



# EPISCOPAL CHURCH IN CONNECTICUT

PARTICIPATING IN GOD'S MISSION

## Clergy Compensation Resolution

**Submitted by:** The Mission Council

RESOLVED, that the 239th Convention of the Episcopal Diocese of Connecticut adopt the following:

### **2024 Minimum Salary Schedule (For all stipendiary clergy including transitional deacons)**

The following schedule (w/comparisons from 2021 forward) was ratified by ECCT's Mission Council at its September 28, 2023, meeting for subsequent presentation to our Annual Convention on October 27, 2023, for its approval. If the proposed changes are approved by Convention, they should be reflected in parish budgets.

---

#### FULL-TIME CLERGY – MINIMUM CASH SALARY

	2021	2022	2023	<u>2024</u>
% increase	1.68%	3.65%	7.10%	<b>3.05%</b>
Transitional Deacons/ Priests first full year	\$37,768.00	\$39,147.00	\$41,926.00	<b>\$43,205.00</b>
Full-time Assistants ordained ≥ one year	\$40,467.00	\$41,944.00	\$44,922.00	<b>\$46,294.00</b>
Rector / Priest-in-charge	\$45,833.00	\$47,506.00	\$50,879.00	<b>\$52,431.00</b>
Increment for each year of ordination up to 20 years	\$811.00	\$840.00	\$900.00	<b>\$927.00</b>
Minimum for 20 years of ordination	\$62,100.00	\$64,367.00	\$68,937.00	<b>\$71,040.00</b>
Continuing Education	\$1,850.00	\$1,850.00	\$1,850.00	<b>\$1,850.00</b>




---

MINIMUM COMPENSATION FORMULA FOR PART-TIME CLERGY

	<u>Minimum Cash Salary</u>	<u>Continuing Education</u>	<u>SSA (Social Security Allowance)</u>	<u>Housing/Utilities Allowance</u>	<u>Medical, Dental &amp; Life Insurance</u>	<u>Pension</u>
3/4 time	75% of Full-time	100% of Full-time	Same formula as Full-time	75% of Full-time	100% dental & life premiums 85% - 100% medical premium	Same formula as Full-time
1/2 time	50% of Full-time	100% of Full-time	Same formula as Full-time	50% of Full-time	100% dental & life premiums 50% medical premium	Same formula as Full-time
Less than 1/2-time (8-19 hours/week)	\$18,970–36,044 (if retired, must be under the "work after retirement" earnings cap)	Negotiable  Minimum of \$463	Same formula as Full-time	Negotiable  (Not Required)	100% life premium  Others Negotiable	Same formula as Full-time  (Not applicable if clergy is retired)
Vocational Deacon	\$25 per month	\$1,850	N/A	N/A	N/A	Same formula as Full-time



---

PAID TIME OFF FOR ALL CLERGY (VACATION, HOLIDAY, CONTINUING EDUCATION AND SABBATICAL)

	<u>Vacation</u>	<u>Holiday</u>	<u>Sabbatical</u>	<u>Continuing Education</u>
Full-time	Five Weeks	12 paid Holidays / Leave days	3 month paid sabbatical option after 5 years	5 days
3/4 time	Five ¾-time weeks	12 paid Holidays / Leave days	Negotiable	5 days
1/2 time	Five ½-time weeks	12 paid Holidays / Leave days	Negotiable	5 days
Less than ½ time	Five Comparable Weeks (LOA)	N/A	N/A	Negotiable

---

ADDITIONAL COMPENSATION COMPONENTS AND REQUIREMENTS

**Less than Half-time Clergy:** Clergy employed at less than half time carry out the duties of a Rector/Priest in Charge as listed in church canons. The range of hours to work per week is determined by what the parish can afford and negotiations between the vestry and priest and is spelled out in the Letter of Agreement. The minimum for a less than half-time Priest in Charge is 8-12 hours per week (1/4 time) and the maximum is 19 hours.

**First Year of Ordination:** The first full-year rate is for the first year following ordination to the Diaconate. Beyond that first year, the rate used should be under the category of full-time assistant or Priest-in-Charge as appropriate.

**Incremental Increase:** An incremental step in minimum salary for each year of ordination applies to all clergy except for Transitional Deacons and Priests during the first year of ordination. Rather than prorating the increase for the exact date of ordination, it is recommended that the incremental step be paid as of January 1st for the entire calendar year after the year of ordination. For example, if someone is ordained to the diaconate in 2023, the higher salary rate applies beginning January 1, 2024.

**Cash Salary:** Compensation including bonuses and the Social Security Allowance (SSA) and excluding any reimbursement allowances and other professional fees. If your priest has participated in a tax-sheltered annuity/salary (403b/401k) deferment plan, for pension purposes, assessments are still based on the original, unreduced cash salary.



