increase this year		4.0%	4.4%	4.8%	4.6%	4.5%	4.7%	4.7%	4.3% 4.9%
COMPENSATION									
Base Salary	Median	\$40,025	\$40,000	\$43,000	\$44,000	\$45,379	\$42,000	\$43,700	\$38,110 \$37,000
	Average	\$44,864	\$44,609	\$46,880	\$46,364	\$47,345	\$46,249	\$47,529	\$42,330 \$40,978
Housing	Median	\$24,600	\$20,950	\$23,802	\$22,000	\$22,018	\$21,000	\$22,000	\$28,000 \$29,000
	Average	\$24,886	\$20,589	\$24,613	\$23,255	\$22,118	\$22,713	\$22,700	\$26,328 \$31,148
Parsonage	Median	\$19,600	\$12,000	\$12,000	\$7,200	\$9,600	\$9,800	\$7,000	- \$18,000
	Average	\$20,556	\$15,659	\$15,446	\$8,893	\$10,907	\$16,442	\$12,897	- \$18,888
Total Compensation	Median	\$63,017	\$60,000	\$65,750	\$62,458	\$62,300	\$63,858	\$63,000	\$64,000 \$64,860
	Average	\$67,664	\$65,197	\$69,172	\$65,750	\$65,789	\$67,943	\$68,182	\$66,457 \$68,965
BENEFITS									
Health Insurance	Median	\$12,500	\$11,000	\$8,400	\$10,000	\$9,000	\$8,160	\$7,656	\$7,612 \$9,000
	Average	\$11,735	\$10,624	\$8,711	\$10,072	\$8,810	\$8,862	\$8,472	\$7,684 \$8,854
Life Insurance	Median	\$600	\$400	\$600	\$550	\$525	\$500	\$540	\$550 \$375
	Average	\$945	\$740	\$1,025	\$976	\$999	\$836	\$891	\$829 \$858
Disability Insurance	Median	\$1,410	\$562	\$700	\$500	\$600	\$800	\$660	\$925 \$461
	Average	\$1,268	\$818	\$1,063	\$877	\$808	\$1,054	\$954	\$895 \$629
Retirement	Median	\$5,935	\$5,760	\$5,800	\$4,900	\$4,445	\$6,000	\$5,500	\$5,018 \$4,000
	Average	\$7,207	\$6,068	\$7,096	\$5,771	\$5,446	\$6,808	\$6,489	\$6,756 \$5,678
Continuing Education	Median	\$1,200	\$1,000	\$1,250	\$1,200	\$1,500	\$1,200	\$1,500	\$1,325 \$1,000
	Average	\$1,572	\$1,719	\$1,899	\$1,583	\$2,070	\$1,726	\$1,853	\$2,449 \$1,392
Total Benefits	Median	\$18,400	\$16,640	\$13,356	\$14,500	\$10,990	\$14,080	\$13,720	\$12,000 \$12,434
	Average	\$17,839	\$16,533	\$15,146	\$15,459	\$12,418	\$15,989	\$14,773	\$13,277 \$13,697
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$76,554	\$77,096	\$78,182	\$76,200	\$73,750	\$79,850	\$73,000	\$72,240 \$78,029
	Average	\$83,272	\$81,309	\$82,615	\$80,061	\$77,405	\$82,906	\$81,588	\$78,493 \$81,223
Number of Respondents		56	157	347	377	124	187	216	107 238

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-5: Annual Compensation of Full-Time Senior Pastors by Education

Data Distribution*		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		366	312	395	510
Average church income		\$574,473	\$486,054	\$698,567	\$1,186,222
Average # of years employed		10	10	9	10
Average # of paid vacation days		18	21	23	23
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		54%	63%	72%	75%
% Ordained		99%	99%	100%	100%
% Supervise one or more people		93%	97%	96%	99%
Average % salary increase this year		5.5%	5.0%	4.6%	4.3%
COMPENSATION					
Base Salary	Median	\$36,000	\$38,000	\$43,049	\$48,000
	Average	\$38,970	\$41,333	\$45,598	\$51,528
Housing	Median	\$24,000	\$20,000	\$22,554	\$25,000
	Average	\$24,121	\$22,671	\$23,638	\$27,929
Parsonage	Median	\$8,500	\$9,300	\$11,200	\$14,000
	Average	\$14,711	\$11,239	\$13,534	\$19,297
Total Compensation	Median	\$53,638	\$56,000	\$63,258	\$73,163
	Average	\$60,151	\$61,182	\$66,788	\$77,120
BENEFITS					
Health Insurance	Median	\$6,700	\$8,000	\$9,312	\$10,000
	Average	\$7,584	\$8,354	\$9,386	\$10,074
Life Insurance	Median	\$500	\$600	\$500	\$600
	Average	\$1,373	\$1,024	\$728	\$1,047
Disability Insurance	Median	\$500	\$632	\$600	\$600
	Average	\$828	\$842	\$937	\$926
Retirement	Median	\$3,735	\$3,600	\$5,500	\$6,500
	Average	\$4,822	\$4,615	\$6,141	\$8,148
Continuing Education	Median	\$1,000	\$1,200	\$1,038	\$1,500
	Average	\$1,200	\$1,666	\$1,605	\$2,144
Total Benefits	Median	\$7,200	\$10,100	\$14,803	\$17,200
	Average	\$9,151	\$11,142	\$15,449	\$18,988
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$60,550	\$65,520	\$78,029	\$90,390
	Average	\$67,627	\$70,769	\$81,305	\$95,174
Number of Respondents		142	387	862	407

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-6: Annual Compensation of Full-Time Senior Pastors by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		332	358	443	540
Average church income		\$660,163	\$589,358	\$991,691	\$935,257
Average # of years employed		3	8	13	22
Average # of paid vacation days		21	22	23	25
% College graduate or higher		93%	93%	91%	91%
% Who receive auto reimbursement/allowance		67%	72%	71%	71%
% Ordained		100%	100%	100%	99%
% Supervise one or more people		96%	97%	96%	98%
Average % salary increase this year		4.9%	4.9%	4.2%	4.1%
COMPENSATION					
Base Salary	Median	\$40,000	\$41,190	\$44,315	\$45,000
	Average	\$44,442	\$44,056	\$46,090	\$49,053
Housing	Median	\$23,000	\$24,000	\$23,506	\$24,000
	Average	\$24,190	\$24,579	\$23,966	\$24,930
Parsonage	Median	\$12,000	\$12,000	\$9,800	\$9,000
	Average	\$14,301	\$15,245	\$13,673	\$12,275
Total Compensation	Median	\$61,852	\$62,400	\$65,821	\$66,102
	Average	\$65,949	\$65,860	\$67,869	\$71,540
BENEFITS					
Health Insurance	Median	\$8,800	\$9,120	\$8,621	\$9,600
	Average	\$9,053	\$9,185	\$8,931	\$9,822
Life Insurance	Median	\$444	\$500	\$520	\$720
	Average	\$719	\$844	\$836	\$1,320
Disability Insurance	Median	\$600	\$523	\$700	\$600
	Average	\$918	\$926	\$930	\$891
Retirement	Median	\$4,888	\$5,500	\$5,036	\$5,650
	Average	\$5,756	\$6,167	\$6,202	\$7,512
Continuing Education	Median	\$1,200	\$1,200	\$1,400	\$1,200
	Average	\$1,611	\$1,683	\$1,651	\$2,120
Total Benefits	Median	\$13,000	\$13,596	\$13,700	\$15,300
	Average	\$14,145	\$14,602	\$14,886	\$16,627
TOTAL COMPENSATION PLUS BENEFITS	Median	\$73,923	\$76,000	\$80,400	\$82,094
	Average	\$78,562	\$79,319	\$81,957	\$86,967
Number of Respondents		702	447	261	374

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-7: Annual Compensation of Full-Time Senior Pastors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		300	397	502	549	329	447
Average church income		\$608,522	\$674,822	\$785,852	\$1,158,076	\$589,485	\$1,415,271
Average # of years employed		8	10	11	10	6	8
Average # of paid vacation days		20	20	21	27	25	26
% College graduate or higher		78%	95%	83%	100%	99%	100%
% Who receive auto reimbursement/allowance		64%	75%	52%	89%	83%	89%
% Ordained		99%	100%	99%	100%	100%	100%
% Supervise one or more people		99%	97%	96%	100%	97%	99%
Average % salary increase this year		4.9%	4.3%	5.5%	4.4%	4.0%	3.6%
COMPENSATION							
Base Salary	Median	\$40,000	\$39,499	\$43,850	\$50,000	\$55,000	\$45,113
	Average	\$43,909	\$43,639	\$46,028	\$54,516	\$54,969	\$46,698
Housing	Median	\$24,000	\$23,280	\$25,000	\$27,000	\$12,250	\$30,000
	Average	\$25,818	\$24,085	\$27,056	\$29,406	\$14,098	\$30,703
Parsonage	Median	\$8,200	\$12,000	\$12,000	-	-	-
	Average	\$15,270	\$16,800	\$17,860	-	-	-
Total Compensation	Median	\$62,000	\$61,451	\$65,000	\$72,750	\$69,000	\$74,397
	Average	\$66,307	\$66,269	\$70,293	\$77,969	\$69,302	\$76,696
BENEFITS							
Health Insurance	Median	\$7,800	\$8,753	\$8,800	\$12,026	\$10,000	\$11,340
	Average	\$8,602	\$8,865	\$9,077	\$12,060	\$10,224	\$11,539
Life Insurance	Median	\$600	\$550	\$600	\$464	\$443	\$800
	Average	\$853	\$981	\$1,132	\$776	\$824	\$1,024
Disability Insurance	Median	\$500	\$517	\$638	\$1,776	\$1,550	\$889
	Average	\$985	\$801	\$908	\$1,907	\$1,938	\$899
Retirement	Median	\$3,600	\$5,000	\$3,600	\$7,000	\$8,000	\$9,450
	Average	\$6,009	\$5,728	\$4,776	\$8,201	\$7,874	\$11,803
Continuing Education	Median	\$1,350	\$1,200	\$1,500	\$1,000	\$1,450	\$1,500
	Average	\$1,882	\$1,742	\$1,724	\$1,433	\$1,847	\$2,276
Total Benefits	Median	\$10,200	\$13,093	\$11,000	\$22,470	\$20,000	\$23,600
	Average	\$12,596	\$14,565	\$12,227	\$22,624	\$18,961	\$24,055
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$72,334	\$74,236	\$74,950	\$95,380	\$88,000	\$97,075
	Average	\$77,145	\$79,855	\$80,824	\$100,593	\$87,955	\$100,751
Number of Respondents		129	446	310	68	123	72

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-8: Annual Compensation of Full-Time Senior Pastors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		402	314
Average church income		\$736,741	\$1,570,826
Average # of years employed		10	8
Average # of paid vacation days		22	25
% College graduate or higher		92%	97%
% Who receive auto reimbursement/allowance		69%	75%
% Ordained		100%	97%
% Supervise one or more people		97%	97%
Average % salary increase this year		4.6%	5.1%
COMPENSATION			
Base Salary	Median	\$42,158	\$32,000
	Average	\$45,666	\$35,900
Housing	Median	\$24,000	\$23,000
	Average	\$24,457	\$24,295
Parsonage	Median	\$11,200	-
	Average	\$14,224	-
Total Compensation	Median	\$63,600	\$58,000
	Average	\$67,566	\$56,500
BENEFITS			
Health Insurance	Median	\$9,000	\$7,800
	Average	\$9,265	\$7,855
Life Insurance	Median	\$549	-
	Average	\$926	-
Disability Insurance	Median	\$600	-
	Average	\$914	-
Retirement	Median	\$5,053	\$6,316
	Average	\$6,289	\$7,570
Continuing Education	Median	\$1,200	\$1,250
	Average	\$1,743	\$1,580
Total Benefits	Median	\$13,735	\$14,385
	Average	\$14,999	\$13,445
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$76,800	\$70,500
	Average	\$81,304	\$68,316
Number of Respondents		1771	33

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 4-9: Annual Compensation of Part-Time Senior Pastors by Church Income

Data Distribution*		CHURCH INCOME				
		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		79	-	-	-	-
Average church income		\$95,617	-	-	-	-
Average # of years employed		6	-	-	-	-
Average # of paid vacation days		17	-	-	-	-
% College graduate or higher		86%	-	-	-	-
% Who receive auto reimbursement/allowance		35%	-	-	-	-
% Ordained		100%	-	-	-	-
% Supervise one or more people		89%	-	-	-	-
Average % salary increase this year		9.2%	-	-	-	-
HOURLY RATE						
Base Rate	Average	\$16	-	-	-	-
COMPENSATION						
Base Salary	Median	\$15,000	-	-	-	-
	Average	\$17,526	-	-	-	-
Housing	Median	\$13,000	-	-	-	-
	Average	\$13,911	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$23,400	-	-	-	-
	Average	\$23,552	-	-	-	-
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	\$2,400	-	-	-	-
	Average	\$2,627	-	-	-	-
Continuing Education	Median	\$950	-	-	-	-
	Average	\$1,007	-	-	-	-
Total Benefits	Median	\$2,500	-	-	-	-
	Average	\$4,038	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$24,300	-	-	-	-
	Average	\$25,134	-	-	-	-
Number of Respondents		74	6	4	2	1

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

5

**SOLO
PASTORS**

Employment Profile

Solo Pastors are a unique group of church staff members. They are set apart from the previous group of Senior Pastors in that they are the only ministry staff position. No other paid pastors or ministers are in the church, though they may oversee other staff members, such as a Church Secretary or a Custodian. With 1,258 full-time positions reported, this group of individuals provided significant information for study in this survey.

Nearly all Solo Pastors are male and ordained. Full-time Solo Pastors have been in their current position for 8 years on average, while part-time Solo Pastors have been in the position for an average of six years. Most pastors in this position are church employees and have college degrees. About three-quarters of those working full-time have graduate degrees.

The following chart provides a demographic profile of this sample:

	Full-Time	Part-Time
Number of respondents	1258	233
Ordained	99%	96%
Average years employed	8	6
Male	94%	91%
Female	6%	9%
Self-employed (receives 1099)	16%	38%
Church employee (receives W-2)	84%	62%
High school diploma	3%	7%
Associate Degree	4%	9%
Bachelor's Degree	20%	32%
Master's Degree	58%	39%
Doctoral Degree	15%	13%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for full-time and part-time Solo Pastors; they are presented according to church income, church attendance, church

setting, region, education, years employed, denomination, and gender. In this way, the Solo Pastor's compensation plus benefits can be analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

The average compensation for a full-time Solo Pastor is about one-quarter lower than that of a full-time Senior Pastor, yet the benefits, though slightly lower for Solo Pastors, remain comparable for both. The compensation difference is most likely related to the fact that Solo Pastors serve in smaller churches. About six in ten full-time Solo Pastors receive health insurance, and about seven in ten of them receive retirement benefits.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	99%	79%
Housing	69%	60%
Parsonage	28%	11%
Health Insurance	64%	20%
Life Insurance	17%	4%
Disability Insurance	16%	2%
Retirement	72%	31%
Continuing Education	49%	24%
Received Salary Increase	60%	33%
Received Paid Vacation	97%	75%
Received Auto Reimbursement/Allowance	73%	43%

KEY POINTS

- ❑ **Most full-time Solo Pastors serve in smaller churches with an income of \$250,000 or less and a worship attendance of 300 or less.**
- ❑ **In general, as church income, worship attendance, and education increase, the compensation and benefits for full-time Solo Pastors also increase.**
- ❑ **Generally, full-time Solo Pastors serving churches in a metropolitan city or a suburban setting have the highest compensation and benefits packages compared to those who serve in small town or farming areas. Church income in these settings is also higher, which greatly impacts overall compensation.**
- ❑ **Some regional differences emerge across average compensation and benefits packages for full-time Solo Pastors. The lowest packages are found in the Central regions, while the highest are found in coastal regions (Pacific and New England).**

Compensation & Benefits: National Averages for Full-Time Solo Pastors*

1999	
2000	
2001	
2002	
2003	
2004	
2005	
2006	\$59,8524
2007	\$56,797
2008	\$60,162**

* National averages for Senior Pastors from 1998-2005 include data for both Senior and Solo Pastors. Beginning in 2006, we are able to provide detailed data for each position.

Refer to Chapter 4 for Senior Pastors' data.

** The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.

Table 5-1: Annual Compensation of Full-Time Solo Pastors by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		97	204	328	356	-
Average church income		\$136,565	\$338,902	\$607,763	\$876,889	-
Average # of years employed		8	9	8	10	-
Average # of paid vacation days		22	23	25	24	-
% College graduate or higher		92%	95%	100%	100%	-
% Who receive auto reimbursement/allowance		72%	78%	86%	78%	-
% Ordained		100%	99%	100%	100%	-
% Supervise one or more people		71%	96%	96%	100%	-
Average % salary increase this year		4.9%	4.5%	4.6%	3.6%	-
COMPENSATION						
Base Salary	Highest 25%	\$38,000	\$52,000	\$58,133	\$77,000	-
	Median	\$30,000	\$42,400	\$45,000	\$63,055	-
	Lowest 25%	\$23,920	\$33,000	\$36,000	\$60,000	-
	Average	\$30,881	\$42,524	\$46,842	\$67,547	-
Housing	Highest 25%	\$22,476	\$30,000	\$32,000	\$31,800	-
	Median	\$16,000	\$20,500	\$23,000	\$19,850	-
	Lowest 25%	\$9,600	\$15,000	\$18,000	\$18,000	-
	Average	\$16,495	\$21,848	\$25,489	\$25,163	-
Parsonage	Highest 25%	\$12,000	\$15,753	-	-	-
	Median	\$9,550	\$12,000	-	-	-
	Lowest 25%	\$6,000	\$8,700	-	-	-
	Average	\$10,236	\$12,836	-	-	-
Total Compensation	Highest 25%	\$52,000	\$69,998	\$80,000	\$96,700	-
	Median	\$43,475	\$61,369	\$68,300	\$81,055	-
	Lowest 25%	\$35,895	\$51,227	\$61,500	\$72,000	-
	Average	\$44,858	\$61,990	\$69,729	\$90,080	-
BENEFITS						
Health Insurance	Highest 25%	\$12,000	\$13,100	\$13,000	\$13,169	-
	Median	\$8,330	\$10,000	\$9,000	\$8,754	-
	Lowest 25%	\$4,968	\$6,394	\$6,720	\$6,480	-
	Average	\$8,567	\$10,106	\$9,681	\$9,711	-
Life Insurance	Highest 25%	\$1,050	\$1,558	-	-	-
	Median	\$592	\$576	-	-	-
	Lowest 25%	\$289	\$316	-	-	-
	Average	\$908	\$1,229	-	-	-
Disability Insurance	Highest 25%	\$1,000	\$1,358	-	-	-
	Median	\$500	\$733	-	-	-
	Lowest 25%	\$295	\$380	-	-	-
	Average	\$746	\$922	-	-	-
Retirement	Highest 25%	\$6,750	\$9,000	\$9,260	-	-
	Median	\$4,500	\$6,170	\$6,000	-	-
	Lowest 25%	\$2,400	\$3,905	\$3,624	-	-
	Average	\$5,051	\$7,564	\$7,261	-	-
Continuing Education	Highest 25%	\$1,277	\$2,000	\$3,000	-	-
	Median	\$848	\$1,000	\$1,800	-	-
	Lowest 25%	\$500	\$800	\$1,500	-	-
	Average	\$1,182	\$1,465	\$2,552	-	-
Total Benefits	Highest 25%	\$17,000	\$22,824	\$28,709	\$25,072	-
	Median	\$11,928	\$17,100	\$15,366	\$18,500	-
	Lowest 25%	\$6,136	\$11,000	\$13,000	\$13,560	-
	Average	\$12,395	\$17,314	\$18,648	\$18,445	-
TOTAL COMPENSATION PLUS BENEFITS						
	Highest 25%	\$65,414	\$89,170	\$105,300	\$122,700	-
	Median	\$54,996	\$77,855	\$86,699	\$103,862	-
	Lowest 25%	\$43,560	\$65,253	\$72,384	\$90,572	-
	Average	\$55,905	\$78,631	\$86,755	\$108,526	-
Number of Respondents		1021	180	23	9	8

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-2: Annual Compensation of Full-Time Solo Pastors by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		71	159	382	-	-	-
Average church income		\$123,969	\$306,246	\$533,541	-	-	-
Average # of years employed		7	9	9	-	-	-
Average # of paid vacation days		22	22	24	-	-	-
% College graduate or higher		91%	94%	97%	-	-	-
% Who receive auto reimbursement/allowance		67%	80%	78%	-	-	-
% Ordained		99%	100%	100%	-	-	-
% Supervise one or more people		65%	88%	94%	-	-	-
Average % salary increase this year		4.9%	4.8%	3.9%	-	-	-
COMPENSATION							
Base Salary	Median	\$28,000	\$35,194	\$46,000	-	-	-
	Average	\$29,304	\$36,817	\$50,651	-	-	-
Housing	Median	\$15,960	\$19,000	\$20,000	-	-	-
	Average	\$16,572	\$18,468	\$22,914	-	-	-
Parsonage	Median	\$9,600	\$9,600	-	-	-	-
	Average	\$10,332	\$10,771	-	-	-	-
Total Compensation	Median	\$41,000	\$51,000	\$68,712	-	-	-
	Average	\$43,294	\$52,693	\$70,441	-	-	-
BENEFITS							
Health Insurance	Median	\$7,995	\$9,000	\$12,000	-	-	-
	Average	\$8,277	\$9,262	\$10,764	-	-	-
Life Insurance	Median	\$600	\$545	\$766	-	-	-
	Average	\$875	\$1,020	\$757	-	-	-
Disability	Median	\$600	\$600	\$712	-	-	-
	Average	\$757	\$806	\$903	-	-	-
Retirement	Median	\$4,428	\$5,600	\$6,955	-	-	-
	Average	\$4,757	\$6,300	\$7,271	-	-	-
Continuing Education	Median	\$900	\$1,000	\$1,500	-	-	-
	Average	\$1,261	\$1,241	\$1,800	-	-	-
Total Benefits	Median	\$11,000	\$14,130	\$17,050	-	-	-
	Average	\$11,815	\$14,694	\$17,686	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$52,000	\$64,000	\$86,450	-	-	-
	Average	\$53,606	\$66,403	\$87,197	-	-	-
Number of Respondents		684	523	38	3	2	3

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-3: Annual Compensation of Full-Time Solo Pastors by Church Setting

		CHURCH SETTING			
	Data Distribution*	Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		143	133	121	108
Average church income		\$241,668	\$267,468	\$170,380	\$140,331
Average # of years employed		8	9	8	7
Average # of paid vacation days		23	23	22	21
% College graduate or higher		91%	97%	92%	90%
% Who receive auto reimbursement/allowance		59%	74%	74%	80%
% Ordained		99%	100%	99%	99%
% Supervise one or more people		88%	78%	74%	61%
Average % salary increase this year		4.8%	4.6%	5.0%	4.7%
COMPENSATION					
Base Salary	Median	\$32,880	\$35,000	\$31,200	\$28,500
	Average	\$35,308	\$35,161	\$32,718	\$29,482
Housing	Median	\$20,000	\$20,500	\$15,600	\$12,000
	Average	\$22,130	\$20,824	\$15,838	\$12,275
Parsonage	Median	\$12,000	\$12,000	\$9,600	\$7,200
	Average	\$11,464	\$14,117	\$10,572	\$7,018
Total Compensation	Median	\$50,000	\$51,418	\$43,800	\$38,400
	Average	\$53,667	\$53,404	\$46,453	\$39,836
BENEFITS					
Health Insurance	Median	\$8,400	\$8,728	\$8,500	\$8,000
	Average	\$8,304	\$9,092	\$8,776	\$8,684
Life Insurance	Median	\$586	\$583	\$565	\$600
	Average	\$1,039	\$1,116	\$894	\$894
Disability Insurance	Median	\$500	\$770	\$600	\$500
	Average	\$779	\$1,049	\$745	\$565
Retirement	Median	\$5,088	\$6,000	\$4,750	\$4,240
	Average	\$5,819	\$6,753	\$5,205	\$4,322
Continuing Education	Median	\$1,000	\$1,000	\$1,000	\$750
	Average	\$1,472	\$1,346	\$1,230	\$1,049
Total Benefits	Median	\$12,000	\$13,450	\$12,758	\$11,000
	Average	\$12,885	\$14,807	\$13,038	\$11,534
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$61,992	\$64,000	\$56,000	\$50,500
	Average	\$65,297	\$66,815	\$58,053	\$50,655
Number of Respondents		154	297	653	145

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-4: Annual Compensation of Full-Time Solo Pastors by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		101	121	153	112	136	118	113	130	129
Average church income		\$157,790	\$196,140	\$228,154	\$265,128	\$222,085	\$146,657	\$187,137	\$186,461	\$295,259
Average # of years employed		8	9	8	8	7	7	7	7	8
Average # of paid vacation days		23	25	21	23	20	22	18	20	22
% College graduate or higher		95%	94%	92%	95%	90%	91%	87%	95%	93%
% Who receive auto reimbursement/allowance		73%	82%	74%	75%	62%	80%	66%	64%	61%
% Ordained		100%	99%	100%	100%	100%	99%	99%	100%	99%
% Supervise one or more people		77%	79%	75%	76%	78%	71%	68%	79%	78%
Average % salary increase this year		4.8%	4.3%	4.8%	5.2%	4.7%	4.0%	6.3%	5.1%	4.8%
COMPENSATION										
Base Salary	Median	\$32,400	\$33,000	\$32,693	\$32,400	\$30,940	\$31,570	\$30,100	\$30,216	\$30,000
	Average	\$34,029	\$34,082	\$34,330	\$32,184	\$33,324	\$31,642	\$33,372	\$32,592	\$33,943
Housing	Median	\$17,300	\$18,000	\$18,000	\$16,500	\$16,000	\$15,000	\$18,000	\$20,000	\$21,950
	Average	\$17,787	\$17,421	\$18,189	\$16,183	\$16,966	\$14,900	\$16,632	\$20,586	\$21,635
Parsonage	Median	\$16,300	\$10,000	\$9,600	\$9,500	\$7,200	\$7,800	\$8,200	\$8,000	\$12,750
	Average	\$16,885	\$10,755	\$10,355	\$9,326	\$7,206	\$9,622	\$8,325	\$8,913	\$13,065
Total Compensation	Median	\$52,022	\$46,850	\$48,000	\$44,000	\$46,400	\$42,850	\$42,000	\$50,000	\$50,000
	Average	\$51,133	\$48,199	\$50,277	\$45,694	\$47,675	\$44,623	\$46,741	\$49,909	\$52,741
BENEFITS										
Health Insurance	Median	\$10,908	\$9,630	\$7,500	\$9,180	\$6,300	\$8,220	\$8,400	\$9,000	\$8,184
	Average	\$9,542	\$9,457	\$7,418	\$9,682	\$7,599	\$8,762	\$8,860	\$9,876	\$8,259
Life Insurance	Median	\$500	\$600	\$500	\$600	\$565	\$690	\$1,500	\$920	\$384
	Average	\$633	\$1,052	\$993	\$1,046	\$1,109	\$894	\$1,369	\$1,243	\$639
Disability Insurance	Median	\$800	\$640	\$537	\$575	\$620	\$600	-	\$504	\$694
	Average	\$855	\$878	\$717	\$846	\$764	\$738	-	\$881	\$717
Retirement	Median	\$5,250	\$5,500	\$5,000	\$5,000	\$3,791	\$5,000	\$3,264	\$6,000	\$4,800
	Average	\$6,486	\$5,887	\$5,636	\$5,572	\$4,537	\$5,244	\$4,198	\$5,832	\$6,125
Continuing Education	Median	\$1,000	\$900	\$1,000	\$1,000	\$1,000	\$735	\$1,000	\$1,000	\$1,100
	Average	\$1,003	\$1,250	\$1,233	\$1,373	\$1,233	\$1,069	\$1,298	\$1,445	\$1,486
Total Benefits	Median	\$15,000	\$14,650	\$11,500	\$14,010	\$9,040	\$12,481	\$10,722	\$13,301	\$11,876
	Average	\$14,859	\$14,563	\$12,232	\$14,997	\$10,739	\$12,756	\$11,096	\$12,874	\$12,957
TOTAL COMPENSATION PLUS BENEFITS										
	Median	\$67,187	\$60,790	\$58,800	\$57,008	\$58,352	\$55,439	\$52,080	\$60,200	\$60,000
	Average	\$65,033	\$62,148	\$61,144	\$59,407	\$56,511	\$56,551	\$55,867	\$61,256	\$64,228
Number of Respondents		62	166	233	257	79	154	107	59	141

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-5: Annual Compensation of Full-Time Solo Pastors by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		101	121	122	155
Average church income		\$134,359	\$273,523	\$188,396	\$313,701
Average # of years employed		8	7	8	10
Average # of paid vacation days		17	19	23	24
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		55%	61%	77%	79%
% Ordained		100%	99%	99%	99%
% Supervise one or more people		63%	69%	76%	87%
Average % salary increase this year		5.9%	4.7%	4.9%	4.2%
COMPENSATION					
Base Salary	Median	\$27,367	\$29,000	\$32,975	\$35,000
	Average	\$29,941	\$31,460	\$33,504	\$36,242
Housing	Median	\$16,000	\$15,000	\$18,000	\$20,000
	Average	\$16,175	\$16,367	\$17,627	\$20,002
Parsonage	Median	\$6,300	\$8,000	\$10,000	\$10,400
	Average	\$8,102	\$9,149	\$10,921	\$10,791
Total Compensation	Median	\$38,400	\$42,700	\$47,310	\$50,450
	Average	\$41,622	\$45,212	\$48,740	\$53,505
BENEFITS					
Health Insurance	Median	\$7,580	\$7,200	\$8,956	\$10,000
	Average	\$7,586	\$7,939	\$9,036	\$9,430
Life Insurance	Median	-	\$550	\$540	\$1,000
	Average	-	\$856	\$938	\$1,187
Disability Insurance	Median	-	\$500	\$600	\$712
	Average	-	\$628	\$803	\$847
Retirement	Median	\$3,000	\$3,250	\$5,148	\$6,100
	Average	\$3,241	\$3,838	\$5,752	\$7,177
Continuing Education	Median	\$775	\$1,000	\$1,000	\$1,000
	Average	\$1,063	\$1,546	\$1,255	\$1,234
Total Benefits	Median	\$7,610	\$8,058	\$13,565	\$15,100
	Average	\$8,695	\$10,037	\$14,268	\$15,161
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$45,200	\$50,350	\$59,988	\$63,288
	Average	\$47,793	\$53,602	\$62,139	\$67,584
Number of Respondents		93	250	722	182

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-6: Annual Compensation of Full-Time Solo Pastors by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		113	127	148	147
Average church income		\$229,981	\$189,476	\$211,297	\$235,886
Average # of years employed		3	8	13	23
Average # of paid vacation days		20	23	24	24
% College graduate or higher		92%	92%	96%	93%
% Who receive auto reimbursement/allowance		73%	69%	76%	73%
% Ordained		99%	100%	100%	100%
% Supervise one or more people		75%	76%	76%	77%
Average % salary increase this year		5.3%	4.2%	3.9%	4.9%
COMPENSATION					
Base Salary	Median	\$31,881	\$31,935	\$32,086	\$32,228
	Average	\$32,716	\$33,847	\$33,238	\$33,815
Housing	Median	\$17,000	\$17,000	\$18,000	\$18,000
	Average	\$17,430	\$16,974	\$18,766	\$18,399
Parsonage	Median	\$9,500	\$10,000	\$10,425	\$9,000
	Average	\$10,050	\$11,048	\$12,162	\$9,358
Total Compensation	Median	\$45,400	\$46,500	\$47,336	\$47,975
	Average	\$47,378	\$48,780	\$48,951	\$49,442
BENEFITS					
Health Insurance	Median	\$8,410	\$8,532	\$8,700	\$8,956
	Average	\$8,852	\$9,196	\$8,253	\$8,317
Life Insurance	Median	\$545	\$520	\$900	\$900
	Average	\$916	\$788	\$1,337	\$1,016
Disability Insurance	Median	\$500	\$600	\$1,000	\$659
	Average	\$719	\$751	\$938	\$885
Retirement	Median	\$5,000	\$4,700	\$4,900	\$5,000
	Average	\$5,465	\$5,401	\$5,762	\$6,138
Continuing Education	Median	\$1,000	\$1,000	\$1,000	\$800
	Average	\$1,168	\$1,312	\$1,652	\$1,169
Total Benefits	Median	\$12,500	\$13,200	\$12,000	\$12,550
	Average	\$13,149	\$13,723	\$13,565	\$12,892
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$57,800	\$59,280	\$57,583	\$58,200
	Average	\$58,973	\$61,314	\$61,643	\$61,398
Number of Respondents		643	277	140	179

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-7: Annual Compensation of Full-Time Solo Pastors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		90	128	116	140	127	125
Average church income		\$181,923	\$183,641	\$357,611	\$226,878	\$199,529	\$242,945
Average # of years employed		5	8	9	9	5	10
Average # of paid vacation days		16	19	19	25	26	26
% College graduate or higher		73%	90%	85%	99%	95%	100%
% Who receive auto reimbursement/allowance		45%	70%	50%	90%	73%	92%
% Ordained		100%	100%	99%	99%	100%	100%
% Supervise one or more people		68%	75%	74%	86%	82%	90%
Average % salary increase this year		8.1%	5.1%	5.2%	4.2%	4.1%	3.7%
COMPENSATION							
Base Salary	Median	\$32,300	\$28,400	\$33,300	\$35,000	\$39,000	\$30,000
	Average	\$31,953	\$29,879	\$35,011	\$37,989	\$39,798	\$31,923
Housing	Median	\$13,500	\$16,000	\$18,000	\$19,380	\$8,000	\$20,000
	Average	\$14,970	\$16,810	\$19,836	\$20,404	\$11,585	\$20,574
Parsonage	Median	-	\$8,100	\$7,500	\$7,600	\$10,000	\$12,400
	Average	-	\$9,421	\$9,501	\$8,627	\$10,689	\$12,839
Total Compensation	Median	\$42,250	\$41,573	\$48,500	\$52,000	\$46,200	\$50,000
	Average	\$45,720	\$45,147	\$50,332	\$54,276	\$49,078	\$51,621
BENEFITS							
Health Insurance	Median	\$9,700	\$7,800	\$7,200	\$11,949	\$10,250	\$9,000
	Average	\$9,627	\$8,086	\$7,869	\$11,139	\$10,002	\$9,385
Life Insurance	Median	-	\$800	\$595	\$825	\$600	\$586
	Average	-	\$1,102	\$1,156	\$1,270	\$1,280	\$981
Disability Insurance	Median	-	\$600	\$550	\$1,100	\$1,000	\$484
	Average	-	\$699	\$725	\$1,168	\$1,075	\$789
Retirement	Median	-	\$3,600	\$3,600	\$5,000	\$6,827	\$7,000
	Average	-	\$3,953	\$4,494	\$6,200	\$6,479	\$9,406
Continuing Education	Median	-	\$775	\$1,000	\$1,000	\$950	\$1,000
	Average	-	\$1,207	\$1,327	\$1,181	\$1,156	\$1,637
Total Benefits	Median	\$7,650	\$9,490	\$8,000	\$16,700	\$17,316	\$17,750
	Average	\$9,232	\$10,658	\$9,553	\$16,736	\$17,447	\$18,794
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$48,920	\$52,637	\$56,950	\$66,675	\$63,125	\$67,500
	Average	\$52,434	\$54,456	\$58,472	\$70,478	\$66,394	\$70,416
Number of Respondents		22	316	142	94	132	115

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-8: Annual Compensation of Full-Time Solo Pastors by Gender

		GENDER	
Data Distribution*		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		127	102
Average church income		\$224,093	\$163,035
Average # of years employed		8	5
Average # of paid vacation days		22	25
% College graduate or higher		92%	95%
% Who receive auto reimbursement/allowance		72%	76%
% Ordained		99%	100%
% Supervise one or more people		74%	94%
Average % salary increase this year		4.9%	3.8%
COMPENSATION			
Base Salary	Median	\$31,725	\$35,000
	Average	\$33,304	\$32,698
Housing	Median	\$17,940	\$17,010
	Average	\$17,683	\$17,167
Parsonage	Median	\$9,600	\$10,100
	Average	\$10,378	\$11,805
Total Compensation	Median	\$46,570	\$44,768
	Average	\$48,448	\$45,099
BENEFITS			
Health Insurance	Median	\$8,458	\$8,775
	Average	\$8,741	\$9,531
Life Insurance	Median	\$600	\$450
	Average	\$984	\$716
Disability Insurance	Median	\$600	\$760
	Average	\$790	\$788
Retirement	Median	\$4,900	\$6,000
	Average	\$5,469	\$6,719
Continuing Education	Median	\$1,000	\$900
	Average	\$1,280	\$1,214
Total Benefits	Median	\$12,305	\$15,771
	Average	\$13,058	\$16,391
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$58,075	\$60,005
	Average	\$60,191	\$60,260
Number of Respondents		1172	80

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-9: Annual Compensation of Part-Time Solo Pastors by Church Income

		CHURCH INCOME				
	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		56	-	-	-	-
Average church income		\$65,191	-	-	-	-
Average # of years employed		6	-	-	-	-
Average # of paid vacation days		16	-	-	-	-
% College graduate or higher		84%	-	-	-	-
% Who receive auto reimbursement/allowance		43%	-	-	-	-
% Ordained		96%	-	-	-	-
% Supervise one or more people		48%	-	-	-	-
Average % salary increase this year		9.0%	-	-	-	-
HOURLY RATE						
Base Rate	Average	\$18	-	-	-	-
COMPENSATION						
Base Salary	Median	\$13,750	-	-	-	-
	Average	\$15,200	-	-	-	-
Housing	Median	\$10,400	-	-	-	-
	Average	\$11,392	-	-	-	-
Parsonage	Median	\$7,000	-	-	-	-
	Average	\$6,642	-	-	-	-
Total Compensation	Median	\$19,000	-	-	-	-
	Average	\$19,516	-	-	-	-
BENEFITS						
Health Insurance	Median	\$4,812	-	-	-	-
	Average	\$5,957	-	-	-	-
Life Insurance	Median	\$445	-	-	-	-
	Average	\$551	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	\$2,150	-	-	-	-
	Average	\$3,381	-	-	-	-
Continuing Education	Median	\$600	-	-	-	-
	Average	\$961	-	-	-	-
Total Benefits	Median	\$3,312	-	-	-	-
	Average	\$5,262	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$21,750	-	-	-	-
	Average	\$22,241	-	-	-	-
Number of Respondents		224	2	0	0	3

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-10: Annual Compensation of Part-Time Solo Pastors by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		47	148	-	-	-	-
Average church income		\$67,069	\$149,080	-	-	-	-
Average # of years employed		6	6	-	-	-	-
Average # of paid vacation days		16	19	-	-	-	-
% College graduate or higher		85%	81%	-	-	-	-
% Who receive auto reimbursement/allowance		43%	52%	-	-	-	-
% Ordained		96%	100%	-	-	-	-
% Supervise one or more people		45%	81%	-	-	-	-
Average % salary increase this year		9.1%	8.1%	-	-	-	-
HOURLY RATE							
Base Rate	Average	\$18	\$18	-	-	-	-
COMPENSATION							
Base Salary	Median	\$14,000	\$13,000	-	-	-	-
	Average	\$15,290	\$16,097	-	-	-	-
Housing	Median	\$10,000	\$13,250	-	-	-	-
	Average	\$10,771	\$16,063	-	-	-	-
Parsonage	Median	\$7,000	-	-	-	-	-
	Average	\$6,719	-	-	-	-	-
Total Compensation	Median	\$18,150	\$26,000	-	-	-	-
	Average	\$19,047	\$25,501	-	-	-	-
BENEFITS							
Health Insurance	Median	\$4,800	-	-	-	-	-
	Average	\$5,596	-	-	-	-	-
Life Insurance	Median	\$445	-	-	-	-	-
	Average	\$551	-	-	-	-	-
Disability	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	\$2,000	-	-	-	-	-
	Average	\$3,018	-	-	-	-	-
Continuing Education	Median	\$600	\$1,000	-	-	-	-
	Average	\$953	\$1,013	-	-	-	-
Total Benefits	Median	\$3,290	\$5,200	-	-	-	-
	Average	\$4,734	\$9,515	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$20,550	\$29,700	-	-	-	-
	Average	\$21,437	\$30,485	-	-	-	-
Number of Respondents		210	21	0	0	0	1

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-11: Annual Compensation of Part-Time Solo Pastors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		117	59	53	57
Average church income		\$273,376	\$83,601	\$65,939	\$56,695
Average # of years employed		6	10	5	6
Average # of paid vacation days		18	19	16	16
% College graduate or higher		76%	86%	89%	74%
% Who receive auto reimbursement/allowance		32%	43%	42%	53%
% Ordained		96%	94%	97%	95%
% Supervise one or more people		88%	56%	43%	32%
Average % salary increase this year		4.0%	13.1%	8.5%	8.3%
HOURLY RATE					
Base Rate	Average	\$16	\$18	\$19	\$19
COMPENSATION					
Base Salary	Median	\$12,000	\$15,275	\$14,400	\$12,500
	Average	\$14,260	\$16,425	\$16,160	\$13,748
Housing	Median	\$11,000	\$12,000	\$10,400	\$9,800
	Average	\$14,076	\$12,346	\$10,969	\$9,749
Parsonage	Median	-	-	\$7,000	-
	Average	-	-	\$7,329	-
Total Compensation	Median	\$22,936	\$19,410	\$18,830	\$18,000
	Average	\$20,735	\$20,085	\$19,743	\$18,205
BENEFITS					
Health Insurance	Median	-	\$5,043	\$4,900	\$4,800
	Average	-	\$4,610	\$6,637	\$5,586
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$3,600	\$2,569	\$2,000	\$2,200
	Average	\$4,637	\$5,102	\$2,318	\$3,826
Continuing Education	Median	-	\$550	\$1,000	\$425
	Average	-	\$707	\$1,193	\$559
Total Benefits	Median	\$3,000	\$3,146	\$3,290	\$3,700
	Average	\$7,171	\$5,258	\$4,755	\$5,229
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$23,896	\$20,000	\$21,700	\$21,900
	Average	\$23,769	\$23,090	\$22,177	\$20,875
Number of Respondents		26	35	125	47

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-12: Annual Compensation of Part-Time Solo Pastors by Region

		REGION							
Data Distribution*		New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		64	58	62	53	51	59	110	50 54
Average church income		\$64,136	\$76,624	\$107,877	\$62,409	\$52,667	\$68,548	\$235,220	\$56,445 \$65,960
Average # of years employed		3	6	5	8	6	6	5	11 6
Average # of paid vacation days		19	19	16	17	13	15	14	20 16
% College graduate or higher		100%	75%	84%	81%	83%	74%	90%	82% 100%
% Who receive auto reimbursement/allowance		29%	59%	40%	60%	50%	42%	19%	27% 28%
% Ordained		93%	96%	100%	92%	100%	96%	95%	91% 100%
% Supervise one or more people		57%	46%	65%	42%	33%	30%	41%	45% 50%
Average % salary increase this year		9.0%	16.2%	8.9%	5.5%	8.3%	4.2%	6.8%	15.4% 10.8%
HOURLY RATE									
Base Rate	Average	\$21	\$16	\$21	\$16	-	\$14	\$27	- -
COMPENSATION									
Base Salary	Median	\$15,324	\$12,500	\$16,700	\$15,000	\$10,500	\$11,500	\$19,200	\$16,800 \$9,050
	Average	\$16,303	\$16,379	\$17,224	\$15,863	\$10,490	\$12,026	\$18,177	\$16,108 \$10,945
Housing	Median	-	\$12,000	\$12,000	\$9,600	\$8,400	\$11,250	\$8,600	- \$12,000
	Average	-	\$12,017	\$13,031	\$9,671	\$8,511	\$12,912	\$7,028	- \$13,811
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	\$24,400	\$18,705	\$21,684	\$21,100	\$13,250	\$15,550	\$11,950	\$19,800 \$17,500
	Average	\$21,450	\$20,455	\$21,795	\$19,960	\$15,217	\$17,715	\$15,985	\$22,458 \$17,590
BENEFITS									
Health Insurance	Median	-	-	\$6,086	\$4,800	-	\$5,204	-	- -
	Average	-	-	\$7,035	\$5,509	-	\$6,814	-	- -
Life Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Disability Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Retirement	Median	-	-	\$3,069	\$2,100	-	-	-	- -
	Average	-	-	\$4,487	\$2,917	-	-	-	- -
Continuing Education	Median	-	\$700	\$1,000	\$600	-	-	-	- -
	Average	-	\$1,506	\$1,163	\$748	-	-	-	- -
Total Benefits	Median	-	\$3,300	\$4,150	\$3,000	-	\$5,200	\$1,610	- -
	Average	-	\$4,848	\$7,029	\$4,395	-	\$7,066	\$3,563	- -
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$25,000	\$22,097	\$24,000	\$22,000	\$13,550	\$15,550	\$14,278	\$19,800 \$17,500
	Average	\$24,494	\$22,706	\$25,792	\$22,531	\$16,220	\$20,954	\$17,928	\$23,421 \$18,983
Number of Respondents		14	28	51	53	12	24	22	11 18

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-13: Annual Compensation of Part-Time Solo Pastors by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		94	54	54	64
Average church income		\$189,916	\$66,884	\$66,589	\$82,786
Average # of years employed		6	6	6	6
Average # of paid vacation days		16	14	17	20
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		24%	42%	51%	43%
% Ordained		94%	93%	98%	100%
% Supervise one or more people		57%	47%	43%	52%
Average % salary increase this year		11.7%	10.0%	8.2%	6.4%
HOURLY RATE					
Base Rate	Average	\$18	\$19	\$18	\$19
COMPENSATION					
Base Salary	Median	\$10,500	\$12,000	\$15,000	\$19,700
	Average	\$12,104	\$13,376	\$16,436	\$20,016
Housing	Median	\$10,000	\$9,000	\$12,000	\$10,370
	Average	\$10,693	\$10,550	\$11,654	\$11,083
Parsonage	Median	-	\$7,200	\$5,933	-
	Average	-	\$7,373	\$6,365	-
Total Compensation	Median	\$18,000	\$15,585	\$22,936	\$21,950
	Average	\$17,418	\$16,593	\$21,408	\$22,627
BENEFITS					
Health Insurance	Median	-	\$4,500	\$6,000	-
	Average	-	\$5,336	\$6,832	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	\$2,000	\$2,000	\$2,650
	Average	-	\$3,444	\$3,191	\$4,252
Continuing Education	Median	-	\$600	\$688	-
	Average	-	\$925	\$798	-
Total Benefits	Median	\$1,500	\$2,801	\$4,000	\$2,962
	Average	\$3,724	\$4,949	\$5,814	\$4,277
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$18,000	\$18,696	\$24,550	\$23,818
	Average	\$18,525	\$19,201	\$24,573	\$25,193
Number of Respondents		37	74	90	30

Table 5-14: Annual Compensation of Part-Time Solo Pastors by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		62	60	77	50
Average church income		\$102,109	\$65,163	\$85,971	\$63,368
Average # of years employed		2	8	13	23
Average # of paid vacation days		16	16	18	19
% College graduate or higher		85%	76%	94%	88%
% Who receive auto reimbursement/allowance		40%	43%	44%	59%
% Ordained		94%	98%	100%	100%
% Supervise one or more people		49%	50%	53%	38%
Average % salary increase this year		10.0%	9.5%	4.9%	3.4%
HOURLY RATE					
Base Rate	Average	\$19	\$19	-	\$14
COMPENSATION					
Base Salary	Median	\$13,000	\$15,000	\$12,000	\$15,800
	Average	\$15,364	\$14,940	\$15,011	\$16,534
Housing	Median	\$10,000	\$10,700	\$10,620	\$13,000
	Average	\$10,292	\$11,849	\$13,297	\$13,890
Parsonage	Median	\$6,000	-	-	-
	Average	\$6,216	-	-	-
Total Compensation	Median	\$18,000	\$21,500	\$20,000	\$23,700
	Average	\$18,485	\$21,077	\$19,498	\$24,056
BENEFITS					
Health Insurance	Median	\$5,000	\$5,835	-	-
	Average	\$6,196	\$6,535	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$2,600	\$2,602	-	\$2,940
	Average	\$3,667	\$3,155	-	\$4,614
Continuing Education	Median	\$600	\$850	-	-
	Average	\$942	\$1,231	-	-
Total Benefits	Median	\$3,300	\$3,590	\$2,600	\$3,792
	Average	\$5,072	\$5,529	\$3,835	\$5,745
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$20,000	\$23,000	\$22,000	\$25,900
	Average	\$20,784	\$24,148	\$21,979	\$27,773
Number of Respondents		139	54	17	17

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-15: Annual Compensation of Part-Time Solo Pastors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		59	78	61	-	52	48
Average church income		\$57,889	\$121,064	\$58,694	-	\$64,865	\$73,238
Average # of years employed		6	5	5	-	9	6
Average # of paid vacation days		11	14	12	-	19	23
% College graduate or higher		90%	81%	67%	-	81%	94%
% Who receive auto reimbursement/allowance		22%	38%	25%	-	56%	65%
% Ordained		100%	96%	91%	-	96%	100%
% Supervise one or more people		70%	49%	63%	-	56%	39%
Average % salary increase this year		-	10.3%	9.8%	-	4.5%	5.9%
HOURLY RATE							
Base Rate	Average	-	\$22	\$15	-	\$17	\$18
COMPENSATION							
Base Salary	Median	-	\$14,400	\$8,550	-	\$13,000	\$15,550
	Average	-	\$15,280	\$9,844	-	\$15,248	\$16,515
Housing	Median	-	\$9,500	\$12,000	-	\$9,000	\$9,628
	Average	-	\$10,358	\$11,988	-	\$9,320	\$10,020
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$18,000	\$19,600	\$12,000	-	\$19,600	\$23,740
	Average	\$17,006	\$19,346	\$14,567	-	\$19,553	\$21,738
BENEFITS							
Health Insurance	Median	-	\$4,150	-	-	-	-
	Average	-	\$4,004	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	\$2,000	-	-	\$3,000	-
	Average	-	\$2,954	-	-	\$3,933	-
Continuing Education	Median	-	\$750	-	-	\$838	\$650
	Average	-	\$1,583	-	-	\$936	\$714
Total Benefits	Median	-	\$2,000	-	-	\$3,450	\$4,000
	Average	-	\$3,394	-	-	\$6,676	\$5,082
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$18,000	\$20,600	\$12,000	-	\$22,600	\$25,515
	Average	\$17,866	\$21,117	\$14,608	-	\$24,498	\$24,844
Number of Respondents		10	69	24	5	27	18

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 5-16: Annual Compensation of Part-Time Solo Pastors by Gender

		GENDER	
Data Distribution*		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		56	120
Average church income		\$75,008	\$236,237
Average # of years employed		6	4
Average # of paid vacation days		16	23
% College graduate or higher		84%	86%
% Who receive auto reimbursement/allowance		43%	52%
% Ordained		97%	86%
% Supervise one or more people		48%	48%
Average % salary increase this year		8.4%	12.6%
HOURLY RATE			
Base Rate	Average	\$19	\$15
COMPENSATION			
Base Salary	Median	\$13,500	\$22,000
	Average	\$15,287	\$18,334
Housing	Median	\$10,000	\$12,000
	Average	\$11,454	\$9,835
Parsonage	Median	\$7,000	-
	Average	\$6,642	-
Total Compensation	Median	\$19,600	\$18,000
	Average	\$19,622	\$20,462
BENEFITS			
Health Insurance	Median	\$4,800	-
	Average	\$5,649	-
Life Insurance	Median	\$489	-
	Average	\$578	-
Disability Insurance	Median	-	-
	Average	-	-
Retirement	Median	\$2,000	\$5,212
	Average	\$3,133	\$4,988
Continuing Education	Median	\$600	\$1,000
	Average	\$936	\$1,075
Total Benefits	Median	\$3,300	\$3,912
	Average	\$4,741	\$8,291
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$22,000	\$18,000
	Average	\$22,004	\$25,989
Number of Respondents		209	21

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

6

**EXECUTIVE OR
ADMINISTRATIVE
PASTORS**

Employment Profile

Executive or Administrative Pastors are those pastors who handle ministry staff supervision, management, and development. Nearly all of the Executive or Administrative Pastors who responded to our survey serve full-time.

About nine in ten Executive or Administrative Pastors are ordained, male, and employed by the church. On average, they've been in their current position for seven years. Slightly more than one-half (56%) have graduate degrees. The following provides a profile of the demographic data reported for this position:

	Full-Time	Part-Time
Number of respondents	206	14
Ordained	86%	-
Average years employed	7	-
Male	88%	-
Female	12%	-
Self-employed (receives 1099)	7%	-
Church employee (receives W-2)	93%	-
High school diploma	5%	-
Associate Degree	7%	-
Bachelor's Degree	31%	-
Master's Degree	43%	-
Doctoral Degree	13%	-

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for Executive or Administrative Pastors who serve full time; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the Executive or Administrative Pastor's compensation plus benefits can be analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	99%	-
Housing	78%	-
Parsonage	2%	-
Health Insurance	75%	-
Life Insurance	30%	-
Disability Insurance	32%	-
Retirement	68%	-
Continuing Education	34%	-
Received Salary Increase	69%	-
Received Paid Vacation	99%	-
Received Auto Reimbursement/Allowance	51%	-

KEY POINTS

- Nearly six in ten full-time Executive or Administrative Pastors serve in churches with an income of over \$1 million. About one-third serve in churches with a worship attendance of over 1,000.
- In general, as church income and worship attendance increase, the compensation and benefits for full-time Executive or Administrative Pastors also increase.
- Nearly half of full-time Executive or Administrative Pastors serve in a church in a suburb of a large city. Those serving in churches set in a metropolitan and suburban setting receive higher compensation compared to those who serve in small towns.

Compensation & Benefits: National Averages for Full-Time Executive or Administrative Pastors*

1999	
2000	
2001	
2002	
2003	
2004	
2005	
2006	
2007	\$81,279
2008	\$79,625**

* No historical data available before 2007.

