



EPISCOPAL CHURCH IN CONNECTICUT

PARTICIPATING IN GOD'S MISSION

Clergy Compensation Resolution

Submitted by: The Mission Council

2026 Minimum Salary Schedule (For all stipendiary clergy, including transitional deacons)

The following schedule (with comparisons from 2022 forward) was ratified by the ECCT's Mission Council at its meeting on September 6, 2025, for subsequent presentation to our Annual Convention on October 24, 2025, for approval. If the Convention approves the proposed changes, they should be reflected in parish budgets.

FULL-TIME CLERGY – MINIMUM CASH SALARY

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
% increase	3.65%	7.10%	3.05%	4.10%	3.25%
Transitional Deacons / Priests First Full year	\$39,147.00	\$41,926.00	\$43,205.00	\$44,976.41	\$46,438.14
Full-time Assistants ordained ≥ One year	\$41,944.00	\$44,922.00	\$46,294.00	\$48,192.05	\$49,758.29
Rector / Priest-in- Charge	\$47,506.00	\$50,879.00	\$52,431.00	\$54,580.67	\$56,354.54
Increment for each year of Ordination up to 20 years	\$840.00	\$900.00	\$927.00	\$965.01	\$996.37
Minimum for 20 years of Ordination	\$64,367.00	\$68,937.00	\$71,040.00	\$73,952.64	\$76,356.10
Continuing Education	\$1,850.00	\$1,850.00	\$1,850.00	\$1,850.00	\$1,850.00



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 & 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)	\$20,390 (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



PTO -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 $\frac{3}{4}$ -time weeks	12 paid Holidays / Leave days	Negotiable	5 days
1/2 time	Five $\frac{1}{2}$ -time weeks	12 paid Holidays / Leave days	Negotiable	5 days
Less than $\frac{1}{2}$ time	Five Comparable Weeks (LOA)	Negotiable	Negotiable	Negotiable

ADDITIONAL COMPENSATION COMPONENTS AND REQUIREMENTS

Less than Half-Time Clergy: Clergy employed at less than half-time who perform the duties of a Rector or Priest in Charge as outlined in church canons. The number of hours worked per week is determined by the parish's financial capacity and negotiations between the vestry and the priest, as specified in the Letter of Agreement. The minimum for a less-than-half-time Priest in Charge is 8 to 12 hours per week (quarter 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. This increment is prorated based on the agreed-upon hours of employment (e.g., clergy employed at 3/4-time will receive 3/4 of the full-time incremental increase).

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 the diocesan staff based on housing costs in the parish community and the clergy's full-time equivalent status. If the parish provides housing, it must pay 100% of the utilities, which include oil/gas, electricity, sewer/water, garbage/recycling, and basic cable, telephone, and internet services.

Social Security Allowance (SSA): 2024 Estimated SE and Medicare tax rate is 15.3% on the first \$168,600 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 exceeding \$168,600, multiply the amount over \$168,600 by 1.74% (which is 60% of 2.9%, as described above) to calculate the additional amount to be added to the previous factors when determining the total Social Security Allowance.



Housing Equity Allowance: Clergy who have completed five full years of ministry after ordination (Diaconate) and who reside 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 the minimum requirement; there is no restriction on enhancing 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 after ordination are not eligible for the Housing Equity Allowance.

Professional Expenses: Parishes should allocate an annual professional expense allowance to reimburse documented expenses in accordance with a Vestry-approved, accountable plan. Travel related to church businesses should be reimbursed at the IRS mileage rate, which is \$0.70 per mile for 2025. Updated mileage rates are available on the IRS Standard Mileage website <https://www.irs.gov/tax-professionals/standard-mileage-rates>

Continuing Education: The Continuing Education amount for 2026 is \$1,850.00, which serves as reimbursement for clergy working half-time or more on continuing education and as 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 coverage specification (e.g., single person, two persons, family) are left to the sole discretion of the employee. Parishes must contribute at least 85% of the cost of medical insurance premiums 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. The employer must pay 100% of the premiums for life insurance coverage for all clergy. Minimum medical insurance contributions for part-time clergy are based on the part-time guidelines. Complete eligibility guidelines can be found in [The Commons Companion](#).

Vocational Deacons: Each Episcopal organization with a serving deacon must pay \$25 (twenty-five) per month to their deacon as compensation, and each such organization must also make the required contribution to the Church Pension Fund for the deacon's benefit. Vocational Deacons are provided with travel and expense allowances and opportunities for continuing education. When deacons are employed in paid stipendiary positions within the Episcopal Church or in qualified Episcopal Church agencies, the employing church or agency must pay assessments to the Church Pension Fund (CPF) in accordance with the CPF's formulas 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 also made.

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 2025 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 these latter interventions is within the confines of the Episcopal Church in Connecticut's annual operating budget.