**Housing and Utilities:** Compensation packages for clergy working half-time (20 hours) or more should include housing and utilities (i.e., church-owned housing or suitable housing allowance for clergy-owned or rented housing). A housing allowance will be determined in conjunction with diocesan staff based on housing costs in the parish community and the clergy's full-time equivalent status. If the parish provides housing, the parish must pay 100% of utilities, which include oil/gas, electric, sewer/water, garbage/recycling, and basic cable, telephone, and internet.

**Social Security Allowance (SSA):** 2023 Estimated SE and Medicare tax rate is 15.3% on the first \$136,800 and 2.9% on earnings beyond that threshold.

For Clergy Who Receive	Factor
Church-provided Housing with no HEA	.1355 (Cash Salary + Utilities)
Pay Housing allowance	.1011 (Cash Salary + Housing + Utilities)
Church- provided Housing and HEA	.1415 (Cash Salary + Utilities)

To determine the Medicare tax obligation for total compensation packages over \$136,800, multiply the amount of compensation over \$136,800 by 1.74% (again, 60% of 2.9% as described above) to compute the amount that should be added to the calculation from the factors above to determine the total Social Security Allowance.

**Housing Equity Allowance:** Clergy who have completed five full years of ministry following ordination (Diaconate) and who live in church provided housing are eligible for a Housing Equity Allowance (HEA). HEA should be included in the cash salary portion of compensation when reporting to the Pension Fund. The standard allowance factors are a minimum requirement – there is no prohibition of an enhancement to the minimum allowances.

- Clergy who are provided housing by the church or employing agency are entitled to a Housing Equity Allowance (HEA) equal to 3.9% of their compensation.
- For parishes that provide housing,  $HEA = 0.039 \times [\text{Cash Salary} + \text{SSA} + \text{Utilities}]$
- Clergy who has not completed five years of ministry following ordination are not eligible for Housing Equity Allowance.

**Professional Expenses:** Parishes should provide an annual professional expense allowance for reimbursement of documented expenses according to a Vestry-approved accountable plan. Travel in support of church business should be reimbursed at the IRS mileage rate, which is \$0.625 per mile for 2022. Updated mileage rates can be found on the [IRS Standard Mileage](#).

**Continuing Education:** The Continuing Education amount for 2024 is \$1,850.00 as reimbursement for clergy working half-time or more for continuing education and for a contribution toward the



expense of the annual clergy conference. A week of continuing education time away from the parish (not counting a Sunday) is part of this allowance for full-time clergy.

*Group Life, Medical & Dental (GLMD) Insurance:* Health plan selection and specification of coverage (e.g., single person, two persons, family) is left to the sole discretion of the employee. Parishes must contribute at least 85% of the cost of medical insurance premium for clergy or lay employees regularly scheduled to work 1,500 hours or more per year. If parishes have been paying 100%, they are encouraged to phase in employee contributions. Premiums for dental coverage for clergy working half-time or more must be paid 100% by the employer. Premiums for life insurance coverage for all clergy must be paid 100% by the employer. Minimum medical insurance contributions for part-time clergy are based upon the part-time guidelines. Full eligibility guidelines can be found in [The Commons Companion](#).

*Vocational Deacons:* Each Episcopal organization with a serving deacon must pay \$25 (twenty-five) a month to their deacon as remuneration, and each such organization must also make the required contribution to the Church Pension Fund for the benefit of the deacon. Vocational Deacons receive travel/expense allowance and continuing education. When deacons are employed in stipendiary positions in the Episcopal Church or in qualified Episcopal Church agencies, assessments must be paid by the employing church/agency to the Church Pension Fund (CPF) in accordance with the CPF formulae and regulations for ordained clergy.

### **Explanation:**

As directed by the vote of the Annual Convention, The Mission Council has provided a minimum base for clergy compensation. The annual increment for years of ordination and the Cost of Living (COLA) is established by this action and becomes the minimum base for clergy compensation in parishes. Periodic parity adjustments are made as well.

### **How does this resolution further God's mission of restoration and reconciliation with all of creation:**

This resolution proposes a minimum compensation level for clergy within the Episcopal Church in Connecticut to enable them to devote their time and energy in leading others in God's ministry of restoration and reconciliation with all of creation.

### **Statement of Requirements to implement the resolution:**

The action of the 2023 convention sets this schedule as the standard for all parishes. There is no extra cost other than the effect of the compensation placement at each parish unit and the compliance discussions between parishes and the Bishop's office that periodically take place. The funding of those latter interventions is within the confines of the annual operating budget of the Episcopal Church in Connecticut.