** The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.

Table 6-1: Annual Compensation of Full-Time Executive or Administrative Pastors by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		-	274	465	585	1,713
Average church income		-	\$381,850	\$633,392	\$897,145	\$2,952,322
Average # of years employed		-	8	6	8	7
Average # of paid vacation days		-	20	17	20	20
% College graduate or higher		-	80%	79%	94%	88%
% Who receive auto reimbursement/allowance		-	40%	54%	50%	52%
% Ordained		-	80%	88%	72%	89%
% Supervise one or more people		-	90%	96%	100%	97%
Average % salary increase this year		-	6.3%	5.6%	7.5%	5.6%
COMPENSATION						
Base Salary	Highest 25%	-	\$48,000	\$38,000	\$60,000	\$65,000
	Median	-	\$33,800	\$29,837	\$41,750	\$50,000
	Lowest 25%	-	\$24,000	\$25,269	\$31,600	\$36,000
	Average	-	\$34,343	\$32,202	\$45,803	\$53,117
Housing	Highest 25%	-	\$24,500	\$25,750	\$28,050	\$38,400
	Median	-	\$19,600	\$22,930	\$23,400	\$30,000
	Lowest 25%	-	\$14,900	\$18,000	\$18,000	\$24,000
	Average	-	\$21,113	\$22,519	\$24,603	\$31,732
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	-	\$55,500	\$58,248	\$69,426	\$87,360
	Median	-	\$47,950	\$51,000	\$61,334	\$74,184
	Lowest 25%	-	\$34,294	\$47,750	\$52,818	\$62,424
	Average	-	\$47,405	\$52,334	\$63,342	\$77,556
BENEFITS						
Health Insurance	Highest 25%	-	\$6,500	\$13,750	\$10,705	\$12,000
	Median	-	\$6,200	\$10,991	\$8,700	\$9,600
	Lowest 25%	-	\$4,300	\$6,480	\$4,957	\$5,000
	Average	-	\$6,605	\$10,349	\$8,395	\$8,829
Life Insurance	Highest 25%	-	-	-	-	\$388
	Median	-	-	-	-	\$240
	Lowest 25%	-	-	-	-	\$120
	Average	-	-	-	-	\$447
Disability Insurance	Highest 25%	-	-	-	-	\$715
	Median	-	-	-	-	\$491
	Lowest 25%	-	-	-	-	\$250
	Average	-	-	-	-	\$686
Retirement	Highest 25%	-	\$4,000	\$4,200	\$6,828	\$7,800
	Median	-	\$3,396	\$3,000	\$2,800	\$3,600
	Lowest 25%	-	\$1,440	\$2,000	\$1,200	\$2,500
	Average	-	\$2,958	\$3,557	\$4,501	\$4,772
Continuing Education	Highest 25%	-	\$1,000	\$2,000	\$3,000	\$2,375
	Median	-	\$500	\$1,750	\$1,500	\$1,750
	Lowest 25%	-	\$500	\$500	\$1,000	\$1,000
	Average	-	\$2,190	\$1,520	\$1,980	\$2,195
Total Benefits	Highest 25%	-	\$11,700	\$16,550	\$17,412	\$16,648
	Median	-	\$7,700	\$14,273	\$11,317	\$12,400
	Lowest 25%	-	\$3,040	\$10,016	\$6,118	\$7,360
	Average	-	\$7,926	\$13,745	\$12,344	\$12,566
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	-	\$64,450	\$69,587	\$83,212	\$100,825
	Median	-	\$52,698	\$63,218	\$73,241	\$86,105
	Lowest 25%	-	\$39,664	\$53,808	\$65,058	\$70,090
	Average	-	\$54,142	\$63,789	\$74,914	\$89,805
Number of Respondents		7	20	24	32	119

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 6-2: Annual Compensation of Full-Time Executive or Administrative Pastors by Worship Attendance

Data Distribution*		WORSHIP ATTENDANCE					
		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		-	221	450	642	906	2,423
Average church income		-	\$479,194	\$792,001	\$1,197,283	\$1,724,912	\$3,760,617
Average # of years employed		-	8	7	8	7	7
Average # of paid vacation days		-	19	19	20	18	20
% College graduate or higher		-	80%	87%	94%	84%	89%
% Who receive auto reimbursement/allowance		-	53%	52%	63%	45%	48%
% Ordained		-	87%	81%	91%	87%	83%
% Supervise one or more people		-	90%	97%	97%	97%	99%
Average % salary increase this year		-	6.2%	5.7%	4.5%	6.5%	6.4%
COMPENSATION							
Base Salary	Median	-	\$33,800	\$34,848	\$42,000	\$45,000	\$56,200
	Average	-	\$36,065	\$37,598	\$41,592	\$47,938	\$58,279
Housing	Median	-	\$20,000	\$25,000	\$26,000	\$24,500	\$30,000
	Average	-	\$21,428	\$24,062	\$27,163	\$25,832	\$34,202
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$51,000	\$53,636	\$65,000	\$65,000	\$80,000
	Average	-	\$51,958	\$56,354	\$65,651	\$66,270	\$83,329
BENEFITS							
Health Insurance	Median	-	\$8,000	\$10,281	\$7,031	\$10,013	\$9,162
	Average	-	\$8,638	\$10,018	\$8,197	\$8,493	\$8,825
Life Insurance	Median	-	-	-	\$261	-	\$240
	Average	-	-	-	\$417	-	\$483
Disability	Median	-	-	\$721	\$487	\$500	\$481
	Average	-	-	\$684	\$596	\$594	\$804
Retirement	Median	-	\$3,698	\$3,000	\$3,000	\$3,000	\$3,700
	Average	-	\$4,869	\$3,644	\$3,609	\$4,281	\$5,055
Continuing Education	Median	-	\$650	\$1,000	\$1,800	\$2,375	\$1,500
	Average	-	\$1,760	\$1,208	\$2,713	\$2,256	\$2,025
Total Benefits	Median	-	\$8,750	\$14,498	\$9,709	\$12,500	\$12,575
	Average	-	\$11,023	\$13,868	\$11,020	\$12,191	\$12,772
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$55,600	\$68,100	\$76,450	\$78,425	\$93,825
	Average	-	\$60,777	\$68,432	\$76,671	\$77,675	\$95,746
Number of Respondents		4	30	31	35	31	72

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 6-3: Annual Compensation of Full-Time Executive or Administrative Pastors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		1,344	1,294	998	-
Average church income		\$2,198,766	\$2,213,017	\$1,542,355	-
Average # of years employed		8	7	6	-
Average # of paid vacation days		20	20	18	-
% College graduate or higher		88%	93%	79%	-
% Who receive auto reimbursement/allowance		53%	53%	48%	-
% Ordained		85%	87%	85%	-
% Supervise one or more people		94%	98%	94%	-
Average % salary increase this year		5.7%	6.8%	5.3%	-
COMPENSATION					
Base Salary	Median	\$45,000	\$45,950	\$37,428	-
	Average	\$49,984	\$47,635	\$43,088	-
Housing	Median	\$26,500	\$28,900	\$25,250	-
	Average	\$26,971	\$30,083	\$25,391	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$65,000	\$66,276	\$60,750	-
	Average	\$68,803	\$72,345	\$62,342	-
BENEFITS					
Health Insurance	Median	\$9,887	\$9,162	\$8,900	-
	Average	\$8,848	\$8,921	\$8,660	-
Life Insurance	Median	\$300	\$177	\$306	-
	Average	\$709	\$385	\$353	-
Disability Insurance	Median	\$654	\$500	\$474	-
	Average	\$1,050	\$684	\$513	-
Retirement	Median	\$3,600	\$3,322	\$3,000	-
	Average	\$5,192	\$4,471	\$3,706	-
Continuing Education	Median	\$1,000	\$2,000	\$1,500	-
	Average	\$2,257	\$2,031	\$1,702	-
Total Benefits	Median	\$13,078	\$12,397	\$11,280	-
	Average	\$13,566	\$12,286	\$11,028	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$79,850	\$78,708	\$70,188	-
	Average	\$81,555	\$83,686	\$72,659	-
Number of Respondents		50	91	62	2

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 6-4: Annual Compensation of Full-Time Executive or Administrative Pastors by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		-	482	1,248	1,372	945	1,010	1,408	1,273	1,391
Average church income		-	\$921,154	\$2,489,715	\$2,013,665	\$1,756,473	\$1,628,734	\$2,155,008	\$1,833,784	\$2,141,395
Average # of years employed		-	9	5	8	6	7	10	4	8
Average # of paid vacation days		-	19	17	20	20	20	19	19	23
% College graduate or higher		-	77%	86%	82%	100%	79%	92%	100%	88%
% Who receive auto reimbursement/allowance		-	62%	49%	54%	38%	92%	64%	47%	31%
% Ordained		-	85%	88%	87%	69%	86%	88%	94%	88%
% Supervise one or more people		-	92%	98%	95%	100%	93%	100%	88%	94%
Average % salary increase this year		-	4.6%	8.8%	4.4%	4.3%	7.4%	7.0%	5.5%	5.2%
COMPENSATION										
Base Salary	Median	-	\$43,500	\$36,000	\$44,500	\$50,678	\$34,424	\$44,500	\$49,500	\$52,000
	Average	-	\$45,748	\$42,869	\$44,968	\$52,673	\$39,156	\$47,015	\$46,169	\$55,748
Housing	Median	-	\$22,350	\$25,000	\$25,000	\$24,000	\$23,780	\$30,000	\$28,800	\$34,500
	Average	-	\$23,903	\$27,625	\$27,208	\$23,949	\$24,697	\$29,437	\$29,078	\$35,455
Parsonage	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Compensation	Median	-	\$50,646	\$62,000	\$65,000	\$63,500	\$59,551	\$73,000	\$65,000	\$78,900
	Average	-	\$60,688	\$66,285	\$67,427	\$69,138	\$58,914	\$70,379	\$68,405	\$78,154
BENEFITS										
Health Insurance	Median	-	\$12,000	\$6,584	\$10,400	\$8,284	\$8,536	\$6,000	\$10,870	\$9,887
	Average	-	\$9,808	\$7,668	\$10,435	\$7,929	\$7,847	\$6,079	\$9,701	\$8,993
Life Insurance	Median	-	-	\$328	\$209	-	-	\$250	-	\$300
	Average	-	-	\$431	\$251	-	-	\$968	-	\$491
Disability Insurance	Median	-	-	\$520	\$350	-	-	-	-	\$654
	Average	-	-	\$902	\$577	-	-	-	-	\$816
Retirement	Median	-	\$3,148	\$4,333	\$3,157	\$4,800	\$3,600	\$3,810	\$3,000	\$1,864
	Average	-	\$4,458	\$5,176	\$3,562	\$4,792	\$4,758	\$4,669	\$4,422	\$3,967
Continuing Education	Median	-	-	\$2,000	\$1,500	-	\$1,100	\$1,500	-	-
	Average	-	-	\$2,100	\$1,992	-	\$1,700	\$2,622	-	-
Total Benefits	Median	-	\$11,850	\$12,000	\$12,675	\$11,433	\$11,500	\$8,250	\$14,688	\$12,100
	Average	-	\$13,248	\$11,863	\$13,320	\$10,914	\$13,109	\$10,112	\$13,042	\$11,483
TOTAL COMPENSATION PLUS BENEFITS										
	Median	-	\$65,200	\$67,860	\$79,050	\$68,833	\$71,396	\$81,905	\$78,977	\$91,200
	Average	-	\$72,917	\$75,941	\$79,345	\$79,370	\$72,022	\$80,087	\$81,447	\$89,637
Number of Respondents		6	13	43	38	16	15	25	17	33

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 6-5: Annual Compensation of Full-Time Executive or Administrative Pastors by Education

		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		1,216	1,304	1,097	1,378
Average church income		\$1,577,683	\$2,236,777	\$1,656,826	\$3,056,344
Average # of years employed		7	7	7	10
Average # of paid vacation days		18	19	20	20
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		29%	46%	54%	77%
% Ordained		76%	84%	89%	88%
% Supervise one or more people		100%	98%	92%	96%
Average % salary increase this year		7.8%	5.9%	6.4%	3.8%
COMPENSATION					
Base Salary	Median	\$36,678	\$47,342	\$40,133	\$48,000
	Average	\$44,091	\$50,200	\$43,642	\$52,082
Housing	Median	\$22,000	\$28,000	\$26,000	\$27,500
	Average	\$23,403	\$30,866	\$27,612	\$29,457
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$51,323	\$64,500	\$65,000	\$74,000
	Average	\$60,292	\$69,682	\$67,582	\$75,004
BENEFITS					
Health Insurance	Median	\$7,680	\$10,025	\$9,000	\$9,800
	Average	\$7,681	\$9,163	\$8,845	\$8,613
Life Insurance	Median	-	\$177	\$234	\$600
	Average	-	\$286	\$368	\$1,206
Disability Insurance	Median	-	\$500	\$487	\$911
	Average	-	\$667	\$553	\$1,434
Retirement	Median	\$3,865	\$3,000	\$3,314	\$5,000
	Average	\$4,945	\$3,553	\$4,340	\$6,412
Continuing Education	Median	\$1,000	\$1,500	\$1,500	\$1,375
	Average	\$1,125	\$1,594	\$2,359	\$1,819
Total Benefits	Median	\$9,709	\$12,212	\$12,000	\$14,500
	Average	\$10,714	\$11,443	\$12,304	\$15,113
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$60,500	\$76,900	\$78,105	\$83,703
	Average	\$69,770	\$80,052	\$79,466	\$88,374
Number of Respondents		26	64	88	26

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 6-6: Annual Compensation of Full-Time Executive or Administrative Pastors by Years Employed

		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		1,291	1,152	988	1,012
Average church income		\$2,088,512	\$1,991,964	\$1,635,240	\$2,026,357
Average # of years employed		3	8	13	23
Average # of paid vacation days		18	20	21	25
% College graduate or higher		88%	84%	92%	88%
% Who receive auto reimbursement/allowance		52%	48%	44%	71%
% Ordained		83%	90%	92%	82%
% Supervise one or more people		94%	96%	100%	100%
Average % salary increase this year		7.0%	4.6%	5.5%	5.0%
COMPENSATION					
Base Salary	Median	\$42,000	\$36,636	\$45,000	\$59,750
	Average	\$46,836	\$42,080	\$43,960	\$62,792
Housing	Median	\$27,750	\$24,000	\$28,300	\$28,000
	Average	\$28,265	\$26,726	\$30,162	\$30,696
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$65,000	\$62,000	\$62,800	\$80,000
	Average	\$68,562	\$64,442	\$66,669	\$80,849
BENEFITS					
Health Insurance	Median	\$9,887	\$8,700	\$6,000	\$12,000
	Average	\$8,872	\$8,669	\$6,121	\$11,681
Life Insurance	Median	\$282	\$180	-	-
	Average	\$374	\$374	-	-
Disability Insurance	Median	\$540	\$343	-	-
	Average	\$656	\$664	-	-
Retirement	Median	\$3,040	\$3,000	\$4,500	\$5,835
	Average	\$3,935	\$4,031	\$5,955	\$6,275
Continuing Education	Median	\$1,225	\$2,000	-	-
	Average	\$1,753	\$2,697	-	-
Total Benefits	Median	\$12,500	\$11,722	\$11,494	\$17,100
	Average	\$12,074	\$11,583	\$10,283	\$17,939
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$77,615	\$71,396	\$71,800	\$95,200
	Average	\$79,750	\$74,843	\$76,541	\$97,732
Number of Respondents		109	49	25	17

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 6-7: Annual Compensation of Full-Time Executive or Administrative Pastors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		1,047	1,089	1,356	-	-	-
Average church income		\$2,790,643	\$2,181,406	\$1,866,111	-	-	-
Average # of years employed		6	7	7	-	-	-
Average # of paid vacation days		20	17	19	-	-	-
% College graduate or higher		71%	96%	82%	-	-	-
% Who receive auto reimbursement/allowance		57%	67%	40%	-	-	-
% Ordained		86%	82%	89%	-	-	-
% Supervise one or more people		100%	92%	99%	-	-	-
Average % salary increase this year		5.4%	5.5%	7.4%	-	-	-
COMPENSATION							
Base Salary	Median	\$41,500	\$42,500	\$43,750	-	-	-
	Average	\$42,092	\$47,237	\$46,205	-	-	-
Housing	Median	\$24,000	\$28,743	\$27,500	-	-	-
	Average	\$26,785	\$27,200	\$29,105	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$68,000	\$62,632	\$64,500	-	-	-
	Average	\$65,051	\$67,571	\$69,803	-	-	-
BENEFITS							
Health Insurance	Median	\$11,700	\$8,500	\$9,324	-	-	-
	Average	\$10,014	\$8,927	\$8,876	-	-	-
Life Insurance	Median	-	\$368	\$162	-	-	-
	Average	-	\$706	\$249	-	-	-
Disability Insurance	Median	-	\$500	\$325	-	-	-
	Average	-	\$688	\$567	-	-	-
Retirement	Median	-	\$4,520	\$3,000	-	-	-
	Average	-	\$5,035	\$3,508	-	-	-
Continuing Education	Median	-	\$2,000	\$1,600	-	-	-
	Average	-	\$2,031	\$2,055	-	-	-
Total Benefits	Median	\$11,700	\$13,700	\$12,100	-	-	-
	Average	\$9,601	\$13,447	\$11,848	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$79,500	\$71,060	\$77,033	-	-	-
	Average	\$73,966	\$80,469	\$80,530	-	-	-
Number of Respondents		14	49	74	2	5	6

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 6-8: Annual Compensation of Full-Time Executive or Administrative Pastors by Gender

		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		1,210	1,221
Average church income		\$2,045,263	\$1,650,649
Average # of years employed		7	7
Average # of paid vacation days		19	21
% College graduate or higher		88%	80%
% Who receive auto reimbursement/allowance		53%	42%
% Ordained		89%	58%
% Supervise one or more people		96%	96%
Average % salary increase this year		5.9%	7.1%
COMPENSATION			
Base Salary	Median	\$42,000	\$50,000
	Average	\$46,084	\$51,465
Housing	Median	\$26,500	\$23,000
	Average	\$28,280	\$27,833
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$65,000	\$57,124
	Average	\$68,726	\$65,017
BENEFITS			
Health Insurance	Median	\$9,971	\$5,000
	Average	\$9,194	\$5,992
Life Insurance	Median	\$263	-
	Average	\$488	-
Disability Insurance	Median	\$500	-
	Average	\$674	-
Retirement	Median	\$3,070	\$5,300
	Average	\$4,107	\$6,961
Continuing Education	Median	\$1,500	\$1,500
	Average	\$1,868	\$2,508
Total Benefits	Median	\$12,400	\$11,433
	Average	\$12,294	\$11,854
TOTAL COMPENSATION PLUS BENEFITS	Median	\$78,000	\$67,600
	Average	\$80,137	\$75,923
Number of Respondents		181	25

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

7

ASSOCIATE PASTORS

Employment Profile

The roles and duties of the Associate Pastor are quite diverse depending upon the church. The following guideline was provided in our survey: “The Associate or Assistant Pastor is any paid pastor who assists the Senior Pastor in general or specific ministries other than those specifically listed in this survey. This may include such positions as Assimilation Pastor, Care Pastor, Church Life Pastor, Congregational Care Pastor, Connecting Pastor, Counseling Pastor, Disabilities Ministry Pastor (any), Ethnic Ministries Pastor (any), Evangelism Pastor, Family Life Pastor, Lay Pastor, Membership Pastor, Missions Pastor, Outreach Pastor, Pastoral Care Pastor, Pastoral Counselor, Prayer Pastor, Teaching/Preaching Pastor, Visitation Pastor, and so on.”

About nine in ten full-time Associate Pastors are ordained males who are employed by the church. Nearly six in ten have a graduate degree. About one-quarter of the Associate Pastors participating in this survey work at their church on a part-time basis. About three-quarters of part-time Associate Pastors are ordained males. Nearly nine in ten are employed by the church.

The statistical profile of associate pastors is as follows:

	Full-Time	Part-Time
Number of respondents	700	241
Ordained	93%	76%
Average years employed	6	6
Male	86%	74%
Female	14%	26%
Self-employed (receives 1099)	8%	14%
Church employee (receives W-2)	92%	86%
High school diploma	6%	10%
Associate Degree	5%	9%
Bachelor's Degree	32%	39%
Master's Degree	50%	37%
Doctoral Degree	7%	5%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for full-time and part-time Associate Pastors; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the associate pastor's compensation plus benefits can be analyzed and compared from a variety of useful perspectives.

The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

Full-time Associate Pastors receive approximately the same benefits as Senior or Solo Pastors, except Senior and Solo Pastors are more likely to live in a church-owned parsonage. On average, Associate Pastors tend to receive a compensation of about 80% of that of Senior Pastors, but about 10% higher than that of Solo Pastors. About seven in ten full-time Associate Pastors receive health insurance, and a similar percentage receive retirement benefits.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	100%	86%
Housing	76%	35%
Parsonage	6%	1%
Health Insurance	69%	10%
Life Insurance	24%	2%
Disability Insurance	26%	2%
Retirement	68%	20%
Continuing Education	43%	16%
Received Salary Increase	74%	49%
Received Paid Vacation	97%	44%
Received Auto Reimbursement/Allowance	59%	37%

KEY POINTS

- ▣ Four in ten of reported full-time Associate Pastors are in churches with income higher than \$1 million.
- ▣ In general, as church income, worship attendance, education, and years employed increase, the average compensation and benefits for full-time Associate Pastors also increase.
- ▣ Full-time Associate Pastors serving churches in a suburban setting have the highest compensation and benefits packages compared to those serving in other settings.
- ▣ About six in ten part-time Associate Pastors serve in churches with annual income of \$500,000 or less.

Compensation & Benefits: National Averages for Full-Time Associate Pastors

1999	\$49,827
2000	\$51,973
2001	\$54,729
2002	\$58,072
2003	\$59,742
2004	\$61,263
2005	\$64,034
2006	\$66,310
2007	\$64,842
2008	\$64,775*

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.*

Table 7-1: Annual Compensation of Full-Time Associate Pastors by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		247	268	382	521	1,369
Average church income		\$167,877	\$381,065	\$626,676	\$902,040	\$2,618,994
Average # of years employed		4	5	7	6	6
Average # of paid vacation days		17	18	19	21	19
% College graduate or higher		83%	89%	87%	92%	90%
% Who receive auto reimbursement/allowance		63%	66%	68%	68%	48%
% Ordained		89%	91%	96%	98%	91%
% Supervise one or more people		69%	52%	70%	62%	74%
Average % salary increase this year		9.0%	4.9%	4.7%	4.1%	5.1%
COMPENSATION						
Base Salary	Highest 25%	\$35,000	\$37,040	\$39,230	\$45,000	\$52,000
	Median	\$28,000	\$29,000	\$31,443	\$33,501	\$39,000
	Lowest 25%	\$23,484	\$21,774	\$25,000	\$29,786	\$27,500
	Average	\$30,264	\$30,434	\$32,605	\$37,560	\$40,569
Housing	Highest 25%	\$19,500	\$24,000	\$26,200	\$28,000	\$30,235
	Median	\$14,664	\$17,803	\$22,000	\$21,000	\$25,000
	Lowest 25%	\$10,200	\$12,000	\$17,000	\$16,000	\$20,000
	Average	\$15,189	\$18,357	\$22,014	\$22,078	\$25,681
Parsonage	Highest 25%	\$33,800	\$15,000	\$11,200	-	\$28,875
	Median	\$12,000	\$7,000	\$8,400	-	\$18,000
	Lowest 25%	\$6,000	\$3,600	\$5,300	-	\$6,800
	Average	\$19,440	\$11,548	\$8,288	-	\$18,069
Total Compensation	Highest 25%	\$45,500	\$51,600	\$58,000	\$65,000	\$70,000
	Median	\$39,200	\$44,217	\$48,513	\$53,887	\$58,269
	Lowest 25%	\$32,000	\$36,000	\$42,450	\$48,000	\$50,000
	Average	\$40,786	\$45,272	\$50,952	\$56,133	\$60,507
BENEFITS						
Health Insurance	Highest 25%	\$8,500	\$11,855	\$12,000	\$12,935	\$12,000
	Median	\$4,800	\$8,000	\$8,864	\$10,000	\$8,556
	Lowest 25%	\$2,500	\$4,710	\$5,335	\$5,534	\$5,194
	Average	\$6,128	\$8,257	\$9,072	\$9,930	\$8,637
Life Insurance	Highest 25%	-	\$503	\$500	-	\$600
	Median	-	\$300	\$242	-	\$264
	Lowest 25%	-	\$240	\$170	-	\$125
	Average	-	\$526	\$461	-	\$484
Disability Insurance	Highest 25%	-	\$1,000	\$650	\$1,200	\$618
	Median	-	\$500	\$377	\$636	\$407
	Lowest 25%	-	\$300	\$190	\$303	\$208
	Average	-	\$740	\$586	\$827	\$561
Retirement	Highest 25%	\$5,550	\$5,081	\$5,890	\$6,392	\$6,774
	Median	\$2,850	\$3,060	\$4,000	\$4,758	\$4,200
	Lowest 25%	\$1,630	\$1,700	\$1,800	\$3,000	\$2,200
	Average	\$4,118	\$3,795	\$4,577	\$5,434	\$5,039
Continuing Education	Highest 25%	\$1,100	\$2,000	\$1,950	\$1,675	\$2,000
	Median	\$600	\$1,000	\$1,375	\$1,335	\$1,200
	Lowest 25%	\$500	\$750	\$825	\$1,000	\$1,000
	Average	\$1,031	\$1,702	\$1,423	\$1,528	\$1,832
Total Benefits	Highest 25%	\$11,700	\$15,900	\$17,000	\$18,412	\$18,250
	Median	\$6,000	\$10,007	\$12,072	\$14,075	\$12,667
	Lowest 25%	\$3,600	\$5,940	\$8,000	\$9,900	\$8,208
	Average	\$9,568	\$11,124	\$12,629	\$14,689	\$13,483
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	\$52,750	\$65,500	\$71,800	\$81,500	\$85,500
	Median	\$45,000	\$54,603	\$61,605	\$69,582	\$70,510
	Lowest 25%	\$33,775	\$44,800	\$51,775	\$58,138	\$57,200
	Average	\$48,051	\$54,997	\$62,529	\$70,676	\$73,319
Number of Respondents		54	159	108	101	261

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-2: Annual Compensation of Full-Time Associate Pastors by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		85	223	416	643	880	1,953
Average church income		\$263,277	\$488,831	\$735,697	\$1,213,725	\$1,427,328	\$3,438,803
Average # of years employed		5	5	5	7	6	6
Average # of paid vacation days		18	19	19	19	20	19
% College graduate or higher		86%	92%	86%	90%	91%	86%
% Who receive auto reimbursement/allowance		55%	71%	65%	66%	56%	33%
% Ordained		86%	94%	94%	97%	95%	89%
% Supervise one or more people		45%	58%	66%	66%	72%	80%
Average % salary increase this year		14.0%	4.9%	4.8%	4.8%	4.3%	5.9%
COMPENSATION							
Base Salary	Median	\$27,200	\$30,000	\$32,000	\$36,950	\$40,000	\$40,194
	Average	\$29,392	\$31,046	\$34,085	\$37,291	\$42,714	\$41,190
Housing	Median	\$18,000	\$19,350	\$20,000	\$22,000	\$25,000	\$26,000
	Average	\$19,045	\$18,924	\$21,116	\$23,621	\$23,590	\$26,827
Parsonage	Median	-	\$9,000	\$10,400	-	-	-
	Average	-	\$12,527	\$10,745	-	-	-
Total Compensation	Median	\$42,029	\$44,647	\$50,000	\$55,000	\$55,000	\$58,000
	Average	\$43,782	\$46,540	\$51,774	\$57,212	\$58,692	\$60,647
BENEFITS							
Health Insurance	Median	\$5,418	\$8,430	\$9,335	\$8,040	\$9,942	\$8,412
	Average	\$5,838	\$8,610	\$9,263	\$8,824	\$9,535	\$8,172
Life Insurance	Median	-	\$300	\$300	\$298	\$500	\$250
	Average	-	\$881	\$568	\$502	\$660	\$506
Disability	Median	-	\$500	\$700	\$479	\$600	\$240
	Average	-	\$665	\$830	\$743	\$738	\$470
Retirement	Median	\$4,133	\$4,100	\$3,887	\$4,144	\$5,000	\$3,600
	Average	\$4,534	\$4,538	\$4,920	\$4,877	\$4,735	\$4,740
Continuing Education	Median	-	\$1,000	\$1,500	\$1,200	\$1,500	\$1,000
	Average	-	\$1,454	\$1,625	\$1,955	\$2,197	\$1,520
Total Benefits	Median	\$6,000	\$11,900	\$12,047	\$13,500	\$13,308	\$12,291
	Average	\$10,047	\$12,278	\$12,852	\$13,599	\$14,213	\$12,378
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$49,400	\$56,000	\$61,800	\$67,821	\$69,233	\$70,506
	Average	\$51,545	\$57,571	\$63,378	\$70,087	\$70,684	\$72,676
Number of Respondents		22	197	175	94	64	142

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-3: Annual Compensation of Full-Time Associate Pastors by Church Setting

		CHURCH SETTING			
	Data Distribution*	Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		944	774	534	978
Average church income		\$1,624,667	\$1,638,812	\$825,758	\$1,104,672
Average # of years employed		5	6	6	5
Average # of paid vacation days		19	20	18	17
% College graduate or higher		92%	93%	83%	86%
% Who receive auto reimbursement/allowance		48%	60%	65%	60%
% Ordained		91%	96%	92%	81%
% Supervise one or more people		69%	64%	67%	71%
Average % salary increase this year		4.9%	5.4%	5.2%	4.2%
COMPENSATION					
Base Salary	Median	\$35,000	\$34,764	\$31,303	\$30,000
	Average	\$36,861	\$36,893	\$34,146	\$30,256
Housing	Median	\$24,000	\$24,000	\$19,200	\$14,000
	Average	\$23,338	\$24,603	\$18,962	\$15,000
Parsonage	Median	\$16,000	\$12,000	\$7,800	-
	Average	\$18,150	\$16,825	\$8,303	-
Total Compensation	Median	\$52,045	\$56,000	\$46,583	\$38,600
	Average	\$55,166	\$56,914	\$48,885	\$41,270
BENEFITS					
Health Insurance	Median	\$8,833	\$8,600	\$7,500	\$8,759
	Average	\$8,528	\$8,959	\$8,186	\$8,972
Life Insurance	Median	\$388	\$300	\$300	-
	Average	\$872	\$591	\$470	-
Disability Insurance	Median	\$338	\$500	\$489	-
	Average	\$548	\$731	\$610	-
Retirement	Median	\$4,000	\$4,547	\$3,680	\$2,030
	Average	\$5,253	\$5,046	\$4,178	\$2,944
Continuing Education	Median	\$1,000	\$1,250	\$1,000	\$1,000
	Average	\$1,651	\$1,743	\$1,560	\$900
Total Benefits	Median	\$12,305	\$13,200	\$10,800	\$10,362
	Average	\$13,639	\$13,544	\$11,273	\$9,934
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$64,742	\$68,599	\$56,986	\$49,316
	Average	\$66,997	\$69,731	\$59,021	\$50,731
Number of Respondents		166	261	248	21

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-4: Annual Compensation of Full-Time Associate Pastors by Region

		REGION							
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		547	506	785	883	572	589	652	908 818
Average church income		\$1,080,208	\$718,905	\$1,582,821	\$1,348,499	\$1,099,458	\$1,653,281	\$1,155,412	\$1,306,755 \$1,423,722
Average # of years employed		4	6	6	6	6	5	5	5 7
Average # of paid vacation days		21	20	18	19	18	19	17	19 20
% College graduate or higher		81%	90%	90%	88%	88%	91%	88%	86% 92%
% Who receive auto reimbursement/allowance		62%	70%	61%	54%	53%	70%	61%	59% 46%
% Ordained		90%	94%	93%	93%	90%	96%	93%	96% 91%
% Supervise one or more people		76%	69%	63%	72%	53%	59%	65%	62% 76%
Average % salary increase this year		4.0%	4.7%	5.2%	4.7%	4.2%	5.3%	5.3%	7.4% 5.6%
COMPENSATION									
Base Salary	Median	\$36,950	\$33,000	\$34,527	\$32,000	\$32,000	\$30,424	\$35,000	\$31,716 \$33,041
	Average	\$36,777	\$34,340	\$37,946	\$35,258	\$36,704	\$33,447	\$36,064	\$33,099 \$36,349
Housing	Median	\$23,616	\$20,000	\$21,446	\$20,000	\$17,715	\$20,000	\$22,000	\$23,917 \$25,000
	Average	\$23,206	\$18,806	\$22,534	\$20,420	\$18,275	\$22,404	\$21,634	\$23,431 \$26,597
Parsonage	Median	-	-	\$15,000	\$11,013	-	\$4,050	-	- -
	Average	-	-	\$18,094	\$9,961	-	\$4,263	-	- -
Total Compensation	Median	\$48,666	\$48,700	\$52,872	\$48,000	\$48,200	\$49,140	\$52,000	\$50,000 \$55,000
	Average	\$53,029	\$51,216	\$56,474	\$50,442	\$51,168	\$50,331	\$53,289	\$52,628 \$57,158
BENEFITS									
Health Insurance	Median	\$9,300	\$11,203	\$7,074	\$10,000	\$8,076	\$7,650	\$8,000	\$7,200 \$7,750
	Average	\$11,342	\$10,026	\$7,237	\$10,147	\$8,104	\$9,053	\$7,885	\$7,387 \$8,161
Life Insurance	Median	-	\$240	\$394	\$295	\$300	\$300	\$350	- \$328
	Average	-	\$646	\$546	\$883	\$454	\$477	\$393	- \$672
Disability Insurance	Median	-	\$307	\$542	\$240	\$500	\$1,152	\$600	\$552 \$580
	Average	-	\$481	\$674	\$425	\$802	\$971	\$1,011	\$606 \$699
Retirement	Median	\$3,659	\$3,360	\$4,547	\$3,000	\$4,745	\$4,583	\$4,050	\$3,000 \$5,020
	Average	\$4,357	\$3,481	\$5,266	\$4,155	\$5,211	\$4,746	\$4,525	\$4,737 \$5,861
Continuing Education	Median	\$1,750	\$1,000	\$1,200	\$1,200	\$2,000	\$1,000	\$1,250	\$1,625 \$1,200
	Average	\$1,748	\$1,201	\$1,653	\$1,536	\$2,463	\$1,300	\$1,335	\$1,514 \$2,564
Total Benefits	Median	\$9,200	\$14,655	\$12,305	\$12,512	\$13,700	\$11,767	\$10,840	\$11,372 \$12,200
	Average	\$12,855	\$13,360	\$12,522	\$13,013	\$12,314	\$12,884	\$11,790	\$11,300 \$13,468
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$64,000	\$65,500	\$66,500	\$61,118	\$59,527	\$62,140	\$62,000	\$61,243 \$66,949
	Average	\$64,660	\$63,728	\$67,787	\$62,711	\$62,881	\$62,700	\$63,787	\$61,935 \$68,850
Number of Respondents		21	63	145	140	41	75	73	51 91

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-5: Annual Compensation of Full-Time Associate Pastors by Education

		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		762	739	714	878
Average church income		\$1,071,944	\$1,206,889	\$1,414,973	\$1,788,269
Average # of years employed		5	6	6	6
Average # of paid vacation days		17	18	20	21
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		43%	52%	66%	67%
% Ordained		92%	90%	94%	98%
% Supervise one or more people		76%	65%	64%	76%
Average % salary increase this year		7.5%	4.7%	5.0%	5.1%
COMPENSATION					
Base Salary	Median	\$29,000	\$32,000	\$34,000	\$39,000
	Average	\$31,906	\$34,094	\$36,651	\$42,911
Housing	Median	\$20,000	\$20,000	\$21,000	\$26,968
	Average	\$21,775	\$21,290	\$21,696	\$27,536
Parsonage	Median	-	\$7,000	\$12,000	-
	Average	-	\$9,133	\$13,636	-
Total Compensation	Median	\$45,000	\$49,020	\$52,500	\$64,200
	Average	\$46,516	\$50,384	\$54,470	\$67,397
BENEFITS					
Health Insurance	Median	\$8,000	\$8,316	\$8,126	\$12,132
	Average	\$8,535	\$8,421	\$8,455	\$11,400
Life Insurance	Median	\$245	\$300	\$300	\$600
	Average	\$430	\$491	\$743	\$710
Disability Insurance	Median	\$208	\$419	\$500	\$703
	Average	\$307	\$635	\$654	\$762
Retirement	Median	\$2,343	\$2,500	\$4,629	\$6,396
	Average	\$2,741	\$3,605	\$5,337	\$6,301
Continuing Education	Median	\$1,200	\$1,200	\$1,000	\$1,500
	Average	\$2,000	\$1,716	\$1,560	\$1,667
Total Benefits	Median	\$8,600	\$11,135	\$12,968	\$16,600
	Average	\$9,152	\$10,935	\$13,831	\$17,547
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$54,714	\$58,994	\$66,184	\$81,500
	Average	\$54,598	\$59,989	\$67,459	\$83,511
Number of Respondents		77	222	345	49

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-6: Annual Compensation of Full-Time Associate Pastors by Years Employed

		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		708	828	743	734
Average church income		\$1,146,561	\$1,417,321	\$2,070,452	\$2,249,889
Average # of years employed		3	8	13	21
Average # of paid vacation days		18	20	20	22
% College graduate or higher		88%	90%	95%	91%
% Who receive auto reimbursement/allowance		59%	57%	55%	64%
% Ordained		92%	95%	93%	100%
% Supervise one or more people		63%	71%	72%	75%
Average % salary increase this year		5.2%	5.3%	4.7%	5.4%
COMPENSATION					
Base Salary	Median	\$32,175	\$32,223	\$38,000	\$35,886
	Average	\$34,911	\$36,051	\$39,482	\$38,619
Housing	Median	\$20,000	\$24,000	\$25,000	\$22,450
	Average	\$21,118	\$23,186	\$26,688	\$23,294
Parsonage	Median	\$12,000	-	-	-
	Average	\$15,006	-	-	-
Total Compensation	Median	\$49,040	\$52,515	\$61,000	\$56,500
	Average	\$51,069	\$55,588	\$60,566	\$58,900
BENEFITS					
Health Insurance	Median	\$8,000	\$9,544	\$6,500	\$7,200
	Average	\$8,297	\$9,430	\$7,504	\$7,767
Life Insurance	Median	\$301	\$250	\$500	\$177
	Average	\$497	\$757	\$626	\$310
Disability Insurance	Median	\$500	\$436	\$240	\$347
	Average	\$692	\$584	\$591	\$441
Retirement	Median	\$4,000	\$4,661	\$3,000	\$3,402
	Average	\$4,554	\$4,887	\$4,993	\$5,567
Continuing Education	Median	\$1,200	\$1,000	\$1,350	\$1,875
	Average	\$1,573	\$1,564	\$1,483	\$3,096
Total Benefits	Median	\$11,716	\$12,733	\$11,894	\$12,436
	Average	\$12,180	\$13,479	\$12,285	\$13,668
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$60,697	\$65,855	\$75,928	\$67,089
	Average	\$62,046	\$68,117	\$71,929	\$71,946
Number of Respondents		405	156	40	44

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-7: Annual Compensation of Full-Time Associate Pastors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		581	541	981	665	466	719
Average church income		\$988,727	\$1,024,895	\$1,483,421	\$1,275,499	\$840,748	\$1,555,983
Average # of years employed		7	6	6	5	4	6
Average # of paid vacation days		17	17	19	22	18	23
% College graduate or higher		77%	92%	75%	100%	93%	98%
% Who receive auto reimbursement/allowance		38%	65%	39%	86%	76%	85%
% Ordained		91%	94%	95%	93%	93%	89%
% Supervise one or more people		81%	67%	79%	57%	52%	67%
Average % salary increase this year		7.1%	4.8%	6.2%	3.6%	3.9%	4.6%
COMPENSATION							
Base Salary	Median	\$31,566	\$32,000	\$35,000	\$31,000	\$35,082	\$30,500
	Average	\$33,738	\$34,748	\$36,549	\$36,972	\$36,424	\$36,324
Housing	Median	\$20,000	\$20,000	\$25,000	\$25,000	\$12,000	\$21,291
	Average	\$23,041	\$20,143	\$26,325	\$25,066	\$13,244	\$24,028
Parsonage	Median	-	\$18,200	-	-	\$12,000	-
	Average	-	\$20,775	-	-	\$11,088	-
Total Compensation	Median	\$49,150	\$48,051	\$55,863	\$54,210	\$46,701	\$54,820
	Average	\$51,679	\$50,677	\$57,611	\$54,991	\$49,001	\$57,087
BENEFITS							
Health Insurance	Median	\$9,600	\$7,200	\$9,434	\$8,400	\$8,833	\$9,720
	Average	\$10,332	\$8,298	\$9,066	\$8,967	\$9,388	\$9,149
Life Insurance	Median	-	\$300	\$212	-	-	\$478
	Average	-	\$818	\$574	-	-	\$516
Disability Insurance	Median	-	\$415	\$410	\$1,179	-	\$453
	Average	-	\$602	\$459	\$1,164	-	\$573
Retirement	Median	\$1,350	\$3,900	\$2,400	\$5,210	\$5,000	\$6,145
	Average	\$1,573	\$4,120	\$3,242	\$5,841	\$5,890	\$7,972
Continuing Education	Median	-	\$1,250	\$1,200	\$1,000	\$1,000	\$1,500
	Average	-	\$1,407	\$1,749	\$1,384	\$1,347	\$2,250
Total Benefits	Median	\$9,800	\$10,240	\$11,700	\$17,709	\$14,372	\$17,879
	Average	\$10,805	\$11,395	\$11,206	\$17,171	\$14,658	\$17,769
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$56,500	\$56,977	\$67,295	\$72,641	\$61,014	\$71,246
	Average	\$60,519	\$60,505	\$67,318	\$72,162	\$63,659	\$73,690
Number of Respondents		22	160	142	43	42	61

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-8: Annual Compensation of Full-Time Associate Pastors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		744	716
Average church income		\$1,322,736	\$1,430,820
Average # of years employed		6	6
Average # of paid vacation days		18	21
% College graduate or higher		89%	88%
% Who receive auto reimbursement/allowance		59%	61%
% Ordained		95%	82%
% Supervise one or more people		66%	67%
Average % salary increase this year		5.1%	5.5%
COMPENSATION			
Base Salary	Median	\$32,001	\$35,000
	Average	\$35,684	\$36,097
Housing	Median	\$22,000	\$18,324
	Average	\$22,452	\$19,268
Parsonage	Median	\$9,000	-
	Average	\$12,811	-
Total Compensation	Median	\$51,500	\$48,634
	Average	\$54,141	\$47,771
BENEFITS			
Health Insurance	Median	\$8,578	\$7,000
	Average	\$8,812	\$7,766
Life Insurance	Median	\$300	\$600
	Average	\$563	\$1,046
Disability Insurance	Median	\$489	\$419
	Average	\$659	\$552
Retirement	Median	\$3,802	\$4,900
	Average	\$4,579	\$5,554
Continuing Education	Median	\$1,200	\$1,000
	Average	\$1,733	\$1,273
Total Benefits	Median	\$12,296	\$11,342
	Average	\$12,794	\$12,274
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$64,240	\$57,677
	Average	\$65,757	\$59,195
Number of Respondents		597	101

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 7-9: Annual Compensation of Part-Time Associate Pastors by Church Income

		CHURCH INCOME				
	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		123	250	411	536	1,026
Average church income		\$145,715	\$365,788	\$619,934	\$877,420	\$1,755,083
Average # of years employed		4	4	5	8	12
Average # of paid vacation days		14	15	15	17	15
% College graduate or higher		75%	86%	79%	85%	84%
% Who receive auto reimbursement/allowance		35%	43%	33%	25%	45%
% Ordained		86%	73%	63%	65%	83%
% Supervise one or more people		38%	32%	29%	26%	34%
Average % salary increase this year		10.0%	6.6%	4.5%	7.8%	5.7%
HOURLY RATE						
Base Rate	Average	\$15	\$15	\$16	\$11	\$15
COMPENSATION						
Base Salary	Median	\$10,250	\$10,000	\$14,890	\$13,072	\$11,257
	Average	\$11,739	\$12,183	\$15,893	\$13,813	\$14,696
Housing	Median	\$8,740	\$12,000	\$11,838	-	\$12,000
	Average	\$10,185	\$13,747	\$11,803	-	\$14,108
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$12,000	\$12,000	\$15,000	\$19,150	\$17,500
	Average	\$14,632	\$15,304	\$16,369	\$18,530	\$19,190
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	\$2,000	\$1,625	\$2,338	-	-
	Average	\$2,200	\$2,865	\$3,305	-	-
Continuing Education	Median	\$900	\$625	-	-	-
	Average	\$900	\$1,401	-	-	-
Total Benefits	Median	\$2,444	\$3,606	\$1,500	-	\$2,757
	Average	\$2,966	\$4,101	\$3,758	-	\$4,403
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$12,550	\$12,000	\$16,255	\$19,150	\$18,081
	Average	\$15,444	\$16,576	\$17,814	\$19,175	\$20,517
Number of Respondents		66	75	39	20	32

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits see Chapter 1

Table 7-10: Annual Compensation of Part-Time Associate Pastors by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		64	212	408	660	884	1,782
Average church income		\$140,976	\$346,659	\$676,297	\$1,173,984	\$1,037,529	\$2,496,508
Average # of years employed		4	5	7	7	16	4
Average # of paid vacation days		14	15	16	15	13	15
% College graduate or higher		68%	83%	90%	81%	73%	80%
% Who receive auto reimbursement/allowance		29%	39%	28%	50%	57%	11%
% Ordained		94%	74%	67%	70%	80%	70%
% Supervise one or more people		33%	35%	34%	24%	33%	40%
Average % salary increase this year		14.8%	5.6%	7.2%	5.4%	3.4%	9.3%
HOURLY RATE							
Base Rate	Average	\$15	\$16	\$16	\$15	-	-
COMPENSATION							
Base Salary	Median	\$9,200	\$12,000	\$14,300	\$12,500	\$12,000	\$10,000
	Average	\$10,572	\$13,201	\$14,358	\$13,734	\$13,533	\$11,165
Housing	Median	\$7,800	\$13,250	\$12,000	\$12,000	-	-
	Average	\$9,268	\$13,435	\$13,578	\$12,658	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$8,700	\$15,000	\$15,000	\$15,144	\$13,143	\$11,808
	Average	\$12,463	\$16,426	\$17,262	\$16,688	\$15,480	\$17,533
BENEFITS							
Health Insurance	Median	-	\$3,288	\$4,550	-	-	-
	Average	-	\$3,684	\$5,122	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	\$2,000	\$3,623	-	-	-
	Average	-	\$2,603	\$4,762	-	-	-
Continuing Education	Median	-	\$500	-	-	-	-
	Average	-	\$1,235	-	-	-	-
Total Benefits	Median	\$1,500	\$2,566	\$4,303	-	-	-
	Average	\$2,606	\$3,525	\$6,170	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$9,614	\$15,052	\$16,688	\$15,144	\$13,143	\$14,443
	Average	\$13,016	\$17,622	\$18,908	\$17,320	\$15,871	\$19,266
Number of Respondents		34	116	42	22	15	10

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits see Chapter 1

Table 7-11: Annual Compensation of Part-Time Associate Pastors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		513	347	327	520
Average church income		\$936,318	\$525,312	\$485,256	\$570,970
Average # of years employed		5	7	5	4
Average # of paid vacation days		17	15	14	14
% College graduate or higher		82%	85%	79%	80%
% Who receive auto reimbursement/allowance		31%	38%	39%	33%
% Ordained		78%	84%	69%	80%
% Supervise one or more people		37%	42%	26%	40%
Average % salary increase this year		5.6%	6.7%	7.1%	6.8%
HOURLY RATE					
Base Rate	Average	\$18	\$16	\$13	-
COMPENSATION					
Base Salary	Median	\$12,120	\$12,000	\$11,169	\$12,500
	Average	\$13,159	\$14,161	\$12,390	\$11,056
Housing	Median	\$16,140	\$13,500	\$9,800	-
	Average	\$15,841	\$14,108	\$10,220	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$15,444	\$19,000	\$12,000	\$13,000
	Average	\$16,527	\$17,885	\$14,761	\$11,747
BENEFITS					
Health Insurance	Median	-	\$5,300	\$2,872	-
	Average	-	\$5,395	\$3,579	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$2,000	\$1,550	\$2,246	-
	Average	\$3,171	\$3,473	\$2,668	-
Continuing Education	Median	-	\$1,000	\$500	-
	Average	-	\$1,175	\$1,366	-
Total Benefits	Median	\$3,088	\$2,500	\$2,366	-
	Average	\$3,489	\$3,960	\$3,620	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$15,444	\$19,500	\$12,000	\$13,800
	Average	\$17,479	\$19,311	\$15,601	\$14,099
Number of Respondents		44	75	111	10

Table 7-12: Annual Compensation of Part-Time Associate Pastors by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		-	294	456	375	420	409	464	468	268
Average church income		-	\$423,029	\$787,781	\$510,372	\$846,380	\$516,929	\$655,470	\$671,848	\$430,291
Average # of years employed		-	5	7	6	7	6	7	4	4
Average # of paid vacation days		-	16	17	14	12	14	13	18	15
% College graduate or higher		-	96%	69%	85%	86%	77%	80%	82%	77%
% Who receive auto reimbursement/allowance		-	52%	40%	45%	30%	50%	19%	29%	26%
% Ordained		-	75%	75%	62%	80%	77%	63%	90%	88%
% Supervise one or more people		-	36%	20%	32%	43%	31%	20%	41%	42%
Average % salary increase this year		-	5.1%	9.1%	6.5%	3.9%	4.1%	13.6%	5.8%	5.7%
HOURLY RATE										
Base Rate	Average	-	\$16	\$14	\$16	\$17	-	\$14	\$14	\$16
COMPENSATION										
Base Salary	Median	-	\$11,948	\$12,000	\$10,819	\$12,000	\$10,000	\$10,400	\$12,000	\$12,000
	Average	-	\$12,895	\$12,634	\$13,658	\$15,370	\$9,219	\$11,165	\$12,297	\$13,824
Housing	Median	-	\$12,760	\$13,650	\$11,000	\$9,800	-	-	\$8,500	\$12,000
	Average	-	\$15,476	\$15,510	\$10,449	\$12,475	-	-	\$11,866	\$13,431
Parsonage	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Compensation	Median	-	\$12,000	\$13,500	\$14,201	\$14,640	\$13,500	\$11,808	\$12,000	\$16,046
	Average	-	\$17,008	\$15,983	\$16,097	\$18,083	\$12,488	\$13,683	\$14,434	\$16,805
BENEFITS										
Health Insurance	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Retirement	Median	-	\$2,070	-	\$1,500	-	-	-	-	-
	Average	-	\$2,454	-	\$1,560	-	-	-	-	-
Continuing Education	Median	-	\$1,100	-	\$313	-	-	-	-	-
	Average	-	\$1,138	-	\$531	-	-	-	-	-
Total Benefits	Median	-	\$3,345	\$2,472	\$1,500	-	-	-	\$1,290	\$6,899
	Average	-	\$3,448	\$5,442	\$2,763	-	-	-	\$2,511	\$6,167
TOTAL COMPENSATION PLUS BENEFITS										
	Median	-	\$12,000	\$13,500	\$15,500	\$14,890	\$15,000	\$13,243	\$12,225	\$16,100
	Average	-	\$18,486	\$16,589	\$17,232	\$18,913	\$13,690	\$15,548	\$14,919	\$18,207
Number of Respondents		3	28	37	56	22	13	16	22	44

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits see Chapter 1

Table 7-13: Annual Compensation of Part-Time Associate Pastors by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		364	409	361	333
Average church income		\$509,643	\$655,664	\$510,187	\$845,727
Average # of years employed		6	5	6	8
Average # of paid vacation days		13	14	16	19
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		19%	37%	45%	40%
% Ordained		65%	73%	80%	100%
% Supervise one or more people		35%	35%	30%	42%
Average % salary increase this year		6.6%	6.1%	6.4%	4.6%
HOURLY RATE					
Base Rate	Average	\$13	\$15	\$16	-
COMPENSATION					
Base Salary	Median	\$11,615	\$11,920	\$11,895	\$9,474
	Average	\$11,462	\$13,072	\$13,558	\$12,844
Housing	Median	\$9,600	\$12,000	\$12,000	-
	Average	\$9,971	\$12,849	\$13,709	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$9,600	\$15,888	\$12,870	\$12,000
	Average	\$12,387	\$16,941	\$16,274	\$17,493
BENEFITS					
Health Insurance	Median	-	\$4,466	-	-
	Average	-	\$4,541	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	\$1,500	\$2,331	-
	Average	-	\$2,264	\$3,413	-
Continuing Education	Median	-	\$1,000	\$500	-
	Average	-	\$1,605	\$822	-
Total Benefits	Median	\$2,450	\$3,182	\$2,481	-
	Average	\$3,584	\$3,695	\$3,853	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$10,400	\$16,200	\$14,890	\$16,396
	Average	\$12,811	\$18,243	\$17,588	\$18,581
Number of Respondents		43	92	88	12

Table 7-14: Annual Compensation of Part-Time Associate Pastors by Years Employed

		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		328	364	440	667
Average church income		\$541,490	\$539,347	\$590,612	\$1,040,664
Average # of years employed		2	8	13	28
Average # of paid vacation days		14	18	17	16
% College graduate or higher		82%	75%	86%	77%
% Who receive auto reimbursement/allowance		35%	23%	50%	64%
% Ordained		72%	83%	93%	71%
% Supervise one or more people		36%	39%	38%	7%
Average % salary increase this year		7.2%	7.7%	3.8%	5.3%
HOURLY RATE					
Base Rate	Average	\$14	\$15	\$17	-
COMPENSATION					
Base Salary	Median	\$12,000	\$12,000	\$10,463	\$10,663
	Average	\$13,072	\$13,566	\$11,532	\$15,484
Housing	Median	\$12,000	\$12,419	-	-
	Average	\$12,317	\$13,272	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$14,450	\$12,572	\$12,963	\$14,780
	Average	\$16,502	\$15,822	\$16,156	\$17,284
BENEFITS					
Health Insurance	Median	\$4,400	-	-	-
	Average	\$4,604	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$2,000	\$2,000	-	-
	Average	\$2,496	\$4,174	-	-
Continuing Education	Median	\$900	-	-	-
	Average	\$1,249	-	-	-
Total Benefits	Median	\$2,200	\$2,444	-	-
	Average	\$3,310	\$5,144	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$15,600	\$12,000	\$12,963	\$15,334
	Average	\$17,770	\$16,566	\$17,548	\$19,063
Number of Respondents		141	41	14	14

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits see Chapter 1

Table 7-15: Annual Compensation of Part-Time Associate Pastors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		270	312	521	459	379	203
Average church income		\$399,000	\$590,348	\$778,767	\$557,703	\$551,798	\$397,882
Average # of years employed		6	4	6	14	8	4
Average # of paid vacation days		14	12	12	20	18	17
% College graduate or higher		67%	80%	76%	93%	86%	100%
% Who receive auto reimbursement/allowance		0%	36%	17%	79%	62%	69%
% Ordained		75%	86%	80%	80%	62%	82%
% Supervise one or more people		44%	32%	39%	33%	24%	24%
Average % salary increase this year		13.6%	10.7%	5.3%	4.8%	4.2%	5.1%
HOURLY RATE							
Base Rate	Average	-	\$13	\$17	\$15	\$14	\$16
COMPENSATION							
Base Salary	Median	-	\$11,063	\$13,120	\$12,165	\$13,940	\$13,500
	Average	-	\$10,495	\$14,808	\$12,394	\$14,742	\$14,600
Housing	Median	-	\$12,500	\$13,500	-	-	-
	Average	-	\$12,512	\$16,495	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$12,000	\$12,500	\$16,000	\$17,000	\$15,000	\$19,469
	Average	\$12,561	\$14,133	\$20,130	\$16,501	\$16,198	\$18,212
BENEFITS							
Health Insurance	Median	-	-	\$3,288	-	-	-
	Average	-	-	\$4,023	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	-	\$1,472	-	-	-
	Average	-	-	\$2,984	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	\$2,331	\$3,500	-	-	\$4,465
	Average	-	\$2,385	\$4,967	-	-	\$5,777
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$12,000	\$12,822	\$17,120	\$19,622	\$15,000	\$19,500
	Average	\$12,561	\$14,397	\$21,281	\$18,701	\$17,364	\$20,930
Number of Respondents		9	46	47	15	21	17

Table 7-16: Annual Compensation of Part-Time Associate Pastors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		391	326
Average church income		\$608,865	\$503,584
Average # of years employed		6	4
Average # of paid vacation days		14	16
% College graduate or higher		82%	81%
% Who receive auto reimbursement/allowance		37%	38%
% Ordained		82%	57%
% Supervise one or more people		31%	40%
Average % salary increase this year		7.3%	5.5%
HOURLY RATE			
Base Rate	Average	\$15	\$14
COMPENSATION			
Base Salary	Median	\$11,867	\$12,000
	Average	\$12,672	\$13,835
Housing	Median	\$12,000	\$11,250
	Average	\$12,728	\$12,362
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$12,000	\$16,446
	Average	\$15,610	\$16,851
BENEFITS			
Health Insurance	Median	\$3,288	-
	Average	\$4,398	-
Life Insurance	Median	-	-
	Average	-	-
Disability Insurance	Median	-	-
	Average	-	-
Retirement	Median	\$1,344	\$3,182
	Average	\$1,659	\$4,534
Continuing Education	Median	\$625	\$1,000
	Average	\$1,185	\$1,286
Total Benefits	Median	\$2,163	\$3,182
	Average	\$3,123	\$4,870
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$12,250	\$16,975
	Average	\$16,291	\$19,129
Number of Respondents		179	62

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits see Chapter 1

8

**ADULT MINISTRY/
CHRISTIAN
EDUCATION
PASTORS/DIRECTORS**

Employment Profile

For purposes of this book, Adult Ministry and Christian Education Pastors/Directors have been reported together. Adult Ministry Pastors/Directors include paid pastors and directors for adults, married couples, men, singles, seniors, women, young adults, and so on. Christian Education Pastors/Directors include paid pastors and directors of broad educational ministries such as Bible studies, cell groups, Christian education, discipleship, equipping, small groups, spiritual formation, and so on.

