

**2009-2010 Guidelines for Pastors' Salaries – I, II, III, IV
Mennonite Church USA - Denominational Ministry**

Name of Pastor _____
Date _____

I. Pastoral Salary Base for 2009-2010 -- \$27,831

I. Salary Base \$27,831

II. Unit Value for Salary Adjustment - \$695

A. Experience Units Add one unit for each year of accumulated pastoral experience for years 1-20. Add one-half unit for each year for years 21-30. Related experience may be allowed for at the discretion of the congregation, normally one unit for every two years experience.
Maximum experience units - 25 # _____

A. Experience Value \$ _____

B. Education Units The basic principle is to add one unit for each full year of accumulated college, seminary, S/CPE, and/or other related education. The exception to the rule is for an undergraduate pastoral ministry degree which allows one additional unit.
Maximum education units - 8 # _____

B. Education Value \$ _____

Units for Under-graduate education:

- AA – 2
- AA in Pastoral Min. – 3
- BA, BS, BTh – 4

Units for Graduate education:

- MA in theological studies - 6
- MDiv, BD - 7
- Add one salary unit for DMin, MTh, MA, PhD, ThD, or four terms of S/CPE

C. Responsibility Units Add units according to the following chart for levels of responsibility. Maximum responsibility units - 6 # _____

C. Responsibility Value \$ _____

Attendance Average	1-99	100-199	200-399	400 +
Solo Pastor	1	2	3	5
Co-pastor				
Lead Pastor of a team	2	3	4	6
Associate Pastor	1	1	1	2
Church Planter	2	3	3	3

D. Geographical Units. Add 1-15 units related to effective buying income. This is an item for local determination. See interpretative comments for additional assistance.
Maximum geographical units - 15 # _____

D. Geographical Value \$ _____

E. Optional Other Units. (See interpretive comments) # _____

E. Optional other units \$ _____

Total Number of Units _____

II. Total Unit Value \$ _____
(A + B + C + D + E)

Salary Subtotal \$ _____
(I. + II.)

_____ % of full-time equivalent (FTE)
(for part-time persons only) \$ _____

III. Self-Employment Tax Adjustment

Recognizing that the pastor is self-employed for purposes of Social Security, some congregations choose to add to the salary an amount equal to half the self-employment tax.

III. Self-Employment Adjustment \$ _____

Add 7.65% of the salary subtotal.

Total Base Salary \$ _____
(I. + II. + III)

IV. Housing Adjustments

A. Parsonage If parsonage is provided, you will need to deduct an appropriate percentage from Total Base Salary; this amount can be determined by local rental value of parsonage or no more than 25% of Total Base Salary.

B. Housing Equity If housing equity fund is provided alongside of a parsonage, indicate an amount here. Suggested amounts to be considered might be 5% of Total Base Salary or 2% of assessed parsonage value.

Total Base Salary \$ _____
(From previous page)

A. Subtract for Parsonage \$ _____

B. Add for Housing Equity \$ _____

IV. Housing Adjustments \$ _____
(- A and +B)

Income after Housing Adjustments \$ _____
(I+ II +III +/- IV)

Housing Allowance Designation
\$ _____