Two-thirds of full-time Adult Ministry and Christian Education Pastors/Directors reported in this study serve in their positions as ordained ministers. The vast majority of all Adult Ministry and Christian Education Pastors/Directors are employed by the church and have a college degree. Nearly half of those working full-time have a graduate degree.

About 35% of the Adult Ministry and Christian Education Pastors/Directors participating in this survey work on a part-time basis. About three-quarters of the reported part-time Adult Ministry and Christian Education Pastors/Directors are female.

The following chart provides a demographic profile of this sample:

	Full-Time	Part-Time
Number of respondents	259	142
Ordained	66%	25%
Average years employed	7	5
Male	63%	23%
Female	37%	77%
Self-employed (receives 1099)	9%	5%
Church employee (receives W-2)	91%	95%
High school diploma	4%	10%
Associate Degree	4%	11%
Bachelor's Degree	43%	46%
Master's Degree	44%	26%
Doctoral Degree	4%	7%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for Adult Ministry and Christian Education Pastors/Directors who serve full time and are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, Adult Ministry and Christian Education Pastors'/Directors' compensation plus benefits can be analyzed and compared from a variety of useful perspectives.

There is also a table showing compensation plus benefits data for Adult Ministry and Christian Education Pastors/Directors who serve part-time, which is presented by church income. The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

Full time Adult Ministry and Christian Education Pastors/Directors receive benefits packages comparable to those of other professional and ministerial staff members within the church. Of the benefits included, more than half receive housing, health insurance, retirement, and automobile allowance.

Part-time Adult Ministry and Christian Education Pastors/Directors receive few benefits, with the most common being a paid vacation.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	99%	93%
Housing	54%	11%
Parsonage	2%	0%
Health Insurance	59%	8%
Life Insurance	22%	4%
Disability Insurance	26%	3%
Retirement	66%	12%
Continuing Education	42%	25%
Received Salary Increase	81%	64%
Received Paid Vacation	96%	51%
Received Auto Reimbursement/Allowance	52%	24%

KEY POINTS

- Slightly more than half of the reported full-time Adult Ministry and Christian Education Pastors/Directors are in churches with income higher than \$1 million.
- In general, as church income and education increase, the compensation and benefits for full-time Adult Ministry and Christian Education Pastors/Directors also increase.
- Full-time Adult Ministry and Christian Education Pastors/Directors serving churches in a suburb of a large city have the highest compensation and benefits packages compared to those who serve in other settings.
- Nearly half of the part-time Adult Ministry and Christian Education Pastors/Directors serve in churches with income \$500,000 or less.

Compensation & Benefits: National Averages for Full-Time Adult Ministry/Christian Education Pastors/Directors*

1999	
2000	
2001	
2002	
2003	
2004	
2005	
2006	\$67,711
2007	\$59,791
2008	\$60,312*

* No historical data available before 2006.

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.

Table 8-1: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		205	273	359	606	1,253
Average church income		\$169,571	\$388,972	\$621,667	\$894,088	\$2,369,820
Average # of years employed		7	5	8	5	7
Average # of paid vacation days		16	16	17	21	18
% College graduate or higher		94%	93%	84%	93%	94%
% Who receive auto reimbursement/allowance		53%	63%	69%	43%	50%
% Ordained		50%	68%	50%	59%	73%
% Supervise one or more people		81%	57%	68%	68%	67%
Average % salary increase this year		4.3%	4.8%	4.0%	4.1%	3.7%
COMPENSATION						
Base Salary	Highest 25%	\$32,000	\$36,665	\$43,687	\$44,000	\$49,230
	Median	\$28,457	\$32,223	\$35,000	\$37,200	\$39,811
	Lowest 25%	\$24,245	\$25,950	\$26,800	\$33,765	\$30,000
	Average	\$28,686	\$31,572	\$36,157	\$39,780	\$39,810
Housing	Highest 25%	-	\$23,000	\$28,000	\$24,000	\$30,000
	Median	-	\$19,000	\$24,000	\$21,138	\$24,000
	Lowest 25%	-	\$14,700	\$18,000	\$18,360	\$20,000
	Average	-	\$18,283	\$23,280	\$23,543	\$25,516
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	\$43,750	\$46,250	\$53,520	\$56,000	\$65,187
	Median	\$32,250	\$37,000	\$43,534	\$51,785	\$53,068
	Lowest 25%	\$27,411	\$33,175	\$38,110	\$38,654	\$44,691
	Average	\$36,916	\$39,665	\$44,618	\$51,715	\$56,198
BENEFITS						
Health Insurance	Highest 25%	-	\$10,500	\$7,631	\$11,500	\$10,003
	Median	-	\$5,208	\$5,639	\$10,000	\$6,882
	Lowest 25%	-	\$3,900	\$3,000	\$6,500	\$4,000
	Average	-	\$7,169	\$5,938	\$9,407	\$7,592
Life Insurance	Highest 25%	-	-	-	-	\$500
	Median	-	-	-	-	\$195
	Lowest 25%	-	-	-	-	\$100
	Average	-	-	-	-	\$550
Disability Insurance	Highest 25%	-	-	-	-	\$671
	Median	-	-	-	-	\$400
	Lowest 25%	-	-	-	-	\$200
	Average	-	-	-	-	\$510
Retirement	Highest 25%	-	\$3,685	\$4,242	\$5,441	\$5,380
	Median	-	\$2,795	\$2,400	\$3,000	\$3,500
	Lowest 25%	-	\$1,724	\$1,900	\$1,459	\$2,500
	Average	-	\$2,849	\$2,990	\$3,456	\$4,198
Continuing Education	Highest 25%	-	\$1,600	\$1,350	\$2,000	\$1,825
	Median	-	\$750	\$875	\$1,425	\$1,200
	Lowest 25%	-	\$425	\$550	\$1,000	\$1,000
	Average	-	\$2,380	\$1,450	\$1,811	\$1,594
Total Benefits	Highest 25%	-	\$11,549	\$11,537	\$16,326	\$15,319
	Median	-	\$8,100	\$6,296	\$11,000	\$10,403
	Lowest 25%	-	\$6,170	\$3,000	\$5,750	\$6,117
	Average	-	\$9,131	\$7,451	\$11,595	\$11,365
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	\$50,000	\$54,797	\$58,200	\$70,400	\$79,500
	Median	\$36,293	\$46,451	\$51,600	\$66,000	\$65,300
	Lowest 25%	\$29,357	\$36,163	\$41,700	\$50,000	\$52,339
	Average	\$40,728	\$46,513	\$50,860	\$62,510	\$67,398
Number of Respondents		16	28	37	29	138

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-2: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Worship Attendance

		WORSHIP ATTENDANCE					
		100 or less	101- 300	301- 500	501- 750	751- 1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		-	230	433	612	910	2,186
Average church income		-	\$426,865	\$1,009,732	\$1,265,347	\$1,522,833	\$2,858,312
Average # of years employed		-	7	6	8	4	7
Average # of paid vacation days		-	16	18	19	18	19
% College graduate or higher		-	96%	85%	87%	97%	95%
% Who receive auto reimbursement/allowance		-	65%	63%	52%	56%	37%
% Ordained		-	53%	58%	73%	61%	76%
% Supervise one or more people		-	60%	74%	64%	67%	73%
Average % salary increase this year		-	4.5%	4.5%	3.5%	3.6%	3.9%
COMPENSATION							
Base Salary	Median	-	\$32,445	\$36,555	\$38,405	\$38,213	\$40,000
	Average	-	\$32,226	\$38,264	\$38,599	\$39,354	\$40,631
Housing	Median	-	\$18,000	\$25,000	\$22,800	\$25,919	\$23,800
	Average	-	\$19,352	\$23,012	\$24,886	\$28,142	\$25,256
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$38,550	\$46,000	\$52,015	\$54,500	\$53,883
	Average	-	\$39,781	\$47,627	\$54,441	\$55,184	\$56,712
BENEFITS							
Health Insurance	Median	-	\$5,208	\$6,042	\$7,000	\$8,500	\$6,527
	Average	-	\$6,369	\$6,284	\$8,338	\$8,143	\$7,302
Life Insurance	Median	-	\$400	-	\$500	-	\$156
	Average	-	\$1,432	-	\$1,503	-	\$475
Disability	Median	-	\$320	\$400	\$599	\$500	\$357
	Average	-	\$375	\$1,027	\$691	\$1,005	\$448
Retirement	Median	-	\$2,590	\$2,761	\$3,250	\$3,500	\$3,600
	Average	-	\$4,121	\$3,268	\$3,967	\$4,232	\$4,233
Continuing Education	Median	-	\$600	\$1,200	\$1,500	\$1,500	\$1,200
	Average	-	\$1,468	\$1,410	\$1,681	\$2,276	\$1,547
Total Benefits	Median	-	\$6,600	\$6,964	\$11,228	\$11,000	\$8,771
	Average	-	\$8,109	\$8,704	\$12,754	\$11,837	\$10,372
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$46,275	\$55,030	\$65,000	\$65,800	\$65,000
	Average	-	\$45,863	\$55,574	\$66,414	\$66,651	\$66,538
Number of Respondents		5	48	46	49	32	76

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-3: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Church Setting

		CHURCH SETTING			
		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS	Data Distribution*				
Average weekend worship attendance		1,081	1,271	647	-
Average church income		\$1,718,891	\$1,923,382	\$1,105,892	-
Average # of years employed		7	6	7	-
Average # of paid vacation days		19	18	18	-
% College graduate or higher		94%	92%	90%	-
% Who receive auto reimbursement/allowance		50%	49%	55%	-
% Ordained		71%	64%	66%	-
% Supervise one or more people		65%	71%	66%	-
Average % salary increase this year		3.7%	4.2%	3.6%	-
COMPENSATION					
Base Salary	Median	\$38,000	\$40,000	\$33,765	-
	Average	\$37,583	\$40,283	\$35,803	-
Housing	Median	\$23,800	\$24,000	\$21,060	-
	Average	\$23,525	\$26,124	\$22,965	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$50,709	\$51,500	\$45,606	-
	Average	\$50,980	\$54,923	\$46,712	-
BENEFITS					
Health Insurance	Median	\$7,068	\$6,480	\$7,000	-
	Average	\$7,271	\$7,077	\$7,857	-
Life Insurance	Median	\$240	\$240	\$291	-
	Average	\$467	\$591	\$1,328	-
Disability Insurance	Median	\$442	\$420	\$341	-
	Average	\$634	\$676	\$580	-
Retirement	Median	\$3,200	\$3,121	\$3,192	-
	Average	\$4,096	\$3,838	\$4,195	-
Continuing Education	Median	\$1,200	\$1,500	\$900	-
	Average	\$1,490	\$1,784	\$1,580	-
Total Benefits	Median	\$7,712	\$9,942	\$9,760	-
	Average	\$9,221	\$10,251	\$11,232	-
TOTAL COMPENSATION PLUS BENEFITS	Median	\$57,828	\$60,500	\$56,195	-
	Average	\$59,492	\$64,534	\$56,197	-
Number of Respondents		52	112	90	3

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-4: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Region

		REGION							
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		-	504	838	1,169	861	813	1,471	1,072 933
Average church income		-	\$1,941,485	\$1,690,762	\$1,334,813	\$1,799,093	\$1,183,028	\$1,599,166	\$1,920,219 \$1,746,452
Average # of years employed		-	6	7	6	8	6	6	8 10
Average # of paid vacation days		-	19	19	17	17	18	17	23 19
% College graduate or higher		-	69%	92%	89%	96%	97%	95%	89% 95%
% Who receive auto reimbursement/allowance		-	42%	61%	55%	42%	70%	53%	53% 30%
% Ordained		-	54%	70%	63%	72%	45%	87%	58% 65%
% Supervise one or more people		-	62%	70%	68%	50%	55%	74%	79% 80%
Average % salary increase this year		-	4.3%	3.7%	3.6%	4.2%	4.4%	4.7%	3.7% 3.4%
COMPENSATION									
Base Salary	Median	-	\$38,165	\$38,792	\$39,149	\$39,811	\$33,500	\$31,945	\$37,249 \$38,328
	Average	-	\$41,584	\$40,045	\$39,686	\$39,454	\$34,494	\$33,977	\$34,536 \$38,921
Housing	Median	-	-	\$22,500	\$18,580	\$20,000	\$25,000	\$25,000	\$24,600 \$27,000
	Average	-	-	\$23,035	\$17,848	\$21,654	\$26,036	\$27,174	\$26,878 \$30,431
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	-	\$38,100	\$50,000	\$45,000	\$50,000	\$40,327	\$54,560	\$45,312 \$56,282
	Average	-	\$44,922	\$53,895	\$47,633	\$52,447	\$45,776	\$54,538	\$46,865 \$57,180
BENEFITS									
Health Insurance	Median	-	-	\$5,200	\$8,000	\$5,422	\$4,469	\$6,384	\$7,068 \$6,500
	Average	-	-	\$7,687	\$8,285	\$6,134	\$5,597	\$7,447	\$7,008 \$6,706
Life Insurance	Median	-	-	\$400	\$500	-	-	\$246	- -
	Average	-	-	\$1,571	\$637	-	-	\$1,062	- -
Disability Insurance	Median	-	-	\$400	\$200	-	-	-	- -
	Average	-	-	\$870	\$453	-	-	-	- -
Retirement	Median	-	\$3,217	\$4,180	\$2,500	\$3,000	\$3,400	\$3,397	\$3,239 \$4,792
	Average	-	\$5,868	\$4,572	\$3,145	\$3,193	\$3,281	\$3,739	\$5,135 \$5,089
Continuing Education	Median	-	-	\$1,000	\$1,500	-	\$1,200	\$1,211	- \$1,500
	Average	-	-	\$1,844	\$1,991	-	\$1,418	\$1,385	- \$1,725
Total Benefits	Median	-	\$8,200	\$11,360	\$10,064	\$8,600	\$6,170	\$7,950	\$8,701 \$12,100
	Average	-	\$10,685	\$11,933	\$10,240	\$9,781	\$7,425	\$10,315	\$9,311 \$12,209
TOTAL COMPENSATION PLUS BENEFITS									
	Median	-	\$50,650	\$61,775	\$54,000	\$58,629	\$52,300	\$62,910	\$53,143 \$70,997
	Average	-	\$53,964	\$64,928	\$56,134	\$61,445	\$52,954	\$63,822	\$55,196 \$68,778
Number of Respondents		6	13	53	53	25	30	40	19 20

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-5: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		1,523	945	952	1,210
Average church income		\$1,038,184	\$1,564,470	\$1,496,472	\$2,004,688
Average # of years employed		7	7	7	5
Average # of paid vacation days		21	17	18	22
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		24%	47%	62%	80%
% Ordained		38%	55%	83%	73%
% Supervise one or more people		65%	69%	66%	82%
Average % salary increase this year		4.2%	4.2%	3.7%	3.5%
COMPENSATION					
Base Salary	Median	\$33,765	\$35,000	\$38,646	\$48,000
	Average	\$38,867	\$35,453	\$39,809	\$43,031
Housing	Median	-	\$20,948	\$24,000	\$28,135
	Average	-	\$22,093	\$25,288	\$29,084
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$44,453	\$43,003	\$53,520	\$60,596
	Average	\$43,954	\$45,527	\$56,286	\$64,182
BENEFITS					
Health Insurance	Median	\$5,334	\$5,200	\$7,000	-
	Average	\$6,401	\$6,639	\$8,290	-
Life Insurance	Median	-	\$195	\$334	-
	Average	-	\$551	\$1,001	-
Disability Insurance	Median	-	\$514	\$400	-
	Average	-	\$694	\$670	-
Retirement	Median	\$3,023	\$2,773	\$3,500	\$5,989
	Average	\$6,160	\$3,050	\$3,940	\$7,960
Continuing Education	Median	-	\$1,104	\$1,200	\$1,950
	Average	-	\$1,415	\$1,816	\$2,390
Total Benefits	Median	\$6,000	\$7,952	\$10,300	\$17,000
	Average	\$8,065	\$8,921	\$11,281	\$16,389
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$50,575	\$52,200	\$64,940	\$73,175
	Average	\$50,483	\$53,725	\$66,369	\$80,571
Number of Respondents		21	111	113	11

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-6: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Years Employed

		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		1,089	955	824	885
Average church income		\$1,575,405	\$1,592,529	\$1,470,464	\$1,711,142
Average # of years employed		3	8	13	22
Average # of paid vacation days		17	19	20	22
% College graduate or higher		93%	89%	96%	90%
% Who receive auto reimbursement/allowance		54%	45%	43%	57%
% Ordained		69%	67%	80%	48%
% Supervise one or more people		66%	79%	76%	67%
Average % salary increase this year		4.5%	3.7%	3.5%	3.0%
COMPENSATION					
Base Salary	Median	\$34,654	\$39,000	\$39,009	\$40,632
	Average	\$36,123	\$40,372	\$40,227	\$42,410
Housing	Median	\$24,000	\$21,608	\$26,575	\$23,000
	Average	\$23,938	\$23,449	\$26,928	\$27,123
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$48,000	\$50,213	\$56,649	\$52,000
	Average	\$49,426	\$53,086	\$55,852	\$53,695
BENEFITS					
Health Insurance	Median	\$6,300	\$8,822	\$6,682	\$4,660
	Average	\$6,746	\$8,307	\$9,449	\$7,321
Life Insurance	Median	\$200	\$274	\$275	-
	Average	\$744	\$350	\$1,508	-
Disability Insurance	Median	\$442	\$285	\$425	-
	Average	\$741	\$497	\$678	-
Retirement	Median	\$3,000	\$3,500	\$4,030	\$3,161
	Average	\$3,713	\$3,788	\$4,799	\$3,866
Continuing Education	Median	\$1,211	\$1,000	\$1,000	\$900
	Average	\$1,796	\$1,808	\$1,619	\$855
Total Benefits	Median	\$8,701	\$10,506	\$10,884	\$8,000
	Average	\$9,954	\$10,475	\$12,067	\$9,777
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$56,950	\$59,709	\$71,594	\$62,530
	Average	\$58,298	\$62,203	\$67,436	\$63,472
Number of Respondents		138	54	25	21

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-7: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		-	1,043	1,573	867	687	636
Average church income		-	\$1,674,793	\$1,988,059	\$1,428,494	\$1,233,485	\$1,816,504
Average # of years employed		-	7	6	5	7	9
Average # of paid vacation days		-	18	18	16	16	19
% College graduate or higher		-	94%	93%	85%	88%	94%
% Who receive auto reimbursement/allowance		-	57%	32%	65%	67%	58%
% Ordained		-	87%	80%	40%	20%	26%
% Supervise one or more people		-	69%	66%	50%	64%	61%
Average % salary increase this year		-	4.6%	4.3%	3.8%	3.1%	3.6%
COMPENSATION							
Base Salary	Median	-	\$34,000	\$37,960	\$38,620	\$39,149	\$40,000
	Average	-	\$36,970	\$37,901	\$38,328	\$40,171	\$40,727
Housing	Median	-	\$24,000	\$22,740	-	-	-
	Average	-	\$24,735	\$23,560	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$55,000	\$52,460	\$43,000	\$40,000	\$42,070
	Average	-	\$55,365	\$53,778	\$42,813	\$43,330	\$46,213
BENEFITS							
Health Insurance	Median	-	\$6,000	\$7,134	\$5,208	\$4,750	\$9,720
	Average	-	\$7,084	\$8,156	\$7,375	\$5,999	\$8,630
Life Insurance	Median	-	\$238	\$325	-	-	-
	Average	-	\$1,447	\$569	-	-	-
Disability Insurance	Median	-	\$507	\$200	\$1,050	-	-
	Average	-	\$959	\$336	\$906	-	-
Retirement	Median	-	\$3,397	\$3,000	\$3,832	\$2,775	\$4,369
	Average	-	\$4,092	\$2,825	\$3,847	\$4,878	\$5,645
Continuing Education	Median	-	\$1,500	\$1,200	\$650	\$1,052	\$1,200
	Average	-	\$2,095	\$1,931	\$878	\$1,530	\$1,541
Total Benefits	Median	-	\$10,000	\$7,350	\$12,209	\$6,950	\$9,762
	Average	-	\$11,756	\$8,891	\$11,394	\$9,527	\$10,315
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$64,000	\$57,968	\$54,072	\$50,216	\$47,526
	Average	-	\$65,833	\$61,509	\$54,206	\$52,476	\$54,864
Number of Respondents		6	73	46	20	25	31

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-8: Annual Compensation of Full-Time Adult Ministry/Christian Education Pastors/Directors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		1,139	775
Average church income		\$1,573,128	\$1,566,908
Average # of years employed		6	8
Average # of paid vacation days		18	18
% College graduate or higher		94%	88%
% Who receive auto reimbursement/allowance		55%	47%
% Ordained		88%	30%
% Supervise one or more people		69%	66%
Average % salary increase this year		4.2%	3.5%
COMPENSATION			
Base Salary	Median	\$36,636	\$37,220
	Average	\$37,885	\$38,312
Housing	Median	\$22,620	\$25,000
	Average	\$23,774	\$27,447
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$54,000	\$40,000
	Average	\$55,583	\$43,243
BENEFITS			
Health Insurance	Median	\$7,262	\$5,000
	Average	\$8,005	\$6,001
Life Insurance	Median	\$228	\$430
	Average	\$963	\$563
Disability Insurance	Median	\$431	\$345
	Average	\$621	\$687
Retirement	Median	\$3,500	\$2,846
	Average	\$4,141	\$3,633
Continuing Education	Median	\$1,500	\$800
	Average	\$2,036	\$1,060
Total Benefits	Median	\$10,300	\$7,800
	Average	\$11,368	\$8,419
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$64,940	\$49,878
	Average	\$65,975	\$50,697
Number of Respondents		163	96

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 8-9: Annual Compensation of Part-Time Adult Ministry/Christian Education Pastors/Directors by Church Income

		CHURCH INCOME				
		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		194	266	436	532	939
Average church income		\$184,784	\$368,875	\$621,015	\$921,478	\$1,725,820
Average # of years employed		4	5	5	5	7
Average # of paid vacation days		13	13	13	14	13
% College graduate or higher		71%	77%	82%	94%	74%
% Who receive auto reimbursement/allowance		23%	27%	24%	19%	27%
% Ordained		14%	26%	24%	25%	34%
% Supervise one or more people		55%	51%	43%	44%	40%
Average % salary increase this year		3.0%	3.3%	4.3%	4.5%	3.3%
HOURLY RATE						
Base Rate	Average	\$12	\$16	\$15	\$20	\$17
COMPENSATION						
Base Salary	Median	\$13,050	\$11,266	\$14,100	\$18,000	\$17,682
	Average	\$11,564	\$12,736	\$15,297	\$20,322	\$19,135
Housing	Median	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$13,050	\$12,990	\$14,268	\$18,000	\$18,209
	Average	\$11,385	\$13,883	\$15,158	\$20,177	\$19,890
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	-	-	-	-
	Average	-	-	-	-	-
Continuing Education	Median	-	\$1,000	\$600	-	\$500
	Average	-	\$1,010	\$846	-	\$669
Total Benefits	Median	\$275	\$1,000	\$2,369	\$3,000	\$975
	Average	\$625	\$2,425	\$3,084	\$3,453	\$2,591
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$13,175	\$13,045	\$15,000	\$19,600	\$18,209
	Average	\$11,613	\$14,691	\$16,434	\$21,904	\$21,024
Number of Respondents		22	42	29	16	32

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

9

**YOUTH
PASTORS/DIRECTORS**

Employment Profile

Youth pastors/Directors include paid pastors and directors of junior high, senior high, or college students. This category may include such titles as Campus Pastor, College Minister, Junior High Pastor/Director, Senior High Pastor/Director, Youth Center Director, Youth Pastor/Director, and so on.

On average, Youth Pastors/Directors have been employed in their current position for fewer years than other church staff. About nine in ten full-time Youth Pastors/Directors are employed by the church, have a college degree, and are male. There are twice as many ordained full-time Youth Pastors/Directors as part-time. Approximately 28% of the Youth Pastors/Directors in this sample work part-time. Of that part-time group, 30% are female, compared to 10% for full-time female Youth Pastors/Directors.

The following is a profile of the demographics reported for this position:

	Full-Time	Part-Time
Number of respondents	613	238
Ordained	70%	32%
Average years employed	4	3
Male	90%	70%
Female	10%	30%
Self-employed (receives 1099)	6%	8%
Church employee (receives W-2)	94%	92%
High school diploma	5%	22%
Associate Degree	7%	18%
Bachelor's Degree	63%	49%
Master's Degree	24%	11%
Doctoral Degree	0%	0%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for full-time and part-time Youth Pastors/Directors; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the Youth Pastor's/Director's compensation plus benefits can be analyzed and compared from a variety of useful perspectives.

The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

The average compensation for full-time Youth Pastors/Directors is similar to Children's/Preschool Pastors/Directors and about 15% less than that of full-time Adult Ministry/Christian Education Pastors/Directors. But they receive similar benefits packages. Part-time Youth Pastors/Directors receive only a small fraction of the benefits of their full-time counterparts.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	100%	96%
Housing	61%	13%
Parsonage	3%	2%
Health Insurance	71%	6%
Life Insurance	19%	1%
Disability Insurance	23%	2%
Retirement	56%	6%
Continuing Education	39%	14%
Received Salary Increase	72%	47%
Received Paid Vacation	94%	37%
Received Auto Reimbursement/Allowance	57%	28%

KEY POINTS

- **The majority of part-time Youth pastors/Directors serve in smaller churches—those with less than 300 in attendance or income of \$500,000 or less.**
- **In general, as church income, worship attendance, and education increase, the compensation and benefits for Youth Pastors/Directors also increase.**
- **The vast majority of full-time Youth Pastors/Directors in this report serve in churches set in a suburb of a large city or small town/rural city. Compensation for this position across these settings is similar.**
- **Some regional differences emerge across compensation and benefits packages for full-time Youth Pastors/Directors. The lowest package averages are found in the East-South Central and West-North Central regions, while the highest are found in coastal regions (Pacific and New England).**

KEY POINT

□ Gender differences emerge across compensation plus benefits. Full-time male Youth Pastors/Directors are compensated about 25% more than females. It is important to note that the majority of responses received were from males in this position, but compared to the 62 females in this full-time position, there is a significant difference.

Compensation & Benefits Averages for Full-Time Youth Pastors/Directors

1999	\$39,691
2000	\$42,561
2001	\$43,288
2002	\$45,043
2003	\$47,058
2004	\$47,302
2005	\$50,371
2006	\$51,640
2007	\$50,824
2008	\$51,484*

** The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.*

Table 9-1: Annual Compensation of Full-Time Youth Pastors/Directors by Church Income

		CHURCH INCOME				
Data		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS	Distribution*					
Average weekend worship attendance		212	264	387	600	1,214
Average church income		\$179,835	\$379,277	\$626,352	\$892,479	\$2,153,058
Average # of years employed		4	4	5	4	4
Average # of paid vacation days		14	15	15	17	16
% College graduate or higher		76%	86%	93%	90%	88%
% Who receive auto reimbursement/allowance		60%	60%	64%	52%	54%
% Ordained		63%	66%	81%	57%	74%
% Supervise one or more people		37%	44%	47%	44%	63%
Average % salary increase this year		4.5%	4.4%	4.6%	5.2%	5.1%
COMPENSATION						
Base Salary	Highest 25%	\$31,100	\$34,500	\$35,000	\$40,500	\$44,248
	Median	\$25,870	\$27,900	\$28,400	\$34,000	\$32,665
	Lowest 25%	\$21,050	\$21,236	\$20,800	\$25,390	\$25,429
	Average	\$26,661	\$28,144	\$29,040	\$33,248	\$34,032
Housing	Highest 25%	\$14,700	\$20,955	\$24,710	\$22,950	\$25,004
	Median	\$12,000	\$15,600	\$19,000	\$18,000	\$21,000
	Lowest 25%	\$9,000	\$12,000	\$13,200	\$12,612	\$17,200
	Average	\$13,056	\$17,088	\$18,946	\$17,460	\$22,286
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	\$36,228	\$42,000	\$48,104	\$48,300	\$55,000
	Median	\$32,451	\$36,607	\$40,780	\$40,700	\$46,639
	Lowest 25%	\$28,025	\$31,150	\$34,491	\$34,862	\$40,000
	Average	\$33,667	\$38,411	\$43,054	\$42,986	\$48,522
BENEFITS						
Health Insurance	Highest 25%	\$8,688	\$9,328	\$12,000	\$9,800	\$11,184
	Median	\$4,900	\$5,725	\$8,194	\$5,222	\$8,000
	Lowest 25%	\$2,282	\$2,852	\$4,300	\$3,436	\$5,000
	Average	\$6,233	\$6,521	\$8,620	\$6,580	\$8,308
Life Insurance	Highest 25%	-	\$500	\$300	\$240	\$350
	Median	-	\$245	\$225	\$110	\$168
	Lowest 25%	-	\$102	\$113	\$65	\$98
	Average	-	\$359	\$291	\$214	\$274
Disability Insurance	Highest 25%	-	\$1,000	\$550	\$990	\$500
	Median	-	\$400	\$325	\$278	\$272
	Lowest 25%	-	\$200	\$300	\$91	\$181
	Average	-	\$784	\$400	\$488	\$444
Retirement	Highest 25%	\$4,100	\$3,483	\$4,000	\$3,650	\$4,657
	Median	\$2,094	\$2,000	\$2,000	\$2,500	\$2,920
	Lowest 25%	\$1,200	\$1,200	\$1,200	\$1,367	\$1,759
	Average	\$2,654	\$2,389	\$2,656	\$2,694	\$3,384
Continuing Education	Highest 25%	\$1,100	\$2,000	\$1,900	\$1,875	\$2,000
	Median	\$728	\$1,000	\$1,000	\$1,000	\$1,000
	Lowest 25%	\$500	\$500	\$600	\$850	\$942
	Average	\$897	\$1,429	\$1,525	\$1,601	\$1,685
Total Benefits	Highest 25%	\$10,000	\$11,000	\$13,950	\$13,139	\$14,279
	Median	\$5,294	\$6,500	\$10,160	\$8,150	\$10,624
	Lowest 25%	\$2,398	\$3,200	\$4,900	\$4,558	\$6,500
	Average	\$6,723	\$8,378	\$10,013	\$8,855	\$10,891
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	\$43,315	\$51,750	\$60,500	\$59,200	\$66,442
	Median	\$36,550	\$42,000	\$51,634	\$50,050	\$57,550
	Lowest 25%	\$32,200	\$35,900	\$43,300	\$41,984	\$48,652
	Average	\$39,045	\$45,376	\$52,366	\$51,354	\$59,356
Number of Respondents		50	160	100	91	192

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-2: Annual Compensation of Full-Time Youth Pastors/Directors by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		91	225	412	624	890	1,905
Average church income		\$234,909	\$417,709	\$726,136	\$1,130,217	\$1,494,810	\$2,869,053
Average # of years employed		5	4	5	4	4	4
Average # of paid vacation days		17	15	15	16	16	16
% College graduate or higher		75%	83%	89%	93%	86%	91%
% Who receive auto reimbursement/allowance		67%	61%	65%	55%	57%	36%
% Ordained		75%	67%	68%	70%	60%	80%
% Supervise one or more people		8%	41%	51%	51%	63%	72%
Average % salary increase this year		5.6%	4.2%	4.8%	6.1%	4.5%	5.5%
COMPENSATION							
Base Salary	Median	\$26,500	\$28,000	\$29,900	\$30,921	\$33,478	\$32,700
	Average	\$24,403	\$28,151	\$31,551	\$32,130	\$36,127	\$32,811
Housing	Median	-	\$15,000	\$18,875	\$19,000	\$20,000	\$22,000
	Average	-	\$16,577	\$18,543	\$18,727	\$19,764	\$24,827
Parsonage	Median	-	\$7,200	-	-	-	-
	Average	-	\$11,391	-	-	-	-
Total Compensation	Median	\$30,700	\$36,700	\$40,200	\$43,635	\$45,000	\$49,056
	Average	\$31,190	\$38,846	\$42,255	\$44,641	\$45,158	\$50,817
BENEFITS							
Health Insurance	Median	\$4,551	\$6,000	\$6,089	\$7,197	\$6,750	\$8,000
	Average	\$5,262	\$7,013	\$7,192	\$8,253	\$8,165	\$8,107
Life Insurance	Median	-	\$240	\$214	\$234	\$300	\$130
	Average	-	\$456	\$226	\$429	\$285	\$243
Disability	Median	-	\$338	\$337	\$270	\$500	\$240
	Average	-	\$608	\$459	\$577	\$535	\$323
Retirement	Median	-	\$2,002	\$2,200	\$2,700	\$2,750	\$2,930
	Average	-	\$2,564	\$2,934	\$3,117	\$2,984	\$3,151
Continuing Education	Median	-	\$1,000	\$1,200	\$1,000	\$1,250	\$1,000
	Average	-	\$1,332	\$1,753	\$1,270	\$1,667	\$1,755
Total Benefits	Median	\$4,026	\$7,000	\$8,102	\$9,882	\$8,800	\$10,935
	Average	\$5,400	\$8,656	\$9,168	\$10,392	\$9,811	\$10,739
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$35,700	\$42,000	\$48,000	\$52,700	\$53,120	\$59,000
	Average	\$36,590	\$46,081	\$50,663	\$54,683	\$54,584	\$61,438
Number of Respondents		12	207	157	89	51	91

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-3: Annual Compensation of Full-Time Youth Pastors/Directors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		811	717	486	713
Average church income		\$1,307,630	\$1,254,975	\$779,032	\$956,270
Average # of years employed		4	4	4	4
Average # of paid vacation days		16	16	15	15
% College graduate or higher		91%	88%	85%	94%
% Who receive auto reimbursement/allowance		57%	53%	60%	81%
% Ordained		69%	69%	70%	81%
% Supervise one or more people		50%	54%	46%	50%
Average % salary increase this year		4.4%	5.1%	4.8%	6.3%
COMPENSATION					
Base Salary	Median	\$29,200	\$31,954	\$29,440	\$24,650
	Average	\$29,888	\$32,688	\$30,143	\$22,863
Housing	Median	\$20,000	\$20,000	\$15,000	\$15,000
	Average	\$21,710	\$20,725	\$16,584	\$16,586
Parsonage	Median	-	-	\$7,200	-
	Average	-	-	\$7,411	-
Total Compensation	Median	\$41,800	\$43,921	\$38,000	\$32,950
	Average	\$44,135	\$46,303	\$39,787	\$34,791
BENEFITS					
Health Insurance	Median	\$8,346	\$7,085	\$6,125	\$5,600
	Average	\$7,989	\$7,818	\$7,114	\$5,803
Life Insurance	Median	\$300	\$200	\$169	-
	Average	\$330	\$417	\$183	-
Disability Insurance	Median	\$430	\$325	\$300	-
	Average	\$506	\$518	\$462	-
Retirement	Median	\$3,000	\$2,500	\$2,250	\$2,004
	Average	\$3,202	\$3,097	\$2,674	\$2,496
Continuing Education	Median	\$1,000	\$1,200	\$1,000	-
	Average	\$1,096	\$1,761	\$1,417	-
Total Benefits	Median	\$9,514	\$8,980	\$7,750	\$6,900
	Average	\$9,707	\$9,832	\$9,113	\$7,709
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$50,168	\$53,785	\$45,832	\$38,813
	Average	\$52,979	\$55,448	\$47,954	\$42,018
Number of Respondents		90	243	260	16

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-4: Annual Compensation of Full-Time Youth Pastors/Directors by Region

		REGION							
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		486	491	683	768	578	512	557	974 605
Average church income		\$943,625	\$592,473	\$1,277,870	\$1,139,387	\$1,150,747	\$836,746	\$1,032,292	\$1,424,076 \$961,599
Average # of years employed		6	4	4	5	5	4	4	3 4
Average # of paid vacation days		17	16	15	16	13	16	15	16 16
% College graduate or higher		94%	94%	86%	90%	93%	87%	82%	91% 82%
% Who receive auto reimbursement/allowance		44%	70%	61%	61%	53%	66%	48%	58% 46%
% Ordained		67%	57%	66%	71%	62%	65%	88%	70% 72%
% Supervise one or more people		67%	53%	46%	45%	32%	55%	51%	59% 62%
Average % salary increase this year		3.1%	4.8%	4.4%	4.6%	5.2%	4.8%	5.6%	4.7% 5.7%
COMPENSATION									
Base Salary	Median	\$29,100	\$30,862	\$30,000	\$29,000	\$31,100	\$27,675	\$28,825	\$29,637 \$33,000
	Average	\$32,157	\$31,819	\$31,820	\$31,041	\$31,031	\$27,745	\$30,904	\$27,836 \$32,475
Housing	Median	\$15,700	\$16,500	\$20,000	\$20,000	\$15,000	\$14,448	\$18,020	\$22,500 \$19,550
	Average	\$16,486	\$16,499	\$21,392	\$18,595	\$16,923	\$16,225	\$18,224	\$24,262 \$21,143
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	\$41,700	\$40,000	\$42,366	\$41,107	\$37,000	\$36,478	\$42,000	\$40,000 \$40,200
	Average	\$46,011	\$41,655	\$44,648	\$42,829	\$40,610	\$38,217	\$43,704	\$41,697 \$45,392
BENEFITS									
Health Insurance	Median	\$10,000	\$9,000	\$6,000	\$9,000	\$4,900	\$6,000	\$5,898	\$6,315 \$6,400
	Average	\$9,868	\$9,096	\$6,748	\$9,090	\$6,428	\$6,347	\$6,694	\$7,394 \$7,185
Life Insurance	Median	-	-	\$192	\$204	\$240	\$255	\$240	- \$264
	Average	-	-	\$247	\$318	\$498	\$344	\$259	- \$410
Disability Insurance	Median	-	-	\$300	\$240	\$460	\$300	\$300	\$394 \$387
	Average	-	-	\$573	\$492	\$563	\$423	\$378	\$393 \$460
Retirement	Median	-	\$2,000	\$2,600	\$2,437	\$2,382	\$2,300	\$2,830	\$2,500 \$2,612
	Average	-	\$2,382	\$3,007	\$2,871	\$3,236	\$2,613	\$3,166	\$2,438 \$3,186
Continuing Education	Median	-	\$1,500	\$1,000	\$1,000	\$1,100	\$1,000	\$1,000	\$1,000 \$1,350
	Average	-	\$1,936	\$1,440	\$1,311	\$1,925	\$1,210	\$1,499	\$1,379 \$1,657
Total Benefits	Median	\$10,200	\$11,200	\$8,296	\$10,793	\$7,322	\$7,150	\$7,000	\$8,200 \$7,661
	Average	\$11,229	\$10,590	\$9,027	\$11,049	\$9,575	\$7,915	\$8,225	\$9,172 \$9,413
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$48,364	\$49,300	\$50,000	\$52,281	\$44,279	\$44,608	\$50,000	\$50,164 \$50,113
	Average	\$55,836	\$51,265	\$52,576	\$53,089	\$49,547	\$45,803	\$51,136	\$50,034 \$54,011
Number of Respondents		16	54	115	112	45	72	83	33 83

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-5: Annual Compensation of Full-Time Youth Pastors/Directors by Education

		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		484	646	696	-
Average church income		\$818,621	\$1,047,995	\$1,192,506	-
Average # of years employed		4	4	5	-
Average # of paid vacation days		14	15	16	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		40%	60%	61%	-
% Ordained		61%	67%	79%	-
% Supervise one or more people		50%	46%	61%	-
Average % salary increase this year		5.5%	4.8%	4.6%	-
COMPENSATION					
Base Salary	Median	\$30,250	\$30,000	\$30,000	-
	Average	\$31,569	\$30,507	\$31,412	-
Housing	Median	\$17,500	\$18,000	\$20,000	-
	Average	\$17,649	\$18,515	\$20,673	-
Parsonage	Median	-	\$8,000	-	-
	Average	-	\$13,082	-	-
Total Compensation	Median	\$37,358	\$39,898	\$44,665	-
	Average	\$40,549	\$41,834	\$46,381	-
BENEFITS					
Health Insurance	Median	\$6,000	\$6,568	\$7,473	-
	Average	\$6,560	\$7,590	\$7,744	-
Life Insurance	Median	-	\$175	\$240	-
	Average	-	\$306	\$295	-
Disability Insurance	Median	\$256	\$313	\$312	-
	Average	\$473	\$463	\$556	-
Retirement	Median	\$1,589	\$2,400	\$3,400	-
	Average	\$1,962	\$2,632	\$3,768	-
Continuing Education	Median	\$1,000	\$1,000	\$1,000	-
	Average	\$1,457	\$1,577	\$1,347	-
Total Benefits	Median	\$6,175	\$8,390	\$10,600	-
	Average	\$7,005	\$9,439	\$10,775	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$43,009	\$48,250	\$56,964	-
	Average	\$46,264	\$50,553	\$56,423	-
Number of Respondents		76	380	147	3

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-6: Annual Compensation of Full-Time Youth Pastors/Directors by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		628	762	537	531
Average church income		\$1,045,863	\$1,151,299	\$966,500	\$984,210
Average # of years employed		2	8	13	20
Average # of paid vacation days		15	17	21	20
% College graduate or higher		87%	90%	86%	87%
% Who receive auto reimbursement/allowance		55%	53%	77%	60%
% Ordained		67%	85%	82%	79%
% Supervise one or more people		47%	56%	73%	77%
Average % salary increase this year		4.8%	5.3%	3.9%	5.5%
COMPENSATION					
Base Salary	Median	\$29,453	\$28,900	\$26,997	\$36,883
	Average	\$30,062	\$30,293	\$32,667	\$38,889
Housing	Median	\$18,000	\$19,120	\$21,390	\$24,000
	Average	\$18,802	\$18,370	\$19,949	\$21,073
Parsonage	Median	\$8,000	-	-	-
	Average	\$9,110	-	-	-
Total Compensation	Median	\$39,539	\$41,424	\$47,010	\$46,657
	Average	\$41,052	\$45,760	\$47,275	\$51,128
BENEFITS					
Health Insurance	Median	\$6,500	\$7,447	\$12,000	\$9,000
	Average	\$7,178	\$7,903	\$10,761	\$7,663
Life Insurance	Median	\$172	\$191	-	-
	Average	\$263	\$222	-	-
Disability Insurance	Median	\$300	\$313	-	-
	Average	\$518	\$438	-	-
Retirement	Median	\$2,400	\$2,400	\$3,565	\$2,750
	Average	\$2,801	\$2,704	\$4,114	\$3,442
Continuing Education	Median	\$1,000	\$1,000	\$1,000	-
	Average	\$1,467	\$1,488	\$1,764	-
Total Benefits	Median	\$8,126	\$8,391	\$17,073	\$8,729
	Average	\$9,054	\$9,942	\$14,278	\$10,107
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$47,735	\$51,214	\$63,890	\$49,757
	Average	\$49,179	\$55,280	\$61,553	\$60,561
Number of Respondents		410	94	22	15

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-7: Annual Compensation of Full-Time Youth Pastors/Directors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		391	579	875	598	381	602
Average church income		\$716,808	\$1,033,259	\$1,356,090	\$1,200,397	\$704,242	\$1,313,531
Average # of years employed		4	4	4	6	4	5
Average # of paid vacation days		13	14	16	17	15	16
% College graduate or higher		63%	94%	79%	94%	81%	95%
% Who receive auto reimbursement/allowance		55%	61%	46%	74%	32%	71%
% Ordained		89%	80%	83%	47%	13%	14%
% Supervise one or more people		67%	51%	55%	43%	32%	45%
Average % salary increase this year		4.9%	4.8%	5.5%	3.2%	4.1%	4.5%
COMPENSATION							
Base Salary	Median	\$22,500	\$28,393	\$30,000	\$35,000	\$32,136	\$36,596
	Average	\$24,860	\$29,646	\$30,563	\$34,321	\$34,365	\$37,606
Housing	Median	\$16,600	\$19,200	\$20,000	\$19,800	-	-
	Average	\$16,362	\$19,962	\$21,504	\$19,387	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$35,980	\$41,600	\$45,000	\$39,600	\$34,000	\$40,714
	Average	\$36,891	\$43,837	\$45,729	\$41,684	\$36,837	\$40,934
BENEFITS							
Health Insurance	Median	\$5,750	\$6,001	\$8,000	\$6,427	\$4,912	\$6,592
	Average	\$6,155	\$6,898	\$8,327	\$7,885	\$5,742	\$8,443
Life Insurance	Median	-	\$175	\$153	-	-	-
	Average	-	\$322	\$313	-	-	-
Disability Insurance	Median	\$275	\$420	\$284	\$990	-	-
	Average	\$453	\$579	\$368	\$1,151	-	-
Retirement	Median	\$1,200	\$2,859	\$2,100	\$3,100	\$2,000	\$3,248
	Average	\$1,236	\$3,126	\$2,310	\$3,526	\$3,516	\$3,164
Continuing Education	Median	-	\$1,500	\$1,500	\$625	\$775	\$992
	Average	-	\$2,027	\$1,695	\$881	\$736	\$1,697
Total Benefits	Median	\$5,700	\$8,202	\$9,900	\$10,922	\$5,851	\$8,741
	Average	\$6,621	\$9,289	\$9,656	\$11,434	\$7,119	\$9,648
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$41,431	\$50,336	\$52,396	\$49,314	\$41,651	\$49,935
	Average	\$42,910	\$52,043	\$55,018	\$52,750	\$43,037	\$49,892
Number of Respondents		44	163	105	31	31	42

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-8: Annual Compensation of Full-Time Youth Pastors/Directors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		637	646
Average church income		\$1,053,313	\$1,085,118
Average # of years employed		4	4
Average # of paid vacation days		15	15
% College graduate or higher		88%	84%
% Who receive auto reimbursement/allowance		59%	46%
% Ordained		73%	37%
% Supervise one or more people		50%	53%
Average % salary increase this year		4.8%	5.8%
COMPENSATION			
Base Salary	Median	\$29,835	\$31,600
	Average	\$30,732	\$32,357
Housing	Median	\$18,928	\$19,000
	Average	\$19,168	\$16,578
Parsonage	Median	\$8,800	-
	Average	\$12,213	-
Total Compensation	Median	\$40,830	\$33,979
	Average	\$43,533	\$36,540
BENEFITS			
Health Insurance	Median	\$7,043	\$3,624
	Average	\$7,712	\$5,259
Life Insurance	Median	\$196	\$147
	Average	\$326	\$204
Disability Insurance	Median	\$325	\$264
	Average	\$517	\$331
Retirement	Median	\$2,450	\$2,588
	Average	\$2,929	\$2,837
Continuing Education	Median	\$1,000	\$775
	Average	\$1,541	\$1,187
Total Benefits	Median	\$8,863	\$4,374
	Average	\$9,823	\$6,212
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$50,500	\$38,783
	Average	\$52,478	\$42,351
Number of Respondents		548	62

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-9: Annual Compensation of Part-Time Youth Pastors/Directors by Church Income

		CHURCH INCOME				
		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		126	222	343	581	1,029
Average church income		\$169,073	\$342,205	\$618,498	\$936,616	\$1,668,549
Average # of years employed		3	3	4	3	3
Average # of paid vacation days		10	10	11	11	10
% College graduate or higher		51%	62%	69%	50%	75%
% Who receive auto reimbursement/allowance		31%	26%	39%	13%	27%
% Ordained		34%	33%	14%	13%	50%
% Supervise one or more people		26%	37%	33%	25%	33%
Average % salary increase this year		8.5%	7.7%	3.8%	3.2%	3.0%
HOURLY RATE						
Base Rate	Average	\$14	\$15	\$17	-	\$16
COMPENSATION						
Base Salary	Median	\$7,800	\$10,504	\$14,632	\$11,150	\$14,551
	Average	\$8,691	\$10,865	\$16,202	\$13,119	\$17,119
Housing	Median	\$6,000	\$10,000	-	-	-
	Average	\$8,246	\$10,642	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$8,000	\$12,000	\$15,116	\$11,150	\$14,451
	Average	\$9,154	\$12,722	\$16,494	\$13,119	\$16,717
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	-	-	-	-
	Average	-	-	-	-	-
Continuing Education	Median	\$500	\$400	-	-	-
	Average	\$603	\$636	-	-	-
Total Benefits	Median	\$750	\$1,502	-	-	-
	Average	\$2,374	\$4,277	-	-	-
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$8,000	\$12,000	\$15,116	\$11,275	\$14,451
	Average	\$9,650	\$13,443	\$17,414	\$13,151	\$18,789
Number of Respondents		91	89	26	8	12

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-10: Annual Compensation of Part-Time Youth Pastors/Directors by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		84	192	379	604	-	-
Average church income		\$160,901	\$324,511	\$539,503	\$810,922	-	-
Average # of years employed		4	3	2	2	-	-
Average # of paid vacation days		10	10	11	9	-	-
% College graduate or higher		60%	63%	42%	56%	-	-
% Who receive auto reimbursement/allowance		24%	30%	29%	33%	-	-
% Ordained		33%	31%	25%	22%	-	-
% Supervise one or more people		27%	33%	36%	22%	-	-
Average % salary increase this year		12.8%	6.6%	5.4%	3.8%	-	-
HOURLY RATE							
Base Rate	Average	\$17	\$15	\$13	\$14	-	-
COMPENSATION							
Base Salary	Median	\$6,000	\$10,400	\$10,210	\$7,173	-	-
	Average	\$8,319	\$11,212	\$11,178	\$12,094	-	-
Housing	Median	-	\$10,000	-	-	-	-
	Average	-	\$10,081	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$6,000	\$11,000	\$10,210	\$7,173	-	-
	Average	\$8,826	\$12,474	\$11,498	\$12,094	-	-
BENEFITS							
Health Insurance	Median	-	\$4,000	-	-	-	-
	Average	-	\$5,638	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	\$1,276	-	-	-	-
	Average	-	\$1,826	-	-	-	-
Continuing Education	Median	-	\$400	-	-	-	-
	Average	-	\$583	-	-	-	-
Total Benefits	Median	-	\$1,151	-	-	-	-
	Average	-	\$3,485	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$6,850	\$11,000	\$10,675	\$7,173	-	-
	Average	\$9,194	\$13,254	\$11,924	\$14,224	-	-
Number of Respondents		50	143	24	9	7	5

Table 9-11: Annual Compensation of Part-Time Youth Pastors/Directors by Church Setting

		CHURCH SETTING			
	Data Distribution*	Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		326	252	244	153
Average church income		\$524,544	\$421,930	\$371,057	\$226,736
Average # of years employed		4	3	3	5
Average # of paid vacation days		12	9	10	12
% College graduate or higher		76%	60%	58%	42%
% Who receive auto reimbursement/allowance		28%	25%	31%	26%
% Ordained		27%	29%	35%	35%
% Supervise one or more people		30%	33%	34%	11%
Average % salary increase this year		6.2%	7.2%	7.3%	3.0%
HOURLY RATE					
Base Rate	Average	\$15	\$14	\$16	\$17
COMPENSATION					
Base Salary	Median	\$7,350	\$10,850	\$8,700	\$9,200
	Average	\$10,576	\$11,318	\$10,713	\$9,405
Housing	Median	-	\$7,000	\$7,800	-
	Average	-	\$8,051	\$9,445	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$7,500	\$12,000	\$10,000	\$9,675
	Average	\$11,632	\$12,342	\$11,427	\$10,324
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	-	-	-
	Average	-	-	-	-
Continuing Education	Median	-	\$375	\$500	-
	Average	-	\$818	\$532	-
Total Benefits	Median	\$500	\$1,281	\$1,302	-
	Average	\$3,380	\$4,667	\$2,902	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$7,500	\$12,000	\$10,200	\$10,175
	Average	\$12,451	\$13,210	\$11,930	\$10,737
Number of Respondents		33	86	98	20

- Not enough responses to provide meaningful data

*For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-12: Annual Compensation of Part-Time Youth Pastors/Directors by Region

		REGION							
Data Distribution*		New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		237	163	320	286	264	246	247	172 172
Average church income		\$420,508	\$267,497	\$511,034	\$415,389	\$442,003	\$381,524	\$369,662	\$282,134 \$290,362
Average # of years employed		3	2	2	4	2	3	3	4 4
Average # of paid vacation days		10	15	9	11	9	10	8	8 13
% College graduate or higher		55%	68%	61%	49%	52%	63%	74%	45% 67%
% Who receive auto reimbursement/allowance		20%	32%	17%	38%	30%	42%	13%	36% 25%
% Ordained		27%	26%	44%	30%	29%	34%	22%	27% 28%
% Supervise one or more people		45%	53%	38%	33%	15%	22%	14%	45% 31%
Average % salary increase this year		2.9%	8.6%	3.9%	6.7%	11.8%	9.4%	4.0%	5.0% 8.6%
HOURLY RATE									
Base Rate	Average	\$14	\$12	\$17	\$16	\$15	\$12	\$19	- \$15
COMPENSATION									
Base Salary	Median	\$6,614	\$6,100	\$12,000	\$10,000	\$10,400	\$6,370	\$10,400	\$12,438 \$10,800
	Average	\$10,976	\$7,465	\$12,125	\$11,633	\$10,964	\$9,217	\$10,471	\$12,414 \$10,761
Housing	Median	-	-	\$12,150	-	-	-	-	- -
	Average	-	-	\$10,950	-	-	-	-	- -
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	\$6,614	\$6,200	\$12,000	\$10,200	\$10,400	\$6,120	\$12,700	\$12,375 \$12,000
	Average	\$11,140	\$8,789	\$13,330	\$11,797	\$10,964	\$8,941	\$12,693	\$12,603 \$13,141
BENEFITS									
Health Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Life Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Disability Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Retirement	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Continuing Education	Median	-	-	-	\$550	-	-	-	- -
	Average	-	-	-	\$1,017	-	-	-	- -
Total Benefits	Median	-	-	\$900	\$1,031	-	-	-	- \$2,101
	Average	-	-	\$2,111	\$3,420	-	-	-	- \$3,731
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$6,614	\$6,200	\$12,000	\$10,400	\$10,400	\$6,370	\$12,700	\$12,375 \$12,000
	Average	\$12,435	\$9,744	\$13,702	\$12,823	\$11,088	\$9,735	\$12,733	\$13,335 \$14,170
Number of Respondents		11	19	51	40	21	32	24	11 29

Table 9-13: Annual Compensation of Part-Time Youth Pastors/Directors by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		269	225	320	-
Average church income		\$368,301	\$391,246	\$570,888	-
Average # of years employed		3	3	5	-
Average # of paid vacation days		9	10	13	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		20%	34%	31%	-
% Ordained		22%	33%	65%	-
% Supervise one or more people		29%	34%	28%	-
Average % salary increase this year		6.6%	7.0%	4.2%	-
HOURLY RATE					
Base Rate	Average	\$14	\$15	\$16	-
COMPENSATION					
Base Salary	Median	\$7,200	\$12,000	\$10,473	-
	Average	\$8,684	\$12,362	\$11,968	-
Housing	Median	\$3,500	\$10,000	-	-
	Average	\$5,425	\$10,744	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$7,750	\$12,500	\$11,720	-
	Average	\$8,869	\$13,706	\$13,344	-
BENEFITS					
Health Insurance	Median	-	\$4,000	-	-
	Average	-	\$5,122	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	\$1,131	-	-
	Average	-	\$1,733	-	-
Continuing Education	Median	\$500	\$500	-	-
	Average	\$475	\$805	-	-
Total Benefits	Median	\$650	\$1,729	-	-
	Average	\$1,291	\$3,487	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$7,750	\$12,550	\$12,150	-
	Average	\$9,020	\$14,623	\$14,901	-
Number of Respondents		94	114	26	0

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-14: Annual Compensation of Part-Time Youth Pastors/Directors by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		238	258	-	-
Average church income		\$376,936	\$441,289	-	-
Average # of years employed		2	8	-	-
Average # of paid vacation days		9	13	-	-
% College graduate or higher		63%	57%	-	-
% Who receive auto reimbursement/allowance		30%	19%	-	-
% Ordained		31%	48%	-	-
% Supervise one or more people		34%	30%	-	-
Average % salary increase this year		7.4%	3.6%	-	-
HOURLY RATE					
Base Rate	Average	\$15	\$19	-	-
COMPENSATION					
Base Salary	Median	\$10,000	\$15,400	-	-
	Average	\$10,523	\$13,495	-	-
Housing	Median	\$8,000	-	-	-
	Average	\$8,665	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$10,552	\$15,400	-	-
	Average	\$11,478	\$14,910	-	-
BENEFITS					
Health Insurance	Median	\$5,000	-	-	-
	Average	\$6,364	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$1,350	-	-	-
	Average	\$1,691	-	-	-
Continuing Education	Median	\$500	-	-	-
	Average	\$704	-	-	-
Total Benefits	Median	\$1,000	-	-	-
	Average	\$3,433	-	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$10,700	\$17,000	-	-
	Average	\$12,153	\$16,160	-	-
Number of Respondents		178	21	3	4

Table 9-15: Annual Compensation of Part-Time Youth Pastors/Directors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		-	251	366	323	221	156
Average church income		-	\$395,155	\$500,605	\$515,821	\$463,370	\$250,600
Average # of years employed		-	3	3	4	3	2
Average # of paid vacation days		-	8	9	9	10	12
% College graduate or higher		-	53%	41%	64%	86%	54%
% Who receive auto reimbursement/allowance		-	23%	17%	45%	24%	25%
% Ordained		-	30%	28%	20%	5%	17%
% Supervise one or more people		-	28%	45%	18%	19%	15%
Average % salary increase this year		-	6.4%	7.7%	4.6%	4.1%	10.3%
HOURLY RATE							
Base Rate	Average	-	\$16	\$14	-	\$17	\$15
COMPENSATION							
Base Salary	Median	-	\$10,400	\$7,837	\$10,261	\$13,000	\$8,000
	Average	-	\$10,694	\$9,070	\$10,725	\$12,855	\$8,750
Housing	Median	-	\$13,200	-	-	-	-
	Average	-	\$13,487	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$11,000	\$7,173	\$10,261	\$14,000	\$8,000
	Average	-	\$11,714	\$10,316	\$10,725	\$13,512	\$10,058
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	\$750	-	-	-	-
	Average	-	\$884	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$11,000	\$7,173	\$11,000	\$14,000	\$8,000
	Average	-	\$11,818	\$10,660	\$13,307	\$13,651	\$10,116
Number of Respondents		6	77	29	11	21	13

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 9-16: Annual Compensation of Part-Time Youth Pastors/Directors by Gender

		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		252	240
Average church income		\$393,541	\$374,693
Average # of years employed		3	3
Average # of paid vacation days		10	11
% College graduate or higher		60%	59%
% Who receive auto reimbursement/allowance		28%	28%
% Ordained		41%	9%
% Supervise one or more people		34%	29%
Average % salary increase this year		7.3%	6.0%
HOURLY RATE			
Base Rate	Average	\$15	\$16
COMPENSATION			
Base Salary	Median	\$10,400	\$10,000
	Average	\$11,138	\$10,214
Housing	Median	\$8,000	-
	Average	\$9,240	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$11,000	\$10,000
	Average	\$12,084	\$10,797
BENEFITS			
Health Insurance	Median	\$4,000	-
	Average	\$5,624	-
Life Insurance	Median	-	-
	Average	-	-
Disability Insurance	Median	-	-
	Average	-	-
Retirement	Median	\$1,521	-
	Average	\$1,841	-
Continuing Education	Median	\$500	\$400
	Average	\$742	\$460
Total Benefits	Median	\$1,151	\$1,031
	Average	\$3,285	\$3,640
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$11,000	\$10,000
	Average	\$12,729	\$11,412
Number of Respondents		163	71

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**CHILDREN'S/
PRESCHOOL
PASTORS/DIRECTORS**

Employment Profile

Children's/Preschool Pastors/Directors are paid pastors and directors for children from nursery through elementary school (church staff, not school staff). This category may include such positions as Early Childhood Pastor, Elementary School Pastor, Preschool Pastor/Director, Childcare Director, Daycare Director, and so on.

Of the Children's/Preschool Pastors/Directors who responded to our survey, just over half (56%) are full-time staff. The typical person in this position is a full-time female college graduate. Women hold more than 90% of the part-time positions. The following chart summarizes a demographic profile of this sample:

	Full-Time	Part-Time
Number of respondents	248	194
Ordained	51%	11%
Average years employed	6	4
Male	36%	7%
Female	64%	93%
Self-employed (receives 1099)	5%	5%
Church employee (receives W-2)	95%	95%
High school diploma	8%	21%
Associate Degree	10%	16%
Bachelor's Degree	55%	48%
Master's Degree	24%	15%
Doctoral Degree	2%	1%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for Children's/Preschool Pastors/Directors who serve full-time and are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. There is also a table showing compensation plus benefits data for Children's/Preschool Pastors/Directors who serve part-time, which is presented by church income.

In this way, the Children's/Preschool Pastors'/Directors' compensation plus benefits can be

analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

About four in ten full-time Children's/Preschool Pastors/Directors receive a housing allowance. Nearly all do not live in a parsonage. The percentage of those receiving benefits such as health insurance, retirement, and continuing education is comparable to other pastors, not including Solo or Senior pastors, for both full-time and part-time positions.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	99%	98%
Housing	42%	5%
Parsonage	2%	1%
Health Insurance	60%	5%
Life Insurance	24%	1%
Disability Insurance	27%	1%
Retirement	60%	11%
Continuing Education	35%	15%
Received Salary Increase	74%	55%
Received Paid Vacation	97%	47%
Received Auto Reimbursement/Allowance	41%	17%

KEY POINTS

- ▣ **More than half of the full-time Children's/Preschool Pastors/Directors in this sample serve in larger churches with an income of over \$1 million.**
- ▣ **For the most part, as church income, worship attendance, and education increase, the average compensation and benefits for Children's/Preschool Pastors/Directors also increase.**
- ▣ **Half of the full-time Children's/Preschool Pastors/Directors in this sample serve in churches set in a suburb of a large city. Those in the suburban setting have the highest compensation and benefits packages compared to those in a metropolitan city or small town area. Differences in church income levels contribute to this discrepancy, with full-time Children's/Preschool Pastors/Directors in the suburbs working in larger churches than those in small towns.**

KEY POINT

- **Women, who comprise the majority of full-time Children's/Preschool Pastors/Directors in this sample, receive a higher average base salary than their male counterparts. The 90 reported full-time males in this position, however, receive higher compensation and benefits packages than the females (about 25% higher).**

Compensation & Benefits: National Averages for Full-Time Children's/Preschool Pastors/Directors

1999	
2000	
2001	
2002	
2003	
2004	
2005	
2006	\$46,361
2007	\$52,434
2008	\$53,033*

* No historical data available before 2006.

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.

Table 10-1: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		-	293	390	559	1,388
Average church income		-	\$395,290	\$643,117	\$918,406	\$2,410,222
Average # of years employed		-	4	5	5	6
Average # of paid vacation days		-	17	15	16	17
% College graduate or higher		-	67%	71%	83%	90%
% Who receive auto reimbursement/allowance		-	33%	39%	35%	48%
% Ordained		-	48%	45%	46%	54%
% Supervise one or more people		-	75%	73%	73%	80%
Average % salary increase this year		-	7.8%	4.7%	4.2%	5.3%
COMPENSATION						
Base Salary	Highest 25%	-	\$33,000	\$33,927	\$41,000	\$45,000
	Median	-	\$27,783	\$26,950	\$35,000	\$40,000
	Lowest 25%	-	\$24,766	\$22,888	\$28,000	\$30,000
	Average	-	\$28,313	\$28,702	\$35,863	\$38,330
Housing	Highest 25%	-	\$18,000	\$23,780	\$25,000	\$28,900
	Median	-	\$16,560	\$18,000	\$19,000	\$24,000
	Lowest 25%	-	\$15,000	\$10,550	\$10,800	\$18,000
	Average	-	\$16,413	\$20,604	\$19,592	\$24,043
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	-	\$40,000	\$43,518	\$48,000	\$56,788
	Median	-	\$36,000	\$35,198	\$40,000	\$46,800
	Lowest 25%	-	\$33,000	\$30,000	\$35,000	\$41,000
	Average	-	\$36,153	\$37,081	\$41,955	\$49,590
BENEFITS						
Health Insurance	Highest 25%	-	\$5,000	\$8,000	\$9,050	\$10,233
	Median	-	\$3,600	\$6,000	\$5,329	\$6,450
	Lowest 25%	-	\$1,000	\$3,780	\$3,010	\$3,750
	Average	-	\$3,961	\$6,886	\$6,461	\$7,566
Life Insurance	Highest 25%	-	-	-	\$276	\$388
	Median	-	-	-	\$160	\$152
	Lowest 25%	-	-	-	\$110	\$92
	Average	-	-	-	\$381	\$288
Disability Insurance	Highest 25%	-	-	-	\$1,034	\$556
	Median	-	-	-	\$650	\$262
	Lowest 25%	-	-	-	\$150	\$196
	Average	-	-	-	\$617	\$429
Retirement	Highest 25%	-	-	\$3,400	\$3,919	\$4,266
	Median	-	-	\$1,900	\$2,762	\$3,000
	Lowest 25%	-	-	\$945	\$1,405	\$1,500
	Average	-	-	\$2,476	\$2,914	\$3,089
Continuing Education	Highest 25%	-	-	\$1,200	\$2,000	\$1,800
	Median	-	-	\$1,000	\$800	\$1,000
	Lowest 25%	-	-	\$600	\$500	\$800
	Average	-	-	\$1,100	\$1,611	\$1,464
Total Benefits	Highest 25%	-	\$6,350	\$10,613	\$10,900	\$13,509
	Median	-	\$4,000	\$5,660	\$7,000	\$8,419
	Lowest 25%	-	\$2,355	\$2,560	\$3,360	\$4,738
	Average	-	\$4,672	\$7,172	\$7,988	\$9,538
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	-	\$45,920	\$51,000	\$56,900	\$67,011
	Median	-	\$38,179	\$40,280	\$45,962	\$56,109
	Lowest 25%	-	\$33,000	\$34,653	\$39,572	\$46,325
	Average	-	\$39,490	\$43,559	\$49,175	\$58,462
Number of Respondents		4	21	31	52	129

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-2: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		-	232	421	633	897	2,162
Average church income		-	\$625,352	\$855,866	\$1,263,130	\$1,327,891	\$3,307,542
Average # of years employed		-	5	5	5	6	6
Average # of paid vacation days		-	14	16	16	16	17
% College graduate or higher		-	62%	84%	85%	85%	84%
% Who receive auto reimbursement/allowance		-	34%	38%	52%	52%	32%
% Ordained		-	38%	47%	51%	52%	58%
% Supervise one or more people		-	76%	78%	71%	73%	86%
Average % salary increase this year		-	6.2%	5.8%	4.9%	5.9%	4.8%
COMPENSATION							
Base Salary	Median	-	\$31,750	\$32,602	\$33,000	\$40,000	\$41,000
	Average	-	\$31,611	\$32,317	\$35,070	\$40,540	\$40,151
Housing	Median	-	\$18,000	\$17,000	\$22,000	\$20,000	\$26,280
	Average	-	\$15,948	\$19,979	\$23,394	\$20,770	\$26,728
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$36,713	\$36,750	\$44,050	\$45,000	\$49,016
	Average	-	\$37,110	\$38,673	\$46,518	\$49,351	\$52,923
BENEFITS							
Health Insurance	Median	-	\$5,629	\$5,000	\$6,240	\$8,172	\$6,000
	Average	-	\$6,170	\$6,167	\$7,745	\$8,791	\$6,583
Life Insurance	Median	-	-	\$118	\$271	-	\$150
	Average	-	-	\$155	\$421	-	\$241
Disability	Median	-	-	-	\$270	\$300	\$240
	Average	-	-	-	\$530	\$396	\$399
Retirement	Median	-	\$2,000	\$2,545	\$2,650	\$3,000	\$2,779
	Average	-	\$2,391	\$2,752	\$3,105	\$3,457	\$3,003
Continuing Education	Median	-	-	\$1,000	\$1,000	\$1,500	\$1,200
	Average	-	-	\$1,214	\$1,429	\$2,255	\$1,491
Total Benefits	Median	-	\$6,000	\$5,677	\$8,293	\$7,020	\$8,158
	Average	-	\$6,235	\$7,426	\$9,810	\$9,271	\$8,545
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$41,771	\$42,820	\$52,847	\$51,300	\$59,411
	Average	-	\$42,055	\$45,613	\$55,347	\$56,656	\$61,224
Number of Respondents		4	29	61	50	33	70

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-3: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		916	1,126	747	-
Average church income		\$1,831,835	\$1,809,088	\$1,191,956	-
Average # of years employed		6	6	6	-
Average # of paid vacation days		17	17	15	-
% College graduate or higher		80%	83%	79%	-
% Who receive auto reimbursement/allowance		44%	43%	39%	-
% Ordained		51%	56%	46%	-
% Supervise one or more people		73%	79%	77%	-
Average % salary increase this year		4.6%	5.9%	5.1%	-
COMPENSATION					
Base Salary	Median	\$35,000	\$36,400	\$31,000	-
	Average	\$34,613	\$38,445	\$33,897	-
Housing	Median	\$24,000	\$20,000	\$19,000	-
	Average	\$24,339	\$22,001	\$22,513	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$42,435	\$45,000	\$39,504	-
	Average	\$43,808	\$48,736	\$41,798	-
BENEFITS					
Health Insurance	Median	\$5,200	\$7,100	\$4,734	-
	Average	\$5,581	\$8,125	\$5,796	-
Life Insurance	Median	\$375	\$140	\$108	-
	Average	\$342	\$313	\$255	-
Disability Insurance	Median	\$506	\$325	\$191	-
	Average	\$562	\$773	\$242	-
Retirement	Median	\$2,539	\$3,200	\$2,557	-
	Average	\$2,810	\$3,232	\$2,914	-
Continuing Education	Median	\$1,000	\$1,000	\$1,000	-
	Average	\$1,420	\$1,427	\$1,476	-
Total Benefits	Median	\$6,524	\$7,994	\$6,730	-
	Average	\$7,276	\$9,371	\$7,647	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$47,724	\$52,900	\$44,540	-
	Average	\$50,276	\$57,100	\$48,551	-
Number of Respondents		45	121	77	4

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-4: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		-	707	749	1,340	914	909	771	1,197	1,047
Average church income		-	\$2,544,111	\$1,422,759	\$1,996,877	\$1,795,135	\$1,485,895	\$1,418,088	\$1,433,818	\$1,346,668
Average # of years employed		-	6	6	5	3	6	6	6	6
Average # of paid vacation days		-	19	15	16	12	18	15	19	19
% College graduate or higher		-	78%	78%	86%	86%	85%	77%	75%	83%
% Who receive auto reimbursement/allowance		-	13%	54%	45%	36%	54%	42%	21%	27%
% Ordained		-	38%	39%	58%	45%	52%	50%	71%	50%
% Supervise one or more people		-	100%	74%	80%	61%	85%	72%	87%	91%
Average % salary increase this year		-	7.3%	5.0%	5.1%	4.6%	5.8%	6.1%	4.4%	5.9%
COMPENSATION										
Base Salary	Median	-	\$41,000	\$34,500	\$34,000	\$31,000	\$39,000	\$36,000	\$39,300	\$33,000
	Average	-	\$39,468	\$35,720	\$33,964	\$36,384	\$37,877	\$35,561	\$37,018	\$37,044
Housing	Median	-	-	\$20,000	\$19,390	\$15,000	\$25,000	\$22,000	\$20,000	\$30,000
	Average	-	-	\$24,875	\$19,240	\$14,746	\$24,385	\$21,119	\$23,237	\$34,709
Parsonage	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Compensation	Median	-	\$44,000	\$41,976	\$41,108	\$38,800	\$49,000	\$41,250	\$43,353	\$50,000
	Average	-	\$45,468	\$43,096	\$43,932	\$40,872	\$50,521	\$44,401	\$47,689	\$52,034
BENEFITS										
Health Insurance	Median	-	-	\$6,790	\$7,100	\$3,890	\$7,900	\$5,029	\$3,000	\$7,500
	Average	-	-	\$7,224	\$8,185	\$4,582	\$8,765	\$5,888	\$5,356	\$8,096
Life Insurance	Median	-	-	\$173	\$125	-	-	\$200	\$103	-
	Average	-	-	\$209	\$339	-	-	\$254	\$173	-
Disability Insurance	Median	-	-	\$292	\$240	\$433	\$520	-	\$506	-
	Average	-	-	\$422	\$696	\$485	\$694	-	\$548	-
Retirement	Median	-	-	\$2,469	\$1,820	\$2,640	\$3,200	\$3,600	\$2,200	\$3,400
	Average	-	-	\$3,291	\$2,285	\$2,413	\$3,473	\$3,208	\$2,729	\$4,297
Continuing Education	Median	-	-	\$1,250	\$1,100	-	\$1,000	\$1,000	-	\$1,500
	Average	-	-	\$1,430	\$1,382	-	\$1,618	\$1,348	-	\$1,764
Total Benefits	Median	-	\$6,000	\$7,170	\$8,158	\$7,000	\$11,725	\$5,677	\$7,400	\$6,775
	Average	-	\$7,933	\$8,986	\$8,984	\$8,067	\$10,185	\$6,981	\$7,010	\$8,541
TOTAL COMPENSATION PLUS BENEFITS										
	Median	-	\$49,000	\$48,500	\$49,875	\$46,000	\$55,600	\$45,600	\$52,448	\$56,000
	Average	-	\$51,638	\$51,390	\$52,274	\$48,237	\$59,198	\$50,408	\$54,115	\$59,460
Number of Respondents		4	9	39	56	23	27	43	24	23

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-5: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Education

		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		778	1,113	898	-
Average church income		\$1,328,604	\$1,804,645	\$1,431,333	-
Average # of years employed		5	6	6	-
Average # of paid vacation days		15	17	17	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		27%	42%	48%	-
% Ordained		48%	55%	47%	-
% Supervise one or more people		81%	75%	80%	-
Average % salary increase this year		5.6%	5.7%	4.7%	-
COMPENSATION					
Base Salary	Median	\$33,756	\$35,000	\$36,186	-
	Average	\$35,363	\$35,485	\$37,380	-
Housing	Median	\$19,100	\$21,840	\$21,000	-
	Average	\$20,979	\$22,787	\$23,303	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$39,000	\$42,500	\$44,750	-
	Average	\$44,777	\$45,011	\$46,701	-
BENEFITS					
Health Insurance	Median	\$6,000	\$5,800	\$5,400	-
	Average	\$6,572	\$7,037	\$6,964	-
Life Insurance	Median	-	\$111	\$214	-
	Average	-	\$238	\$365	-
Disability Insurance	Median	-	\$300	\$270	-
	Average	-	\$661	\$334	-
Retirement	Median	\$1,800	\$2,604	\$3,552	-
	Average	\$2,677	\$2,846	\$3,468	-
Continuing Education	Median	\$1,000	\$1,000	\$1,500	-
	Average	\$1,375	\$1,277	\$1,739	-
Total Benefits	Median	\$4,581	\$7,650	\$7,740	-
	Average	\$6,464	\$8,637	\$9,271	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$43,335	\$49,859	\$53,525	-
	Average	\$50,810	\$52,560	\$55,045	-
Number of Respondents		45	135	60	5

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-6: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		1,013	972	980	745
Average church income		\$1,624,155	\$1,864,808	\$1,557,373	\$1,227,692
Average # of years employed		3	8	13	20
Average # of paid vacation days		15	19	19	21
% College graduate or higher		78%	82%	87%	92%
% Who receive auto reimbursement/allowance		34%	49%	52%	45%
% Ordained		51%	45%	57%	58%
% Supervise one or more people		75%	83%	87%	100%
Average % salary increase this year		5.6%	5.1%	5.2%	3.4%
COMPENSATION					
Base Salary	Median	\$34,500	\$36,000	\$41,000	\$40,500
	Average	\$35,478	\$35,335	\$41,978	\$39,103
Housing	Median	\$19,000	\$22,920	\$27,765	-
	Average	\$20,027	\$24,458	\$30,723	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$40,201	\$44,414	\$46,676	\$49,236
	Average	\$43,506	\$45,400	\$55,336	\$50,333
BENEFITS					
Health Insurance	Median	\$5,668	\$5,629	\$6,000	-
	Average	\$6,498	\$7,020	\$8,787	-
Life Insurance	Median	\$150	\$120	-	-
	Average	\$296	\$289	-	-
Disability Insurance	Median	\$320	\$237	-	-
	Average	\$473	\$343	-	-
Retirement	Median	\$2,557	\$2,196	\$3,501	\$3,300
	Average	\$2,869	\$2,616	\$3,789	\$3,192
Continuing Education	Median	\$1,000	\$1,200	\$1,200	-
	Average	\$1,148	\$1,778	\$1,777	-
Total Benefits	Median	\$7,000	\$7,100	\$9,305	\$8,877
	Average	\$7,795	\$8,016	\$12,444	\$9,347
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$46,000	\$53,750	\$53,805	\$56,800
	Average	\$50,334	\$53,256	\$65,615	\$58,122
Number of Respondents		145	50	23	12

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-7: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		611	719	1,432	1,197	731	550
Average church income		\$1,519,090	\$1,484,238	\$2,120,845	\$2,085,192	\$1,152,041	\$1,336,314
Average # of years employed		4	5	6	11	4	5
Average # of paid vacation days		16	14	17	21	14	16
% College graduate or higher		54%	84%	78%	100%	77%	79%
% Who receive auto reimbursement/allowance		40%	54%	27%	56%	33%	27%
% Ordained		72%	39%	70%	22%	15%	13%
% Supervise one or more people		79%	78%	77%	78%	31%	87%
Average % salary increase this year		5.5%	4.9%	5.3%	3.8%	4.4%	7.8%
COMPENSATION							
Base Salary	Median	\$32,182	\$36,000	\$36,000	\$42,000	\$38,878	\$34,000
	Average	\$33,834	\$36,373	\$37,420	\$39,760	\$37,252	\$35,962
Housing	Median	\$19,500	\$18,000	\$24,000	-	-	-
	Average	\$21,992	\$20,942	\$22,311	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$41,000	\$41,000	\$48,500	\$43,300	\$38,878	\$35,198
	Average	\$48,245	\$43,117	\$50,114	\$45,708	\$37,252	\$38,362
BENEFITS							
Health Insurance	Median	\$8,400	\$5,194	\$6,000	-	-	\$6,150
	Average	\$8,188	\$6,493	\$7,483	-	-	\$6,980
Life Insurance	Median	-	\$145	\$135	-	-	-
	Average	-	\$214	\$379	-	-	-
Disability Insurance	Median	-	\$375	\$255	-	-	-
	Average	-	\$455	\$908	-	-	-
Retirement	Median	\$2,000	\$3,619	\$2,528	\$2,607	-	\$2,640
	Average	\$2,445	\$3,751	\$2,626	\$3,379	-	\$2,687
Continuing Education	Median	-	\$1,000	\$1,200	-	\$625	\$751
	Average	-	\$1,318	\$1,967	-	\$768	\$1,011
Total Benefits	Median	\$7,200	\$7,200	\$7,550	\$8,640	\$4,720	\$6,375
	Average	\$8,795	\$8,989	\$8,612	\$10,254	\$4,502	\$7,566
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$50,129	\$46,518	\$57,980	\$51,000	\$42,628	\$44,441
	Average	\$56,025	\$50,887	\$57,835	\$54,823	\$41,061	\$45,424
Number of Respondents		26	59	58	9	13	15

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-8: Annual Compensation of Full-Time Children's/Preschool Pastors/Directors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		1,222	866
Average church income		\$1,843,564	\$1,519,846
Average # of years employed		5	6
Average # of paid vacation days		16	17
% College graduate or higher		79%	83%
% Who receive auto reimbursement/allowance		48%	37%
% Ordained		86%	32%
% Supervise one or more people		75%	80%
Average % salary increase this year		4.8%	5.7%
COMPENSATION			
Base Salary	Median	\$30,750	\$36,186
	Average	\$34,518	\$37,058
Housing	Median	\$20,000	\$20,013
	Average	\$23,079	\$21,817
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$47,214	\$40,800
	Average	\$52,088	\$41,901
BENEFITS			
Health Insurance	Median	\$7,200	\$5,197
	Average	\$8,193	\$6,032
Life Insurance	Median	\$160	\$130
	Average	\$341	\$274
Disability Insurance	Median	\$301	\$267
	Average	\$852	\$372
Retirement	Median	\$3,000	\$2,460
	Average	\$3,268	\$2,850
Continuing Education	Median	\$1,500	\$1,000
	Average	\$1,674	\$1,297
Total Benefits	Median	\$8,540	\$6,548
	Average	\$10,031	\$7,433
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$55,543	\$45,600
	Average	\$61,339	\$48,387
Number of Respondents		90	157

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 10-9: Annual Compensation of Part-Time Children's/Preschool Pastors/Directors by Church Income

		CHURCH INCOME				
Data Distribution*		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		129	259	413	511	1,105
Average church income		\$179,854	\$386,165	\$624,948	\$882,470	\$1,856,546
Average # of years employed		4	3	4	5	3
Average # of paid vacation days		17	13	12	13	10
% College graduate or higher		58%	63%	62%	73%	63%
% Who receive auto reimbursement/allowance		15%	7%	32%	13%	26%
% Ordained		8%	9%	9%	17%	11%
% Supervise one or more people		56%	54%	55%	65%	64%
Average % salary increase this year		5.6%	6.5%	5.2%	7.3%	4.5%
HOURLY RATE						
Base Rate	Average	\$16	\$14	\$15	\$16	\$16
COMPENSATION						
Base Salary	Median	\$5,300	\$12,480	\$15,600	\$16,224	\$19,000
	Average	\$9,289	\$12,812	\$15,789	\$16,955	\$18,382
Housing	Median	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$5,770	\$12,630	\$15,600	\$17,500	\$20,000
	Average	\$9,485	\$13,015	\$16,165	\$18,103	\$19,263
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	-	-	-	-
	Average	-	-	-	-	-
Continuing Education	Median	-	-	\$600	-	-
	Average	-	-	\$845	-	-
Total Benefits	Median	\$2,000	\$1,600	\$1,000	\$1,200	\$1,680
	Average	\$1,887	\$2,807	\$1,280	\$2,142	\$1,975
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$6,123	\$12,630	\$15,854	\$17,940	\$20,000
	Average	\$9,848	\$13,499	\$16,592	\$18,725	\$19,884
Number of Respondents		26	58	39	31	35

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

11

**MUSIC/CHOIR/
WORSHIP
PASTORS/DIRECTORS**

Employment Profile

Music/Choir/Worship Pastors/Directors include paid pastors and directors of band, bell/chimes choir, music ministry, orchestra, praise & worship team, vocal choir, and so on. This category may include such positions as Music Pastor/Director, Worship Pastor/Director/Leader, and so on.

Of the reported Music/Choir/Worship Pastors/Directors, about 60% are part-time. While men occupy most of the full-time positions, part-time positions are divided equally between males and females. More than eight in ten full-time and part-time Music/Choir/Worship Pastors/Directors have a bachelor's degree. Two-thirds are ordained.

The following chart provides a demographic profile of this sample:

	Full-Time	Part-Time
Number of respondents	327	479
Ordained	65%	15%
Average years employed	6	7
Male	83%	50%
Female	17%	50%
Self-employed (receives 1099)	3%	9%
Church employee (receives W-2)	97%	91%
High school diploma	6%	11%
Associate Degree	6%	8%
Bachelor's Degree	48%	48%
Master's Degree	34%	27%
Doctoral Degree	6%	6%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for full-time and part-time Music/Choir/Worship Pastors/Directors; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the Music/Choir/Worship Pastors'/Directors' compensation plus benefits can be analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount

includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

Most benefits received by the Music/Choir/Worship Pastors/Directors reported are comparable to those of Youth Pastors/Directors, Adult Ministry/Christian Education Pastors/Directors, and Children's/Preschool Pastors/Directors. Few receive a parsonage allowance, but nearly six in ten full-time Music/Choir/Worship Pastors/Directors receive a housing allowance.

Part-time workers receive benefits similar to those of the other pastor/director positions.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	100%	98%
Housing	56%	5%
Parsonage	3%	1%
Health Insurance	69%	2%
Life Insurance	25	1%
Disability Insurance	27%	1%
Retirement	66%	6%
Continuing Education	35%	9%
Received Salary Increase	76%	60%
Received Paid Vacation	97%	49%
Received Auto Reimbursement/Allowance	42%	8%

KEY POINTS

- ▣ About six in ten full-time Music/Choir/Worship Pastors/Directors serve in larger congregations (those with \$750,000 or more in church income), while seven in ten part-time staff serve in smaller churches (income \$500,000 or less).
- ▣ Full-time male Music/Choir/Worship Pastors/Directors earn 20% more in total compensation plus benefits, although females earn a higher average base salary.
- ▣ On average, part-time Music/Choir/Worship Pastors/Directors earn \$22 per hour.
- ▣ Regardless of employment status, the vast majority of the Music/Choir/Worship Pastors/Directors who were reported serve in churches set in a suburb of a large city or small town/rural city. Those located in the suburbs tend to have higher compensation plus benefits than those in a small town. Those who work in metropolitan city are paid as much if not more than those in the suburbs, regardless of employment status.

Compensation & Benefits: National Averages for Full-Time Music/Choir/Worship Pastors/Directors

1999	\$49,383
2000	\$50,911
2001	\$53,200
2002	\$55,046
2003	\$56,875
2004	\$57,279
2005	\$60,316
2006	\$64,075
2007	\$65,133
2008	\$61,373*

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.*

Table 11-1: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		144	290	383	548	1,144
Average church income		\$188,750	\$405,633	\$634,890	\$894,311	\$2,074,053
Average # of years employed		6	4	6	7	7
Average # of paid vacation days		16	16	16	17	17
% College graduate or higher		100%	81%	87%	86%	91%
% Who receive auto reimbursement/allowance		33%	38%	50%	31%	45%
% Ordained		75%	57%	60%	61%	71%
% Supervise one or more people		50%	50%	67%	61%	75%
Average % salary increase this year		6.9%	4.5%	4.6%	4.5%	4.5%
COMPENSATION						
Base Salary	Highest 25%	\$37,500	\$39,000	\$44,000	\$44,000	\$51,740
	Median	\$32,500	\$33,019	\$39,106	\$35,000	\$41,886
	Lowest 25%	\$20,500	\$25,225	\$29,365	\$30,000	\$32,105
	Average	\$30,481	\$32,669	\$37,021	\$36,918	\$43,021
Housing	Highest 25%	-	\$20,000	\$23,250	\$26,500	\$30,000
	Median	-	\$17,000	\$18,022	\$21,295	\$24,000
	Lowest 25%	-	\$12,000	\$15,000	\$18,750	\$19,900
	Average	-	\$17,233	\$18,704	\$22,337	\$25,371
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	\$49,500	\$48,404	\$53,675	\$58,732	\$66,122
	Median	\$36,000	\$40,575	\$44,000	\$50,729	\$57,000
	Lowest 25%	\$28,934	\$36,000	\$39,000	\$40,800	\$49,185
	Average	\$40,923	\$42,456	\$47,334	\$50,359	\$58,882
BENEFITS						
Health Insurance	Highest 25%	\$11,000	\$7,000	\$9,600	\$11,136	\$12,000
	Median	\$10,000	\$4,740	\$5,628	\$7,255	\$8,750
	Lowest 25%	\$8,076	\$2,500	\$3,600	\$4,913	\$4,961
	Average	\$9,351	\$4,945	\$6,729	\$8,144	\$8,960
Life Insurance	Highest 25%	-	-	\$182	\$500	\$500
	Median	-	-	\$132	\$162	\$200
	Lowest 25%	-	-	\$64	\$110	\$100
	Average	-	-	\$199	\$278	\$359
Disability Insurance	Highest 25%	-	-	\$325	\$1,000	\$600
	Median	-	-	\$300	\$600	\$345
	Lowest 25%	-	-	\$160	\$422	\$200
	Average	-	-	\$555	\$794	\$504
Retirement	Highest 25%	-	\$3,489	\$4,230	\$5,360	\$5,200
	Median	-	\$2,200	\$2,500	\$2,891	\$3,388
	Lowest 25%	-	\$1,000	\$1,400	\$1,868	\$2,258
	Average	-	\$2,485	\$3,109	\$4,106	\$3,877
Continuing Education	Highest 25%	-	\$1,200	\$1,000	\$1,975	\$1,625
	Median	-	\$1,000	\$830	\$1,000	\$1,200
	Lowest 25%	-	\$500	\$500	\$700	\$1,000
	Average	-	\$927	\$913	\$1,712	\$1,467
Total Benefits	Highest 25%	\$16,500	\$8,868	\$11,200	\$16,799	\$16,132
	Median	\$10,150	\$4,818	\$7,508	\$10,903	\$11,750
	Lowest 25%	\$8,076	\$2,043	\$4,601	\$6,329	\$7,350
	Average	\$11,631	\$5,731	\$8,061	\$12,085	\$12,109
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	\$63,750	\$57,750	\$61,440	\$73,082	\$80,250
	Median	\$43,175	\$45,718	\$51,000	\$63,934	\$70,526
	Lowest 25%	\$31,790	\$38,022	\$42,540	\$46,953	\$58,751
	Average	\$49,646	\$47,232	\$54,072	\$62,019	\$70,465
Number of Respondents		12	48	67	57	138

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-2: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Worship Attendance

Data Distribution*		WORSHIP ATTENDANCE					
		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		-	229	415	632	904	1,922
Average church income		-	\$473,923	\$793,098	\$1,210,603	\$1,562,995	\$2,927,835
Average # of years employed		-	6	6	6	7	7
Average # of paid vacation days		-	16	17	16	17	18
% College graduate or higher		-	88%	87%	89%	86%	89%
% Who receive auto reimbursement/allowance		-	40%	44%	49%	41%	30%
% Ordained		-	52%	61%	72%	60%	75%
% Supervise one or more people		-	58%	68%	68%	60%	79%
Average % salary increase this year		-	5.0%	4.9%	3.8%	5.4%	4.6%
COMPENSATION							
Base Salary	Median	-	\$35,500	\$35,800	\$37,650	\$39,622	\$43,017
	Average	-	\$35,192	\$37,886	\$39,694	\$41,592	\$43,464
Housing	Median	-	\$19,800	\$20,002	\$20,000	\$21,000	\$27,704
	Average	-	\$19,362	\$21,215	\$21,617	\$21,854	\$28,147
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$44,750	\$46,993	\$53,500	\$54,000	\$57,000
	Average	-	\$45,444	\$50,502	\$53,369	\$52,519	\$60,864
BENEFITS							
Health Insurance	Median	-	\$4,800	\$6,421	\$8,000	\$10,650	\$7,990
	Average	-	\$6,454	\$6,436	\$9,192	\$10,351	\$8,110
Life Insurance	Median	-	\$240	\$125	\$360	-	\$192
	Average	-	\$589	\$229	\$516	-	\$264
Disability	Median	-	-	\$316	\$344	\$500	\$245
	Average	-	-	\$527	\$618	\$542	\$398
Retirement	Median	-	\$3,009	\$3,000	\$2,500	\$3,000	\$3,276
	Average	-	\$3,341	\$3,673	\$3,276	\$3,624	\$4,056
Continuing Education	Median	-	\$1,000	\$1,000	\$1,000	\$1,000	\$1,200
	Average	-	\$1,030	\$1,062	\$1,617	\$1,065	\$1,695
Total Benefits	Median	-	\$6,450	\$8,491	\$12,193	\$10,903	\$11,236
	Average	-	\$7,408	\$9,411	\$12,204	\$12,232	\$11,290
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$50,175	\$55,500	\$66,779	\$65,296	\$67,600
	Average	-	\$51,954	\$58,597	\$64,781	\$64,344	\$71,538
Number of Respondents		3	66	93	77	30	55

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-3: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		885	848	530	-
Average church income		\$1,601,408	\$1,448,893	\$910,918	-
Average # of years employed		7	6	6	-
Average # of paid vacation days		17	17	17	-
% College graduate or higher		92%	86%	89%	-
% Who receive auto reimbursement/allowance		44%	37%	48%	-
% Ordained		49%	60%	76%	-
% Supervise one or more people		72%	67%	66%	-
Average % salary increase this year		5.0%	4.8%	4.1%	-
COMPENSATION					
Base Salary	Median	\$45,229	\$38,042	\$35,284	-
	Average	\$45,125	\$39,431	\$36,272	-
Housing	Median	\$20,000	\$23,654	\$20,000	-
	Average	\$19,726	\$24,176	\$20,762	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$50,000	\$51,000	\$50,500	-
	Average	\$53,509	\$53,589	\$49,985	-
BENEFITS					
Health Insurance	Median	\$7,706	\$7,403	\$7,000	-
	Average	\$8,068	\$8,220	\$7,640	-
Life Insurance	Median	\$250	\$192	\$200	-
	Average	\$257	\$376	\$437	-
Disability Insurance	Median	\$337	\$360	\$300	-
	Average	\$455	\$572	\$591	-
Retirement	Median	\$3,434	\$2,750	\$3,296	-
	Average	\$4,530	\$3,415	\$3,620	-
Continuing Education	Median	\$1,000	\$1,000	\$1,000	-
	Average	\$1,176	\$1,462	\$1,209	-
Total Benefits	Median	\$11,650	\$9,726	\$8,560	-
	Average	\$12,003	\$10,357	\$10,206	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$60,575	\$60,700	\$60,009	-
	Average	\$64,911	\$62,931	\$59,057	-
Number of Respondents		40	153	126	5

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-4: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		694	621	702	812	601	785	654	1,045	650
Average church income		\$1,332,483	\$726,790	\$1,280,626	\$1,228,397	\$1,223,732	\$1,252,805	\$1,387,334	\$1,341,971	\$1,160,137
Average # of years employed		7	5	7	5	7	5	7	8	5
Average # of paid vacation days		20	16	17	17	15	18	15	18	17
% College graduate or higher		75%	94%	83%	92%	88%	93%	90%	90%	83%
% Who receive auto reimbursement/allowance		25%	47%	46%	35%	36%	59%	44%	43%	37%
% Ordained		88%	69%	59%	56%	69%	56%	76%	71%	71%
% Supervise one or more people		50%	56%	66%	68%	59%	74%	73%	71%	60%
Average % salary increase this year		4.0%	2.9%	4.1%	5.3%	3.9%	5.3%	5.3%	6.7%	3.5%
COMPENSATION										
Base Salary	Median	\$38,566	\$39,000	\$38,417	\$37,969	\$38,405	\$33,000	\$35,000	\$34,800	\$31,862
	Average	\$39,591	\$37,423	\$41,879	\$38,772	\$40,308	\$38,074	\$36,835	\$33,399	\$37,898
Housing	Median	-	\$16,000	\$21,000	\$20,000	\$17,760	\$23,000	\$23,500	\$23,050	\$25,000
	Average	-	\$17,144	\$23,192	\$20,141	\$19,290	\$21,131	\$23,382	\$23,907	\$26,715
Parsonage	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Compensation	Median	\$63,598	\$43,750	\$52,634	\$46,500	\$49,200	\$43,581	\$53,029	\$47,000	\$56,116
	Average	\$61,406	\$47,067	\$53,780	\$48,225	\$52,713	\$47,884	\$53,537	\$49,337	\$58,017
BENEFITS										
Health Insurance	Median	-	\$10,000	\$6,461	\$7,167	\$7,000	\$5,912	\$7,000	\$4,921	\$9,900
	Average	-	\$9,880	\$7,634	\$8,237	\$7,639	\$6,601	\$7,659	\$6,642	\$9,070
Life Insurance	Median	-	-	\$246	\$100	\$231	-	\$400	-	-
	Average	-	-	\$380	\$300	\$298	-	\$559	-	-
Disability Insurance	Median	-	-	\$423	\$240	\$361	-	\$400	-	-
	Average	-	-	\$666	\$430	\$404	-	\$582	-	-
Retirement	Median	-	\$2,400	\$3,017	\$2,197	\$3,279	\$3,300	\$4,061	\$3,276	\$3,672
	Average	-	\$2,781	\$3,741	\$2,612	\$3,611	\$4,416	\$4,202	\$3,238	\$3,774
Continuing Education	Median	-	\$1,000	\$1,000	\$1,200	-	\$1,000	\$1,000	-	\$1,425
	Average	-	\$1,828	\$1,255	\$1,535	-	\$1,109	\$1,217	-	\$1,468
Total Benefits	Median	\$10,400	\$14,147	\$10,089	\$7,596	\$8,480	\$9,940	\$9,289	\$7,943	\$11,000
	Average	\$12,835	\$13,635	\$11,307	\$8,986	\$9,569	\$10,447	\$10,957	\$8,405	\$10,329
TOTAL COMPENSATION PLUS BENEFITS										
	Median	\$67,075	\$56,212	\$63,467	\$53,161	\$54,976	\$56,418	\$61,311	\$60,116	\$67,982
	Average	\$69,427	\$58,997	\$64,492	\$55,986	\$61,702	\$58,332	\$62,481	\$57,742	\$67,657
Number of Respondents		8	16	76	66	33	28	49	21	30

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-5: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Education

		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		697	812	633	658
Average church income		\$1,150,464	\$1,294,828	\$1,217,318	\$1,188,505
Average # of years employed		6	5	7	6
Average # of paid vacation days		16	16	18	18
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		14%	41%	51%	58%
% Ordained		59%	65%	70%	42%
% Supervise one or more people		47%	64%	73%	84%
Average % salary increase this year		5.6%	4.6%	4.3%	4.6%
COMPENSATION					
Base Salary	Median	\$34,400	\$37,136	\$39,251	\$46,084
	Average	\$34,547	\$37,681	\$40,949	\$43,531
Housing	Median	\$18,028	\$20,000	\$23,500	-
	Average	\$20,841	\$21,840	\$23,328	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$41,500	\$48,700	\$53,725	\$53,029
	Average	\$46,212	\$51,544	\$54,582	\$51,958
BENEFITS					
Health Insurance	Median	\$5,767	\$7,200	\$7,686	\$5,200
	Average	\$6,411	\$8,002	\$8,464	\$6,161
Life Insurance	Median	-	\$187	\$360	-
	Average	-	\$345	\$483	-
Disability Insurance	Median	-	\$376	\$344	-
	Average	-	\$526	\$607	-
Retirement	Median	\$1,589	\$2,500	\$3,672	\$3,303
	Average	\$2,295	\$3,594	\$4,009	\$3,204
Continuing Education	Median	\$1,000	\$1,000	\$1,000	-
	Average	\$995	\$1,420	\$1,357	-
Total Benefits	Median	\$6,600	\$8,700	\$10,500	\$10,160
	Average	\$7,153	\$10,249	\$11,668	\$9,657
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$43,477	\$59,015	\$66,440	\$62,279
	Average	\$52,048	\$60,661	\$65,508	\$61,615
Number of Respondents		38	154	110	19

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-6: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Years Employed

Data Distribution*		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		728	722	842	777
Average church income		\$1,215,879	\$1,335,326	\$1,479,413	\$1,203,516
Average # of years employed		3	7	13	22
Average # of paid vacation days		15	18	20	22
% College graduate or higher		87%	87%	96%	88%
% Who receive auto reimbursement/allowance		39%	42%	41%	61%
% Ordained		64%	67%	62%	83%
% Supervise one or more people		61%	67%	86%	74%
Average % salary increase this year		4.9%	4.5%	3.8%	4.4%
COMPENSATION					
Base Salary	Median	\$35,519	\$37,398	\$36,200	\$38,671
	Average	\$37,688	\$38,916	\$40,232	\$39,356
Housing	Median	\$20,600	\$20,000	\$29,588	\$18,800
	Average	\$22,102	\$21,292	\$30,019	\$20,404
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$48,050	\$52,000	\$58,600	\$50,678
	Average	\$49,838	\$53,565	\$55,759	\$56,360
BENEFITS					
Health Insurance	Median	\$7,403	\$6,900	\$7,990	\$6,000
	Average	\$7,981	\$7,725	\$8,085	\$7,139
Life Insurance	Median	\$241	\$192	\$315	-
	Average	\$397	\$353	\$445	-
Disability Insurance	Median	\$306	\$567	\$402	-
	Average	\$502	\$667	\$547	-
Retirement	Median	\$2,500	\$2,979	\$4,516	\$3,546
	Average	\$3,230	\$3,709	\$4,456	\$3,942
Continuing Education	Median	\$1,039	\$1,000	\$1,000	\$1,000
	Average	\$1,516	\$1,170	\$1,010	\$1,054
Total Benefits	Median	\$9,200	\$9,263	\$9,516	\$12,154
	Average	\$10,108	\$10,495	\$10,860	\$12,187
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$58,665	\$60,009	\$67,980	\$65,656
	Average	\$58,980	\$62,711	\$66,245	\$68,547
Number of Respondents		178	70	29	24

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-7: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		503	640	1,046	907	503	499
Average church income		\$939,766	\$1,268,908	\$1,641,833	\$1,784,161	\$921,948	\$1,144,096
Average # of years employed		5	7	6	5	6	6
Average # of paid vacation days		16	16	16	20	16	17
% College graduate or higher		81%	92%	79%	94%	89%	100%
% Who receive auto reimbursement/allowance		60%	58%	25%	31%	14%	35%
% Ordained		87%	84%	71%	33%	17%	6%
% Supervise one or more people		88%	69%	64%	69%	72%	82%
Average % salary increase this year		3.5%	4.3%	5.5%	3.7%	3.3%	4.8%
COMPENSATION							
Base Salary	Median	\$31,862	\$36,229	\$33,154	\$43,581	\$41,000	\$46,084
	Average	\$30,605	\$39,355	\$34,609	\$46,930	\$43,586	\$51,332
Housing	Median	\$20,002	\$20,908	\$24,800	-	-	-
	Average	\$20,809	\$22,776	\$25,630	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$49,606	\$53,450	\$54,189	\$43,581	\$43,655	\$50,000
	Average	\$51,688	\$55,603	\$52,001	\$46,930	\$44,830	\$52,885
BENEFITS							
Health Insurance	Median	\$10,000	\$7,107	\$9,772	\$5,534	\$4,668	\$6,400
	Average	\$10,880	\$7,975	\$9,775	\$6,990	\$5,152	\$7,473
Life Insurance	Median	-	\$231	\$120	-	-	-
	Average	-	\$430	\$337	-	-	-
Disability Insurance	Median	-	\$337	\$264	-	-	-
	Average	-	\$635	\$362	-	-	-
Retirement	Median	-	\$4,061	\$2,500	\$2,924	\$2,228	\$4,422
	Average	-	\$4,271	\$2,853	\$3,766	\$2,701	\$6,422
Continuing Education	Median	-	\$1,500	\$1,200	\$1,125	\$1,000	\$650
	Average	-	\$1,505	\$1,688	\$1,344	\$873	\$991
Total Benefits	Median	\$12,133	\$10,300	\$10,889	\$8,657	\$5,556	\$10,781
	Average	\$11,892	\$11,872	\$11,485	\$10,589	\$6,348	\$9,676
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$61,325	\$65,645	\$64,006	\$55,348	\$48,500	\$60,075
	Average	\$62,093	\$66,588	\$62,461	\$56,195	\$50,740	\$61,422
Number of Respondents		16	107	56	16	29	17

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-8: Annual Compensation of Full-Time Music/Choir/Worship Pastors/Directors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		722	755
Average church income		\$1,245,762	\$1,256,885
Average # of years employed		6	7
Average # of paid vacation days		17	17
% College graduate or higher		88%	87%
% Who receive auto reimbursement/allowance		46%	24%
% Ordained		74%	19%
% Supervise one or more people		66%	70%
Average % salary increase this year		4.6%	4.6%
COMPENSATION			
Base Salary	Median	\$35,730	\$40,000
	Average	\$38,062	\$42,732
Housing	Median	\$20,400	-
	Average	\$22,410	-
Parsonage	Median	\$9,014	-
	Average	\$15,196	-
Total Compensation	Median	\$52,000	\$41,886
	Average	\$53,174	\$45,889
BENEFITS			
Health Insurance	Median	\$7,428	\$5,200
	Average	\$8,121	\$6,176
Life Insurance	Median	\$192	\$221
	Average	\$383	\$360
Disability Insurance	Median	\$350	\$345
	Average	\$566	\$501
Retirement	Median	\$3,090	\$2,500
	Average	\$3,705	\$2,938
Continuing Education	Median	\$1,000	\$1,000
	Average	\$1,356	\$1,148
Total Benefits	Median	\$10,150	\$6,000
	Average	\$10,926	\$7,462
TOTAL COMPENSATION PLUS BENEFITS	Median	\$61,620	\$45,966
	Average	\$63,096	\$52,521
Number of Respondents		272	54

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-9: Annual Compensation of Part-Time Music/Choir/Worship Pastors/Directors by Church Income

		CHURCH INCOME				
Data Distribution*		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		124	211	326	498	1,012
Average church income		\$166,071	\$359,951	\$612,133	\$905,648	\$1,910,499
Average # of years employed		8	7	8	9	6
Average # of paid vacation days		11	11	14	16	13
% College graduate or higher		78%	80%	84%	94%	81%
% Who receive auto reimbursement/allowance		5%	11%	13%	6%	6%
% Ordained		19%	13%	9%	9%	18%
% Supervise one or more people		40%	41%	60%	49%	48%
Average % salary increase this year		5.4%	5.0%	4.6%	7.1%	4.0%
HOURLY RATE						
Base Rate	Average	\$21	\$21	\$22	\$24	\$20
COMPENSATION						
Base Salary	Median	\$7,400	\$10,808	\$14,588	\$15,600	\$16,170
	Average	\$9,675	\$12,672	\$16,701	\$18,389	\$17,516
Housing	Median	\$11,980	\$12,750	-	-	-
	Average	\$11,879	\$15,007	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$7,900	\$11,514	\$14,232	\$15,600	\$17,377
	Average	\$10,261	\$13,417	\$16,979	\$18,389	\$18,248
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	\$2,300	\$2,000	-	-
	Average	-	\$4,382	\$2,195	-	-
Continuing Education	Median	\$330	\$475	\$550	-	-
	Average	\$344	\$517	\$1,146	-	-
Total Benefits	Median	\$350	\$1,000	\$2,500	\$1,405	-
	Average	\$789	\$3,602	\$3,968	\$1,910	-
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$7,900	\$11,514	\$14,232	\$15,600	\$17,377
	Average	\$10,367	\$13,925	\$17,603	\$18,825	\$18,573
Number of Respondents		156	170	70	35	33

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-10: Annual Compensation of Part-Time Music/Choir/Worship Pastors/Directors by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		77	197	403	618	863	1,869
Average church income		\$163,967	\$360,661	\$695,038	\$965,346	\$1,342,071	\$3,015,287
Average # of years employed		7	8	7	6	3	7
Average # of paid vacation days		11	12	12	15	15	9
% College graduate or higher		74%	82%	93%	77%	67%	70%
% Who receive auto reimbursement/allowance		6%	10%	6%	4%	17%	0%
% Ordained		20%	13%	16%	17%	23%	10%
% Supervise one or more people		33%	46%	55%	38%	46%	70%
Average % salary increase this year		5.3%	4.8%	6.9%	3.6%	4.7%	3.8%
HOURLY RATE							
Base Rate	Average	\$25	\$21	\$24	\$18	\$19	\$17
COMPENSATION							
Base Salary	Median	\$7,188	\$10,800	\$15,892	\$11,000	\$19,200	\$16,170
	Average	\$9,346	\$12,621	\$17,463	\$13,741	\$18,835	\$15,891
Housing	Median	-	\$12,000	-	-	-	-
	Average	-	\$13,435	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$7,200	\$11,000	\$16,250	\$11,000	\$19,200	\$16,170
	Average	\$10,074	\$13,166	\$17,836	\$14,585	\$18,835	\$15,891
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	\$1,500	-	-	-	-
	Average	-	\$3,013	-	-	-	-
Continuing Education	Median	-	\$450	\$500	-	-	-
	Average	-	\$581	\$880	-	-	-
Total Benefits	Median	\$700	\$700	\$1,150	-	-	-
	Average	\$2,682	\$2,477	\$2,557	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$7,200	\$11,100	\$16,250	\$11,000	\$19,200	\$16,170
	Average	\$10,405	\$13,516	\$18,395	\$14,996	\$18,919	\$15,936
Number of Respondents		89	276	64	24	13	10

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-11: Annual Compensation of Part-Time Music/Choir/Worship/Directors by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		340	308	227	197
Average church income		\$599,021	\$590,998	\$360,091	\$262,151
Average # of years employed		7	7	7	7
Average # of paid vacation days		13	12	12	9
% College graduate or higher		82%	82%	81%	63%
% Who receive auto reimbursement/allowance		7%	7%	8%	19%
% Ordained		9%	15%	17%	25%
% Supervise one or more people		46%	47%	43%	19%
Average % salary increase this year		5.8%	5.4%	4.7%	3.1%
HOURLY RATE					
Base Rate	Average	\$26	\$22	\$19	\$24
COMPENSATION					
Base Salary	Median	\$13,330	\$12,000	\$9,000	\$8,048
	Average	\$15,494	\$14,289	\$10,897	\$9,128
Housing	Median	-	\$9,223	\$13,500	-
	Average	-	\$12,692	\$13,629	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$13,875	\$12,000	\$9,250	\$8,048
	Average	\$15,773	\$14,895	\$11,562	\$9,128
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	\$1,500	\$1,198	-
	Average	-	\$3,847	\$1,221	-
Continuing Education	Median	\$600	\$500	\$500	-
	Average	\$1,072	\$758	\$472	-
Total Benefits	Median	\$2,761	\$650	\$643	-
	Average	\$3,465	\$2,861	\$1,681	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$13,910	\$12,000	\$9,365	\$8,048
	Average	\$16,251	\$15,361	\$11,811	\$9,130
Number of Respondents		87	178	196	16

Table 11-12: Annual Compensation of Part-Time Music/Choir/Worship Pastors/Directors by Region

		REGION							
Data Distribution*		New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		165	221	373	252	268	292	247	372 230
Average church income		\$329,927	\$441,752	\$664,752	\$426,447	\$460,511	\$488,575	\$423,873	\$482,520 \$436,216
Average # of years employed		12	9	8	7	6	6	6	4 8
Average # of paid vacation days		9	18	11	12	9	12	10	9 15
% College graduate or higher		88%	80%	81%	81%	73%	85%	78%	60% 89%
% Who receive auto reimbursement/allowance		4%	2%	6%	6%	19%	19%	10%	0% 7%
% Ordained		4%	4%	15%	8%	28%	13%	33%	19% 20%
% Supervise one or more people		62%	40%	51%	37%	49%	38%	38%	38% 54%
Average % salary increase this year		5.7%	5.1%	5.6%	4.1%	4.7%	6.6%	5.0%	5.8% 4.5%
HOURLY RATE									
Base Rate	Average	\$21	\$23	\$26	\$20	\$23	\$17	\$20	\$19 \$23
COMPENSATION									
Base Salary	Median	\$8,000	\$11,000	\$12,285	\$9,267	\$14,900	\$9,680	\$10,094	\$9,600 \$12,200
	Average	\$11,264	\$13,194	\$14,347	\$11,129	\$14,992	\$11,878	\$12,892	\$11,513 \$13,961
Housing	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	\$8,000	\$11,000	\$13,172	\$9,360	\$16,000	\$9,680	\$11,600	\$9,600 \$13,000
	Average	\$11,264	\$13,282	\$14,789	\$11,595	\$15,292	\$11,808	\$14,305	\$11,513 \$15,582
BENEFITS									
Health Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Life Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Disability Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Retirement	Median	-	-	\$2,000	-	-	-	-	- -
	Average	-	-	\$3,800	-	-	-	-	- -
Continuing Education	Median	-	-	\$450	-	-	-	-	- \$500
	Average	-	-	\$615	-	-	-	-	- \$460
Total Benefits	Median	-	\$1,323	\$1,310	\$525	-	\$572	-	- \$550
	Average	-	\$2,979	\$3,099	\$1,346	-	\$1,775	-	- \$2,654
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$8,000	\$11,000	\$13,172	\$9,360	\$16,000	\$9,785	\$11,600	\$9,600 \$13,000
	Average	\$11,453	\$13,890	\$15,327	\$11,719	\$15,490	\$12,137	\$14,525	\$11,857 \$16,141
Number of Respondents		26	49	98	87	37	54	50	21 57

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-13: Annual Compensation of Part-Time Music/Choir/Worship Pastors/Directors by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		299	274	255	303
Average church income		\$465,296	\$474,468	\$478,233	\$628,429
Average # of years employed		5	7	9	10
Average # of paid vacation days		10	11	13	15
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		9%	10%	8%	0%
% Ordained		11%	14%	21%	15%
% Supervise one or more people		53%	39%	49%	58%
Average % salary increase this year		7.0%	4.9%	4.8%	3.5%
HOURLY RATE					
Base Rate	Average	\$20	\$21	\$22	\$32
COMPENSATION					
Base Salary	Median	\$9,100	\$10,400	\$13,840	\$18,400
	Average	\$11,160	\$11,950	\$14,463	\$19,755
Housing	Median	-	\$12,000	\$15,334	-
	Average	-	\$13,499	\$15,877	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$9,100	\$10,559	\$14,527	\$18,325
	Average	\$11,606	\$12,507	\$15,386	\$19,226
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	\$2,000	\$1,956	-
	Average	-	\$2,133	\$3,359	-
Continuing Education	Median	-	\$500	\$450	-
	Average	-	\$847	\$483	-
Total Benefits	Median	\$650	\$622	\$650	-
	Average	\$2,697	\$1,946	\$2,933	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$9,100	\$10,559	\$14,646	\$18,325
	Average	\$11,913	\$12,752	\$15,973	\$19,844
Number of Respondents		88	222	125	26

Table 11-14: Annual Compensation of Part-Time Music/Choir/Worship Pastors/Directors by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		269	350	194	254
Average church income		\$472,516	\$604,739	\$388,228	\$458,889
Average # of years employed		2	8	13	24
Average # of paid vacation days		10	13	15	17
% College graduate or higher		75%	86%	87%	88%
% Who receive auto reimbursement/allowance		10%	6%	6%	6%
% Ordained		19%	15%	19%	10%
% Supervise one or more people		42%	44%	55%	43%
Average % salary increase this year		5.7%	5.2%	3.8%	3.0%
HOURLY RATE					
Base Rate	Average	\$23	\$20	\$20	\$19
COMPENSATION					
Base Salary	Median	\$10,400	\$12,000	\$10,558	\$10,704
	Average	\$12,893	\$12,466	\$11,977	\$14,010
Housing	Median	\$11,334	-	-	-
	Average	\$12,695	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$10,908	\$12,000	\$11,809	\$10,608
	Average	\$13,433	\$12,655	\$13,036	\$14,304
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$2,000	-	-	-
	Average	\$3,737	-	-	-
Continuing Education	Median	\$500	\$500	-	-
	Average	\$843	\$441	-	-
Total Benefits	Median	\$675	\$500	-	\$1,310
	Average	\$2,998	\$1,900	-	\$2,186
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$10,908	\$12,000	\$11,809	\$10,800
	Average	\$13,821	\$12,968	\$13,571	\$14,775
Number of Respondents		232	91	33	51

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 11-15: Annual Compensation of Part-Time Music/Choir/Worship Pastors/Directors by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		317	268	432	253	282	245
Average church income		\$494,333	\$452,848	\$621,455	\$418,068	\$490,665	\$517,960
Average # of years employed		4	7	5	8	8	9
Average # of paid vacation days		12	10	9	12	14	14
% College graduate or higher		22%	79%	58%	94%	93%	94%
% Who receive auto reimbursement/allowance		11%	10%	15%	14%	3%	3%
% Ordained		22%	30%	19%	14%	9%	4%
% Supervise one or more people		89%	48%	60%	31%	53%	33%
Average % salary increase this year		6.7%	5.1%	7.5%	4.5%	5.4%	4.5%
HOURLY RATE							
Base Rate	Average	\$19	\$22	\$19	\$22	\$22	\$24
COMPENSATION							
Base Salary	Median	\$15,600	\$10,400	\$10,400	\$11,000	\$12,682	\$11,642
	Average	\$18,592	\$12,262	\$11,831	\$12,257	\$14,098	\$13,646
Housing	Median	-	\$9,945	-	-	-	-
	Average	-	\$10,721	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$15,600	\$11,247	\$10,500	\$11,000	\$12,682	\$11,765
	Average	\$18,592	\$12,931	\$12,804	\$12,582	\$14,098	\$14,090
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Continuing Education	Median	-	-	-	-	\$500	\$500
	Average	-	-	-	-	\$717	\$940
Total Benefits	Median	-	\$2,000	-	\$350	\$850	\$1,650
	Average	-	\$5,396	-	\$1,284	\$2,072	\$2,770
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$16,600	\$11,247	\$11,200	\$11,000	\$12,682	\$11,765
	Average	\$18,770	\$13,339	\$12,903	\$12,894	\$14,455	\$14,551
Number of Respondents		9	119	49	37	58	72

Table 11-16: Annual Compensation of Part-Time Music/Choir/Worship Pastors/Directors by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		301	253
Average church income		\$528,210	\$441,010
Average # of years employed		7	8
Average # of paid vacation days		12	12
% College graduate or higher		77%	85%
% Who receive auto reimbursement/allowance		9%	7%
% Ordained		25%	6%
% Supervise one or more people		52%	38%
Average % salary increase this year		5.1%	5.1%
HOURLY RATE			
Base Rate	Average	\$22	\$21
COMPENSATION			
Base Salary	Median	\$13,500	\$9,969
	Average	\$14,735	\$11,216
Housing	Median	\$11,980	-
	Average	\$13,254	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$14,000	\$10,000
	Average	\$15,584	\$11,418
BENEFITS			
Health Insurance	Median	-	-
	Average	-	-
Life Insurance	Median	-	-
	Average	-	-
Disability Insurance	Median	-	-
	Average	-	-
Retirement	Median	\$1,973	\$1,310
	Average	\$2,919	\$1,818
Continuing Education	Median	\$500	\$500
	Average	\$733	\$731
Total Benefits	Median	\$1,173	\$600
	Average	\$3,126	\$1,812
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$14,000	\$10,000
	Average	\$16,032	\$11,697
Number of Respondents		237	240

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

12

ADMINISTRATORS

Employment Profile

Administrators include paid staff (usually not ordained) who supervise the business aspects of running a church, such as business or financial management. This may include such positions as Business Administrator, Business Manager, Chief Financial Officer, Chief Operating Officer, and so on.

Three-quarters of administrators reported serve in a full-time capacity. In this study, 18% of those working full time are ordained ministers. The majority of Administrators (both full-time and part-time) are female and have a bachelor's degree. Nearly all are employed by the church.

This group of administrators provided the following employment profile:

	Full-Time	Part-Time
Number of respondents	292	99
Ordained	18%	10%
Average years employed	7	6
Male	41%	34%
Female	59%	66%
Self-employed (receives 1099)	2%	5%
Church employee (receives W-2)	98%	95%
High school diploma	18%	24%
Associate Degree	15%	20%
Bachelor's Degree	43%	42%
Master's Degree	22%	12%
Doctoral Degree	2%	1%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for Administrators who serve full-time; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. There is also a table showing compensation plus benefits data for Administrators who serve part-time, which is presented by church income.

In this way, the administrator's compensation plus benefits can be analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount includes the base salary;

housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

About six in ten Administrators receive health insurance and retirement benefits. Most church administrators do not receive housing or parsonage allowances.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	100%	97%
Housing	15%	6%
Parsonage	0%	1%
Health Insurance	61%	16%
Life Insurance	26%	7%
Disability Insurance	30%	4%
Retirement	64%	16%
Continuing Education	31%	5%
Received Salary Increase	77%	58%
Received Paid Vacation	98%	66%
Received Auto Reimbursement/Allowance	38%	15%

KEY POINTS

- Nearly half of the full-time Administrators reported serve in larger churches with an income over \$1 million.
- In general, as church income, worship attendance, and education increase, the compensation and benefits for full-time Administrators also increase.
- Approximately half of the full-time Administrators reported serve in a church set in a suburb of a large city. Compensation varies somewhat based on setting, with metropolitan and suburban church Administrators receiving higher compensation than those in a small town.
- Full-time male Administrators receive higher compensation and benefits packages than females (nearly 40% higher). A contributing factor to this discrepancy is that male Administrators work in significantly larger churches than females.

Compensation & Benefits: National Averages for Full-Time Administrators

1999	\$42,277
2000	\$44,768
2001	\$48,064
2002	\$47,305
2003	\$50,615
2004	\$49,907
2005	\$53,153
2006	\$52,036
2007	\$57,639
2008	\$54,237*

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.*

Table 12-1: Annual Compensation of Full-Time Administrators by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		-	246	338	551	1,410
Average church income		-	\$406,703	\$626,325	\$917,453	\$2,239,139
Average # of years employed		-	6	9	7	7
Average # of paid vacation days		-	15	18	16	17
% College graduate or higher		-	48%	52%	56%	81%
% Who receive auto reimbursement/allowance		-	26%	43%	38%	42%
% Ordained		-	9%	2%	19%	24%
% Supervise one or more people		-	77%	96%	88%	96%
Average % salary increase this year		-	4.7%	5.0%	4.0%	5.2%
COMPENSATION						
Base Salary	Highest 25%	-	\$39,000	\$42,616	\$45,000	\$60,000
	Median	-	\$32,068	\$37,948	\$40,000	\$48,000
	Lowest 25%	-	\$27,142	\$33,200	\$35,000	\$39,462
	Average	-	\$33,136	\$40,026	\$40,644	\$49,373
Housing	Highest 25%	-	-	-	-	\$30,000
	Median	-	-	-	-	\$26,460
	Lowest 25%	-	-	-	-	\$19,600
	Average	-	-	-	-	\$26,254
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	-	\$39,000	\$44,350	\$46,000	\$63,000
	Median	-	\$35,000	\$39,000	\$42,000	\$52,466
	Lowest 25%	-	\$28,800	\$33,200	\$37,000	\$44,124
	Average	-	\$34,647	\$40,569	\$43,279	\$54,757
BENEFITS						
Health Insurance	Highest 25%	-	\$6,000	\$7,087	\$7,668	\$9,544
	Median	-	\$4,884	\$5,393	\$4,572	\$6,524
	Lowest 25%	-	\$2,700	\$3,696	\$3,250	\$4,000
	Average	-	\$4,757	\$5,925	\$6,830	\$6,825
Life Insurance	Highest 25%	-	-	-	\$360	\$497
	Median	-	-	-	\$264	\$237
	Lowest 25%	-	-	-	\$162	\$120
	Average	-	-	-	\$538	\$510
Disability Insurance	Highest 25%	-	-	-	\$1,044	\$518
	Median	-	-	-	\$635	\$270
	Lowest 25%	-	-	-	\$105	\$144
	Average	-	-	-	\$661	\$434
Retirement	Highest 25%	-	\$3,988	\$3,789	\$4,000	\$5,050
	Median	-	\$2,538	\$2,700	\$2,590	\$3,045
	Lowest 25%	-	\$1,872	\$1,430	\$1,525	\$1,837
	Average	-	\$2,995	\$2,914	\$2,932	\$3,673
Continuing Education	Highest 25%	-	\$1,440	\$1,400	-	\$1,500
	Median	-	\$750	\$750	-	\$1,000
	Lowest 25%	-	\$300	\$450	-	\$500
	Average	-	\$840	\$1,138	-	\$1,342
Total Benefits	Highest 25%	-	\$9,177	\$10,080	\$8,935	\$14,173
	Median	-	\$5,800	\$7,157	\$5,100	\$9,043
	Lowest 25%	-	\$2,132	\$3,900	\$3,282	\$4,700
	Average	-	\$6,830	\$7,489	\$7,231	\$9,729
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	-	\$48,100	\$53,435	\$55,000	\$73,550
	Median	-	\$38,348	\$41,883	\$45,880	\$61,865
	Lowest 25%	-	\$33,550	\$37,551	\$40,952	\$49,500
	Average	-	\$40,365	\$46,267	\$49,875	\$63,705
Number of Respondents		5	43	46	57	137

Table 12-2: Annual Compensation of Full-Time Administrators by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		-	227	423	625	883	2,211
Average church income		-	\$531,890	\$850,656	\$1,303,492	\$1,574,391	\$2,903,399
Average # of years employed		-	7	7	7	6	7
Average # of paid vacation days		-	16	17	16	16	18
% College graduate or higher		-	54%	56%	78%	76%	74%
% Who receive auto reimbursement/allowance		-	36%	34%	54%	39%	29%
% Ordained		-	11%	8%	21%	18%	30%
% Supervise one or more people		-	82%	92%	94%	97%	94%
Average % salary increase this year		-	5.2%	4.5%	4.4%	5.2%	5.4%
COMPENSATION							
Base Salary	Median	-	\$35,000	\$40,000	\$41,325	\$45,000	\$50,750
	Average	-	\$35,488	\$40,573	\$43,136	\$48,618	\$52,264
Housing	Median	-	-	-	\$22,922	-	\$28,600
	Average	-	-	-	\$20,461	-	\$27,217
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$35,849	\$40,000	\$44,479	\$52,875	\$57,500
	Average	-	\$37,733	\$42,069	\$46,766	\$53,487	\$58,488
BENEFITS							
Health Insurance	Median	-	\$5,000	\$4,262	\$5,820	\$6,600	\$7,136
	Average	-	\$5,647	\$5,911	\$6,194	\$7,168	\$7,139
Life Insurance	Median	-	-	\$264	\$234	\$360	\$159
	Average	-	-	\$520	\$881	\$539	\$312
Disability	Median	-	\$295	\$500	\$357	\$500	\$251
	Average	-	\$829	\$764	\$487	\$541	\$412
Retirement	Median	-	\$2,575	\$3,097	\$2,400	\$3,200	\$2,920
	Average	-	\$3,184	\$3,162	\$2,858	\$4,083	\$3,684
Continuing Education	Median	-	\$775	\$700	\$500	\$500	\$1,000
	Average	-	\$1,040	\$913	\$685	\$993	\$1,806
Total Benefits	Median	-	\$7,202	\$5,810	\$5,984	\$10,747	\$10,000
	Average	-	\$7,758	\$7,214	\$7,038	\$11,616	\$10,448
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$40,450	\$44,950	\$50,750	\$58,500	\$68,411
	Average	-	\$43,983	\$48,321	\$53,351	\$63,101	\$68,144
Number of Respondents		2	72	60	62	29	66

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 12-3: Annual Compensation of Full-Time Administrators by Church Setting

		CHURCH SETTING			
	Data Distribution*	Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		740	999	701	-
Average church income		\$1,490,747	\$1,561,802	\$1,057,123	-
Average # of years employed		6	7	8	-
Average # of paid vacation days		16	16	17	-
% College graduate or higher		79%	71%	51%	-
% Who receive auto reimbursement/allowance		45%	35%	38%	-
% Ordained		9%	18%	22%	-
% Supervise one or more people		93%	89%	90%	-
Average % salary increase this year		4.5%	5.0%	5.1%	-
COMPENSATION					
Base Salary	Median	\$43,782	\$42,000	\$38,000	-
	Average	\$45,448	\$44,678	\$39,710	-
Housing	Median	-	\$24,000	\$24,000	-
	Average	-	\$24,312	\$23,083	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$44,750	\$45,000	\$42,000	-
	Average	\$48,666	\$48,000	\$43,601	-
BENEFITS					
Health Insurance	Median	\$6,048	\$5,450	\$4,816	-
	Average	\$7,079	\$6,336	\$5,686	-
Life Insurance	Median	\$275	\$237	\$190	-
	Average	\$478	\$515	\$391	-
Disability Insurance	Median	\$352	\$324	\$252	-
	Average	\$435	\$689	\$337	-
Retirement	Median	\$3,465	\$2,960	\$2,490	-
	Average	\$3,987	\$3,327	\$2,911	-
Continuing Education	Median	\$925	\$675	\$800	-
	Average	\$1,197	\$1,049	\$1,282	-
Total Benefits	Median	\$8,413	\$8,000	\$5,200	-
	Average	\$9,188	\$8,912	\$7,030	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$48,800	\$52,965	\$45,900	-
	Average	\$56,903	\$55,648	\$49,841	-
Number of Respondents		58	141	89	2

- Not enough responses to provide meaningful data

*For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 12-4: Annual Compensation of Full-Time Administrators by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		-	711	859	1,200	870	684	813	1,078	595
Average church income		-	\$1,033,500	\$1,480,566	\$1,520,581	\$1,998,115	\$1,272,370	\$1,315,315	\$1,456,648	\$1,118,164
Average # of years employed		-	8	6	8	6	6	9	9	7
Average # of paid vacation days		-	17	16	18	16	17	16	19	16
% College graduate or higher		-	50%	62%	77%	85%	82%	71%	48%	49%
% Who receive auto reimbursement/allowance		-	39%	41%	28%	40%	59%	37%	43%	26%
% Ordained		-	22%	16%	13%	20%	9%	18%	10%	36%
% Supervise one or more people		-	82%	87%	91%	100%	94%	89%	100%	87%
Average % salary increase this year		-	5.7%	4.8%	4.3%	5.4%	4.0%	5.4%	5.5%	6%
COMPENSATION										
Base Salary	Median	-	\$38,000	\$39,000	\$41,500	\$46,000	\$40,000	\$44,612	\$44,000	\$39,750
	Average	-	\$39,671	\$41,309	\$43,274	\$50,378	\$42,813	\$45,582	\$48,133	\$41,139
Housing	Median	-	-	\$24,890	-	-	-	-	-	\$27,360
	Average	-	-	\$28,133	-	-	-	-	-	\$25,914
Parsonage	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Compensation	Median	-	\$41,000	\$42,035	\$43,051	\$48,000	\$41,500	\$47,650	\$44,000	\$45,000
	Average	-	\$41,616	\$45,422	\$46,380	\$54,224	\$45,236	\$49,069	\$50,038	\$46,729
BENEFITS										
Health Insurance	Median	-	\$8,093	\$5,975	\$5,375	\$4,200	\$4,800	\$3,738	\$6,000	\$5,820
	Average	-	\$8,034	\$7,415	\$6,593	\$5,390	\$4,692	\$4,783	\$6,335	\$6,472
Life Insurance	Median	-	-	\$275	\$168	-	\$128	\$375	-	-
	Average	-	-	\$377	\$652	-	\$212	\$497	-	-
Disability Insurance	Median	-	-	\$268	\$270	-	\$460	\$462	\$353	-
	Average	-	-	\$412	\$659	-	\$665	\$383	\$398	-
Retirement	Median	-	\$2,433	\$2,225	\$2,961	\$3,520	\$3,640	\$3,296	\$3,976	\$2,960
	Average	-	\$2,408	\$2,678	\$3,659	\$3,975	\$3,454	\$4,231	\$3,951	\$3,066
Continuing Education	Median	-	-	\$800	\$1,000	-	\$550	-	-	\$650
	Average	-	-	\$985	\$1,448	-	\$768	-	-	\$1,292
Total Benefits	Median	-	\$8,142	\$7,157	\$8,480	\$6,040	\$7,183	\$7,800	\$6,400	\$7,584
	Average	-	\$9,330	\$8,462	\$9,235	\$7,354	\$7,811	\$8,557	\$7,713	\$8,559
TOTAL COMPENSATION PLUS BENEFITS										
	Median	-	\$45,700	\$47,000	\$52,132	\$53,250	\$47,042	\$54,710	\$50,150	\$53,875
	Average	-	\$49,909	\$52,413	\$54,570	\$60,842	\$52,588	\$56,648	\$57,016	\$54,191
Number of Respondents		3	18	69	53	20	34	35	21	39

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 12-5: Annual Compensation of Full-Time Administrators by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		732	800	1,219	-
Average church income		\$1,027,398	\$1,383,924	\$2,025,482	-
Average # of years employed		8	6	6	-
Average # of paid vacation days		16	16	17	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		34%	33%	55%	-
% Ordained		8%	16%	30%	-
% Supervise one or more people		84%	92%	95%	-
Average % salary increase this year		5.0%	5.0%	4.9%	-
COMPENSATION					
Base Salary	Median	\$39,000	\$42,231	\$46,023	-
	Average	\$39,172	\$44,748	\$47,949	-
Housing	Median	-	\$24,000	\$25,000	-
	Average	-	\$22,711	\$26,967	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$39,900	\$45,000	\$51,216	-
	Average	\$40,359	\$47,517	\$55,384	-
BENEFITS					
Health Insurance	Median	\$5,250	\$4,918	\$5,820	-
	Average	\$5,994	\$6,437	\$6,502	-
Life Insurance	Median	\$207	\$228	\$245	-
	Average	\$478	\$566	\$380	-
Disability Insurance	Median	\$270	\$404	\$300	-
	Average	\$925	\$515	\$332	-
Retirement	Median	\$2,450	\$3,000	\$4,000	-
	Average	\$2,713	\$3,433	\$4,057	-
Continuing Education	Median	\$750	\$800	\$875	-
	Average	\$855	\$1,189	\$1,346	-
Total Benefits	Median	\$6,975	\$7,200	\$9,100	-
	Average	\$7,681	\$8,118	\$10,385	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$45,608	\$50,539	\$59,900	-
	Average	\$47,010	\$54,513	\$64,764	-
Number of Respondents		97	123	62	5

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 12-6: Annual Compensation of Full-Time Administrators by Years Employed

Data Distribution*		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		799	1,124	856	700
Average church income		\$1,445,063	\$1,505,233	\$1,398,315	\$1,113,221
Average # of years employed		3	8	12	22
Average # of paid vacation days		15	18	19	22
% College graduate or higher		71%	65%	54%	50%
% Who receive auto reimbursement/allowance		41%	28%	42%	33%
% Ordained		18%	16%	19%	25%
% Supervise one or more people		91%	91%	92%	93%
Average % salary increase this year		5.0%	5.2%	5.3%	4.5%
COMPENSATION					
Base Salary	Median	\$40,000	\$43,000	\$45,000	\$40,000
	Average	\$42,595	\$44,715	\$46,575	\$42,135
Housing	Median	\$24,000	\$30,000	-	-
	Average	\$24,798	\$27,245	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$43,150	\$44,806	\$45,000	\$45,190
	Average	\$46,161	\$48,765	\$49,179	\$45,699
BENEFITS					
Health Insurance	Median	\$5,220	\$5,033	\$6,199	\$7,164
	Average	\$6,146	\$6,307	\$6,898	\$7,539
Life Insurance	Median	\$189	\$330	\$331	-
	Average	\$356	\$417	\$569	-
Disability Insurance	Median	\$250	\$446	\$382	-
	Average	\$383	\$740	\$791	-
Retirement	Median	\$2,800	\$2,941	\$1,870	\$3,107
	Average	\$3,420	\$3,411	\$3,195	\$3,300
Continuing Education	Median	\$750	\$800	\$1,500	-
	Average	\$1,049	\$1,078	\$1,643	-
Total Benefits	Median	\$7,065	\$8,480	\$8,889	\$8,400
	Average	\$7,981	\$9,369	\$9,413	\$9,274
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$49,250	\$52,549	\$57,475	\$53,913
	Average	\$53,226	\$56,994	\$58,230	\$53,980
Number of Respondents		148	74	26	28

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 12-7: Annual Compensation of Full-Time Administrators by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		943	913	1,249	781	552	563
Average church income		\$1,501,127	\$1,564,851	\$1,684,503	\$1,429,999	\$1,015,099	\$1,520,911
Average # of years employed		6	7	7	7	6	5
Average # of paid vacation days		15	15	16	19	14	19
% College graduate or higher		50%	72%	57%	56%	74%	81%
% Who receive auto reimbursement/allowance		31%	50%	28%	40%	37%	40%
% Ordained		15%	17%	37%	8%	15%	12%
% Supervise one or more people		92%	96%	86%	92%	85%	92%
Average % salary increase this year		5.2%	6.1%	6.1%	3.8%	4.9%	4.0%
COMPENSATION							
Base Salary	Median	\$38,000	\$44,500	\$40,000	\$43,542	\$37,508	\$41,066
	Average	\$40,067	\$44,920	\$40,872	\$49,118	\$42,508	\$46,752
Housing	Median	-	\$24,500	\$24,780	-	-	-
	Average	-	\$23,619	\$25,456	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$42,000	\$45,000	\$47,038	\$44,082	\$37,508	\$43,376
	Average	\$42,682	\$48,420	\$48,708	\$50,887	\$42,601	\$49,290
BENEFITS							
Health Insurance	Median	\$5,200	\$4,816	\$6,949	\$5,220	\$5,100	\$5,800
	Average	\$6,743	\$5,007	\$6,847	\$6,993	\$4,657	\$5,940
Life Insurance	Median	-	\$456	\$150	-	-	-
	Average	-	\$942	\$350	-	-	-
Disability Insurance	Median	-	\$300	\$208	\$1,116	-	-
	Average	-	\$459	\$330	\$1,546	-	-
Retirement	Median	-	\$3,640	\$2,080	\$5,000	\$2,160	\$3,696
	Average	-	\$3,913	\$2,269	\$4,795	\$2,780	\$4,440
Continuing Education	Median	-	-	\$800	\$625	\$500	\$800
	Average	-	-	\$1,432	\$857	\$794	\$998
Total Benefits	Median	\$5,000	\$5,872	\$7,804	\$12,318	\$5,500	\$8,795
	Average	\$7,618	\$7,260	\$8,045	\$11,867	\$5,814	\$9,227
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$44,400	\$49,530	\$54,305	\$60,074	\$43,328	\$49,013
	Average	\$47,956	\$54,738	\$55,348	\$62,754	\$47,553	\$57,453
Number of Respondents		13	54	63	26	27	26

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 12-8: Annual Compensation of Full-Time Administrators by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		1,107	700
Average church income		\$1,827,667	\$1,106,277
Average # of years employed		7	7
Average # of paid vacation days		17	16
% College graduate or higher		82%	55%
% Who receive auto reimbursement/allowance		45%	34%
% Ordained		27%	11%
% Supervise one or more people		95%	87%
Average % salary increase this year		4.8%	5.0%
COMPENSATION			
Base Salary	Median	\$45,000	\$39,000
	Average	\$48,863	\$39,515
Housing	Median	\$27,360	\$19,200
	Average	\$26,513	\$20,466
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$51,607	\$39,900
	Average	\$55,568	\$40,825
BENEFITS			
Health Insurance	Median	\$6,524	\$5,000
	Average	\$6,815	\$5,958
Life Insurance	Median	\$198	\$240
	Average	\$505	\$457
Disability Insurance	Median	\$254	\$368
	Average	\$420	\$665
Retirement	Median	\$4,000	\$2,425
	Average	\$4,082	\$2,844
Continuing Education	Median	\$1,000	\$750
	Average	\$1,395	\$951
Total Benefits	Median	\$8,900	\$6,450
	Average	\$9,802	\$7,439
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$61,865	\$44,900
	Average	\$64,545	\$47,146
Number of Respondents		119	173

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 12-9: Annual Compensation of Part-Time Administrators by Church Income

		CHURCH INCOME				
	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		105	247	365	516	1,282
Average church income		\$152,119	\$375,465	\$629,571	\$878,577	\$2,272,247
Average # of years employed		8	6	4	5	4
Average # of paid vacation days		12	11	11	13	15
% College graduate or higher		44%	59%	45%	83%	67%
% Who receive auto reimbursement/allowance		15%	18%	18%	8%	17%
% Ordained		16%	12%	0%	0%	18%
% Supervise one or more people		31%	66%	45%	92%	58%
Average % salary increase this year		3.5%	5.2%	4.5%	3.3%	3.6%
HOURLY RATE						
Base Rate	Average	\$15	\$14	\$17	\$18	\$20
COMPENSATION						
Base Salary	Median	\$12,000	\$16,227	\$19,000	\$22,544	\$26,000
	Average	\$14,361	\$17,599	\$19,766	\$21,924	\$26,356
Housing	Median	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$12,000	\$17,069	\$19,000	\$22,544	\$27,406
	Average	\$15,156	\$18,455	\$19,766	\$21,924	\$26,561
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	-	-	-	-
	Average	-	-	-	-	-
Continuing Education	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Benefits	Median	\$1,200	\$3,600	\$8,213	-	-
	Average	\$3,274	\$3,918	\$8,213	-	-
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$13,040	\$21,525	\$19,000	\$22,544	\$28,049
	Average	\$16,248	\$19,953	\$21,259	\$22,880	\$27,527
Number of Respondents		27	34	11	12	12

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

13

**BOOKKEEPERS/
ACCOUNTANTS**

Employment Profile

Bookkeepers/Accountants include paid personnel who assist with day-to-day financial matters in the church. This category may include such positions as Accountant, Controller, Financial Administrative Assistant, Financial Secretary, Payroll Secretary, Treasurer, and so on.

Twice as many part-time Bookkeeper/Accountant positions were reported as full-time. In general, most Bookkeepers/Accountants are female and employed by the church. The majority have a college degree.

The statistical profile of Bookkeepers/Accountants is as follows:

	Full-Time	Part-Time
Number of respondents	140	290
Ordained	2%	2%
Average years employed	7	8
Male	11%	15%
Female	89%	85%
Self-employed (receives 1099)	1%	8%
Church employee (receives W-2)	99%	92%
High school diploma	39%	25%
Associate Degree	23%	23%
Bachelor's Degree	35%	45%
Master's Degree	3%	7%
Doctoral Degree	0%	0%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for full-time and part-time Bookkeepers/Accountants; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the Bookkeepers/Accountants' compensation plus benefits can be analyzed and compared from a variety of useful perspectives.

The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

Nearly all full-time Bookkeepers/Accountants receive paid vacation. More than half receive health insurance and retirement benefits. Few part-time Bookkeepers/Accountants receive fringe benefits other than a paid vacation, which is received by one-third of them.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	100%	100%
Housing	1%	0%
Parsonage	0%	0%
Health Insurance	56%	3%
Life Insurance	31%	0%
Disability Insurance	30%	3%
Retirement	53%	10%
Continuing Education	14%	4%
Received Salary Increase	82%	65%
Received Paid Vacation	99%	37%
Received Auto Reimbursement/Allowance	20%	10%

KEY POINTS

- **About half of the full-time Bookkeepers/Accountants serve in churches with income more than \$1 million. On the other hand, slightly more than half of the part-time Bookkeepers/Accountants serve in churches with income \$500,000 or less.**
- **In general, as education increases, the compensation and benefits for full-time Bookkeepers/Accountants also increase.**
- **Full-time and part-time Bookkeepers/Accountants serving in churches in the suburb of a large city have the highest compensation and benefits packages compared to those serving in other settings.**
- **More Bookkeepers/Accountants in both full-time and part-time positions were reported from the Baptist denomination than any other.**

Compensation & Benefits: National Averages for Full-Time Bookkeepers/Accountants

1999	\$26,229
2000	\$27,992
2001	\$29,220
2002	\$29,398
2003	\$30,457
2004	\$32,765
2005	\$33,336
2006	\$36,122
2007	\$38,185
2008	\$37,631*

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.*

Table 13-1: Annual Compensation of Full-Time Bookkeepers/Accountants by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		-	275	404	528	1,278
Average church income		-	\$401,931	\$631,115	\$921,130	\$2,476,863
Average # of years employed		-	7	8	7	8
Average # of paid vacation days		-	13	15	15	16
% College graduate or higher		-	23%	32%	38%	43%
% Who receive auto reimbursement/allowance		-	23%	18%	21%	22%
% Ordained		-	8%	0%	3%	1%
% Supervise one or more people		-	31%	32%	41%	34%
Average % salary increase this year		-	4.5%	4.6%	4.2%	4.6%
COMPENSATION						
Base Salary	Highest 25%	-	\$29,493	\$35,305	\$33,700	\$40,223
	Median	-	\$25,750	\$30,000	\$29,600	\$34,525
	Lowest 25%	-	\$20,150	\$23,241	\$25,083	\$28,085
	Average	-	\$25,654	\$30,392	\$30,167	\$35,538
Housing	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	-	\$29,493	\$35,305	\$33,700	\$40,223
	Median	-	\$25,750	\$30,000	\$29,600	\$34,525
	Lowest 25%	-	\$20,150	\$23,241	\$25,083	\$28,585
	Average	-	\$25,654	\$30,392	\$30,498	\$35,803
BENEFITS						
Health Insurance	Highest 25%	-	-	\$6,792	\$6,481	\$7,201
	Median	-	-	\$4,824	\$5,652	\$5,952
	Lowest 25%	-	-	\$2,904	\$2,770	\$3,358
	Average	-	-	\$5,602	\$4,926	\$5,997
Life Insurance	Highest 25%	-	-	\$304	-	\$300
	Median	-	-	\$162	-	\$121
	Lowest 25%	-	-	\$128	-	\$92
	Average	-	-	\$241	-	\$240
Disability Insurance	Highest 25%	-	-	-	-	\$350
	Median	-	-	-	-	\$220
	Lowest 25%	-	-	-	-	\$150
	Average	-	-	-	-	\$249
Retirement	Highest 25%	-	-	\$3,000	\$2,855	\$2,826
	Median	-	-	\$1,710	\$1,448	\$2,113
	Lowest 25%	-	-	\$1,059	\$995	\$1,185
	Average	-	-	\$2,799	\$1,918	\$2,057
Continuing Education	Highest 25%	-	-	-	-	\$1,500
	Median	-	-	-	-	\$695
	Lowest 25%	-	-	-	-	\$500
	Average	-	-	-	-	\$1,081
Total Benefits	Highest 25%	-	\$4,632	\$8,400	\$7,506	\$9,989
	Median	-	\$2,005	\$5,558	\$3,600	\$6,388
	Lowest 25%	-	\$663	\$2,400	\$1,550	\$2,450
	Average	-	\$4,241	\$5,909	\$5,086	\$7,071
TOTAL COMPENSATION PLUS BENEFITS						
	Highest 25%	-	\$36,005	\$38,691	\$38,500	\$51,357
	Median	-	\$27,570	\$34,847	\$33,252	\$41,380
	Lowest 25%	-	\$21,164	\$29,330	\$26,310	\$32,389
	Average	-	\$28,590	\$35,246	\$34,181	\$41,834
Number of Respondents		1	13	28	29	68

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-2: Annual Compensation of Full-Time Bookkeepers/Accountants by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		-	238	425	632	920	1,830
Average church income		-	\$632,148	\$842,241	\$1,206,528	\$1,671,057	\$3,215,755
Average # of years employed		-	7	7	9	8	6
Average # of paid vacation days		-	15	15	16	14	17
% College graduate or higher		-	38%	37%	42%	47%	33%
% Who receive auto reimbursement/allowance		-	27%	17%	27%	7%	18%
% Ordained		-	8%	0%	3%	0%	0%
% Supervise one or more people		-	27%	43%	23%	0%	58%
Average % salary increase this year		-	3.6%	4.5%	4.7%	5.0%	4.8%
COMPENSATION							
Base Salary	Median	-	\$29,497	\$29,752	\$30,800	\$31,632	\$38,594
	Average	-	\$29,622	\$30,054	\$31,318	\$30,706	\$38,637
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation		-	\$29,645	\$29,752	\$30,800	\$31,632	\$38,594
	Average	-	\$30,314	\$30,054	\$31,628	\$30,706	\$38,637
BENEFITS							
Health Insurance	Median	-	\$4,654	\$5,304	\$4,692	\$5,286	\$6,300
	Average	-	\$5,530	\$5,124	\$5,400	\$4,946	\$6,085
Life Insurance	Median	-	-	\$158	-	-	\$119
	Average	-	-	\$207	-	-	\$221
Disability	Median	-	-	-	\$223	-	\$208
	Average	-	-	-	\$298	-	\$248
Retirement	Median	-	\$2,759	\$1,617	\$1,555	-	\$1,800
	Average	-	\$2,712	\$2,650	\$1,948	-	\$1,939
Continuing Education	Median	-	-	-	-	-	\$1,000
	Average	-	-	-	-	-	\$1,324
Total Benefits		-	\$4,400	\$5,664	\$6,139	\$5,952	\$6,544
	Average	-	\$5,753	\$5,287	\$6,095	\$7,470	\$7,051
TOTAL COMPENSATION PLUS BENEFITS		-	\$34,219	\$33,876	\$34,550	\$34,278	\$43,790
	Average	-	\$34,518	\$34,636	\$36,347	\$35,686	\$44,905
Number of Respondents		1	26	30	31	15	36

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-3: Annual Compensation of Full-Time Bookkeepers/Accountants by Church Setting

		CHURCH SETTING			
	Data Distribution*	Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		913	967	656	-
Average church income		\$1,614,282	\$1,928,505	\$1,132,792	-
Average # of years employed		6	7	8	-
Average # of paid vacation days		14	16	16	-
% College graduate or higher		47%	44%	27%	-
% Who receive auto reimbursement/allowance		16%	22%	22%	-
% Ordained		3%	0%	4%	-
% Supervise one or more people		44%	33%	29%	-
Average % salary increase this year		4.4%	4.8%	4.2%	-
COMPENSATION					
Base Salary	Median	\$33,050	\$32,400	\$29,210	-
	Average	\$34,144	\$34,853	\$28,888	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$33,050	\$32,400	\$29,399	-
	Average	\$34,444	\$34,853	\$29,234	-
BENEFITS					
Health Insurance	Median	\$5,000	\$6,026	\$4,600	-
	Average	\$4,968	\$5,951	\$5,389	-
Life Insurance	Median	\$144	\$120	\$119	-
	Average	\$222	\$208	\$263	-
Disability Insurance	Median	\$185	\$309	\$213	-
	Average	\$256	\$347	\$196	-
Retirement	Median	\$2,083	\$2,135	\$1,459	-
	Average	\$2,639	\$2,283	\$1,895	-
Continuing Education	Median	-	\$598	-	-
	Average	-	\$1,024	-	-
Total Benefits	Median	\$6,779	\$6,363	\$2,950	-
	Average	\$6,219	\$7,012	\$5,185	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$38,836	\$38,500	\$32,727	-
	Average	\$39,885	\$40,335	\$33,322	-
Number of Respondents		32	55	52	1

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-4: Annual Compensation of Full-Time Bookkeepers/Accountants by Region

		REGION							
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		-	-	728	812	881	670	643	1,450 1,002
Average church income		-	-	\$1,496,523	\$1,430,937	\$1,737,706	\$1,125,155	\$1,303,676	\$2,351,900 \$1,971,231
Average # of years employed		-	-	7	9	6	9	8	8 6
Average # of paid vacation days		-	-	14	16	14	15	16	16 17
% College graduate or higher		-	-	40%	17%	53%	44%	39%	27% 64%
% Who receive auto reimbursement/allowance		-	-	23%	27%	20%	67%	6%	14% 0%
% Ordained		-	-	3%	4%	0%	0%	0%	0% 9%
% Supervise one or more people		-	-	35%	43%	21%	44%	22%	40% 27%
Average % salary increase this year		-	-	4.2%	4.1%	4.5%	3.8%	4.7%	6.3% 4.1%
COMPENSATION									
Base Salary	Median	-	-	\$32,355	\$32,000	\$30,368	\$29,493	\$29,750	\$30,000 \$38,188
	Average	-	-	\$33,157	\$30,062	\$32,831	\$30,143	\$31,292	\$34,689 \$37,743
Housing	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	-	-	\$32,355	\$32,000	\$30,368	\$29,493	\$29,750	\$30,000 \$38,188
	Average	-	-	\$33,157	\$30,845	\$32,831	\$30,143	\$31,292	\$34,689 \$38,616
BENEFITS									
Health Insurance	Median	-	-	\$4,990	\$6,141	\$4,056	-	-	- -
	Average	-	-	\$5,309	\$7,047	\$5,072	-	-	- -
Life Insurance	Median	-	-	\$153	-	-	-	-	- -
	Average	-	-	\$200	-	-	-	-	- -
Disability Insurance	Median	-	-	\$235	\$240	-	-	-	- -
	Average	-	-	\$347	\$263	-	-	-	- -
Retirement	Median	-	-	\$1,838	\$2,170	\$2,100	-	-	\$2,500 -
	Average	-	-	\$2,503	\$2,098	\$2,038	-	-	\$2,345 -
Continuing Education	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Benefits	Median	-	-	\$6,548	\$7,272	\$5,634	\$2,347	\$4,400	\$4,517 \$4,303
	Average	-	-	\$5,965	\$7,938	\$7,103	\$3,173	\$5,098	\$6,403 \$5,194
TOTAL COMPENSATION PLUS BENEFITS									
	Median	-	-	\$38,669	\$35,804	\$36,375	\$30,156	\$32,766	\$36,585 \$39,300
	Average	-	-	\$38,674	\$37,402	\$38,513	\$32,259	\$34,408	\$39,812 \$42,865
Number of Respondents		2	7	40	23	15	9	18	15 11

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-5: Annual Compensation of Full-Time Bookkeepers/Accountants by Education

		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		881	823	-	-
Average church income		\$1,472,153	\$1,782,452	-	-
Average # of years employed		9	6	-	-
Average # of paid vacation days		15	15	-	-
% College graduate or higher		0%	100%	-	-
% Who receive auto reimbursement/allowance		19%	22%	-	-
% Ordained		2%	0%	-	-
% Supervise one or more people		37%	31%	-	-
Average % salary increase this year		4.6%	4.3%	-	-
COMPENSATION					
Base Salary	Median	\$30,000	\$34,300	-	-
	Average	\$30,579	\$35,360	-	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$30,000	\$34,300	-	-
	Average	\$30,786	\$35,360	-	-
BENEFITS					
Health Insurance	Median	\$4,812	\$4,900	-	-
	Average	\$5,216	\$5,955	-	-
Life Insurance	Median	\$121	\$125	-	-
	Average	\$209	\$246	-	-
Disability Insurance	Median	\$208	\$285	-	-
	Average	\$273	\$284	-	-
Retirement	Median	\$1,585	\$2,170	-	-
	Average	\$2,011	\$2,614	-	-
Continuing Education	Median	\$500	\$500	-	-
	Average	\$808	\$975	-	-
Total Benefits	Median	\$5,540	\$6,077	-	-
	Average	\$6,104	\$6,231	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$35,074	\$37,400	-	-
	Average	\$35,487	\$40,701	-	-
Number of Respondents		87	49	4	0

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-6: Annual Compensation of Full-Time Bookkeepers/Accountants by Years Employed

		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		898	917	739	610
Average church income		\$1,716,235	\$1,566,594	\$1,533,589	\$1,010,424
Average # of years employed		3	8	13	22
Average # of paid vacation days		13	16	18	21
% College graduate or higher		45%	45%	13%	15%
% Who receive auto reimbursement/allowance		16%	19%	40%	15%
% Ordained		5%	0%	0%	0%
% Supervise one or more people		34%	35%	53%	31%
Average % salary increase this year		5.3%	3.6%	4.4%	4.2%
COMPENSATION					
Base Salary	Median	\$30,000	\$32,290	\$29,493	\$30,000
	Average	\$32,043	\$33,926	\$33,028	\$30,112
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$30,000	\$32,290	\$29,493	\$30,000
	Average	\$32,475	\$33,926	\$33,028	\$30,112
BENEFITS					
Health Insurance	Median	\$4,800	\$4,879	\$4,692	\$6,677
	Average	\$5,355	\$5,608	\$4,397	\$6,620
Life Insurance	Median	\$119	\$173	\$134	-
	Average	\$215	\$328	\$150	-
Disability Insurance	Median	\$220	\$255	-	-
	Average	\$339	\$262	-	-
Retirement	Median	\$2,173	\$1,450	\$2,060	-
	Average	\$2,425	\$1,664	\$2,233	-
Continuing Education	Median	\$848	-	-	-
	Average	\$1,249	-	-	-
Total Benefits	Median	\$6,452	\$5,549	\$6,055	\$5,770
	Average	\$6,573	\$6,052	\$5,633	\$6,150
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$35,340	\$37,305	\$34,855	\$35,074
	Average	\$37,815	\$39,022	\$37,158	\$35,316
Number of Respondents		64	38	15	13

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-7: Annual Compensation of Full-Time Bookkeepers/Accountants by Denomination

		DENOMINATION					
Data Distribution*		Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		692	699	1,272	-	605	574
Average church income		\$964,676	\$1,555,808	\$2,062,762	-	\$1,063,961	\$1,508,601
Average # of years employed		10	8	6	-	8	8
Average # of paid vacation days		15	15	15	-	15	16
% College graduate or higher		22%	44%	26%	-	54%	43%
% Who receive auto reimbursement/allowance		11%	25%	8%	-	23%	29%
% Ordained		0%	4%	4%	-	0%	0%
% Supervise one or more people		33%	16%	48%	-	31%	36%
Average % salary increase this year		6.3%	3.7%	6.0%	-	3.7%	4.2%
COMPENSATION							
Base Salary	Median	\$24,700	\$30,100	\$32,960	-	\$30,000	\$32,774
	Average	\$27,604	\$32,381	\$32,454	-	\$30,967	\$34,519
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$24,700	\$30,100	\$32,960	-	\$30,000	\$32,774
	Average	\$27,604	\$32,594	\$33,121	-	\$30,967	\$34,519
BENEFITS							
Health Insurance	Median	-	\$6,300	\$3,787	-	\$4,534	-
	Average	-	\$6,717	\$4,440	-	\$6,247	-
Life Insurance	Median	-	\$186	\$128	-	-	-
	Average	-	\$278	\$124	-	-	-
Disability Insurance	Median	-	\$240	\$193	-	-	-
	Average	-	\$249	\$205	-	-	-
Retirement	Median	-	\$1,875	\$1,208	-	\$1,522	\$3,550
	Average	-	\$2,008	\$1,518	-	\$1,599	\$4,448
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	\$5,558	\$6,363	\$3,800	-	\$5,476	\$10,361
	Average	\$5,537	\$6,945	\$4,652	-	\$6,222	\$8,150
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$28,000	\$37,400	\$34,590	-	\$35,074	\$40,909
	Average	\$30,680	\$38,614	\$36,739	-	\$36,231	\$40,340
Number of Respondents		9	45	27	5	13	14

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-8: Annual Compensation of Full-Time Bookkeepers/Accountants by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		634	879
Average church income		\$1,463,555	\$1,582,690
Average # of years employed		6	8
Average # of paid vacation days		15	15
% College graduate or higher		63%	35%
% Who receive auto reimbursement/allowance		19%	21%
% Ordained		13%	1%
% Supervise one or more people		44%	33%
Average % salary increase this year		5.5%	4.4%
COMPENSATION			
Base Salary	Median	\$34,459	\$30,900
	Average	\$34,625	\$32,188
Housing	Median	-	-
	Average	-	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$34,459	\$30,900
	Average	\$36,350	\$32,188
BENEFITS			
Health Insurance	Median	\$4,800	\$4,900
	Average	\$5,413	\$5,502
Life Insurance	Median	-	\$121
	Average	-	\$214
Disability Insurance	Median	-	\$225
	Average	-	\$272
Retirement	Median	\$1,838	\$1,764
	Average	\$2,182	\$2,215
Continuing Education	Median	-	\$500
	Average	-	\$882
Total Benefits	Median	\$4,800	\$5,781
	Average	\$5,582	\$6,242
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$38,877	\$35,340
	Average	\$41,583	\$37,121
Number of Respondents		16	124

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-9: Annual Compensation of Part-Time Bookkeepers/Accountants by Church Income

		CHURCH INCOME				
Data Distribution*		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		142	231	333	482	1,160
Average church income		\$168,435	\$365,459	\$613,046	\$870,928	\$1,855,000
Average # of years employed		7	8	7	10	9
Average # of paid vacation days		8	10	12	16	12
% College graduate or higher		47%	49%	64%	63%	51%
% Who receive auto reimbursement/allowance		7%	9%	13%	4%	20%
% Ordained		0%	2%	5%	7%	0%
% Supervise one or more people		7%	5%	4%	4%	7%
Average % salary increase this year		4.5%	5.6%	5.0%	5.5%	4.3%
HOURLY RATE						
Base Rate	Average	\$13	\$13	\$16	\$17	\$18
COMPENSATION						
Base Salary	Median	\$4,072	\$7,838	\$14,196	\$19,032	\$17,414
	Average	\$6,610	\$9,291	\$14,404	\$18,973	\$18,740
Housing	Median	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$4,072	\$7,838	\$14,196	\$19,950	\$17,414
	Average	\$6,610	\$9,291	\$14,404	\$19,195	\$18,740
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	-	-	-	\$950
	Average	-	-	-	-	\$1,198
Continuing Education	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Benefits	Median	-	\$306	\$1,656	\$2,532	\$1,000
	Average	-	\$707	\$2,237	\$4,150	\$1,758
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$4,072	\$7,885	\$14,196	\$22,000	\$18,002
	Average	\$6,663	\$9,389	\$14,852	\$20,579	\$19,237
Number of Respondents		75	94	45	27	46

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-10: Annual Compensation of Part-Time Bookkeepers/Accountants by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		78	198	389	644	842	2,210
Average church income		\$186,747	\$373,380	\$649,484	\$1,159,154	\$1,400,470	\$2,638,425
Average # of years employed		5	8	7	9	9	13
Average # of paid vacation days		7	11	13	11	14	13
% College graduate or higher		56%	50%	62%	45%	40%	47%
% Who receive auto reimbursement/allowance		5%	9%	13%	24%	0%	7%
% Ordained		0%	1%	7%	3%	0%	0%
% Supervise one or more people		3%	6%	7%	7%	0%	15%
Average % salary increase this year		8.0%	4.3%	5.0%	5.3%	3.9%	5.7%
HOURLY RATE							
Base Rate	Average	\$16	\$14	\$14	\$17	\$15	\$18
COMPENSATION							
Base Salary	Median	\$4,600	\$8,079	\$13,000	\$16,798	\$14,517	\$18,880
	Average	\$8,468	\$9,965	\$13,565	\$17,255	\$15,278	\$18,429
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$4,600	\$8,079	\$13,000	\$17,003	\$14,517	\$18,880
	Average	\$8,468	\$9,965	\$13,565	\$17,455	\$15,278	\$18,429
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	\$1,549	\$761	-	-	-
	Average	-	\$1,776	\$1,043	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	\$975	\$1,100	\$1,098	-	-
	Average	-	\$2,304	\$1,990	\$1,943	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$4,600	\$8,079	\$13,000	\$18,002	\$14,992	\$18,880
	Average	\$8,640	\$10,238	\$14,072	\$18,037	\$15,373	\$18,640
Number of Respondents		42	135	55	30	10	15

Table 13-11: Annual Compensation of Part-Time Bookkeepers/Accountants by Church Setting

		CHURCH SETTING			
		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		332	527	310	365
Average church income		\$667,496	\$856,063	\$478,496	\$450,678
Average # of years employed		8	8	8	7
Average # of paid vacation days		11	12	12	8
% College graduate or higher		60%	58%	47%	31%
% Who receive auto reimbursement/allowance		18%	12%	5%	15%
% Ordained		2%	3%	2%	0%
% Supervise one or more people		2%	8%	6%	0%
Average % salary increase this year		4.5%	4.8%	5.1%	8.3%
HOURLY RATE					
Base Rate	Average	\$16	\$16	\$14	\$12
COMPENSATION					
Base Salary	Median	\$10,000	\$11,980	\$8,597	\$5,621
	Average	\$12,151	\$13,236	\$11,219	\$5,434
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$10,000	\$11,980	\$8,597	\$5,621
	Average	\$12,274	\$13,236	\$11,219	\$5,434
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	\$943	\$615	-
	Average	-	\$1,290	\$929	-
Continuing Education	Median	-	-	\$225	-
	Average	-	-	\$288	-
Total Benefits	Median	\$2,775	\$935	\$750	-
	Average	\$4,223	\$1,494	\$1,493	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$10,000	\$12,100	\$8,597	\$5,621
	Average	\$12,963	\$13,520	\$11,464	\$5,434
Number of Respondents		49	100	128	13

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-12: Annual Compensation of Part-Time Bookkeepers/Accountants by Region

		REGION							
Data Distribution*		New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		-	201	370	460	403	337	365	675 319
Average church income		-	\$341,605	\$699,717	\$670,390	\$960,347	\$560,032	\$594,638	\$826,512 \$518,635
Average # of years employed		-	7	7	10	9	6	7	9 7
Average # of paid vacation days		-	9	12	13	11	8	8	10 11
% College graduate or higher		-	50%	52%	46%	67%	52%	64%	48% 50%
% Who receive auto reimbursement/allowance		-	0%	15%	7%	11%	19%	10%	19% 7%
% Ordained		-	0%	4%	1%	0%	9%	5%	0% 0%
% Supervise one or more people		-	14%	2%	6%	0%	5%	5%	12% 7%
Average % salary increase this year		-	6.2%	4.6%	4.3%	3.3%	3.2%	8.8%	8.9% 4.2%
HOURLY RATE									
Base Rate	Average	-	\$16	\$14	\$14	\$16	\$13	\$15	\$17 \$15
COMPENSATION									
Base Salary	Median	-	\$5,725	\$11,916	\$10,400	\$10,242	\$6,845	\$13,050	\$9,900 \$8,839
	Average	-	\$9,255	\$12,459	\$12,462	\$11,132	\$9,459	\$13,387	\$11,962 \$11,992
Housing	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	-	\$5,725	\$11,916	\$10,400	\$10,242	\$6,845	\$13,050	\$9,900 \$8,839
	Average	-	\$9,255	\$12,575	\$12,462	\$11,132	\$9,459	\$13,387	\$11,962 \$11,992
BENEFITS									
Health Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Life Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Disability Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Retirement	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Continuing Education	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Benefits	Median	-	-	\$2,877	\$821	-	-	-	- \$646
	Average	-	-	\$2,583	\$2,266	-	-	-	- \$1,271
TOTAL COMPENSATION PLUS BENEFITS									
	Median	-	\$5,725	\$12,000	\$10,400	\$10,455	\$6,845	\$13,050	\$9,900 \$8,886
	Average	-	\$9,509	\$13,071	\$12,801	\$11,355	\$9,556	\$13,578	\$12,393 \$12,268
Number of Respondents		9	28	52	67	18	22	22	26 46

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-13: Annual Compensation of Part-Time Bookkeepers/Accountants by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		389	422	260	-
Average church income		\$593,543	\$720,457	\$498,170	-
Average # of years employed		8	8	7	-
Average # of paid vacation days		11	13	8	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		7%	13%	19%	-
% Ordained		1%	4%	0%	-
% Supervise one or more people		8%	4%	5%	-
Average % salary increase this year		5.4%	4.7%	4.9%	-
HOURLY RATE					
Base Rate	Average	\$14	\$16	\$14	-
COMPENSATION					
Base Salary	Median	\$10,094	\$10,296	\$7,494	-
	Average	\$11,778	\$12,549	\$8,969	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$10,094	\$10,296	\$7,494	-
	Average	\$11,778	\$12,597	\$8,969	-
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$729	\$1,638	-	-
	Average	\$763	\$1,769	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$827	\$1,549	-	-
	Average	\$1,373	\$2,400	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$10,200	\$10,296	\$7,494	-
	Average	\$11,970	\$13,107	\$9,095	-
Number of Respondents		136	127	21	0

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-14: Annual Compensation of Part-Time Bookkeepers/Accountants by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		334	488	464	439
Average church income		\$563,776	\$788,801	\$823,520	\$673,898
Average # of years employed		3	8	13	24
Average # of paid vacation days		9	11	15	16
% College graduate or higher		52%	55%	55%	40%
% Who receive auto reimbursement/allowance		12%	7%	6%	13%
% Ordained		3%	2%	0%	3%
% Supervise one or more people		8%	6%	0%	7%
Average % salary increase this year		6.8%	3.5%	3.5%	4.0%
HOURLY RATE					
Base Rate	Average	\$14	\$15	\$13	\$17
COMPENSATION					
Base Salary	Median	\$9,965	\$12,500	\$8,999	\$15,875
	Average	\$11,533	\$12,464	\$11,565	\$15,496
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$9,965	\$12,500	\$8,999	\$15,875
	Average	\$11,579	\$12,464	\$11,565	\$15,496
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$935	\$946	-	-
	Average	\$939	\$1,597	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$935	\$1,000	-	\$935
	Average	\$1,711	\$2,887	-	\$1,268
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$9,965	\$12,500	\$8,999	\$16,100
	Average	\$11,840	\$13,146	\$11,745	\$15,876
Number of Respondents		131	55	31	30

Table 13-15: Annual Compensation of Part-Time Bookkeepers/Accountants by Denomination

		DENOMINATION					
Data Distribution*		Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		420	365	524	347	317	254
Average church income		\$638,804	\$713,767	\$732,977	\$608,556	\$500,152	\$553,434
Average # of years employed		9	8	6	10	6	8
Average # of paid vacation days		13	12	10	14	10	10
% College graduate or higher		21%	55%	56%	36%	48%	71%
% Who receive auto reimbursement/allowance		7%	11%	16%	7%	0%	9%
% Ordained		7%	5%	2%	0%	0%	0%
% Supervise one or more people		7%	2%	6%	0%	4%	6%
Average % salary increase this year		4.5%	4.4%	5.5%	4.0%	6.8%	3.9%
HOURLY RATE							
Base Rate	Average	\$14	\$13	\$16	\$13	\$14	\$16
COMPENSATION							
Base Salary	Median	\$15,500	\$9,800	\$7,579	\$8,462	\$7,800	\$10,000
	Average	\$15,357	\$11,654	\$11,669	\$9,087	\$8,783	\$13,088
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$15,500	\$9,800	\$7,579	\$8,462	\$7,800	\$10,000
	Average	\$15,357	\$11,654	\$11,669	\$9,087	\$8,783	\$13,088
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	\$920	-	-	-	-
	Average	-	\$1,605	-	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	\$2,085	-	-	-	\$675
	Average	-	\$3,305	-	-	-	\$1,750
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$15,500	\$9,800	\$7,579	\$8,462	\$7,800	\$10,000
	Average	\$15,479	\$12,283	\$11,760	\$9,573	\$9,147	\$13,500
Number of Respondents		14	63	52	14	23	34

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 13-16: Annual Compensation of Part-Time Bookkeepers/Accountants by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		374	395
Average church income		\$545,915	\$656,352
Average # of years employed		9	8
Average # of paid vacation days		10	12
% College graduate or higher		65%	50%
% Who receive auto reimbursement/allowance		19%	9%
% Ordained		10%	1%
% Supervise one or more people		5%	6%
Average % salary increase this year		4.7%	5.1%
HOURLY RATE			
Base Rate	Average	\$12	\$15
COMPENSATION			
Base Salary	Median	\$7,200	\$10,348
	Average	\$8,816	\$12,356
Housing	Median	-	-
	Average	-	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$7,200	\$10,348
	Average	\$8,955	\$12,356
BENEFITS			
Health Insurance	Median	-	\$3,600
	Average	-	\$3,893
Life Insurance	Median	-	-
	Average	-	-
Disability Insurance	Median	-	\$132
	Average	-	\$443
Retirement	Median	-	\$975
	Average	-	\$1,386
Continuing Education	Median	-	\$125
	Average	-	\$225
Total Benefits	Median	-	\$1,049
	Average	-	\$2,015
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$7,200	\$10,433
	Average	\$8,975	\$12,733
Number of Respondents		43	246

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**SECRETARIES/
ADMINISTRATIVE
ASSISTANTS**

Employment Profile

Secretaries/Administrative Assistants include paid personnel who provide clerical or administrative support. This category may include such positions as Administrative Assistant, Clerical Assistant, Executive Secretary, Lead Secretary, Office Assistant, Office Clerk, Office Manager, Publications Secretary/Coordinator, Receptionist, Secretary, Secretary to any pastor or ministry, Secretary's Assistant, and so on.

Nearly six in ten of the reported Secretaries/Administrative Assistants are employed on a part-time basis. Almost all, regardless of employment status, are females employed by the church, and about half have more than a high school diploma.

The reported sample of Secretaries/Administrative Assistants provided the following employment profile:

	Full-Time	Part-Time
Number of respondents	568	814
Ordained	4%	2%
Average years employed	8	6
Male	4%	2%
Female	96%	98%
Self-employed (receives 1099)	1%	3%
Church employee (receives W-2)	99%	97%
High school diploma	49%	50%
Associate Degree	19%	20%
Bachelor's Degree	30%	27%
Master's Degree	3%	2%
Doctoral Degree	0%	0%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for full-time and part-time Secretaries/Administrative Assistants; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the Secretaries/Administrative Assistants' compensation plus benefits can be analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

Secretaries/Administrative Assistants receive fewer benefits for full-time work than do pastoral staff. Less than half of them receive health insurance and retirement benefits. While nearly all receive paid vacation, few receive housing or continuing education allowances. Three-quarters or more do not receive life or disability insurances or auto allowances. Few benefits are provided for part-time Secretaries/Administrative Assistants apart from a paid vacation.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	100%	100%
Housing	1%	0%
Parsonage	0%	0%
Health Insurance	46%	5%
Life Insurance	15%	1%
Disability Insurance	22%	3%
Retirement	45%	8%
Continuing Education	7%	3%
Received Salary Increase	74%	63%
Received Paid Vacation	97%	56%
Received Auto Reimbursement/Allowance	18%	11%

KEY POINTS

- About four in ten full-time Secretaries/Administrative Assistants who reported serve in larger churches with an income over \$750,000, or churches with attendance of more than 300.
- For the most part, as church income increases, the compensation and benefits for full-time Secretaries/Administrative Assistants also increase. This trend is not as prevalent among those holding a part-time position.
- More than three-quarters of full-time and part-time Secretaries/Administrative Assistants who reported serve in churches located in suburbs of large cities or a small town or rural city. Between the two, those working in a suburb are compensated at a higher rate than those in a small town.
- Nearly all of the reported full-time and part-time Secretaries/Administrative Assistants are female. Of the very few (22 for full-time, 17 for part-time) full-time male Secretaries/Administrative Assistants reported, males earn about 15% more than females. Male and female Secretaries/Administrative Assistants working part-time are compensated similarly.

Compensation & Benefits: National Averages for Full-Time Secretaries/Administrative Assistants

1999	\$21,354
2000	\$21,965
2001	\$23,316
2002	\$24,132
2003	\$24,875
2004	\$25,007
2005	\$26,624
2006	\$29,551
2007	\$30,840
2008	\$30,835*

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.*

Table 14-1: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		158	261	359	562	1,132
Average church income		\$185,653	\$371,234	\$618,003	\$905,032	\$2,043,244
Average # of years employed		7	9	9	9	7
Average # of paid vacation days		13	14	15	17	15
% College graduate or higher		27%	29%	26%	33%	40%
% Who receive auto reimbursement/allowance		21%	13%	11%	12%	27%
% Ordained		2%	3%	6%	2%	5%
% Supervise one or more people		11%	31%	32%	46%	16%
Average % salary increase this year		4.4%	4.8%	4.3%	4.1%	4.8%
COMPENSATION						
Base Salary	Highest 25%	\$24,500	\$28,000	\$30,000	\$31,467	\$32,000
	Median	\$21,652	\$24,000	\$26,000	\$27,466	\$27,905
	Lowest 25%	\$17,656	\$20,192	\$22,409	\$23,256	\$24,080
	Average	\$21,083	\$24,432	\$26,446	\$27,964	\$28,719
Housing	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	\$24,500	\$28,000	\$30,000	\$31,467	\$32,000
	Median	\$21,652	\$24,000	\$26,000	\$27,466	\$27,905
	Lowest 25%	\$17,656	\$20,300	\$22,409	\$23,256	\$24,080
	Average	\$21,083	\$24,564	\$26,665	\$28,307	\$28,719
BENEFITS						
Health Insurance	Highest 25%	\$4,915	\$7,576	\$7,144	\$7,300	\$6,881
	Median	\$4,500	\$4,750	\$5,450	\$5,292	\$4,691
	Lowest 25%	\$3,600	\$2,232	\$3,021	\$4,200	\$3,600
	Average	\$4,460	\$5,178	\$5,213	\$6,244	\$5,753
Life Insurance	Highest 25%	-	-	-	-	\$250
	Median	-	-	-	-	\$128
	Lowest 25%	-	-	-	-	\$82
	Average	-	-	-	-	\$213
Disability Insurance	Highest 25%	-	\$1,000	\$646	-	\$342
	Median	-	\$570	\$369	-	\$240
	Lowest 25%	-	\$346	\$170	-	\$156
	Average	-	\$670	\$513	-	\$284
Retirement	Highest 25%	\$1,526	\$2,592	\$3,186	\$3,160	\$2,270
	Median	\$1,274	\$1,895	\$2,005	\$1,888	\$1,510
	Lowest 25%	\$810	\$1,010	\$1,192	\$950	\$1,000
	Average	\$1,248	\$2,261	\$2,538	\$2,048	\$1,717
Continuing Education	Highest 25%	-	\$1,000	\$550	\$750	-
	Median	-	\$200	\$500	\$400	-
	Lowest 25%	-	\$150	\$400	\$220	-
	Average	-	\$458	\$488	\$493	-
Total Benefits	Highest 25%	\$5,100	\$8,000	\$8,000	\$9,334	\$8,265
	Median	\$3,800	\$4,095	\$5,383	\$5,953	\$5,424
	Lowest 25%	\$1,424	\$1,453	\$2,520	\$3,650	\$3,000
	Average	\$3,698	\$5,433	\$5,599	\$6,918	\$6,686
TOTAL COMPENSATION PLUS BENEFITS	Highest 25%	\$26,920	\$32,124	\$35,000	\$37,934	\$38,975
	Median	\$22,620	\$26,510	\$28,886	\$31,725	\$32,800
	Lowest 25%	\$18,769	\$22,000	\$23,820	\$27,284	\$28,106
	Average	\$23,086	\$27,466	\$30,295	\$33,643	\$34,527
Number of Respondents		48	146	91	70	198

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-2: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Worship Attendance

		WORSHIP ATTENDANCE					
	Data Distribution*	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		85	213	411	641	882	1,957
Average church income		\$257,612	\$419,812	\$734,847	\$1,361,527	\$1,466,911	\$2,736,786
Average # of years employed		7	9	8	7	7	7
Average # of paid vacation days		14	14	15	15	15	15
% College graduate or higher		33%	28%	28%	42%	33%	37%
% Who receive auto reimbursement/allowance		23%	13%	18%	36%	7%	15%
% Ordained		5%	3%	4%	1%	8%	6%
% Supervise one or more people		23%	26%	34%	21%	31%	21%
Average % salary increase this year		3.4%	4.4%	4.2%	4.9%	5.0%	5.6%
COMPENSATION							
Base Salary	Median	\$19,674	\$24,326	\$26,636	\$26,922	\$27,000	\$29,260
	Average	\$19,741	\$24,443	\$27,176	\$27,943	\$27,115	\$29,289
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$20,070	\$24,326	\$26,726	\$26,922	\$27,000	\$29,260
	Average	\$20,614	\$24,443	\$27,505	\$27,943	\$27,115	\$29,289
BENEFITS							
Health Insurance	Median	\$3,600	\$5,000	\$4,838	\$5,100	\$6,672	\$4,000
	Average	\$3,588	\$5,534	\$5,051	\$5,452	\$8,236	\$5,349
Life Insurance	Median	-	\$150	\$204	\$94	-	\$100
	Average	-	\$324	\$200	\$250	-	\$141
Disability	Median	-	\$500	\$250	\$241	\$293	\$240
	Average	-	\$580	\$409	\$318	\$391	\$292
Retirement	Median	-	\$1,900	\$1,577	\$2,080	\$1,500	\$1,253
	Average	-	\$2,393	\$2,012	\$2,128	\$1,671	\$1,472
Continuing Education	Median	-	\$200	\$500	-	-	-
	Average	-	\$386	\$526	-	-	-
Total Benefits	Median	\$3,300	\$5,070	\$4,800	\$5,500	\$6,525	\$4,913
	Average	\$3,104	\$5,881	\$5,120	\$6,572	\$7,688	\$6,704
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$22,370	\$26,314	\$29,566	\$31,200	\$31,680	\$33,221
	Average	\$22,307	\$27,728	\$30,905	\$33,547	\$33,115	\$35,338
Number of Respondents		22	188	134	95	41	82

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-3: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		834	697	457	925
Average church income		\$1,302,724	\$1,301,230	\$726,716	\$1,168,618
Average # of years employed		8	7	9	8
Average # of paid vacation days		16	15	15	10
% College graduate or higher		42%	35%	25%	21%
% Who receive auto reimbursement/allowance		20%	19%	17%	7%
% Ordained		5%	5%	2%	0%
% Supervise one or more people		26%	28%	24%	20%
Average % salary increase this year		4.7%	4.7%	4.4%	7.1%
COMPENSATION					
Base Salary	Median	\$27,653	\$28,000	\$23,939	\$26,260
	Average	\$28,686	\$28,162	\$23,913	\$25,145
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$27,653	\$28,000	\$23,939	\$26,260
	Average	\$28,686	\$28,461	\$23,913	\$25,145
BENEFITS					
Health Insurance	Median	\$5,478	\$5,450	\$4,000	\$3,576
	Average	\$6,150	\$5,737	\$4,965	\$3,869
Life Insurance	Median	\$152	\$155	\$150	-
	Average	\$220	\$268	\$209	-
Disability Insurance	Median	\$240	\$300	\$239	-
	Average	\$412	\$380	\$326	-
Retirement	Median	\$1,750	\$1,700	\$1,500	-
	Average	\$1,962	\$2,149	\$1,774	-
Continuing Education	Median	-	\$500	\$248	-
	Average	-	\$535	\$352	-
Total Benefits	Median	\$6,599	\$4,890	\$4,570	\$3,600
	Average	\$6,879	\$6,811	\$5,068	\$3,641
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$32,987	\$31,680	\$26,625	\$30,000
	Average	\$34,337	\$33,335	\$27,097	\$27,815
Number of Respondents		112	211	226	15

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-4: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		464	387	650	868	528	616	432	865	617
Average church income		\$857,723	\$550,451	\$1,144,507	\$1,369,766	\$1,171,256	\$984,118	\$890,049	\$1,362,290	\$785,293
Average # of years employed		7	10	9	8	8	7	8	6	9
Average # of paid vacation days		19	17	15	14	14	15	14	14	15
% College graduate or higher		55%	24%	29%	31%	37%	44%	26%	34%	32%
% Who receive auto reimbursement/allowance		9%	13%	29%	10%	19%	29%	13%	24%	5%
% Ordained		0%	5%	5%	2%	2%	10%	1%	5%	2%
% Supervise one or more people		45%	29%	23%	12%	30%	35%	22%	24%	43%
Average % salary increase this year		3.8%	4.9%	4.3%	4.2%	3.9%	5.7%	4.9%	5.3%	4.8%
COMPENSATION										
Base Salary	Median	\$33,328	\$25,625	\$27,000	\$24,418	\$25,000	\$25,000	\$23,939	\$26,922	\$29,000
	Average	\$32,358	\$26,266	\$26,813	\$25,257	\$26,087	\$25,169	\$24,422	\$27,457	\$30,164
Housing	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Compensation	Median	\$33,328	\$25,625	\$27,000	\$24,418	\$25,000	\$25,000	\$23,939	\$26,922	\$29,000
	Average	\$34,539	\$26,266	\$26,813	\$25,257	\$26,087	\$25,169	\$24,422	\$27,457	\$30,796
BENEFITS										
Health Insurance	Median	-	\$5,278	\$4,747	\$6,036	\$4,056	\$4,200	\$3,624	\$6,252	\$4,800
	Average	-	\$5,992	\$5,751	\$6,687	\$4,958	\$4,497	\$4,503	\$6,205	\$5,438
Life Insurance	Median	-	-	\$189	\$136	\$97	\$143	-	\$86	-
	Average	-	-	\$238	\$313	\$189	\$268	-	\$123	-
Disability Insurance	Median	-	-	\$319	\$240	\$300	\$385	-	\$226	\$387
	Average	-	-	\$381	\$323	\$407	\$397	-	\$299	\$605
Retirement	Median	-	\$1,494	\$1,655	\$1,395	\$1,853	\$1,800	\$1,725	\$1,000	\$2,321
	Average	-	\$2,610	\$1,923	\$1,581	\$2,044	\$1,920	\$1,762	\$1,425	\$2,505
Continuing Education	Median	-	-	\$500	\$275	-	\$425	-	-	-
	Average	-	-	\$475	\$269	-	\$499	-	-	-
Total Benefits	Median	-	\$4,124	\$4,890	\$5,942	\$5,427	\$5,070	\$4,164	\$6,252	\$5,019
	Average	-	\$6,210	\$5,679	\$8,270	\$5,631	\$5,534	\$5,242	\$6,111	\$6,241
TOTAL COMPENSATION PLUS BENEFITS										
	Median	\$33,528	\$29,810	\$30,500	\$29,236	\$28,175	\$27,542	\$26,250	\$31,200	\$33,376
	Average	\$38,162	\$30,515	\$31,460	\$30,624	\$30,095	\$29,060	\$27,110	\$31,779	\$35,426
Number of Respondents		11	38	121	94	59	64	78	41	62

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-5: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Education

		EDUCATION			
		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		610	701	566	-
Average church income		\$1,005,888	\$1,200,175	\$1,186,159	-
Average # of years employed		9	6	4	-
Average # of paid vacation days		15	15	12	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		17%	16%	38%	-
% Ordained		3%	4%	7%	-
% Supervise one or more people		27%	26%	21%	-
Average % salary increase this year		4.4%	5.0%	5.5%	-
COMPENSATION					
Base Salary	Median	\$25,427	\$27,000	\$23,040	-
	Average	\$26,062	\$27,551	\$24,764	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$25,427	\$27,000	\$23,040	-
	Average	\$26,062	\$27,938	\$24,764	-
BENEFITS					
Health Insurance	Median	\$4,714	\$5,116	\$3,645	-
	Average	\$5,412	\$5,785	\$5,275	-
Life Insurance	Median	\$192	\$123	-	-
	Average	\$291	\$170	-	-
Disability Insurance	Median	\$254	\$249	-	-
	Average	\$368	\$380	-	-
Retirement	Median	\$1,500	\$1,936	-	-
	Average	\$1,848	\$2,278	-	-
Continuing Education	Median	\$300	\$500	-	-
	Average	\$453	\$468	-	-
Total Benefits	Median	\$4,710	\$6,000	\$3,013	-
	Average	\$5,816	\$6,949	\$4,408	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$29,284	\$31,000	\$27,067	-
	Average	\$30,090	\$33,097	\$27,597	-
Number of Respondents		374	163	14	1

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-6: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		739	655	544	497
Average church income		\$1,124,384	\$1,328,032	\$933,249	\$860,566
Average # of years employed		3	8	13	22
Average # of paid vacation days		12	16	17	20
% College graduate or higher		41%	27%	22%	22%
% Who receive auto reimbursement/allowance		19%	20%	22%	12%
% Ordained		5%	6%	0%	1%
% Supervise one or more people		21%	34%	33%	30%
Average % salary increase this year		5.3%	4.6%	3.9%	3.9%
COMPENSATION					
Base Salary	Median	\$25,000	\$28,067	\$27,000	\$27,346
	Average	\$25,391	\$28,127	\$27,477	\$27,709
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$25,000	\$28,067	\$27,000	\$27,346
	Average	\$25,489	\$28,127	\$27,477	\$27,709
BENEFITS					
Health Insurance	Median	\$4,500	\$4,800	\$5,000	\$5,419
	Average	\$5,405	\$4,934	\$6,004	\$5,688
Life Insurance	Median	\$103	\$167	-	\$179
	Average	\$234	\$245	-	\$249
Disability Insurance	Median	\$240	\$226	\$270	\$368
	Average	\$352	\$310	\$303	\$518
Retirement	Median	\$1,375	\$1,715	\$1,800	\$1,906
	Average	\$1,624	\$2,000	\$1,893	\$2,199
Continuing Education	Median	\$475	\$300	-	\$500
	Average	\$414	\$450	-	\$417
Total Benefits	Median	\$4,800	\$4,719	-	\$5,823
	Average	\$5,945	\$6,190	-	\$6,201
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$28,000	\$31,270	\$29,711	\$31,101
	Average	\$29,428	\$32,863	\$32,328	\$32,588
Number of Respondents		246	115	49	75

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-7: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		329	539	955	538	424	436
Average church income		\$723,631	\$1,085,744	\$1,375,662	\$841,355	\$784,741	\$992,451
Average # of years employed		8	8	6	10	8	10
Average # of paid vacation days		13	14	14	17	14	17
% College graduate or higher		11%	33%	43%	30%	41%	24%
% Who receive auto reimbursement/allowance		7%	23%	15%	29%	15%	11%
% Ordained		11%	0%	4%	3%	10%	2%
% Supervise one or more people		38%	21%	27%	34%	24%	29%
Average % salary increase this year		5.8%	4.6%	4.7%	3.6%	4.5%	3.4%
COMPENSATION							
Base Salary	Median	\$26,400	\$25,000	\$26,840	\$30,000	\$23,939	\$27,000
	Average	\$25,257	\$25,727	\$27,516	\$28,997	\$24,476	\$27,719
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$26,400	\$25,000	\$26,940	\$30,000	\$23,939	\$27,000
	Average	\$25,257	\$25,858	\$27,760	\$28,997	\$24,476	\$27,719
BENEFITS							
Health Insurance	Median	\$6,360	\$4,000	\$4,921	\$5,952	\$5,012	\$5,000
	Average	\$6,075	\$4,987	\$6,506	\$7,166	\$5,384	\$4,713
Life Insurance	Median	-	\$125	\$152	-	-	-
	Average	-	\$187	\$258	-	-	-
Disability Insurance	Median	-	\$238	\$204	\$786	-	-
	Average	-	\$268	\$281	\$722	-	-
Retirement	Median	-	\$1,536	\$1,181	\$2,042	\$1,350	\$2,259
	Average	-	\$1,876	\$1,620	\$2,396	\$1,483	\$2,630
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	\$5,880	\$4,719	\$5,336	\$8,513	\$4,350	\$5,664
	Average	\$10,645	\$5,116	\$7,342	\$9,017	\$4,252	\$5,579
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$26,812	\$28,800	\$32,450	\$37,300	\$25,484	\$31,889
	Average	\$28,928	\$29,381	\$33,490	\$36,983	\$27,007	\$32,207
Number of Respondents		29	183	82	35	42	46

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-8: Annual Compensation of Full-Time Secretaries/Administrative Assistants by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		540	634
Average church income		\$954,433	\$1,066,416
Average # of years employed		4	8
Average # of paid vacation days		15	15
% College graduate or higher		50%	32%
% Who receive auto reimbursement/allowance		19%	18%
% Ordained		5%	4%
% Supervise one or more people		23%	26%
Average % salary increase this year		6.4%	4.6%
COMPENSATION			
Base Salary	Median	\$28,620	\$25,933
	Average	\$29,511	\$26,326
Housing	Median	-	-
	Average	-	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$30,960	\$25,933
	Average	\$30,421	\$26,405
BENEFITS			
Health Insurance	Median	\$5,988	\$4,800
	Average	\$5,532	\$5,554
Life Insurance	Median	-	\$152
	Average	-	\$241
Disability Insurance	Median	-	\$257
	Average	-	\$368
Retirement	Median	\$3,000	\$1,603
	Average	\$2,510	\$1,921
Continuing Education	Median	-	\$450
	Average	-	\$444
Total Benefits	Median	\$6,700	\$4,910
	Average	\$6,324	\$6,105
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$32,150	\$29,697
	Average	\$35,307	\$30,655
Number of Respondents		22	546

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-9: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Church Income

		CHURCH INCOME				
		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		118	225	390	519	1,236
Average church income		\$159,895	\$349,677	\$623,379	\$890,796	\$2,160,475
Average # of years employed		6	6	6	5	5
Average # of paid vacation days		10	12	12	13	10
% College graduate or higher		28%	31%	31%	37%	34%
% Who receive auto reimbursement/allowance		9%	9%	12%	13%	18%
% Ordained		3%	2%	3%	5%	0%
% Supervise one or more people		8%	10%	15%	10%	8%
Average % salary increase this year		5.2%	4.9%	3.8%	4.5%	4.4%
HOURLY RATE						
Base Rate	Average	\$11	\$13	\$14	\$13	\$12
COMPENSATION						
Base Salary	Median	\$9,500	\$13,916	\$15,163	\$14,970	\$14,000
	Average	\$10,030	\$14,032	\$15,895	\$17,007	\$13,972
Housing	Median	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$9,550	\$14,000	\$15,163	\$14,970	\$14,000
	Average	\$10,038	\$14,057	\$15,895	\$17,007	\$13,972
BENEFITS						
Health Insurance	Median	\$3,104	\$3,600	-	-	-
	Average	\$3,021	\$3,406	-	-	-
Life Insurance	Median	-	-	-	-	\$51
	Average	-	-	-	-	\$157
Disability Insurance	Median	-	\$107	-	-	\$250
	Average	-	\$117	-	-	\$337
Retirement	Median	\$917	\$600	-	-	\$947
	Average	\$1,327	\$845	-	-	\$918
Continuing Education	Median	\$250	-	-	-	-
	Average	\$273	-	-	-	-
Total Benefits	Median	\$1,100	\$900	\$2,050	\$2,072	\$969
	Average	\$1,902	\$2,656	\$2,539	\$1,836	\$1,400
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$9,700	\$14,349	\$15,202	\$15,000	\$14,040
	Average	\$10,243	\$14,545	\$16,196	\$17,375	\$14,378
Number of Respondents		351	212	76	60	93

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-10: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		78	185	401	636	874	2,019
Average church income		\$149,370	\$376,545	\$666,013	\$1,055,944	\$1,197,921	\$2,591,746
Average # of years employed		6	6	6	5	6	4
Average # of paid vacation days		10	12	11	11	10	11
% College graduate or higher		27%	28%	41%	43%	25%	25%
% Who receive auto reimbursement/allowance		8%	9%	11%	28%	0%	13%
% Ordained		2%	3%	2%	2%	0%	3%
% Supervise one or more people		8%	10%	13%	11%	7%	10%
Average % salary increase this year		5.0%	5.0%	4.6%	4.2%	5.1%	4.9%
HOURLY RATE							
Base Rate	Average	\$11	\$12	\$13	\$11	\$11	\$13
COMPENSATION							
Base Salary	Median	\$8,500	\$12,103	\$15,249	\$12,860	\$12,032	\$13,700
	Average	\$9,449	\$12,856	\$16,095	\$14,245	\$12,512	\$13,855
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$8,700	\$12,052	\$15,249	\$12,860	\$12,032	\$13,700
	Average	\$9,513	\$12,839	\$16,095	\$14,245	\$12,512	\$13,855
BENEFITS							
Health Insurance	Median	\$1,200	\$3,104	\$3,600	-	-	-
	Average	\$2,382	\$3,393	\$3,766	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability	Median	-	\$107	-	-	-	-
	Average	-	\$125	-	-	-	-
Retirement	Median	\$982	\$917	\$1,200	\$962	-	-
	Average	\$1,105	\$1,395	\$1,138	\$944	-	-
Continuing Education	Median	-	\$200	-	-	-	-
	Average	-	\$341	-	-	-	-
Total Benefits	Median	\$961	\$1,800	\$2,050	\$993	\$1,000	\$260
	Average	\$1,468	\$2,631	\$2,304	\$1,481	\$1,110	\$832
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$8,700	\$12,500	\$16,095	\$13,161	\$12,032	\$13,700
	Average	\$9,699	\$13,193	\$16,579	\$14,629	\$12,711	\$14,058
Number of Respondents		189	395	100	54	28	41

Table 14-11: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Church Setting

		CHURCH SETTING			
		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		464	360	256	479
Average church income		\$750,491	\$654,188	\$406,495	\$578,036
Average # of years employed		6	5	6	8
Average # of paid vacation days		11	12	11	10
% College graduate or higher		30%	38%	25%	31%
% Who receive auto reimbursement/allowance		8%	10%	12%	10%
% Ordained		5%	3%	1%	0%
% Supervise one or more people		9%	12%	9%	5%
Average % salary increase this year		4.4%	4.8%	4.9%	6.1%
HOURLY RATE					
Base Rate	Average	\$12	\$13	\$11	\$11
COMPENSATION					
Base Salary	Median	\$12,853	\$13,122	\$11,079	\$9,450
	Average	\$13,165	\$13,975	\$11,825	\$10,325
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$12,853	\$13,260	\$11,130	\$9,450
	Average	\$13,165	\$13,995	\$11,828	\$10,325
BENEFITS					
Health Insurance	Median	\$2,747	\$1,236	\$3,600	-
	Average	\$2,539	\$2,391	\$3,659	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	\$179	\$125	-
	Average	-	\$270	\$193	-
Retirement	Median	-	\$983	\$1,000	-
	Average	-	\$1,157	\$1,072	-
Continuing Education	Median	-	\$175	\$200	-
	Average	-	\$363	\$211	-
Total Benefits	Median	\$1,011	\$1,100	\$1,088	\$1,000
	Average	\$1,872	\$2,224	\$2,091	\$1,466
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$13,125	\$13,700	\$11,232	\$9,626
	Average	\$13,532	\$14,379	\$12,097	\$10,549
Number of Respondents		112	261	376	59

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-12: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Region

		REGION							
Data Distribution*		New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		210	249	424	405	332	291	263	473 242
Average church income		\$367,345	\$383,552	\$729,079	\$573,685	\$866,424	\$442,716	\$524,666	\$638,541 \$439,101
Average # of years employed		6	7	6	7	7	5	5	5 5
Average # of paid vacation days		12	12	10	11	12	12	11	10 11
% College graduate or higher		47%	31%	29%	31%	44%	32%	27%	20% 25%
% Who receive auto reimbursement/allowance		8%	5%	18%	11%	10%	13%	2%	14% 9%
% Ordained		5%	3%	2%	3%	3%	1%	0%	0% 3%
% Supervise one or more people		5%	6%	8%	13%	3%	6%	21%	7% 13%
Average % salary increase this year		3.4%	4.1%	4.2%	5.2%	4.4%	5.7%	4.7%	7.0% 5.0%
HOURLY RATE									
Base Rate	Average	\$14	\$12	\$12	\$12	\$11	\$11	\$11	\$12 \$12
COMPENSATION									
Base Salary	Median	\$11,232	\$11,606	\$13,658	\$11,500	\$13,100	\$11,200	\$11,144	\$12,558 \$11,470
	Average	\$12,951	\$11,834	\$13,841	\$12,173	\$13,629	\$11,999	\$12,732	\$12,351 \$12,676
Housing	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	\$11,232	\$11,606	\$13,658	\$11,500	\$13,100	\$11,200	\$11,144	\$12,558 \$11,557
	Average	\$12,959	\$11,834	\$13,841	\$12,177	\$13,629	\$11,999	\$12,732	\$12,351 \$12,722
BENEFITS									
Health Insurance	Median	-	-	\$1,350	-	-	-	-	- \$3,780
	Average	-	-	\$2,306	-	-	-	-	- \$3,279
Life Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Disability Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Retirement	Median	-	\$937	\$1,013	\$552	-	-	-	- -
	Average	-	\$1,116	\$1,285	\$837	-	-	-	- -
Continuing Education	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Benefits	Median	\$2,825	\$800	\$917	\$1,088	\$2,800	\$1,100	\$1,904	\$900 \$1,460
	Average	\$2,395	\$2,820	\$1,541	\$2,076	\$2,838	\$1,486	\$2,047	\$833 \$2,294
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$11,232	\$12,000	\$14,342	\$11,544	\$12,888	\$11,200	\$11,144	\$12,558 \$12,000
	Average	\$13,573	\$12,344	\$14,269	\$12,469	\$13,572	\$12,137	\$12,951	\$12,394 \$13,147
Number of Respondents		39	105	126	185	40	97	56	58 108

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-13: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		326	332	214	-
Average church income		\$531,036	\$558,045	\$440,041	-
Average # of years employed		6	5	6	-
Average # of paid vacation days		11	12	13	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		9%	14%	5%	-
% Ordained		2%	3%	11%	-
% Supervise one or more people		9%	11%	21%	-
Average % salary increase this year		4.9%	4.7%	4.4%	-
HOURLY RATE					
Base Rate	Average	\$12	\$13	\$13	-
COMPENSATION					
Base Salary	Median	\$11,819	\$12,288	\$11,231	-
	Average	\$12,272	\$13,562	\$12,235	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$11,908	\$12,288	\$11,252	-
	Average	\$12,281	\$13,564	\$12,275	-
BENEFITS					
Health Insurance	Median	\$3,100	\$3,366	-	-
	Average	\$2,991	\$3,206	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	\$124	\$200	-	-
	Average	\$217	\$209	-	-
Retirement	Median	\$950	\$935	-	-
	Average	\$1,260	\$934	-	-
Continuing Education	Median	\$225	-	-	-
	Average	\$218	-	-	-
Total Benefits	Median	\$1,040	\$1,200	-	-
	Average	\$1,863	\$2,502	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$12,000	\$13,000	\$11,252	-
	Average	\$12,558	\$13,998	\$12,648	-
Number of Respondents		541	213	19	3

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-14: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		355	300	310	237
Average church income		\$578,463	\$504,275	\$469,800	\$378,478
Average # of years employed		2	8	13	22
Average # of paid vacation days		10	11	13	17
% College graduate or higher		33%	22%	27%	26%
% Who receive auto reimbursement/allowance		12%	10%	12%	7%
% Ordained		2%	2%	2%	6%
% Supervise one or more people		10%	13%	5%	9%
Average % salary increase this year		5.0%	4.6%	3.9%	4.4%
HOURLY RATE					
Base Rate	Average	\$12	\$12	\$13	\$14
COMPENSATION					
Base Salary	Median	\$11,244	\$12,870	\$15,000	\$14,020
	Average	\$11,930	\$13,566	\$14,878	\$14,002
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$11,252	\$12,870	\$15,000	\$14,020
	Average	\$11,933	\$13,566	\$14,878	\$14,002
BENEFITS					
Health Insurance	Median	\$3,053	\$3,953	-	-
	Average	\$2,945	\$3,666	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	\$116	-	-	-
	Average	\$141	-	-	-
Retirement	Median	\$914	\$725	-	\$862
	Average	\$990	\$950	-	\$1,537
Continuing Education	Median	\$250	\$175	-	-
	Average	\$350	\$338	-	-
Total Benefits	Median	\$1,073	\$1,950	\$1,513	\$724
	Average	\$1,727	\$3,114	\$2,461	\$1,532
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$11,470	\$13,225	\$15,000	\$14,270
	Average	\$12,142	\$14,099	\$15,483	\$14,427
Number of Respondents		448	146	57	54

Table 14-15: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/ Nondenom.	Lutheran	Methodist	Presby- terian
CHARACTERISTICS							
Average weekend worship attendance		393	286	500	277	228	172
Average church income		\$563,938	\$497,557	\$745,636	\$428,800	\$456,726	\$358,231
Average # of years employed		4	6	6	6	4	7
Average # of paid vacation days		11	10	10	12	11	12
% College graduate or higher		14%	31%	31%	43%	28%	33%
% Who receive auto reimbursement/allowance		4%	15%	11%	8%	4%	11%
% Ordained		0%	2%	2%	2%	4%	1%
% Supervise one or more people		22%	8%	12%	13%	12%	6%
Average % salary increase this year		5.1%	4.8%	6.3%	4.6%	4.6%	4.1%
HOURLY RATE							
Base Rate	Average	\$11	\$12	\$13	\$12	\$12	\$12
COMPENSATION							
Base Salary	Median	\$14,970	\$11,296	\$13,100	\$11,960	\$12,491	\$11,898
	Average	\$13,143	\$11,889	\$13,859	\$12,645	\$12,659	\$13,080
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$14,970	\$11,296	\$13,100	\$11,960	\$12,804	\$11,898
	Average	\$13,143	\$11,889	\$13,859	\$12,645	\$12,799	\$13,080
BENEFITS							
Health Insurance	Median	-	-	\$2,250	-	-	-
	Average	-	-	\$2,839	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	\$217	-	-
	Average	-	-	-	\$361	-	-
Retirement	Median	-	\$910	-	\$955	-	-
	Average	-	\$1,076	-	\$986	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	\$1,749	\$955	\$800	\$1,076	-	\$3,600
	Average	\$1,547	\$1,444	\$2,665	\$1,594	-	\$3,771
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$14,970	\$11,871	\$13,440	\$12,000	\$13,000	\$12,000
	Average	\$13,419	\$12,059	\$14,297	\$13,142	\$12,919	\$13,593
Number of Respondents		28	204	134	61	50	81

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 14-16: Annual Compensation of Part-Time Secretaries/Administrative Assistants by Gender

		GENDER	
Data Distribution*		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		319	332
Average church income		\$522,022	\$543,775
Average # of years employed		3	6
Average # of paid vacation days		11	11
% College graduate or higher		63%	30%
% Who receive auto reimbursement/allowance		6%	11%
% Ordained		7%	2%
% Supervise one or more people		6%	10%
Average % salary increase this year		5.4%	4.9%
HOURLY RATE			
Base Rate	Average	\$14	\$12
COMPENSATION			
Base Salary	Median	\$10,700	\$12,000
	Average	\$12,959	\$12,588
Housing	Median	-	-
	Average	-	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$14,000	\$12,000
	Average	\$13,371	\$12,587
BENEFITS			
Health Insurance	Median	-	\$3,108
	Average	-	\$3,135
Life Insurance	Median	-	\$51
	Average	-	\$158
Disability Insurance	Median	-	\$124
	Average	-	\$209
Retirement	Median	-	\$983
	Average	-	\$1,174
Continuing Education	Median	-	\$250
	Average	-	\$326
Total Benefits	Median	-	\$1,100
	Average	-	\$2,078
TOTAL COMPENSATION PLUS BENEFITS		Median	\$14,250
		Average	\$12,117
		\$13,410	\$12,911
Number of Respondents		17	794

15

CUSTODIANS

Employment Profile

Custodians include paid personnel who provide care and maintenance of physical facilities, buildings, grounds, and security. This category may include such positions as Building and Grounds Manager, Building Supervisor, Custodian, Facilities Manager, Grounds Keeper, Housekeeper, Lawn Maintenance Assistant, Maid, Maintenance Assistant, Plant Manager, Property Manager, Security Manager/Assistant, Sexton, Traffic Coordinator, and so on.

Nearly three-quarters of the reported Custodians serve part-time. Most full-time Custodians are men, while women account for nearly half of those working part-time. The highest level of education for about three-quarters of full-time and part-time Custodians is a high school diploma.

The following chart summarizes a demographic profile of this sample:

	Full-Time	Part-Time
Number of respondents	256	646
Ordained	3%	2%
Average years employed	8	6
Male	86%	54%
Female	14%	46%
Self-employed (receives 1099)	2%	8%
Church employee (receives W-2)	98%	92%
High school diploma	76%	78%
Associate Degree	10%	8%
Bachelor's Degree	14%	12%
Master's Degree	1%	2%
Doctoral Degree	0%	0%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for full-time and part-time Custodians; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the custodians' compensation plus benefits can be analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

Custodians receive fewer benefits than pastoral positions, but they are aligned with other non-pastoral positions. More than half full-time Custodians receive health insurance and a similar percentage receive retirement benefits. Paid vacation is part of nearly all full-time Custodians' compensation plus benefit packages. Churches provide part-time Custodians with very few benefits as compared to full-time employees.

Compensation Plus Benefits	Full-Time	Part-Time
Base Salary	100%	100%
Housing	1%	0%
Parsonage	2%	0%
Health Insurance	53%	1%
Life Insurance	24%	0%
Disability Insurance	27%	2%
Retirement	52%	3%
Continuing Education	2%	0%
Received Salary Increase	77%	53%
Received Paid Vacation	94%	28%
Received Auto Reimbursement/Allowance	18%	7%

KEY POINTS

- **Nearly half of the full-time Custodians reported in this sample serve in larger churches (income of over \$1,000,000), while four in ten part-time workers serve in smaller churches (income of \$250,000 or less).**
- **Nearly three-quarters of the full-time Custodians are serving in a church in a suburb of a large city, or a small town or rural city. Those in a church in a suburb of a large city receive the highest compensation and benefits packages compared to those serving in other settings.**
- **Full-time male Custodians are paid 30% more than females, while part-time male Custodians are paid 20% more than females.**

Compensation & Benefits: National Averages for Full-Time Custodians

1999	\$24,401
2000	\$26,161
2001	\$26,725
2002	\$27,913
2003	\$29,047
2004	\$30,052
2005	\$31,026
2006	\$32,884
2007	\$33,893
2008	\$36,462*

**The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination—as well as the person's education, gender, and years employed—for guidance in compensating this position.*

Table 15-1: Annual Compensation of Full-Time Custodians by Church Income

		CHURCH INCOME				
CHARACTERISTICS	Data Distribution*	\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
Average weekend worship attendance		-	230	366	520	1,197
Average church income		-	\$392,215	\$624,612	\$902,128	\$2,142,679
Average # of years employed		-	8	8	9	8
Average # of paid vacation days		-	13	14	16	15
% College graduate or higher		-	21%	13%	16%	14%
% Who receive auto reimbursement/allowance		-	19%	18%	14%	21%
% Ordained		-	3%	2%	5%	3%
% Supervise one or more people		-	22%	27%	51%	55%
Average % salary increase this year		-	5.9%	3.5%	3.6%	4.4%
COMPENSATION						
Base Salary	Highest 25%	-	\$28,938	\$31,340	\$32,124	\$42,500
	Median	-	\$22,490	\$25,089	\$27,963	\$32,000
	Lowest 25%	-	\$18,000	\$21,484	\$24,180	\$25,000
	Average	-	\$24,436	\$26,605	\$28,902	\$34,423
Housing	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Highest 25%	-	\$28,938	\$31,340	\$33,062	\$43,225
	Median	-	\$23,090	\$25,089	\$27,995	\$32,200
	Lowest 25%	-	\$19,000	\$21,484	\$24,180	\$25,522
	Average	-	\$24,811	\$26,605	\$29,619	\$35,104
BENEFITS						
Health Insurance	Highest 25%	-	\$8,000	\$6,381	\$10,500	\$9,000
	Median	-	\$4,812	\$4,966	\$6,168	\$5,209
	Lowest 25%	-	\$2,548	\$3,895	\$4,481	\$3,686
	Average	-	\$5,956	\$5,406	\$8,861	\$6,654
Life Insurance	Highest 25%	-	-	-	\$264	\$300
	Median	-	-	-	\$215	\$153
	Lowest 25%	-	-	-	\$134	\$94
	Average	-	-	-	\$230	\$267
Disability Insurance	Highest 25%	-	-	-	-	\$365
	Median	-	-	-	-	\$240
	Lowest 25%	-	-	-	-	\$146
	Average	-	-	-	-	\$299
Retirement	Highest 25%	-	\$2,616	\$2,712	\$2,535	\$3,000
	Median	-	\$1,789	\$1,855	\$1,470	\$1,900
	Lowest 25%	-	\$950	\$1,075	\$1,248	\$1,200
	Average	-	\$2,114	\$1,944	\$1,954	\$2,259
Continuing Education	Highest 25%	-	-	-	-	-
	Median	-	-	-	-	-
	Lowest 25%	-	-	-	-	-
	Average	-	-	-	-	-
Total Benefits	Highest 25%	-	\$8,000	\$8,873	\$7,966	\$11,455
	Median	-	\$6,000	\$6,520	\$5,926	\$6,191
	Lowest 25%	-	\$2,548	\$4,582	\$1,994	\$3,687
	Average	-	\$5,774	\$6,346	\$7,753	\$7,951
TOTAL COMPENSATION PLUS BENEFIT	Highest 25%	-	\$37,465	\$34,921	\$40,527	\$50,952
	Median	-	\$25,016	\$28,151	\$31,942	\$38,469
	Lowest 25%	-	\$20,700	\$25,000	\$26,116	\$30,647
	Average	-	\$28,600	\$30,054	\$35,350	\$42,116
Number of Respondents		6	32	46	46	122

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Highest 25%, Median, Lowest 25%, and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-2: Annual Compensation of Full-Time Custodians by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		-	227	416	637	874	1,907
Average church income		-	\$612,490	\$820,299	\$1,313,033	\$1,446,917	\$2,928,144
Average # of years employed		-	9	9	8	7	8
Average # of paid vacation days		-	15	14	15	16	16
% College graduate or higher		-	14%	15%	16%	13%	15%
% Who receive auto reimbursement/allowance		-	12%	13%	41%	10%	14%
% Ordained		-	2%	3%	5%	0%	4%
% Supervise one or more people		-	26%	38%	50%	55%	60%
Average % salary increase this year		-	3.8%	5.0%	4.5%	4.3%	3.8%
COMPENSATION							
Base Salary	Median	-	\$25,500	\$25,000	\$29,000	\$33,500	\$33,000
	Average	-	\$26,008	\$26,762	\$31,406	\$33,755	\$36,735
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$25,500	\$25,000	\$29,000	\$33,500	\$33,500
	Average	-	\$26,619	\$26,762	\$31,406	\$33,755	\$37,881
BENEFITS							
Health Insurance	Median	-	\$5,145	\$4,878	\$4,330	\$7,176	\$5,209
	Average	-	\$7,959	\$5,575	\$7,095	\$7,858	\$6,362
Life Insurance	Median	-	-	\$252	\$181	-	\$139
	Average	-	-	\$254	\$325	-	\$207
Disability	Median	-	-	-	\$262	\$340	\$226
	Average	-	-	-	\$342	\$410	\$268
Retirement	Median	-	\$2,331	\$1,349	\$2,037	\$2,195	\$1,800
	Average	-	\$2,479	\$1,577	\$2,294	\$2,452	\$2,127
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	\$6,313	\$5,438	\$5,087	\$7,682	\$5,855
	Average	-	\$7,441	\$6,630	\$7,191	\$9,405	\$7,515
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$27,950	\$29,438	\$33,124	\$40,228	\$39,620
	Average	-	\$31,304	\$31,182	\$37,223	\$40,808	\$44,954
Number of Respondents		5	54	63	49	32	51

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-3: Annual Compensation of Full-Time Custodians by Church Setting

		CHURCH SETTING			
	Data Distribution*	Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		878	835	590	-
Average church income		\$1,415,448	\$1,687,869	\$1,015,021	-
Average # of years employed		8	8	9	-
Average # of paid vacation days		15	16	14	-
% College graduate or higher		18%	13%	15%	-
% Who receive auto reimbursement/allowance		22%	16%	14%	-
% Ordained		3%	2%	4%	-
% Supervise one or more people		41%	48%	40%	-
Average % salary increase this year		4.5%	4.7%	3.8%	-
COMPENSATION					
Base Salary	Median	\$26,460	\$30,675	\$27,000	-
	Average	\$29,380	\$33,250	\$27,637	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$27,500	\$31,050	\$27,000	-
	Average	\$30,266	\$33,999	\$27,637	-
BENEFITS					
Health Insurance	Median	\$5,803	\$5,400	\$4,979	-
	Average	\$7,526	\$7,184	\$6,294	-
Life Insurance	Median	\$252	\$192	\$127	-
	Average	\$266	\$315	\$164	-
Disability Insurance	Median	\$240	\$274	\$140	-
	Average	\$297	\$366	\$158	-
Retirement	Median	\$2,300	\$1,845	\$1,456	-
	Average	\$2,220	\$2,364	\$1,888	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$7,512	\$6,000	\$5,095	-
	Average	\$8,836	\$7,673	\$6,620	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$33,124	\$33,833	\$30,682	-
	Average	\$37,508	\$39,444	\$32,483	-
Number of Respondents		61	91	97	6

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-4: Annual Compensation of Full-Time Custodians by Region

		REGION								
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain	Pacific
CHARACTERISTICS										
Average weekend worship attendance		-	485	819	1,058	565	646	575	1,035	730
Average church income		-	\$779,263	\$1,500,140	\$1,637,336	\$1,318,423	\$1,231,467	\$1,086,671	\$1,574,805	\$1,364,621
Average # of years employed		-	8	8	10	9	8	8	5	9
Average # of paid vacation days		-	17	15	15	14	16	14	13	16
% College graduate or higher		-	23%	8%	12%	14%	16%	22%	19%	17%
% Who receive auto reimbursement/allowance		-	21%	20%	13%	14%	45%	7%	16%	0%
% Ordained		-	7%	2%	3%	7%	3%	0%	5%	0%
% Supervise one or more people		-	50%	41%	55%	30%	48%	31%	45%	50%
Average % salary increase this year		-	4.1%	4.6%	3.3%	3.3%	4.6%	5.6%	6.6%	3.1%
COMPENSATION										
Base Salary	Median	-	\$24,956	\$27,500	\$30,900	\$24,380	\$27,285	\$27,827	\$26,250	\$31,200
	Average	-	\$26,999	\$31,066	\$32,363	\$27,150	\$29,201	\$28,681	\$27,188	\$34,688
Housing	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Compensation	Median	-	\$27,100	\$27,500	\$31,000	\$24,380	\$27,785	\$27,827	\$26,250	\$31,200
	Average	-	\$28,142	\$31,066	\$32,921	\$27,950	\$29,651	\$28,681	\$27,188	\$35,354
BENEFITS										
Health Insurance	Median	-	\$8,992	\$6,168	\$9,000	\$3,960	\$4,000	\$3,888	\$5,209	\$6,420
	Average	-	\$8,149	\$7,009	\$10,009	\$6,288	\$5,235	\$5,063	\$5,867	\$6,280
Life Insurance	Median	-	-	\$192	\$126	-	-	-	-	-
	Average	-	-	\$294	\$301	-	-	-	-	-
Disability Insurance	Median	-	-	\$271	\$240	\$300	\$413	-	\$225	-
	Average	-	-	\$332	\$269	\$294	\$502	-	\$256	-
Retirement	Median	-	\$1,440	\$2,200	\$1,961	\$1,699	\$2,585	\$1,260	\$1,000	\$1,248
	Average	-	\$1,485	\$2,177	\$2,599	\$2,287	\$2,252	\$1,930	\$1,403	\$1,605
Continuing Education	Median	-	-	-	-	-	-	-	-	-
	Average	-	-	-	-	-	-	-	-	-
Total Benefits	Median	-	\$7,000	\$6,532	\$8,200	\$5,535	\$5,327	\$5,273	\$5,855	\$7,241
	Average	-	\$6,188	\$7,241	\$10,821	\$7,697	\$6,575	\$6,055	\$6,605	\$6,865
TOTAL COMPENSATION PLUS BENEFITS										
	Median	-	\$30,000	\$32,000	\$40,194	\$29,438	\$32,800	\$31,200	\$28,689	\$38,394
	Average	-	\$33,003	\$36,928	\$41,272	\$33,595	\$34,172	\$32,231	\$32,472	\$41,457
Number of Respondents		6	14	63	44	30	32	29	20	18

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-5: Annual Compensation of Full-Time Custodians by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		758	802	-	-
Average church income		\$1,350,955	\$1,321,552	-	-
Average # of years employed		9	5	-	-
Average # of paid vacation days		15	13	-	-
% College graduate or higher		0%	100%	-	-
% Who receive auto reimbursement/allowance		18%	18%	-	-
% Ordained		2%	9%	-	-
% Supervise one or more people		42%	58%	-	-
Average % salary increase this year		4.0%	4.8%	-	-
COMPENSATION					
Base Salary	Median	\$28,000	\$30,000	-	-
	Average	\$30,103	\$31,245	-	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$28,330	\$30,000	-	-
	Average	\$30,444	\$32,336	-	-
BENEFITS					
Health Insurance	Median	\$5,371	\$4,481	-	-
	Average	\$7,022	\$5,829	-	-
Life Insurance	Median	\$173	-	-	-
	Average	\$261	-	-	-
Disability Insurance	Median	\$245	\$317	-	-
	Average	\$307	\$400	-	-
Retirement	Median	\$1,803	\$2,535	-	-
	Average	\$2,105	\$2,252	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$5,956	\$6,600	-	-
	Average	\$7,538	\$6,731	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$32,960	\$34,403	-	-
	Average	\$36,068	\$37,435	-	-
Number of Respondents		205	33	3	0

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-6: Annual Compensation of Full-Time Custodians by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		814	784	654	625
Average church income		\$1,410,535	\$1,471,061	\$1,238,980	\$1,277,005
Average # of years employed		3	8	13	23
Average # of paid vacation days		13	15	20	20
% College graduate or higher		22%	10%	10%	9%
% Who receive auto reimbursement/allowance		23%	9%	19%	19%
% Ordained		3%	4%	10%	0%
% Supervise one or more people		44%	42%	50%	45%
Average % salary increase this year		4.6%	4.2%	3.1%	3.9%
COMPENSATION					
Base Salary	Median	\$27,000	\$29,560	\$33,201	\$30,750
	Average	\$29,232	\$30,535	\$33,976	\$33,174
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$27,249	\$30,300	\$33,201	\$31,000
	Average	\$29,418	\$30,832	\$34,977	\$34,174
BENEFITS					
Health Insurance	Median	\$4,166	\$6,217	\$7,990	\$5,679
	Average	\$5,430	\$8,202	\$7,884	\$9,390
Life Insurance	Median	\$192	\$120	-	\$93
	Average	\$293	\$158	-	\$103
Disability Insurance	Median	\$258	\$240	-	\$152
	Average	\$304	\$286	-	\$212
Retirement	Median	\$1,820	\$1,754	\$1,622	\$2,812
	Average	\$2,051	\$1,923	\$2,122	\$3,465
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$5,321	\$6,842	\$7,910	\$8,855
	Average	\$6,104	\$8,889	\$8,915	\$10,809
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$31,573	\$36,000	\$39,711	\$39,311
	Average	\$34,079	\$37,706	\$43,082	\$41,708
Number of Respondents		110	55	22	33

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-7: Annual Compensation of Full-Time Custodians by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		636	659	1,266	716	485	458
Average church income		\$1,374,008	\$1,382,686	\$1,846,808	\$1,516,211	\$882,737	\$1,105,877
Average # of years employed		8	8	6	10	10	10
Average # of paid vacation days		16	13	15	17	15	17
% College graduate or higher		0%	20%	19%	17%	5%	8%
% Who receive auto reimbursement/allowance		0%	20%	11%	8%	16%	17%
% Ordained		0%	4%	8%	0%	6%	0%
% Supervise one or more people		30%	45%	51%	46%	43%	27%
Average % salary increase this year		2.4%	4.3%	5.8%	3.3%	3.2%	4.5%
COMPENSATION							
Base Salary	Median	\$30,000	\$28,130	\$28,300	\$31,200	\$24,336	\$25,089
	Average	\$29,317	\$29,990	\$33,126	\$31,769	\$25,593	\$27,458
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$30,000	\$29,000	\$30,683	\$31,200	\$24,336	\$25,089
	Average	\$29,317	\$30,496	\$34,405	\$32,692	\$25,593	\$27,458
BENEFITS							
Health Insurance	Median	\$2,600	\$5,396	\$6,000	\$6,420	\$4,746	\$3,980
	Average	\$4,800	\$7,403	\$7,131	\$8,122	\$6,244	\$5,588
Life Insurance	Median	-	\$150	\$120	-	-	-
	Average	-	\$184	\$237	-	-	-
Disability Insurance	Median	-	\$268	\$173	-	-	-
	Average	-	\$289	\$201	-	-	-
Retirement	Median	-	\$2,083	\$1,802	\$1,361	\$1,260	\$1,478
	Average	-	\$2,308	\$1,776	\$3,031	\$1,660	\$1,819
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	\$2,600	\$6,260	\$5,855	\$7,966	\$4,932	\$5,784
	Average	\$5,909	\$8,151	\$7,871	\$9,539	\$5,306	\$6,967
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$30,600	\$32,800	\$36,563	\$38,682	\$28,289	\$29,088
	Average	\$32,272	\$36,094	\$41,316	\$41,497	\$29,635	\$32,281
Number of Respondents		10	83	41	13	21	26

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-8: Annual Compensation of Full-Time Custodians by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		790	648
Average church income		\$1,415,175	\$1,104,224
Average # of years employed		8	8
Average # of paid vacation days		15	15
% College graduate or higher		16%	9%
% Who receive auto reimbursement/allowance		18%	19%
% Ordained		3%	3%
% Supervise one or more people		47%	23%
Average % salary increase this year		4.0%	5.3%
COMPENSATION			
Base Salary	Median	\$29,000	\$23,591
	Average	\$31,225	\$24,538
Housing	Median	-	-
	Average	-	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$29,266	\$24,316
	Average	\$31,755	\$24,871
BENEFITS			
Health Insurance	Median	\$5,449	\$4,069
	Average	\$7,111	\$5,243
Life Insurance	Median	\$153	-
	Average	\$261	-
Disability Insurance	Median	\$240	\$250
	Average	\$306	\$301
Retirement	Median	\$1,845	\$1,350
	Average	\$2,221	\$1,715
Continuing Education	Median	-	-
	Average	-	-
Total Benefits	Median	\$6,168	\$5,032
	Average	\$7,783	\$5,625
TOTAL COMPENSATION PLUS BENEFITS	Median	\$33,500	\$27,528
	Average	\$37,616	\$28,934
Number of Respondents		219	36

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-9: Annual Compensation of Part-Time Custodians by Church Income

Data Distribution*		CHURCH INCOME				
		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		111	232	363	492	1,198
Average church income		\$155,414	\$359,924	\$605,934	\$891,897	\$1,932,572
Average # of years employed		7	6	5	5	4
Average # of paid vacation days		10	13	11	14	10
% College graduate or higher		12%	15%	9%	30%	15%
% Who receive auto reimbursement/allowance		5%	5%	16%	9%	8%
% Ordained		1%	2%	7%	4%	0%
% Supervise one or more people		6%	6%	11%	11%	12%
Average % salary increase this year		5.5%	3.9%	3.3%	4.3%	3.8%
HOURLY RATE						
Base Rate	Average	\$13	\$13	\$12	\$12	\$12
COMPENSATION						
Base Salary	Median	\$5,365	\$9,000	\$11,000	\$9,750	\$10,850
	Average	\$6,105	\$9,701	\$11,426	\$11,945	\$12,324
Housing	Median	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$5,365	\$9,000	\$11,000	\$9,750	\$10,850
	Average	\$6,105	\$9,701	\$11,426	\$11,945	\$12,324
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	-	-	-	\$800
	Average	-	-	-	-	\$895
Continuing Education	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Benefits	Median	-	\$600	-	-	\$834
	Average	-	\$1,082	-	-	\$1,991
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$5,400	\$9,000	\$11,000	\$9,750	\$10,850
	Average	\$6,124	\$9,750	\$11,574	\$12,316	\$12,665
Number of Respondents		250	201	71	48	70

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-10: Annual Compensation of Part-Time Custodians by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		74	187	411	630	882	1,989
Average church income		\$141,236	\$327,324	\$674,894	\$1,104,229	\$1,215,700	\$2,649,725
Average # of years employed		6	7	5	4	7	4
Average # of paid vacation days		12	12	11	11	15	9
% College graduate or higher		12%	13%	17%	21%	14%	16%
% Who receive auto reimbursement/allowance		2%	6%	11%	16%	8%	0%
% Ordained		2%	2%	5%	2%	0%	0%
% Supervise one or more people		5%	6%	11%	14%	29%	7%
Average % salary increase this year		6.5%	4.0%	4.2%	3.6%	4.7%	3.3%
HOURLY RATE							
Base Rate	Average	\$13	\$13	\$12	\$12	\$13	\$12
COMPENSATION							
Base Salary	Median	\$4,427	\$7,400	\$11,523	\$10,400	\$16,250	\$7,800
	Average	\$5,887	\$8,462	\$11,704	\$12,535	\$16,352	\$10,351
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$4,427	\$7,400	\$11,523	\$10,400	\$16,250	\$7,800
	Average	\$5,887	\$8,462	\$11,704	\$12,535	\$16,352	\$10,351
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	\$696	-	-	-	-
	Average	-	\$742	-	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	\$737	\$3,002	-	-	-
	Average	-	\$1,576	\$3,730	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$4,427	\$7,400	\$11,523	\$10,400	\$16,250	\$7,800
	Average	\$5,889	\$8,531	\$12,025	\$12,638	\$16,965	\$10,378
Number of Respondents		137	321	93	47	14	29

Table 15-11: Annual Compensation of Part-Time Custodians by Church Setting

		CHURCH SETTING			
		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		454	420	220	431
Average church income		\$743,396	\$708,641	\$353,835	\$522,233
Average # of years employed		5	5	6	8
Average # of paid vacation days		12	11	12	9
% College graduate or higher		15%	19%	11%	12%
% Who receive auto reimbursement/allowance		4%	11%	5%	4%
% Ordained		1%	3%	3%	2%
% Supervise one or more people		10%	13%	3%	10%
Average % salary increase this year		3.5%	4.7%	4.5%	3.9%
HOURLY RATE					
Base Rate	Average	\$13	\$13	\$12	\$12
COMPENSATION					
Base Salary	Median	\$7,258	\$10,000	\$6,534	\$5,460
	Average	\$8,951	\$11,023	\$8,050	\$6,508
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$7,258	\$10,000	\$6,534	\$5,460
	Average	\$8,951	\$11,023	\$8,050	\$6,508
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	\$718	\$573	-
	Average	-	\$721	\$755	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	-	\$834	\$525	-
	Average	-	\$1,645	\$1,131	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$7,258	\$10,000	\$6,534	\$5,460
	Average	\$9,224	\$11,147	\$8,091	\$6,524
Number of Respondents		79	185	325	51

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-12: Annual Compensation of Part-Time Custodians by Region

		REGION							
	Data Distribution*	New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		174	200	342	468	277	357	296	367 242
Average church income		\$329,035	\$312,149	\$641,019	\$657,118	\$482,694	\$544,942	\$523,948	\$509,527 \$417,249
Average # of years employed		6	7	6	6	10	6	4	6 4
Average # of paid vacation days		11	11	12	11	13	13	12	10 12
% College graduate or higher		31%	10%	7%	11%	10%	18%	20%	8% 21%
% Who receive auto reimbursement/allowance		6%	8%	10%	4%	3%	15%	0%	5% 4%
% Ordained		0%	2%	4%	1%	0%	4%	4%	3% 2%
% Supervise one or more people		18%	2%	5%	9%	7%	13%	9%	5% 6%
Average % salary increase this year		3.3%	3.4%	3.8%	4.9%	4.2%	4.3%	4.0%	5.7% 5.8%
HOURLY RATE									
Base Rate	Average	\$14	\$12	\$12	\$12	\$14	\$13	\$13	\$11 \$13
COMPENSATION									
Base Salary	Median	\$6,344	\$7,400	\$7,719	\$7,800	\$9,761	\$9,000	\$7,500	\$7,098 \$6,334
	Average	\$7,756	\$8,206	\$8,728	\$8,950	\$10,851	\$10,056	\$8,364	\$8,234 \$9,312
Housing	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	\$6,344	\$7,400	\$7,719	\$7,800	\$9,761	\$9,000	\$7,500	\$7,098 \$6,334
	Average	\$7,756	\$8,206	\$8,728	\$8,950	\$10,851	\$10,056	\$8,364	\$8,234 \$9,312
BENEFITS									
Health Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Life Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Disability Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Retirement	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Continuing Education	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Benefits	Median	-	-	-	\$702	-	-	-	- -
	Average	-	-	-	\$1,095	-	-	-	- -
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$6,344	\$7,400	\$7,719	\$7,800	\$9,761	\$9,000	\$7,500	\$7,098 \$6,480
	Average	\$7,763	\$8,222	\$8,805	\$9,044	\$11,118	\$10,176	\$8,583	\$8,234 \$9,494
Number of Respondents		35	85	111	140	32	71	47	38 87

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-13: Annual Compensation of Part-Time Custodians by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		317	325	572	-
Average church income		\$499,385	\$496,545	\$942,799	-
Average # of years employed		6	5	3	-
Average # of paid vacation days		12	13	9	-
% College graduate or higher		0%	100%	100%	-
% Who receive auto reimbursement/allowance		5%	13%	0%	-
% Ordained		3%	1%	10%	-
% Supervise one or more people		6%	15%	10%	-
Average % salary increase this year		4.4%	4.3%	3.3%	-
HOURLY RATE					
Base Rate	Average	\$12	\$14	\$16	-
COMPENSATION					
Base Salary	Median	\$7,626	\$8,000	\$10,540	-
	Average	\$8,831	\$9,937	\$9,899	-
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$7,626	\$8,000	\$10,540	-
	Average	\$8,831	\$9,937	\$9,899	-
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	\$150	-	-	-
	Average	\$152	-	-	-
Retirement	Median	\$696	-	-	-
	Average	\$792	-	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$604	-	-	-
	Average	\$1,759	-	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$7,626	\$8,000	\$10,540	-
	Average	\$8,916	\$10,159	\$10,409	-
Number of Respondents		516	73	10	0

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-14: Annual Compensation of Part-Time Custodians by Years Employed

		YEARS EMPLOYED			
Data Distribution*		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		374	293	291	198
Average church income		\$605,063	\$480,283	\$464,867	\$332,648
Average # of years employed		2	8	13	21
Average # of paid vacation days		10	13	12	16
% College graduate or higher		16%	11%	14%	0%
% Who receive auto reimbursement/allowance		5%	9%	18%	3%
% Ordained		3%	2%	0%	3%
% Supervise one or more people		9%	4%	12%	3%
Average % salary increase this year		4.6%	3.7%	3.7%	4.3%
HOURLY RATE					
Base Rate	Average	\$12	\$13	\$13	\$12
COMPENSATION					
Base Salary	Median	\$7,446	\$8,000	\$8,000	\$7,800
	Average	\$8,733	\$9,511	\$9,916	\$9,527
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$7,446	\$8,000	\$8,000	\$7,800
	Average	\$8,733	\$9,511	\$9,916	\$9,527
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	\$852	-	-	-
	Average	\$796	-	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$868	-	-	-
	Average	\$1,487	-	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$7,446	\$8,000	\$8,000	\$7,800
	Average	\$8,827	\$9,621	\$10,084	\$9,671
Number of Respondents		303	129	43	29

Table 15-15: Annual Compensation of Part-Time Custodians by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		342	241	566	375	249	188
Average church income		\$591,072	\$431,367	\$809,072	\$606,772	\$417,215	\$369,174
Average # of years employed		6	6	5	7	6	6
Average # of paid vacation days		10	11	10	13	12	13
% College graduate or higher		0%	11%	21%	17%	10%	18%
% Who receive auto reimbursement/allowance		0%	9%	9%	12%	0%	5%
% Ordained		0%	3%	5%	0%	9%	0%
% Supervise one or more people		0%	8%	13%	14%	6%	3%
Average % salary increase this year		4.9%	4.5%	5.6%	3.6%	4.5%	4.1%
HOURLY RATE							
Base Rate	Average	\$11	\$12	\$13	\$14	\$13	\$13
COMPENSATION							
Base Salary	Median	\$7,800	\$7,000	\$7,800	\$8,400	\$10,000	\$7,897
	Average	\$9,021	\$8,214	\$9,503	\$10,112	\$11,645	\$8,933
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$7,800	\$7,000	\$7,800	\$8,400	\$10,000	\$7,897
	Average	\$9,021	\$8,214	\$9,503	\$10,112	\$11,645	\$8,933
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$7,800	\$7,108	\$7,800	\$8,400	\$10,000	\$7,897
	Average	\$9,041	\$8,304	\$9,583	\$10,392	\$11,697	\$8,935
Number of Respondents		31	179	66	43	49	61

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 15-16: Annual Compensation of Part-Time Custodians by Gender

		GENDER	
Data Distribution*		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		354	277
Average church income		\$580,659	\$428,442
Average # of years employed		6	6
Average # of paid vacation days		11	12
% College graduate or higher		18%	9%
% Who receive auto reimbursement/allowance		8%	5%
% Ordained		2%	3%
% Supervise one or more people		10%	5%
Average % salary increase this year		4.3%	4.5%
HOURLY RATE			
Base Rate	Average	\$12	\$12
COMPENSATION			
Base Salary	Median	\$8,590	\$6,500
	Average	\$9,695	\$8,091
Housing	Median	-	-
	Average	-	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$8,590	\$6,500
	Average	\$9,695	\$8,091
BENEFITS			
Health Insurance	Median	-	-
	Average	-	-
Life Insurance	Median	-	-
	Average	-	-
Disability Insurance	Median	-	-
	Average	-	-
Retirement	Median	\$800	\$614
	Average	\$751	\$819
Continuing Education	Median	-	-
	Average	-	-
Total Benefits	Median	\$1,000	\$600
	Average	\$2,175	\$1,601
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$8,590	\$6,500
	Average	\$9,828	\$8,162
Number of Respondents		344	293

16

**PART-TIME
MUSICIANS/
ACCOMPANISTS/
VOCALISTS**

Employment Profile

Musician/Accompanist/Vocalist includes paid personnel who provide vocal or instrumental music or accompaniment. This may include such positions as Accompanist, Instrumentalist of any kind, Organist, Pianist, Soloist, Vocalist, and so on.

Nearly seven in ten part-time Musicians/Accompanists/Vocalists are female and have been employed by the church for an average of ten years. There were not enough respondents to provide meaningful full-time compensation and benefits data.

The following chart provides a demographic profile of this sample:

	Full-Time	Part-Time
Number of respondents	9	360
Ordained	-	3%
Average years employed	-	10
Male	-	31%
Female	-	69%
Self-employed (receives 1099)	-	17%
Church employee (receives W-2)	-	83%
High school diploma	-	23%
Associate Degree	-	9%
Bachelor's Degree	-	43%
Master's Degree	-	20%
Doctoral Degree	-	6%

Total Compensation plus Benefits Package Analysis

The analyses on the next page are based on the data in the tables that you will find in the remainder of the chapter. The tables show compensation plus benefits data for Musicians/Accompanist/Vocalists who serve part-time; they are presented according to church income, church attendance, church setting, region, education, years employed, denomination, and gender. In this way, the Musicians'/Accompanists'/Vocalists' compensation plus benefits can be analyzed and compared from a variety of useful perspectives. The total compensation plus benefits amount includes the base salary; housing and/or parsonage amount; health, life, and disability insurance payments; retirement contribution; and educational funds.

Very few part-time Musicians/Accompanists/Vocalists receive fringe benefits such as retirement, health insurance, auto allowance, and funds for continuing education. However, about four in ten receive paid vacation.

Compensation Plus Benefits	Full-Time*	Part-Time
Base Salary	-	100%
Housing	-	0%
Parsonage	-	0%
Health Insurance	-	1%
Life Insurance	-	0%
Disability Insurance	-	0%
Retirement	-	3%
Continuing Education	-	2%
Received Salary Increase	-	57%
Received Paid Vacation	-	38%
Received Auto Reimbursement/Allowance	-	2%

** Note: There were not enough respondents to provide meaningful data to determine the average compensation and benefits for full-time Musicians/Accompanists/Vocalists.*

KEY POINTS

- **Three-quarters of the part-time Musicians/Accompanist/Vocalists serve in smaller churches with attendance of 300 or less. Two-thirds serve in churches whose income is \$500,000 or less.**
- **On average, part-time Musicians/Accompanists/Vocalists earn \$24 per hour. The hourly rate fluctuates across church income, worship attendance, education, and years employed. That means it is not necessarily true, with this sample, that part-time Musicians/Accompanists/Vocalists earn more on an hourly rate basis if they work in a larger church, have a higher education, or have more years in their position.**

Table 16-1: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Church Income

Data Distribution*		CHURCH INCOME				
		\$250K & Under	\$251-\$500K	\$501-\$750K	\$751K-\$1M	Over \$1 Million
CHARACTERISTICS						
Average weekend worship attendance		106	203	332	420	1,155
Average church income		\$156,861	\$354,786	\$610,947	\$876,298	\$2,199,581
Average # of years employed		12	9	10	6	12
Average # of paid vacation days		10	10	8	5	9
% College graduate or higher		59%	73%	79%	68%	83%
% Who receive auto reimbursement/allowance		2%	1%	2%	0%	6%
% Ordained		4%	3%	2%	5%	0%
% Supervise one or more people		11%	8%	8%	4%	6%
Average % salary increase this year		5.8%	4.4%	4.9%	3.4%	4.9%
HOURLY RATE						
Base Rate	Average	\$25	\$24	\$23	\$20	\$24
COMPENSATION						
Base Salary	Median	\$5,175	\$6,600	\$8,526	\$7,800	\$12,000
	Average	\$6,370	\$8,376	\$8,856	\$9,028	\$12,916
Housing	Median	-	-	-	-	-
	Average	-	-	-	-	-
Parsonage	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Compensation	Median	\$5,175	\$6,600	\$8,526	\$7,800	\$12,000
	Average	\$6,370	\$8,376	\$8,856	\$9,028	\$12,916
BENEFITS						
Health Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-
	Average	-	-	-	-	-
Retirement	Median	-	-	-	-	-
	Average	-	-	-	-	-
Continuing Education	Median	-	-	-	-	-
	Average	-	-	-	-	-
Total Benefits	Median	-	-	-	-	-
	Average	-	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS						
	Median	\$5,175	\$6,600	\$8,526	\$7,800	\$12,000
	Average	\$6,382	\$8,479	\$8,895	\$9,068	\$13,344
Number of Respondents		132	103	49	31	37

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 16-2: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Worship Attendance

		WORSHIP ATTENDANCE					
Data Distribution*		100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHARACTERISTICS							
Average weekend worship attendance		73	193	410	585	-	2,006
Average church income		\$147,667	\$379,223	\$775,897	\$1,210,017	-	\$3,088,582
Average # of years employed		10	10	10	7	-	18
Average # of paid vacation days		10	9	10	9	-	7
% College graduate or higher		59%	69%	78%	76%	-	69%
% Who receive auto reimbursement/allowance		3%	2%	0%	4%	-	6%
% Ordained		7%	1%	2%	4%	-	0%
% Supervise one or more people		15%	6%	16%	0%	-	0%
Average % salary increase this year		6.4%	4.2%	5.4%	5.5%	-	3.7%
HOURLY RATE							
Base Rate	Average	\$24	\$24	\$23	\$23	-	\$26
COMPENSATION							
Base Salary	Median	\$5,200	\$6,724	\$8,923	\$7,650	-	\$10,450
	Average	\$6,255	\$8,087	\$10,145	\$10,690	-	\$11,223
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	\$5,200	\$6,724	\$8,923	\$7,650	-	\$10,450
	Average	\$6,255	\$8,087	\$10,145	\$10,690	-	\$11,223
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	\$436	-	-	-	-
	Average	-	\$1,309	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	\$5,200	\$6,724	\$9,078	\$7,650	-	\$10,450
	Average	\$6,259	\$8,158	\$10,460	\$10,808	-	\$11,281
Number of Respondents		82	186	44	25	2	16

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 16-3: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Church Setting

		CHURCH SETTING			
Data Distribution*		Metro-politan city	Suburb of large city	Small town or rural city	Farming area
CHARACTERISTICS					
Average weekend worship attendance		401	408	224	112
Average church income		\$719,152	\$814,584	\$391,126	\$150,819
Average # of years employed		9	9	11	12
Average # of paid vacation days		8	8	11	6
% College graduate or higher		76%	77%	63%	36%
% Who receive auto reimbursement/allowance		3%	2%	1%	9%
% Ordained		8%	0%	3%	0%
% Supervise one or more people		11%	8%	9%	0%
Average % salary increase this year		6.0%	3.9%	4.8%	5.8%
HOURLY RATE					
Base Rate	Average	\$24	\$25	\$23	-
COMPENSATION					
Base Salary	Median	\$7,020	\$8,641	\$5,836	\$5,000
	Average	\$8,429	\$10,065	\$7,316	\$7,044
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$7,020	\$8,641	\$5,836	\$5,000
	Average	\$8,429	\$10,065	\$7,316	\$7,044
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	-	-	-
	Average	-	-	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	-	-	\$653	-
	Average	-	-	\$866	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$7,020	\$8,641	\$5,836	\$5,000
	Average	\$8,637	\$10,154	\$7,365	\$7,044
Number of Respondents		67	96	177	11

Table 16-4: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Region

		REGION							
		New England	Middle Atlantic	South Atlantic	E-N Central	E-S Central	W-N Central	W-S Central	Mountain Pacific
CHARACTERISTICS									
Average weekend worship attendance		171	150	435	267	308	237	328	340 262
Average church income		\$415,361	\$239,483	\$774,442	\$469,099	\$681,160	\$409,047	\$522,062	\$536,900 \$535,778
Average # of years employed		14	11	9	12	10	11	11	6 6
Average # of paid vacation days		17	9	10	7	9	9	11	3 11
% College graduate or higher		92%	61%	60%	70%	66%	81%	67%	56% 82%
% Who receive auto reimbursement/allowance		0%	0%	2%	5%	3%	0%	0%	0% 3%
% Ordained		0%	0%	5%	5%	0%	0%	9%	0% 0%
% Supervise one or more people		0%	19%	9%	12%	10%	0%	0%	10% 12%
Average % salary increase this year		6.9%	3.4%	4.8%	4.5%	3.3%	3.7%	4.1%	6.6% 8.1%
HOURLY RATE									
Base Rate	Average	\$21	\$22	\$24	\$22	\$22	\$23	\$24	- \$29
COMPENSATION									
Base Salary	Median	\$8,768	\$6,500	\$7,500	\$5,568	\$6,688	\$5,614	\$5,824	\$7,916 \$6,161
	Average	\$9,580	\$8,171	\$8,524	\$8,251	\$8,512	\$6,780	\$7,111	\$8,267 \$8,584
Housing	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Parsonage	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Compensation	Median	\$8,768	\$6,500	\$7,500	\$5,568	\$6,688	\$5,614	\$5,824	\$7,916 \$6,161
	Average	\$9,580	\$8,171	\$8,524	\$8,251	\$8,512	\$6,780	\$7,111	\$8,267 \$8,584
BENEFITS									
Health Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Life Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Disability Insurance	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Retirement	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Continuing Education	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
Total Benefits	Median	-	-	-	-	-	-	-	- -
	Average	-	-	-	-	-	-	-	- -
TOTAL COMPENSATION PLUS BENEFITS									
	Median	\$8,768	\$6,500	\$7,500	\$5,568	\$6,688	\$5,614	\$5,824	\$7,916 \$6,632
	Average	\$9,587	\$8,247	\$8,665	\$8,273	\$8,670	\$6,796	\$7,144	\$8,267 \$8,747
Number of Respondents		15	39	101	72	32	22	34	10 35

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 16-5: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Education

		EDUCATION			
Data Distribution*		Less than Bachelor	Bachelor	Master	Doctorate
CHARACTERISTICS					
Average weekend worship attendance		272	295	271	311
Average church income		\$451,548	\$530,449	\$580,053	\$630,014
Average # of years employed		11	10	10	9
Average # of paid vacation days		8	9	12	8
% College graduate or higher		0%	100%	100%	100%
% Who receive auto reimbursement/allowance		2%	2%	5%	0%
% Ordained		3%	4%	3%	0%
% Supervise one or more people		9%	11%	11%	6%
Average % salary increase this year		4.9%	4.3%	6.0%	5.6%
HOURLY RATE					
Base Rate	Average	\$23	\$23	\$25	\$31
COMPENSATION					
Base Salary	Median	\$5,242	\$6,597	\$9,291	\$8,815
	Average	\$6,601	\$8,176	\$10,442	\$10,821
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$5,242	\$6,597	\$9,291	\$8,815
	Average	\$6,601	\$8,176	\$10,442	\$10,821
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	-	-	-
	Average	-	-	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	-	\$637	\$1,691	-
	Average	-	\$1,703	\$1,882	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$5,242	\$6,616	\$9,888	\$8,815
	Average	\$6,601	\$8,285	\$10,677	\$10,859
Number of Respondents		104	140	64	19

Table 16-6: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Years Employed

Data Distribution*		YEARS EMPLOYED			
		Less than 6 years	6-10 years	11-15 years	Over 15 years
CHARACTERISTICS					
Average weekend worship attendance		247	327	464	370
Average church income		\$488,709	\$672,385	\$696,934	\$595,766
Average # of years employed		3	8	13	28
Average # of paid vacation days		8	10	10	11
% College graduate or higher		70%	73%	65%	68%
% Who receive auto reimbursement/allowance		1%	3%	3%	2%
% Ordained		5%	0%	0%	3%
% Supervise one or more people		13%	11%	6%	7%
Average % salary increase this year		6.6%	3.8%	4.0%	3.4%
HOURLY RATE					
Base Rate	Average	\$24	\$28	\$21	\$22
COMPENSATION					
Base Salary	Median	\$6,123	\$6,898	\$7,500	\$7,180
	Average	\$8,244	\$8,492	\$8,247	\$8,296
Housing	Median	-	-	-	-
	Average	-	-	-	-
Parsonage	Median	-	-	-	-
	Average	-	-	-	-
Total Compensation	Median	\$6,123	\$6,898	\$7,500	\$7,180
	Average	\$8,244	\$8,492	\$8,247	\$8,296
BENEFITS					
Health Insurance	Median	-	-	-	-
	Average	-	-	-	-
Life Insurance	Median	-	-	-	-
	Average	-	-	-	-
Disability Insurance	Median	-	-	-	-
	Average	-	-	-	-
Retirement	Median	-	-	-	-
	Average	-	-	-	-
Continuing Education	Median	-	-	-	-
	Average	-	-	-	-
Total Benefits	Median	\$436	-	-	-
	Average	\$985	-	-	-
TOTAL COMPENSATION PLUS BENEFITS					
	Median	\$6,142	\$6,898	\$7,500	\$7,180
	Average	\$8,302	\$8,523	\$8,443	\$8,445
Number of Respondents		136	67	35	61

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

Table 16-7: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Denomination

		DENOMINATION					
	Data Distribution*	Assemblies of God	Baptist	Independent/Nondenom.	Lutheran	Methodist	Presbyterian
CHARACTERISTICS							
Average weekend worship attendance		-	361	462	210	260	278
Average church income		-	\$681,020	\$723,904	\$325,873	\$438,653	\$523,093
Average # of years employed		-	12	8	10	10	10
Average # of paid vacation days		-	8	11	7	10	11
% College graduate or higher		-	60%	53%	63%	69%	78%
% Who receive auto reimbursement/allowance		-	4%	0%	0%	0%	4%
% Ordained		-	5%	7%	0%	0%	4%
% Supervise one or more people		-	7%	13%	6%	16%	6%
Average % salary increase this year		-	4.5%	10.7%	4.3%	5.9%	3.5%
HOURLY RATE							
Base Rate	Average	-	\$24	\$27	\$26	\$21	\$23
COMPENSATION							
Base Salary	Median	-	\$6,500	\$5,665	\$6,161	\$6,950	\$7,200
	Average	-	\$7,316	\$6,355	\$8,886	\$8,208	\$8,969
Housing	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Parsonage	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Compensation	Median	-	\$6,500	\$5,665	\$6,161	\$6,950	\$7,200
	Average	-	\$7,316	\$6,355	\$8,886	\$8,208	\$8,969
BENEFITS							
Health Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Life Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Disability Insurance	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Retirement	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Continuing Education	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
Total Benefits	Median	-	-	-	-	-	-
	Average	-	-	-	-	-	-
TOTAL COMPENSATION PLUS BENEFITS							
	Median	-	\$6,500	\$5,665	\$6,632	\$6,950	\$7,200
	Average	-	\$7,338	\$6,355	\$8,999	\$8,250	\$9,139
Number of Respondents		3	119	15	35	50	53

Table 16-8: Annual Compensation of Part-Time Musicians/Accompanists/Vocalists by Gender

Data Distribution*		GENDER	
		Male	Female
CHARACTERISTICS			
Average weekend worship attendance		322	280
Average church income		\$560,113	\$512,132
Average # of years employed		8	11
Average # of paid vacation days		8	10
% College graduate or higher		76%	65%
% Who receive auto reimbursement/allowance		3%	2%
% Ordained		7%	1%
% Supervise one or more people		17%	6%
Average % salary increase this year		4.6%	4.9%
HOURLY RATE			
Base Rate	Average	\$27	\$23
COMPENSATION			
Base Salary	Median	\$8,000	\$6,200
	Average	\$9,565	\$7,612
Housing	Median	-	-
	Average	-	-
Parsonage	Median	-	-
	Average	-	-
Total Compensation	Median	\$8,000	\$6,200
	Average	\$9,565	\$7,612
BENEFITS			
Health Insurance	Median	-	-
	Average	-	-
Life Insurance	Median	-	-
	Average	-	-
Disability Insurance	Median	-	-
	Average	-	-
Retirement	Median	-	\$752
	Average	-	\$916
Continuing Education	Median	-	-
	Average	-	-
Total Benefits	Median	\$653	\$925
	Average	\$2,006	\$1,369
TOTAL COMPENSATION PLUS BENEFITS			
	Median	\$8,000	\$6,220
	Average	\$9,712	\$7,674
Number of Respondents		109	242

- Not enough responses to provide meaningful data

* For detailed description and definitions of Data Distribution (Median and Average), Total Compensation, and Total Benefits, see Chapter 1

17

**STATISTICAL
ABSTRACT OF
CHURCHES
REPRESENTED
IN DATA**

In addition to the individual compensation surveys, respondents were also asked to complete a congregational profile. That information, as well as some detailed information about full-time Senior/Solo Pastors, is summarized here. The data is presented according to worship attendance, and six size categories are portrayed. Second, worship size and region are presented according to both church attendance and finances.

Key Findings

Church Profile

On average, 42% of the churches' income/budget is devoted to salaries.

On average, churches have two full-time ordained staff and three full-time non-ordained staff.

On average, churches have one part-time ordained staff and three part-time non-ordained staff.

Senior/Solo Pastor Profile

About 36% of churches provide additional salary to their Senior or Solo Pastor to assist them with their social security payments. Of those churches that do help, 75% pay one-half of the social security tax, while 25% pay all of it.

Approximately three-quarters (74%) of the churches reimburse the Senior or Solo Pastor's professional expenses. Those churches generally reimburse the pastor 80% of his or her professional expenses per year.

About one in ten (9%) of the churches count reimbursements as income for the Senior or Solo Pastor's W-2 or 1099 form. Most (86%) Senior or Solo Pastors are employees of the church (they receive a W-2).

Almost three-quarters (71%) of the churches help their Senior or Solo Pastor with auto expense.

About four in ten of the churches experienced an increase in attendance over the past year. One-third reported that their income exceeded expenses in the past year.

More churches in the Mountain (45%), South Atlantic (45%), and East-South Central (44%) regions (as compared to the other regions) experienced an increase in attendance over the past year.

More churches in the West-South Central region (45%) than the other regions reported that their income exceeded expenses in the past year.

Table 17-1: Church and Full-time Senior/Solo Pastor Profiles by Worship Attendance

		All Churches Represented	WORSHIP ATTENDANCE					
			100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
CHURCH PROFILE								
Average worship attendance		409	65	191	410	627	898	2,505
Average total church budget/income		\$630,918	\$162,017	\$354,538	\$689,416	\$1,129,459	\$1,450,940	\$3,235,331
Average percentage compensation is of total church budget/income		42%	41%	42%	42%	45%	43%	39%
Average number of ordained staff								
Full-time		2	1	2	3	4	6	10
Part-time		1	<1	1	1	1	1	3
Average number of non-ordained staff								
Full-time		3	<1	1	3	4	6	20
Part-time		3	1	2	4	5	6	15
Number of Respondents		4774	1552	1764	590	295	177	372
		All Full-Time Senior/Solo Pastors Represented	100 or less	101-300	301-500	501-750	751-1,000	Over 1,000
FULL-TIME SENIOR/ SOLO PASTOR PROFILE								
Percentage that contribute to social security payments of pastors		36%	34%	39%	38%	31%	37%	28%
Breakdown of church's contribution to pastor's social security payments								
Exempt		22%	19%	21%	26%	28%	23%	26%
Pays 0%		42%	47%	40%	36%	41%	41%	46%
Pays 50%		27%	24%	29%	27%	23%	27%	19%
Pays 100%		9%	10%	9%	10%	9%	10%	10%
Percentage of churches that reimburse the pastor for professional expenses		74%	69%	73%	78%	76%	77%	81%
Average percentage among those who get reimbursed		80%	74%	81%	83%	82%	87%	88%
Percentage of pastors receiving tax form								
1099		14%	17%	14%	11%	9%	10%	13%
W2		86%	83%	86%	89%	91%	90%	87%
Percentage of churches that reimburse pastors' expense		92%	88%	91%	92%	93%	91%	95%
Percentage of churches that count reimbursements as income		9%	9%	10%	8%	9%	10%	9%
Percentage of churches that do not count reimbursements as income		83%	80%	82%	85%	85%	81%	85%
Percentage of churches that help the pastor with auto expense		71%	66%	75%	73%	68%	73%	55%
Number of Respondents		3067	914	1392	377	182	79	113

Table 17-2: Church and Full-time Senior/Solo Pastor Profiles by Worship Attendance

Worship Size	Church Attendance Over the Past Year		
	Decline	Stable	Increase
All churches represented (4,752)	16%	43%	41%
100 or less (1,557)	19%	47%	33%
101-300 (1,763)	16%	44%	40%
301-500 (589)	14%	41%	45%
501-750 (295)	12%	36%	52%
751-1,000 (177)	12%	32%	56%
Over 1,000 (370)	9%	36%	55%

Worship Size	Church Finances Over the Past Year		
	Below expenses	Meets expenses	Exceeds expenses
All churches represented (4,747)	25%	41%	33%
100 or less (1,562)	30%	41%	28%
101-300 (1,759)	25%	43%	32%
301-500 (584)	22%	37%	40%
501-750 (295)	22%	38%	40%
751-1,000 (176)	20%	39%	40%
Over 1,000 (370)	15%	43%	41%

Table 17-3: Church and Full-time Senior/Solo Pastor Profiles by Worship Attendance

Region	Church Attendance Over the Past Year		
	Decline	Stable	Increase
All churches represented (4,752)	16%	43%	41%
New England (145)	11%	46%	43%
Middle Atlantic (434)	17%	45%	38%
Sout Atlantic (860)	14%	41%	45%
East-North Central (946)	18%	43%	38%
East-South Central (299)	14%	40%	44%
West-North Central (472)	17%	48%	35%
West-South Central (517)	16%	42%	42%
Mountain (219)	13%	42%	45%
Pacific (502)	18%	41%	41%

Region	Church Finances Over the Past Year		
	Below expenses	Meets expenses	Exceeds expenses
All churches represented (4,747)	25%	41%	33%
New England (145)	39%	38%	23%
Middle Atlantic (434)	29%	39%	32%
Sout Atlantic (863)	25%	41%	33%
East-North Central (943)	27%	42%	30%
East-South Central (301)	18%	45%	37%
West-North Central (468)	24%	43%	3%
West-South Central (517)	18%	36%	45%
Mountain (219)	21%	40%	39%
Pacific (501)	31%	40%	29%

**For a breakdown of regions by state, refer to the Appendix*

COMPENSATION SURVEY FOR 2009

MINISTRY PAID STAFF POSITION DESCRIPTIONS

PASTORAL/MINISTRY STAFF

Solo Pastor/Minister

This is the only ministry staff position. No other paid pastors or ministers in church.

Senior Pastor/Minister

Lead pastor in a church where there are multiple paid ministry positions.

Executive/Administrative Pastor/Minister

Pastor who handles ministry staff supervision, management, and development.

Associate Pastor/Minister

Any paid pastor who assists the Senior Pastor in general or specific ministries other than those specifically listed in the survey. This may include such positions as Assimilation Pastor, Care Pastor, Church Life Pastor, Congregational Care Pastor, Connecting Pastor, Counseling Pastor, Disabilities Ministry Pastor (any), Ethnic Ministries Pastor (any), Evangelism Pastor, Family Life Pastor, Lay Pastor, Membership Pastor, Missions Pastor, Outreach Pastor, Pastoral Care Pastor, Pastoral Counselor, Prayer Pastor, Teaching/Preaching Pastor, Visitation Pastor, and so on.

Youth Pastor/Minister/Director

This includes paid pastors and directors to junior high, senior high, or college students. It may include such positions as Campus Pastor, College Minister, Junior High Pastor/Director, Senior High Pastor/Director, Youth Center Director, Youth Pastor/Minister/Director, and so on.

Adult Ministry Pastor/Minister/Director

Includes paid pastors and directors for adults, married couples, men, singles, seniors, women, young adults, and so on.

Children's/Preschool Pastor/Minister/Director

Church staff (not school staff) that includes paid pastors and directors for children from nursery through elementary school. This may include such positions as Early Childhood Pastor, Elementary School Pastor, Preschool Pastor/Director, Childcare Director, Daycare Director, and so on.

Christian Education Pastor/Minister/Director

Includes paid pastors and directors of broad educational ministries such as Bible studies, cell groups, Christian education, discipleship, equipping, small groups, spiritual formation, and so on.

Music/Choir/Worship Pastor/Minister/Director

This includes paid pastors and directors of band, bell/chimes choir, music ministry, orchestra, praise & worship team, vocal choir, and so on. It may include such positions as Music Pastor/Director, Worship Pastor/Director/Leader, and so on.

Media/Production/Arts Pastor/Minister/Director*

Includes paid pastors and directors who oversee drama, technical ministries, video, sound production, and so on. This may include positions such as Technical Director, Media Director, Drama Director, Production Director, Video Producer, Minister of Arts, and so on.

* Not reported due to low response.

COMPENSATION SURVEY FOR 2009

MINISTRY PAID STAFF POSITION DESCRIPTIONS

SUPPORT/ADMINISTRATIVE STAFF

Administrator

Includes paid staff (usually not ordained) who supervise the business aspect of running the church, such as business or financial management. This may include such positions as Business Administrator, Business Manager, Chief Financial Officer, Chief Operating Officer, and so on.

Bookkeeper/Accountant

Includes paid personnel who assist with day-to-day financial matters in the church. This may include such positions as Accountant, Controller, Financial Administrative Assistant, Financial Secretary, Payroll Secretary, Treasurer, and so on.

Child Care

Includes paid personnel who provide regular or occasional childcare and are on the church's payroll (not school staff). This may include such positions as Babysitters, Child Care Assistant, Child Care Providers, Daycare Staff, Nursery Attendant, Nursery Director, Nursery Helper, Nursery Worker, and so on.

Custodian/Maintenance

Includes paid personnel who provide care and maintenance of physical facilities, buildings, grounds, and security. This may include such positions as Building and Grounds Manager, Building Supervisor, Custodian, Facilities Manager, Grounds Keeper, Housekeeper, Lawn Maintenance Assistant, Maid, Maintenance Assistant, Plant Manager, Property Manager, Security Manager/Assistant, Sexton, Traffic Coordinator, and so on.

Musician/Accompanist/Vocalist

Includes paid personnel who provide vocal or instrumental music or accompaniment. This may include such positions as Accompanist, Instrumentalist of any kind, Organist, Pianist, Soloist, Vocalist, and so on.

Secretary/Administrative Assistant

Includes paid personnel who provide clerical or administrative support. This may include such positions as Administrative Assistant, Clerical Assistant, Executive Secretary, Lead Secretary, Office Assistant, Office Clerk, Office Manager, Publications Secretary/Coordinator, Receptionist, Secretary to any pastor or ministry, Secretary's Assistant, and so on.

Communications/Design Publications*

Includes paid personnel who provide design services, create publications, or otherwise oversee church communications. This may include such positions as Designer, Communications Coordinator, Publicist, Writer, Editor, and so on.

** Not reported due to low response.*

SPECIAL SECTION

**TAX LAW &
COMPENSATION
PLANNING**

Welcome to the Special Section on Essentials in Tax Law and Compensation Planning. Compensation planning for clergy and other church staff presents several unique tax issues that are not well understood by many church leaders and their advisers. This special section eliminates confusion and presents the key considerations to review when structuring compensation plans.

In adopting 2009 compensation packages for your ministers and lay staff members, review these possible components of the compensation package.

1. SALARY The most basic component of church staff compensation is salary. There are two important considerations to keep in mind with respect to staff salaries—the amount of the salary, and the use of “salary reduction agreements.” These two issues will be discussed separately.

a. Amount. Staff salaries ordinarily are set by the church board. Churches generally may pay any amount they wish, with one important exception—if a church pays unreasonably high compensation to a pastor or other employee there are two possible consequences:

(1) **Loss of tax-exempt status.** In order for a church or any other charity to maintain its tax-exempt status it must meet a number of conditions. One condition is that it cannot pay unreasonably high compensation to any person. There are two considerations to note. First, very few charities have lost their exempt status for paying unreasonable compensation. The IRS has been very reluctant to impose this remedy. Second, the law does not define what amount of compensation is unreasonable, and neither the IRS nor the courts have provided much clarification.

Example. *A federal appeals court concluded that combined annual income of \$115,680 paid by a religious organization to its founder and his wife was not excessive.*

Example. *A court ruled that maximum reasonable compensation for a prominent televangelist was \$133,100 in 1984, \$146,410 in 1985, \$161,051 in 1986, and \$177,156 in 1987. The court based its conclusions on a comparison of the salaries of other nonprofit officers in the state.*

(2) **Intermediate sanctions.** The IRS can assess substantial excise taxes called “intermediate sanctions” against “disqualified persons” who are paid an “excess benefit” by a church or other charity. A disqualified person is any officer or director, or a relative of such a person. An excess benefit is compensation and fringe benefits in excess of what the IRS deems “reasonable.” Note that the IRS still can revoke the exempt status of any charity that pays excessive compensation to an employee. However, it is more likely that excessive compensation will result in intermediate sanctions rather than loss of exempt status. To illustrate, why should a major university lose its tax-exempt status because it pays excessive compensation to its head football coach?

The intermediate sanctions the IRS can impose include the following:

- **Tax on disqualified persons.** A disqualified person who benefits from an excess benefit transaction is subject to an excise tax equal to 25 percent of the amount of the “excess benefit” (the amount by which actual compensation exceeds the fair market value of services rendered). This tax is assessed against the disqualified person directly, not his or her employer.
- **Additional tax on disqualified persons.** If a disqualified person fails to “correct” the excess benefit by the time the IRS assesses the 25 percent tax, then the IRS can assess an additional tax of up to 200 percent of the excess benefit. The law specifies that a disqualified person can “correct” the excess benefit transaction by “undoing the excess benefit to the extent possible, and taking any additional measures necessary to place the organization in a financial position not worse than that in which it would be if the disqualified person were dealing under the highest fiduciary standards.”

- **Tax on organization managers.** If the IRS assesses the 25 percent tax against a disqualified person, it is permitted to impose an additional 20 percent tax (up to a maximum of \$20,000) on any “organization manager” who participates in an excess benefit transaction knowing it is such a transaction, unless the manager’s participation “is not willful and is due to reasonable cause.” A “manager” is an officer, director, or trustee. IRS regulations clarify that the managers collectively cannot be liable for more than \$20,000 for any one transaction.

>**Key point**< The intermediate sanctions law imposes an excise tax on members of a church’s governing board who vote for a compensation package that the IRS determines to be excessive. This makes it essential for board members to carefully review the reasonableness of compensation packages.

Charities, disqualified persons, and governing boards may rely on a “presumption of reasonableness” with respect to a compensation arrangement if it was approved by a board of directors (or committee of the board) that: (1) was composed entirely of individuals unrelated to and not subject to the control of the disqualified person involved in the arrangement; (2) obtained and relied upon objective “comparability” information, such as (a) compensation paid by similar organizations, both taxable and tax-exempt, for comparable positions, (b) independent compensation surveys by nationally recognized independent firms, or (c) actual written offers from similar institutions competing for the services of the disqualified person; and (3) adequately documented the basis for its decision.

>**Key point**< The law creates a presumption that a minister’s compensation package is reasonable if approved by a church board that relied upon objective “comparability” information, including independent compensation surveys by nationally recognized independent firms. One of the more comprehensive compensation surveys for church workers is this text. This means that most ministers will be able to use this text to establish the presumption of reasonableness. But it also suggests that the IRS may rely on the data in this text in any attempt to impose intermediate sanctions against ministers.

IRS regulations clarify that “revenue based pay” arrangements in which an employee’s compensation is based on a percentage of the employer’s total revenues do not automatically result in an excess benefit transaction triggering intermediate sanctions. Rather, “all relevant facts and circumstances” must be considered.

Caution. In a series of rulings published in 2004 the IRS assessed intermediate sanctions against a pastor as a result of excess benefits paid to him and members of his family by his church. The IRS concluded that taxable compensation and benefits a church pays to a disqualified person (any church officer, and members of his or her family), that are not reported as taxable income to the recipient, constitute “automatic excess benefits” that trigger intermediate sanctions regardless of the amount involved. The IRS concluded that the following transactions resulted in excess benefits to the pastor because they were not reported as taxable income: (1) personal use of church property (vehicles, cell phones, credit cards, computers, etc.) by the pastor and members of his family; (2) reimbursements of personal expenses; and (3) nonaccountable reimbursements of business expenses *i.e.*, reimbursements of expenses that were not supported by adequate documentation of the business purpose of each expense). Since these taxable benefits were not reported as taxable income, they amounted to “automatic” excess benefits resulting in intermediate sanctions. This is a stunning interpretation of the tax code and regulations that directly affects the compensation practices of every church, and exposes some church staff members to intermediate sanctions.

Recommendation. *Churches that pay a minister (or any staff member) significantly more than the highest 25% for comparable positions should obtain a legal opinion from an experienced tax attorney confirming that the amount paid is not “unreasonable” and will not expose the employee or the board to intermediate sanctions*

Tax savings tip. *Ministers and other church staff members should carefully review their W-2 or 1099 to be sure that it does not report more income than was actually received. If an error was made, the church should issue a corrected tax form (Form W-2c for an employee, or a “corrected” Form 1099 for a self-employed worker).*

b. Salary reduction agreements. Many churches have established “salary reduction agreements” to handle certain staff expenses. The objective is to reduce a worker’s taxable income since only the income remaining after the various “reductions” is reported on the worker’s W-2 or 1099 form at the end of the year. It is important for churches to understand that they cannot reduce a worker’s taxable income through salary reductions unless specifically allowed by law.

Here are three ways that taxable income can be reduced through salary reduction agreements:

(1) Tax-sheltered annuity contributions. Salary reduction agreements can be used to contribute to a tax-sheltered annuity (sometimes called a “403(b) annuity”), if the salary reductions meet certain conditions.

(2) “Cafeteria plans.” Salary reduction agreements also can be used to fund “cafeteria plans” (including “flexible spending arrangements”) if several conditions are met. A cafeteria plan is a written plan established by an employer that allows employees to choose between cash and a “menu” of nontaxable benefits specified by law (including employer-provided medical insurance premiums, group-term life insurance, and dependent care).

(3) Housing allowances. A church can designate a portion of a minister’s salary as a housing allowance, and the amount so designated is not subject to income tax if certain conditions are met. Housing allowances are addressed in detail just below.

Observation. In some cases “salary reductions” will not accomplish the goal of reducing a minister’s taxable income. The income tax regulations prohibit the widespread practice of funding “accountable” reimbursement arrangements through salary reductions. This topic is addressed later in this chapter.

▣ Recommended Resources.

For more detailed information on salaries for church staff members, see chapter 4 in the *Church & Clergy Tax Guide*.

2. HOUSING ALLOWANCES. The most important tax benefit available to ministers who own or rent their homes is the housing allowance. Ministers who own their home do not pay federal income taxes on the amount of their compensation that their employing church designates in advance as a housing allowance, to the extent that the allowance represents compensation for ministerial services, is used to pay housing expenses, and does not exceed the annual fair rental value of the home (furnished, plus utilities). Housing-related expenses include mortgage payments, utilities, repairs, furnishings, insurance, property taxes, additions, and maintenance.

Ministers who rent a home or apartment do not pay federal income taxes on the amount of their compensation that their employing church designates in advance as a housing allowance to the extent that the allowance represents compensation for “ministerial services and is used to pay rental expenses such as rent, furnishings, utilities, and insurance.

Unfortunately, many churches fail to designate a portion of a minister’s compensation as a housing allowance. This deprives their minister of an important tax benefit.

Ministers who live in a church-owned parsonage that is provided “rent-free” as compensation for ministerial services do not include the annual fair rental value of the parsonage as income in computing their federal income taxes. The annual fair rental value is not “deducted” from the minister’s income. Rather, it is not reported as additional income anywhere on Form 1040 (as it generally would be by non-clergy workers). Ministers who live in a church-provided parsonage do not pay federal income taxes on the amount of their compensation that their employing church designates in advance as a parsonage allowance, to the extent that the allowance represents compensation for ministerial services and is used to pay parsonage-related expenses such as utilities, repairs, and furnishings.

Tax savings tip. *Ministers who live in church parsonages, and who incur any out-of-pocket expenses in maintaining the parsonage (such as utilities, property taxes, insurance, furnishings, or lawn care) should ask their employing church to designate a portion of their annual compensation in advance as a “parsonage allowance.” Such an allowance is not included on the minister’s W-2 or 1099 at the end of the year and is nontaxable in computing federal income taxes to the extent the minister incurs housing expenses of at least that amount. This is a very important tax benefit for ministers living in church-provided parsonages. Many ministers and church boards are not aware of this benefit, or are not taking advantage of it.*

Note that these exclusions are for federal income tax purposes only. Ministers cannot exclude the fair rental value of a parsonage or a housing allowance when computing their self-employment (Social Security) taxes.

Recommendation. *Be sure that the designation of a housing or parsonage allowance for year 2009 is on the agenda of the church board for one of its final meetings in 2008. The designation should be an official action of the board or congregation, and it should be duly recorded in the minutes of the meeting. The IRS also recognizes designations included in employment contracts and budget line items—assuming in each case that the designation was duly adopted by the church board (or the congregation in a business meeting). Also, if the minister is a new hire, be sure the church designates a housing allowance prior to the date he or she begins working.*

How much should a church board or congregation designate as a housing allowance? Many churches base the allowance on their minister’s estimate of actual housing expenses for the new year. The church provides the minister with a form on which anticipated housing expenses for the new year are reported. For ministers who own their homes, the form asks for projected expenses in the following categories: down payment, mortgage payments, property taxes, property insurance, utilities, furnishings and appliances, repairs and improvements, maintenance, and miscellaneous. Many churches designate an allowance in excess of the anticipated expenses itemized by the minister. Basing the allowance solely on a minister’s actual expenses will penalize the minister if housing expenses in fact turn out to be higher than expected. In other words, the allowance should take into account unexpected housing costs or inaccurate projections of expenses.

Recommendation. *Plan a mid-year review of the housing allowance to make sure that the designated amount is sufficient to cover actual expenses. If a pastor’s expenses will exceed the allowance, then the church may amend the allowance. But any amendment will only operate prospectively.*

Observation. *The compensation survey summarized in previous chapters reveals that housing allowances are claimed by several associate ministers, administrators, and music directors. However, it is important to note that the housing allowance is available only if two conditions are met: (1) the recipient is a minister, and (2) the allowance is provided as compensation for services performed in the exercise of ministry. In many cases, these conditions will not be satisfied by administrators, music directors, or other positions, such as secretaries, or custodians. See chapter 3 of Richard Hammar’s annual Church & Clergy Tax Guide (available from YOUR CHURCH RESOURCES) for more information.*

▣ Recommended Resources.

For more detailed information about tax law and housing allowances, see chapter 6 in the *Church & Clergy Tax Guide*.

3. EQUITY ALLOWANCES. Ministers who live in church-owned parsonages are denied one very important benefit of home ownership—the opportunity to accumulate “equity” in a home over the course of many years. Many ministers who have lived in parsonages during much of their active ministry often face retirement without housing. Their fellow ministers who purchased a home early in their ministry often can look forward to retirement with a home that is

either substantially or completely debt-free. To avoid the potential hardship often suffered by a minister who lives in a parsonage, some churches increase their minister's compensation by an amount that is sometimes referred to as an "equity allowance." The idea is to provide the minister with the equivalent of equity in a home. This is an excellent idea that should be considered by any church having one or more ministers living in church-provided housing. Of course, for the concept to work properly, the equity allowance should not be accessible by the minister until retirement. Therefore, some churches choose to place the allowance directly in a minister's tax-sheltered retirement account.

Recommendation. *Equity allowances should also be considered by a church whose minister rents a home.*

□ Recommended Resources.

For more detailed information about tax law and equity allowances, see chapter 6, section A.7, in the *Church & Clergy Tax Guide*.

4. ACCOUNTABLE BUSINESS EXPENSE REIMBURSEMENT POLICY. One of the most important components of church staff compensation packages is an "accountable" business expense reimbursement arrangement. This benefit is available to both ministers and lay staff members alike. Under such an arrangement a church (1) reimburses only those business expenses that are properly substantiated within a reasonable time as to date, amount, place, and business purpose, and (2) requires any excess reimbursements (in excess of substantiated expenses) to be returned to the church. Churches should seriously consider adopting an accountable reimbursement policy for reimbursing staff business expenses. Such a policy has the following advantages:

- Church staff report their business expenses to the church rather than to the IRS.
- Church staff who report their income taxes as employees, or who report as self-employed and who are reclassified as employees by the IRS in an audit, avoid the limitations on the deductibility of employee business expenses. These limitations include (1) the elimination of any deduction if the worker cannot itemize deductions on Schedule A (most taxpayers cannot), and (2) the deductibility of business expenses on Schedule A as an itemized expense only to the extent that these expenses exceed 2% of the worker's adjusted gross income.
- The so-called *Deason* allocation rule is avoided. Under this rule, ministers must reduce their business expense deduction by the percentage of their total compensation that consists of a tax-exempt housing allowance.
- The "50% limitation" that applies to the deductibility of business meals and entertainment expenses is avoided. Unless these expenses are reimbursed by an employer under an accountable plan, only 50% of them are deductible by either employees or self-employed workers.
- Church staff who report their income taxes as self-employed avoid the risk of being reclassified as an employee by the IRS in an audit and assessed additional taxes.

Observation. *The compensation data summarized in this text reveal that many churches provide automobile allowances to their ministers and lay staff. In many cases, a church will simply provide a fixed dollar amount every month to a worker (for example, \$300), and require no substantiation of business miles or a return of any "excess reimbursements" (in excess of substantiated business miles). This is referred to as a "nonaccountable" reimbursement arrangement. What are the tax consequences of such an arrangement? The allowances must be added to the worker's W-2 or 1099 at the end of the year, and the worker can claim a business deduction on Schedule A (if an employee) or on Schedule C (if self-employed). If a worker is an employee with insufficient itemized deductions to use Schedule*

A, there is no deduction available for business expenses even though the full amount of the monthly allowances are added to taxable income. This is a very unfortunate tax result that can be avoided completely through an accountable reimbursement arrangement. For a sample board resolution adopting an accountable business expense reimbursement arrangement, see chapter 7 of Richard Hammar's annual Church & Clergy Tax Guide.

Example. *A church pays its senior pastor an annual salary of \$45,000 this year. In addition, it provides the pastor with a monthly car allowance of \$400. This is an example of a nonaccountable reimbursement arrangement. Assume that the church treasurer reports none of these reimbursements as taxable income on the pastor's Form W-2 since she assumes that the pastor had "at least" \$4,800 in expenses associated with the business use of his car and so there was no need to report the nonaccountable reimbursements as taxable income. This assumption not only is incorrect, but it also converts the nonaccountable reimbursements into an "automatic" excess benefit exposing the pastor to intermediate sanctions, as noted previously in this chapter. This assumes that the senior pastor is an officer or director (or relative of an officer or director).*

The income tax regulations prohibit the funding of accountable reimbursement arrangements through salary reductions.

Example. *Assume that a church pays Pastor Gary \$500 each week, and also agrees to reimburse his substantiated business expenses for each month out of the first weekly payroll check for the following month. Assume further that Pastor Gary substantiated \$300 of business expenses for January. The church issued Pastor Gary his customary check of \$500 for the first week of February, but only \$200 of this check represents taxable salary while the remaining \$300 represents a nontaxable reimbursement under an accountable plan. Only the \$200 salary component of this check is included on Pastor Gary's W-2 (or 1099) form at the end of the year. This arrangement was once common, and still is practiced by some churches. The income tax regulations do not prohibit the funding of business expense reimbursements out of salary reductions. Rather, a church's reimbursements under such arrangements cannot be "accountable." This means that a church cannot reduce W-2 income by reducing an employee's salary to pay for business expense reimbursements. In our example, the full \$500 paycheck must be accumulated to Pastor Gary's W-2. If it is not, the arrangement may constitute an automatic excess benefit transaction exposing Pastor Gary to intermediate sanctions, as explained previously in this chapter.*

>Key point< Many churches set aside a certain amount each year to cover an employee's total compensation. For ministers, this amount often includes salary, housing allowance, fringe benefits, and an amount for the reimbursement of business expenses. To illustrate, a church board determines in December of 2008 that Pastor Ted's compensation package for 2009 will consist of salary (\$30,000), housing allowance (\$10,000), fringe benefits (\$5,000), and business expense reimbursements (\$3,000). This is what is sometimes called a salary "restructuring" arrangement. Are such arrangements treated as salary reductions, meaning that the entire \$3,000 must be accumulated to Pastor Ted's W-2 income? Not necessarily. A possible basis exists for not reporting the \$3,000 as taxable income to Pastor Ted if all of the following conditions are met: (1) the \$3,000 is used to reimburse Pastor Ted for business expenses only if the substantiation requirements of an accountable arrangement are met; (2) the salary "restructuring" occurs prior to the start of the year;

(3) any undistributed portion of the \$3,000 is not given to Pastor Ted at the end of the year; and (4) the church adopts two resolutions—a "compensation" resolution consisting of salary, housing, and fringe benefits, and a "business expense" resolution consisting of the \$3,000 reimbursement amount. If the IRS audits Pastor Ted and asks to see the church resolution specifying his compensation, the church would produce the first resolution. This is an aggressive position that may be rejected by the IRS in an audit. No court has addressed the issue.

▣ Recommended Resources.

For more detailed information about tax law and business expense reimbursement policies, see chapter 7, section E, in the *Church & Clergy Tax Guide*.

5. TRAVEL EXPENSES OF A SPOUSE. A church should decide if it will be paying for any of the travel expenses of a spouse accompanying a minister or other staff member on a business trip. Reimbursing these expenses represents a significant benefit. Unfortunately, there is much confusion regarding the correct reporting of such reimbursements for tax purposes. If the spouse's presence on the trip serves a legitimate business purpose, and the spouse's travel expenses are reimbursed by the church under an accountable arrangement (described above) then the reimbursements represent a nontaxable fringe benefit. If these two requirements are not met, the reimbursements represent taxable income to the minister or staff member.

Caution. If either of these conditions is not met, then a church's reimbursement of a nonemployee spouse's travel expenses will represent taxable income to the minister or other staff member. The same applies to children who accompany a minister or staff member on a business trip. Further, the IRS may assert that the church's failure to report the reimbursement of the spouse's expenses as taxable income to the minister makes the reimbursement an "automatic" excess benefit triggering intermediate sanctions, as noted previously in this chapter.

Tax savings tip. *If a church does not reimburse the travel expenses of a pastor's spouse who accompanies the pastor on a business trip, then the spouse may be able to deduct travel expenses as a charitable contribution (assuming that the spouse's presence on the trip serves a legitimate "business" purpose).*

▣ Recommended Resources.

For more detailed information about tax law and the travel expense of a spouse, see chapter 7, section C.2, in the *Church & Clergy Tax Guide*.

6. CHURCH-OWNED VEHICLES. Churches should consider the advantages of acquiring an automobile for staff members' church-related travel. Here's why. If a church purchases a car, and the church board adopts a resolution restricting use of the car to church-related activities, then the worker reports no income or deductions, and better yet, there are no accountings, reimbursements, allowances, or recordkeeping requirements. This assumes that the car is in fact used exclusively for church-related purposes, and the strict conditions specified in the income tax regulations are satisfied.

Commuting is always considered to be personal use of a car, and so this procedure would not be available if a church allowed a worker to commute to work in a church-owned vehicle. Fortunately, the income tax regulations permit certain church employees who use a church-owned vehicle exclusively for business purposes except for commuting to receive all of the benefits associated with business use of a church-owned vehicle, if certain additional conditions are met.

Unfortunately, most churches that provide a staff member with a car do not consider either of these alternatives. Rather, they simply transfer the car to the individual and impose no limitations on personal use. This arrangement results in taxable income to the staff member, whether the staff member is a minister or a lay employee.

▣ Recommended Resources.

For more detailed information about tax law and church owned vehicles, see chapter 4, section B.8, in the *Church & Clergy Tax Guide*.

7. SELF-EMPLOYMENT TAX. There is one provision in the tax code that has caused more confusion for ministers and church treasurers than any other, and it is this: Ministers are always treated as self-employed for Social Security with regard to services they perform in the exercise of their ministry. This is true even if they are employees for federal income tax reporting purposes. This is sometimes referred to as the "dual tax status" of ministers.

Social Security benefits are financed through two tax systems. Employers and employees each pay "Social Security" and "Medicare" (sometimes collectively referred to as "FICA") taxes which for 2009 amount to 7.65% of an employee's taxable wages (a total tax of 15.3%) up to a specified amount. Self-employed persons pay the "self-

employment tax,” which for 2009 is 15.3% of net self-employment earnings up to a specified amount. Note that self-employed workers are responsible for paying their entire Social Security tax liability, while employees pay only half (their employer pays the other half).

>Key point< Ministers always are treated as self-employed for Social Security with respect to services performed in the exercise of their ministry, and so they do not pay “Social Security” and “Medicare” taxes. Rather, they pay the “self-employment tax” with respect to church compensation, unless they have filed a timely application for exemption from Social Security taxes (and received back a copy of their exemption application from the IRS marked “approved”). As a result, ministers must be familiar with the self-employment tax rules. So must lay church employees who work for a church that filed a timely exemption from Social Security coverage (Form 8274), since they are considered self-employed for Social Security.

>Key point< Many churches pay some or all of their pastor’s self-employment taxes. This is perfectly appropriate. After all, churches pay half of a non-minister employee’s Social Security and Medicare taxes, so why shouldn’t it do the same for its pastor? Research conducted by *Church Law & Tax Report* reveals that in 2008 about one-third (36%) of churches paid some or all of their senior pastor’s self-employment taxes. Of those churches that did, 76% paid one-half of the self-employment tax, while 25% paid all of it. Any portion paid by the church is a taxable fringe benefit that must be reported as additional wages on the pastor’s W-2 or 1099 form, and Form 1040. It also should be reported as additional income by the pastor in computing self-employment taxes.

>Key point< Housing allowances and the fair rental value of parsonages are includable in self-employment earnings for Social Security purposes.

Caution. Many churches withhold the employees’ share of Social Security and Medicare taxes from ministers’ compensation, and then pay the employer’s share. In other words, they treat their minister as an employee for Social Security. This is understandable, especially when the church treats the minister as an employee for purposes of federal income taxation. But, it is always incorrect for a church to treat a minister as an employee for Social Security with respect to services performed in the exercise of ministry.

Ministers may exempt themselves from self-employment taxes with respect to services performed in the exercise of ministry if several requirements are met. Among other things, the exemption must be filed by the due date of a minister’s federal tax return (Form 1040) for the second year in which he or she had net self-employment earnings of \$400 or more, any part of which derived from the performance of ministerial duties. In most cases, this means the form is due by April 15 of the third year of ministry. Also, the minister must be opposed on the basis of religious convictions to accepting Social Security benefits.

As a self-employed person for Social Security, a minister computes self-employment taxes on Schedule SE of Form 1040.

▣ Recommended Resources.

For more detailed information about tax law and self-employment tax, see chapter 9 in the *Church & Clergy Tax Guide*.

8. INSURANCE. Churches often provide ministers with life, health, or disability insurance coverage and pay all of the premiums for such coverage. In some cases, churches make the same benefits available to lay staff members. The income tax regulations specify that the gross income of an *employee* does not include

- contributions which his employer makes to an accident or health plan for compensation (through insurance or otherwise) to the employee for personal injuries or sickness incurred by him, his spouse, or

his dependents The employer may contribute to an accident or health plan by paying the premium (or a portion of the premium) on a policy of accident or health insurance covering one or more of his employees, or by contributing to a separate trust or fund...

The exclusion of employer-paid health insurance premiums from the taxable income of employees is one of the main reasons why ministers and other staff members often are better off reporting their income taxes as employees. This important benefit is not available to workers who report their income taxes as self-employed. A church wishing to make this benefit available to its ministers (or other employees) should adopt a plan in an appropriate board resolution. Plans that benefit only ministers are exempted from the “nondiscrimination” rules that apply to most of these kinds of plans.

Observation. *The compensation survey data summarized in this text reveal that many churches provide ministers with health insurance. A smaller percentage of churches provide these benefits to lay staff members. Such discrimination by church employers ordinarily does not violate federal law.*

The cost of group term life insurance bought by an employer for its employees ordinarily is not taxable to the employees so long as the amount of coverage does not exceed \$50,000 per employee. Generally, life insurance can qualify as group term life insurance only if it is available to at least ten full-time employees. However, there are some exceptions to this rule. For example, the ten full-time employee rule does not apply if (1) an employer provides the insurance to all full-time employees who provide satisfactory evidence of insurability, (2) insurance coverage is based on a uniform percentage of pay, and (3) evidence of insurability is limited to a medical questionnaire completed by the employee that does not require a physical examination.

Other kinds of insurance premiums paid by the church on behalf of a minister or lay church employee ordinarily represent taxable income. For example, the cost of premiums on a whole life or universal life insurance policy paid by a church on the life of its minister (and naming the minister’s spouse and children as beneficiaries) ordinarily must be reported as income to the minister.

▣ Recommended Resources.

For more detailed information about tax law and insurance, see chapter 5 in the *Church & Clergy Tax Guide*.

9. RETIREMENT ACCOUNTS. Most ministers (and some lay staff members) participate in some form of retirement plan. Such plans often are sponsored either by the local church, or by a denomination or agency with which the church is affiliated. Church workers covered by certain kinds of plans can choose to have part of their pay set aside each year (through “salary reductions”) in the retirement fund, rather than receiving it as income. Amounts set aside by the employing church under these plans may be excludable from gross income for tax purposes. These amounts are sometimes called “elective deferrals” because the employee elects to set aside the money, and tax on the money is deferred until it is taken out of the account. This option is available to ministers or lay workers who are covered by tax-sheltered annuities (“403(b) plans”), simplified employee pensions (SEPs), and certain other plans.

Payments made by an employing church toward an employee’s tax-sheltered annuity, SEP, and certain other plans, and funded out of church funds rather than through a reduction in an employee’s compensation, may also be excluded from the employee’s gross income for tax purposes under certain circumstances. There are limits on how much an employee can elect to contribute into such plans, and on how much the employing church can contribute out of its own funds. Of course, ministers and lay workers (whether employees or self-employed for income tax purposes) can also contribute to an IRA.

Recommendation. *If a church has not established or contributed to a retirement plan for its staff members, then it should consider doing so or at least ensuring that staff members are participating in an adequate alternative (particularly in the case of ministers who have exempted themselves from Social Security coverage). Further, if staff members are participating in a retirement plan, then the end of the year is a good time to determine how contributions to the plan in 2009 will be funded (i.e., through employee contributions, salary reductions, or church contributions) and in what amounts.*

>Key point< Churches that have not adequately contributed to their minister's retirement, or that would like to make contributions in excess of applicable limits, should consider the possible advantages of a "rabbi trust." A church's contributions to such a trust will not be included in a minister's current taxable income, and income generated by the trust is tax-deferred. Further, a church ordinarily can contribute more toward a rabbi trust than to most other kinds of retirement program. This is very attractive for churches whose minister is approaching retirement with inadequate retirement savings.

▣ Recommended Resources.

For more detailed information about tax law and retirement accounts, see chapter 10 in the *Church & Clergy Tax Guide*

10. WORKS MADE FOR HIRE. It is common for church employees to compose music or write books or articles in their church office during office hours. What is often not understood is that such persons do not necessarily own the copyright to the works they create. While the one who creates a work generally is its author and the initial owner of the copyright in the work, section 201(b) of the Copyright Act specifies that "in the case of a work made for hire, the employer or other person for whom the work was prepared is considered the author ... and, unless the parties have expressly agreed otherwise in a written instrument signed by them, owns all of the rights comprised in the copyright."

The copyright law defines "work made for hire" as "a work prepared by an employee within the scope of his or her employment." There are two requirements that must be met: (1) the person creating the work is an employee, and (2) the employee created the work within the scope of his or her employment. Whether or not one is an employee will depend on the same factors used in determining whether one is an employee or self-employed for federal income tax reporting purposes (see chapter 2 of Richard Hammar's annual *Church & Clergy Tax Guide*). However, the courts have been very liberal in finding employee status in this context, so it is possible that a court would conclude that a work is a work made for hire even though the author reports federal income taxes as a self-employed person.

The second requirement is that the work must have been created within the scope of employment. This requirement generally means that the work was created during regular working hours, on the employer's premises, using the employer's staff and equipment. This is often a difficult standard to apply. As a result, it is desirable for church employees to discuss this issue with the church leadership to avoid any potential misunderstandings. Section 201 (a), quoted above, allows an employer and employee to agree in writing that copyright ownership in works created by the employee within the scope of employment belongs to the employee. This should be a matter for consideration by any church having a minister or other staff member who creates literary or musical works during office hours, on church premises, using church staff and church equipment (e.g., computers, printers, paper, library, secretaries, dictation equipment).

If a church transfers the copyright in a work made for hire to an employee, this may be viewed by the IRS as "private inurement" of the church's resources to an individual. If so, this could jeopardize the church's tax-exempt status. Neither the IRS nor any court has addressed the tax consequences of such an arrangement to a church. Here are some options:

(1) The church transfers copyright ownership to the staff member. This may constitute private inurement. When a church employee writes a book during office hours at the church, using church equipment, supplies, and personnel, the copyright in the work belongs to the church. If the church chooses to renounce its legal

rights in the book, and transfers the copyright back to the employee, then it is relinquishing a potentially valuable asset that may produce royalty income for several years. Few if any churches would attempt to “value” the copyright and report it as additional taxable compensation to the employee, and as a result it is hard to avoid the conclusion that such arrangements result in inurement of the church’s assets to a private individual. The legal effect is to jeopardize the church’s tax-exempt status. While this risk may be remote, the consequences would be so undesirable that it should be taken seriously.

>Key point< Staff members who retain ownership of a work made for hire because of a written transfer signed by the church may be subject to intermediate sanctions (discussed above). Since the church is the legal owner of the copyright in a work made for hire, it is legally entitled to any income generated from sales of the work. By letting the writer or composer retain the copyright, and all rights to royalties, the church in effect is paying compensation to that person in this amount. If the work generates substantial income, then this may trigger intermediate sanctions.

(2) *The church retains the copyright.* The risk of inurement can be minimized or even avoided if the church retains the copyright in works made for hire, and pays a bonus or some other form of taxable compensation that is added to the author’s W-2 at the end of the year. This arrangement will not jeopardize the church’s tax-exempt status so long as the author’s total compensation is reasonable.

(3) *The church urges employees to do “outside work” at home.* Do you have a writer or composer on staff at your church? If so, it is possible that this person is doing some writing or composing on church premises, using church equipment, during office hours. One way to avoid the problems associated with work made for hire status is to encourage staff members to do all their personal writing and composing at home. Tell staff members that (1) if they do any writing or composing at church during office hours, their works may be works made for hire; (2) the church owns the copyright in such works; and (3) the church can transfer copyright to the writer or composer, but this may constitute “inurement” of the church’s assets to a private individual, jeopardizing the church’s tax-exempt status. By urging staff members to do all their personal writing and composing at home the church will also avoid the difficult question of whether works that are written partly at home and partly at the office are works made for hire.

(4) *Sermons.* It is likely that the courts would consider sermons to be works made for hire, no matter where or when they are written, since they constitute the primary reason that most pastors are hired and therefore represent the essence of the employment relationship.

□ Recommended Resources.

For more detailed information about tax law and works made for hire, see Richard Hammar’s *Church Guide to Copyright Law*.

11. QUALIFIED TUITION REDUCTIONS (“QTR”). Many churches operate elementary or secondary schools, and charge reduced tuition to certain school employees. For example, assume that a church operates an elementary school, charges annual tuition of \$2,000, but only charges tuition of \$500 for the children of school employees and charges no tuition at all for the child of Pastor Eric (the church’s senior minister and president of the school). Such “tuition reductions” are perfectly appropriate. Further, section 117(d) of the federal tax code specifies that they will not result in taxable income to the school employees. In other words, a \$500 annual tuition reduction awarded to a school employee whose child attends the school need not be reported as income (on the employee’s W-2 or Form 1040). This obviously can be a significant benefit to school employees.

However, section 117(d) also provides that “highly compensated employees” cannot exclude qualified tuition reductions from their income unless the same benefit is available on substantially similar terms to other employees.

The term “highly compensated employee” is defined to include any employee who was paid compensation for the previous year in excess of a specified amount. For 2008, the amount was \$105,000. The amount for 2009 was not available at the time of publication of this text.

If in the example cited above Pastor Eric was paid more than \$105,000 for the previous year, then the church would have to include \$2,000 (the entire amount of the tuition reduction) in Pastor Eric’s reportable income since he is a highly compensated employee and the benefit available to him is not available on substantially similar terms to other employees. However, this will not affect other school employees who are not “highly compensated.” They will be able to exclude tuition reductions from their income.

>Key point< The IRS has ruled that tuition reductions are tax-free only for school employees, and so if a church operates a private school only employees who perform duties on behalf of the school qualify for this benefit. If the school offers tuition reductions to church employees who perform no duties for the school, these reductions are a taxable fringe benefit.

▣ Recommended Resources.

For more detailed information about tax law and QTRs, see chapter 5, section K.5, in the *Church & Clergy Tax Guide*

12. LOANS TO MINISTERS. Churches often make loans to ministers to enable a minister to pay for housing or some other major purchase. In some cases the church charges no interest or a low rate far below the prevailing market rate of interest. These loans can create problems for a number of reasons. Consider the following.

- Many state nonprofit corporation laws prohibit loans to officers and directors. No church should consider making any loan (even at a reasonable rate of interest) to a minister who is an officer or director of the church without first confirming that such loans are permissible under state law.
- No-interest or low-interest loans to ministers may be viewed as “inurement” of the church’s income to a minister. As noted above, this can potentially jeopardize the church’s tax-exempt status.
- For loans of \$10,000 or more (or for loans of lower amounts where an intent to avoid taxes exists), a church must value the benefit to a minister of receiving a no-interest or low-interest loan and add this amount to the minister’s reportable income. This is a complex calculation that is beyond the scope of this book. The point is this—even if loans to ministers are allowed under your state’s nonprofit corporation law, the church must recognize that no-interest and low-interest loans of \$ 10,000 or more will result in income to a minister that must be valued and reported (on the ministers W-2 or 1099-MISC, and Form 1040). Failure to do so could result in prohibited “inurement” of the church’s income to a private individual, jeopardizing the church’s tax-exempt status.

Observation. *Sadly, some ministers and lay workers never fully repay a loan made to them by their church. The forgiveness of debt ordinarily represents taxable income to the debtor. As a result, if a church makes a loan to a minister or other staff member and the debt is later forgiven by the church, taxable income is generated in the amount of the forgiven debt.*

▣ Recommended Resources.

For more detailed information about tax law and loans to ministers, see chapter 4, section B.9, in the *Church & Clergy Tax Guide*.

13. VOLUNTARY WITHHOLDING. Ministers' compensation is exempt from income tax withholding whether a minister reports income taxes as an employee or as self-employed. While it is true that the tax code requires *every* employer, including churches and religious organizations, to withhold federal income taxes from employee wages, there are some exceptions to this rule. One exception is wages paid for "services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry." Therefore, a church need not withhold income taxes from the salary of a minister who is an employee for income tax reporting purposes. Further, since the withholding requirements only apply to the wages of *employees*, a church should not "withhold" taxes from the compensation of a minister (or any other worker, such as a part-time custodian) who reports his or her income taxes as a *self-employed* person.

The IRS maintains that a church and a minister-employee may agree voluntarily that federal income taxes be withheld from the minister's wages, but this is not required. Some ministers find voluntary withholding attractive since it eliminates the guesswork, quarterly reports, and penalties associated with the estimated tax procedure (which applies automatically if *voluntary withholding is not* elected). A minister-employee who elects to enter into a voluntary withholding arrangement with his or her church need only file a completed Form W-4 (employee's withholding allowance certificate) with the church. The filing of this form is deemed to be a request for voluntary withholding. Voluntary withholding arrangements can be terminated unilaterally by either a minister or the church, or by mutual consent. Alternatively, a minister can stipulate that the voluntary withholding arrangement will terminate on a specified date. In such a case, the minister must give the church a signed statement setting forth the date on which the voluntary withholding is to terminate; the minister's name and address; and a statement that he wishes to enter into a voluntary withholding arrangement with his or her employer. This statement must be attached to a completed Form W-4. The voluntary withholding arrangement will terminate automatically on the date specified.

But what about a minister's self-employment taxes? Ministers who have not exempted themselves from Social Security coverage are required to pay the self-employment tax (Social Security tax for self-employed persons). Can a church "withhold" the self-employment tax from a minister-employees wages? The answer is yes. IRS Publication 517 ("Social Security and Other Information for Members of the Clergy") states that "if you perform your services as an employee of the church (under the common law rules), you may be able to enter into a voluntary withholding agreement with your employer, the church, to cover any income *and self-employment tax* that may be due." A church whose minister has elected voluntary withholding (and who is not exempt from Social Security taxes) simply withholds an additional amount from each paycheck to cover the minister's estimated self-employment tax liability for the year. The additional amount withheld to cover self-employment taxes must be reported (on the minister's W-2 form and the church's 941 forms) as additional income tax withheld, and not as "Social Security taxes" (or "PICA" taxes). The minister should amend his or her W-4 (withholding allowance certificate) by inserting on line 6 the additional amount of tax to be withheld. The excess income tax withheld is a credit against tax that the minister claims on his or her federal income tax return, and it in effect is applied against the minister's self-employment tax liability. Further, it is considered to be a timely payment of the minister's self-employment tax obligation, and so no penalties for late payment of the quarterly estimates will apply.

Recommendation. *Churches should apprise ministers that they may enter into a voluntary withholding arrangement. For many ministers, such an arrangement will be preferable to the estimated tax procedure. This procedure requires ministers to estimate their income tax and self-employment tax liability for the year 2009 prior to April 15, 2009, and then to pay one-fourth of the total estimated tax liability on or by April 15, June 15, September 15, and the following January 15. These quarterly payments are accompanied by a "payment voucher" that is contained in IRS Form 1040-ES. Some ministers find the estimated tax procedure inconvenient and undesirable (it is often hard to budget for the quarterly payments).*

▣ Recommended Resources.

For more detailed information about tax law and voluntary withholding, see chapter 1, section D, in the *Church & Clergy Tax Guide*.

14. SPECIAL OCCASION GIFTS. It is common for ministers (and in some cases lay workers) to receive special occasion gifts during the course of the year. Examples include Christmas, birthday, and anniversary gifts. Churches and church staff members often do not understand how to report these payments for federal tax purposes. The general rule is this—if the “gifts” are funded through members’ contributions to the church (i.e., the contributions are entered or recorded in the church’s books as cash received and the members are given charitable contribution credit) then the distribution to the minister or lay worker should be reported as taxable compensation and included on his or her W-2 or 1099 and Form 1040. The same rule applies to special occasion “gifts” made to a minister or lay worker by the church out of the general fund. Members who contribute to special occasion offerings may deduct their contributions if (1) the contributions are to the church and are entered or recorded in the church’s books as cash received, and (2) they are able to itemize deductions on Schedule A (Form 1040). Churches should be prepared to include such “gifts” to a minister or lay worker on his or her W-2 or 1099-MISC. Of course, members are free to make personal gifts to ministers and lay staff members, such as a card at Christmas accompanied by a check or cash. Such payments may be tax-free gifts to the recipient (though they are not deductible by the donor). These same rules apply to other kinds of special occasion gifts as well.

It is common for churches to make generous retirement gifts to retiring ministers (and in some cases lay workers). Do these gifts represent taxable income to the recipient? To the extent that the recipient is an employee (or would be classified as an employee by the IRS), there is little doubt that the “gift” would constitute taxable income since section 102(c) of the tax code specifies that “any amount transferred by or for an employer to or for the benefit of an employee” is not excludable from taxable income by the employee as a gift, other than certain employee achievement awards and insignificant holiday gifts. This conclusion is reinforced by the narrow definition of the *term gift*. The Supreme Court has noted that “a gift... proceeds from a detached and disinterested generosity... out of affection, respect, admiration, charity, or like impulses.... The most critical consideration ... is the transferor’s intention.” *Commissioner v. Dittberstein*, 363 U.S. 278, 285 (1960). The Court also observed that “it doubtless is the exceptional payment by an employer to an employee that amounts to a gift,” and that the church’s characterization of the distribution as a “gift” is “not determinative—there must be an objective inquiry as to whether what is called a gift amounts to it in reality.”

>Key point< Intermediate sanctions, discussed earlier in this chapter, may apply to a retirement gift that results in unreasonable compensation to the recipient, or that is not reported as taxable income regardless of the amount involved. Church leaders must be sure to consider this possibility before finalizing such a gift.

▣ Recommended Resources.

For more detailed information about tax law and special occasion gifts, see chapter 4, section B.2, in the *Church & Clergy Tax Guide*.

15. BARGAIN SALES. Occasionally, a church will sell property to a staff member at a price that is below market value. To illustrate, some churches “sell” a parsonage to a retiring minister at a price well below the property’s fair market value. Other churches may sell a car or other church-owned vehicle to a minister at a below-market price. The important consideration with such “bargain sales” is this—the “bargain” element (i.e., the difference between the sales price charged by the church and the property’s market value) must be reported as income to the minister on his or her W-2 or 1099-MISC and Form 1040. Churches should consider thoroughly the tax consequences of such sales before approving them.

▣ Recommended Resources.

For more detailed information about tax law and bargain sales, see chapter 4, section B.4, in the *Church & Clergy Tax Guide*.

16. DIRECTOR IMMUNITY. Most states have adopted laws that provide *uncompensated* officers and directors of most charitable organizations (including churches) with limited immunity from legal liability. The federal Volunteer Protection Act provides similar protection as a matter of federal law. The immunity provided under state and federal law only applies to uncompensated officers and directors. What does this have to do with compensation planning? Simply this—churches should consider adopting an appropriate resolution clarifying that a minister’s annual compensation package is for ministerial duties rendered to the church, *and is not for any duties on the church board*. Like any other church officer or director, the minister serves without compensation. Such a provision, if adopted, might qualify the minister for protection under the legal immunity law. It is worth considering.

▣ Recommended Resources.

For more detailed information about tax law and director immunity, see section 6-08 in *Pastor, Church & Law* (3rd ed. 2000).

17. DISCRETIONARY FUNDS. It is a fairly common practice for a church to set aside a sum of money in a “discretionary fund” and give the senior minister the sole authority to distribute the money in the fund. In some cases, the minister has no instructions regarding permissible distributions. In other cases, the church establishes guidelines, but these often are oral and ambiguous. Many churches are unaware of the tax consequences of such arrangements. To the extent the minister has the authority to use any portion of the discretionary fund for his or her own personal use, then the entire fund must be reported as taxable income to the minister in the year it is funded. This is true even if the minister does not personally benefit from the fund. The mere fact that the minister *could* personally benefit from the fund is enough for the fund to constitute taxable income. The basis for this result is the “constructive receipt” rule, which is explained in the income tax regulations as follows:

Income although not actually reduced to a taxpayer’s possession is constructively received by him in the taxable year during which it is credited to his account, set apart for him, or otherwise made available so that he may draw upon it at any time, or so that he could have drawn upon it during the taxable year if notice of intention to withdraw had been given. However, income is not constructively received if the taxpayer’s control of its receipt is subject to substantial limitations or restrictions.

For a discretionary fund to constitute taxable income to a minister, it is essential that the minister have the authority to “draw upon it at any time” for his or her own personal use. This means that the fund was established without any express prohibition against personal distributions. On the other hand, if a discretionary fund is set up by a board resolution that absolutely prohibits any distribution of the fund for the minister’s personal use, then the constructive receipt rule is avoided. In the words of the regulation, “income is not constructively received if the taxpayer’s control of its receipt is subject to substantial limitations or restrictions.” Accordingly, in order to avoid the reporting of the entire discretionary fund as taxable income to the minister, it is essential that the fund be established by means of a board or congregational resolution that absolutely prohibits any use of the fund by the minister for personal purposes. Further, the resolution should specify that the fund may be distributed by the minister only for needs or projects that are consistent with the church’s exempt purposes (as set forth in the church’s charter). For accountability purposes, a member of the church board should review all distributions from the discretionary fund to be sure that these requirements are met.

▣ Recommended Resources.

For more detailed information about tax law and discretionary funds, see chapter 4, section B.I 3, in the *Church & Clergy Tax Guide*.

18. SEVERANCE PAY. Many churches have entered into severance pay arrangements with a pastor or other staff member. Such arrangements can occur when a pastor or staff member is dismissed, retires, or voluntarily resigns. Church treasurers must determine whether severance pay is taxable so that it can be properly reported (on a W-2 and

the church's 941 forms). Also, taxes must be withheld from severance pay that is paid to nonminister employees (and ministers who have elected voluntary withholding). Failure to properly report severance pay can result in substantial penalties for both a church and the recipient.

In most cases severance pay represents taxable income to the recipient. There is one exception that will apply in some cases. The tax code excludes from taxable income “the amount of any damages received (whether by suit or agreement and whether as lump sums or as periodic payments) *on account of personal injuries or sickness*.” According to this provision, severance pay that is intended to settle personal injury claims may be nontaxable. The words “personal injuries” are defined broadly by the IRS and the courts, and include potential or threatened lawsuits based on discrimination and harassment.

>Key point< The Tax Court has noted that “payments for terminating and canceling employment contracts are not payments for personal injuries.”

>Key point< The tax code specifies that the term “personal injury” does not include emotional distress.

Here are some factors to consider (based on actual cases) in deciding whether a severance payment made to a former worker represents taxable compensation or nontaxable damages in settlement of a personal injury claim: (1) An amount paid to a former employee “to reward her for her past services and to make her severance as amicable as possible” is taxable compensation. (2) An amount paid to a former employee under a severance agreement that contains no reference to a specific discrimination or other personal injury claim is taxable compensation. (3) If an employer pays a former employee severance pay, and reports the severance pay on a W-2 (or 1099), this is strong evidence that the amount represents taxable compensation. (4) If an employer continues one or more employee benefits (such as health insurance) as part of a severance agreement, this suggests that any amount payable under the agreement represents taxable compensation. (5) If an employer withholds taxes from amounts paid under a severance agreement, this “is a significant factor” in classifying the payments as taxable income. Of course, this factor will not be relevant in the case of ministers whose wages are not subject to withholding (unless they elect voluntary withholding). (6) Referring to a payment as “severance pay” indicates that it is taxable compensation rather than nontaxable damages in settlement of a personal injury claim. (7) Severance pay based on a former employee's salary (such as one year's salary) is more likely to be viewed as taxable compensation rather than nontaxable damages in settlement of a personal injury claim. (8) To be nontaxable, severance pay must represent “damages” received in settlement of a personal injury claim. The IRS has noted that this language requires more than a settlement agreement in which a former employee “waives” any discrimination or other personal injury claims he or she may have against an employer. If the employee “never filed a lawsuit or any other type of claim against [the employer] ... the payment cannot be characterized as damages for personal injuries” since “there is no indication that personal injuries actually exist.”

>Key point< Section 409A of the tax code imposes strict requirements on most nonqualified deferred compensation plans (NQDPs). In 2007 the IRS published final regulations interpreting section 409A. The final regulations define an NQDP broadly, to include any plan that provides for the deferral of compensation. This definition is broad enough to include severance agreements and many other kinds of church compensation arrangements. Any church or other organization that is considering a severance agreement with a current employee (or any other arrangement that defers compensation to a future year) should contact an attorney to have the arrangement reviewed to ensure compliance with both section 409A and the final regulations. Such a review will protect against the substantial penalties the IRS can assess for noncompliance. It also will help clarify whether a deferred compensation arrangement is a viable option in light of the limitations imposed by section 409A and the final regulations.

▣ Recommended Resources.

For more detailed information about tax law and severance pay, see chapter 8, section B.17, in the *Church & Clergy Tax Guide*.

19. INCOME “SPLITTING.” Some ministers have attempted to “split” their church income with their spouse. This often is done to qualify the spouse for Social Security or other benefits or to avoid the Social Security “annual earnings test” (which reduces Social Security benefits to retired workers who are under “full retirement age” who earn more than an amount prescribed by law). For income splitting arrangements to work, the courts have required proof that the spouse is in fact an employee of the church. This means that the spouse performs meaningful services on behalf of the church. The courts have pointed to a number of factors indicating that a spouse is *not* an employee: (1) The spouse did not receive a paycheck. (2) The spouse was not employed elsewhere. (3) The spouse’s “compensation” was designed to provide a tax benefit (such as an IRA contribution), and lacked any economic reality. (4) Neither the church nor the minister documented any of the services the spouse performed. (5) Neither the church nor the minister could explain how the spouse’s “salary” was determined. (6) There was no employment contract between the church and the minister’s spouse. (7) No taxes were withheld from the spouse’s “salary.” (8) The spouse’s income was not reported on the church’s employment tax returns (Forms 941). (9) There was no evidence that wages were actually paid to the spouse, or that any employment contract existed, or that the spouse was treated as an employee. ;

The courts generally have been skeptical of attempts by taxpayers to shift income to a spouse. The message is clear—ministers should not attempt to obtain tax benefits by shifting income to a spouse unless there is economic reality to the arrangement.

▣ **Recommended Resources.**

For more detailed information about tax law and income “splitting,” see chapter 4, section H, in the *Church & Clergy Tax Guide*.

COMPENSATION CHECKLIST FOR 2009

ITEM	RECOMMENDATION
SALARY	<ul style="list-style-type: none"> ■ avoid unreasonable compensation ■ avoid use of salary reductions that are not recognized by federal tax law
HOUSING ALLOWANCE	<ul style="list-style-type: none"> ■ for ministers who own or rent their home, designate a portion of their compensation as a housing allowance prior to December 31 for the next year ■ for ministers who live in a church-owned parsonage, designate a portion of their compensation as a parsonage allowance (if they will incur any housing expenses) prior to December 31 for the next year
EQUITY ALLOWANCE	<ul style="list-style-type: none"> ■ consider contributing to a tax-sheltered investment (such as a retirement fund) for ministers who live in church-owned parsonage, to compensate for their inability to accumulate equity
ACCOUNTABLE BUSINESS EXPENSE REIMBURSEMENT ARRANGEMENT	<ul style="list-style-type: none"> ■ adopt an accountable business expense reimbursement arrangement by reimbursing only those business expenses that are adequately substantiated, and by requiring any excess reimbursements to be returned
TRAVEL EXPENSES OF A SPOUSE	<ul style="list-style-type: none"> ■ reimburse a spouse's travel expenses incurred in accompanying a minister or lay employee on a business trip if the spouse's presence serves a legitimate business purpose and the expenses are duly substantiated (if these requirements are not met, then the church's reimbursements represent taxable income to the minister or lay employee)
CHURCH-OWNED VEHICLES	<ul style="list-style-type: none"> ■ avoid allowing minister or lay employee unrestricted personal use of a church-owned car (such usage must be valued and reported as taxable income) ■ consider adopting a policy limiting the use of the car to business purposes and requiring it to be kept on church property (this avoids most recordkeeping requirements and does not result in any income to the minister) ■ an alternative is to limit use of the car to business purposes except for commuting to and from work (if the commuting is required for security reasons); each round trip commute represents \$3 of reportable income
SELF-EMPLOYMENT TAX PAID BY CHURCH	<ul style="list-style-type: none"> ■ all ministers are self-employed for Social Security purposes with respect to their church work; this means they pay the self-employment tax rather than FICA taxes ■ some churches pay a portion of a minister's self-employment tax (as they pay a portion of a nonminister employee's FICA taxes), such payments represent taxable income ■ nonminister employees of churches that waived payment of FICA taxes by filing a timely Form 8274 are treated as self-employed for Social Security purposes—churches may want to pay a portion of the self-employment taxes owed by these workers if they do so for ministers

COMPENSATION CHECKLIST FOR 2009

ITEM	RECOMMENDATION
INSURANCE	<ul style="list-style-type: none"> ■ consider paying health insurance premiums for ministers and lay employees (a tax-free fringe benefit for employees) ■ consider paying premiums for up to \$50,000 of group term life insurance (a tax-free fringe benefit for employees)
RETIREMENT ACCOUNTS	<ul style="list-style-type: none"> ■ consider contributing toward a tax-sheltered retirement plan
WORKS MADE FOR HIRE	<ul style="list-style-type: none"> ■ urge staff members not to write books and articles in the scope of their employment
QUALIFIED TUITION REDUCTIONS	<ul style="list-style-type: none"> ■ consider tuition discounts for ministers and lay employees whose children attend church-operated schools or preschools (they may be a tax-free fringe benefit)
LOANS TO MINISTERS	<ul style="list-style-type: none"> ■ avoid making any low or no interest loan to ministers ■ avoid making any loan to ministers at market rates unless permitted by state nonprofit corporation law
VOLUNTARY WITHHOLDING	<ul style="list-style-type: none"> ■ ministers and lay workers who report their income taxes as employees should consider entering into a voluntary withholding arrangement with the church (can avoid the quarterly estimated tax procedure); be sure to provide for the withholding of self-employment taxes too, but classify these extra withholdings as additional income taxes
SPECIAL OCCASION GIFTS	<ul style="list-style-type: none"> ■ special occasion gifts to ministers and lay employees that are processed through the church's books, and for which contribution credit is given to donors, are taxable income to the minister or lay employee
BARGAIN SALES	<ul style="list-style-type: none"> ■ any property sold to a minister or lay employee at less than fair market value will result in taxable income (the amount by which the fair market value exceeds the sales price)
DIRECTOR IMMUNITY	<ul style="list-style-type: none"> ■ consider adopting a board resolution certifying that all church board members, including the senior minister, serve without compensation (this may qualify the minister for the limited immunity the law provides to uncompensated directors of nonprofit organizations)
DISCRETIONARY FUNDS	<ul style="list-style-type: none"> ■ avoid them unless (1) the minister cannot use the fund for his or her own personal use, (2) the fund may be distributed only for purposes consistent with the church's exempt purposes, and (3) a board member reviews all distributions to ensure compliance with these limits
SEVERANCE PAY	<ul style="list-style-type: none"> ■ severance pay is perfectly appropriate, but be sure that it is reported as additional taxable income unless it represents payment <i>on account of personal injuries or sickness</i>
INCOME "SPLITTING"	<ul style="list-style-type: none"> ■ do not attempt to shift a portion of a minister's compensation to his or her spouse for tax savings purposes, unless there is "economic reality" to the arrangement (the spouse performs services that otherwise would be compensated, and receives a reasonable rate of compensation)

APPENDIX

Regions by State

PACIFIC

Alaska
California
Hawaii
Oregon
Washington

MOUNTAIN

Arizona
Colorado
Idaho
Montana
Nevada
New Mexico
Utah
Wyoming

WEST NORTH CENTRAL

Iowa
Kansas
Minnesota
Missouri
Nebraska
North Dakota
South Dakota

WEST SOUTH CENTRAL

Arkansas
Louisiana
Oklahoma
Texas

EAST NORTH CENTRAL

Illinois
Indiana
Michigan
Ohio
Wisconsin

EAST SOUTH CENTRAL

Alabama
Kentucky
Mississippi
Tennessee

MIDDLE ATLANTIC

New Jersey
New York
Pennsylvania

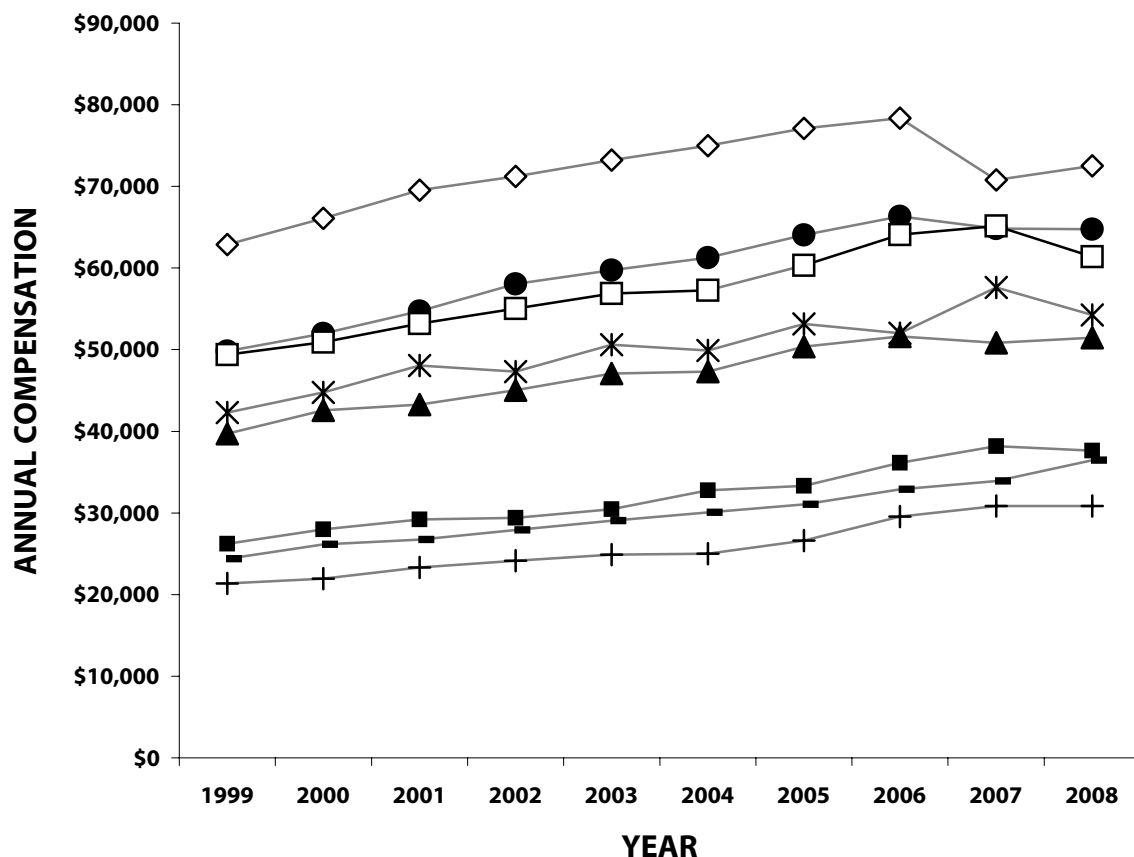
NEW ENGLAND

Connecticut
Maine
Massachusetts
New Hampshire
Rhode Island
Vermont

SOUTH ATLANTIC

Delaware
District of Columbia
Florida
Georgia
Maryland
North Carolina
South Carolina
Virginia
West Virginia

TEN YEAR COMPENSATION TREND FOR FULL-TIME CHURCH STAFF*



* Historical data is not available for Adult Ministry/Christian Education or Children's/Preschool Pastor/Director.

** Averages for Pastor include data for both Senior and Solo Pastors for comparison purposes.

*** The above trend is made available for your reference only. In addition to looking at this overall data, please refer to the detailed tables using your church's income, attendance, setting, region, and denomination as well as the person's education, gender, and years employed for guidance in compensating this position.

- ◇— **Senior/Solo Pastor****
- **Associate Pastor**
- ▲— **Youth Pastor/Director**
- **Music Pastor/Director**
- ✱— **Administrator**
- **Bookkeeper/Accountant**
- +— **Secretary/Administrative Assistant**
- **Custodian**