**2024 Minimum Salaries and Pension Calculations**

* Definitions of full time (100%), ¾ time, ½ time or ¼ time appointments are based exclusively on cash salary as reported on charge conference forms or Statements of Benefits
* Cash housing allowances or parsonage equivalents *are not* included in determining service time levels
* Cash housing allowances or parsonage equivalents (at 25% of cash salary) *are* included in calculating CRSP-DB pension credit and direct billing to local churches
* CRSP–DB billing rate is 11% of cash salary & housing/housing equivalent up to **2024 DAC** **($78,292);** CRSP-DC is 3% of cash salary & housing/housing equivalent; CPP is 3% of salary & housing/housing equivalent up to 2 times DAC; WOC Mutual of Omaha incremental life insurance of $50,000 for active clergy is $18.25/month.

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| **Full Member (elder/deacon)** | **Benefits** | **2024**  **Minimum** | **2024**  **Maximum** | ***2023***  ***Minimum*** |
| Full-time appointment | CRSP-DB/DC, CPP, Life Insurance | $46,512 | N/A | $45,600 |
| ¾ time | CRSP-DB/DC, CPP, Life Insurance | $34,884 | $46,511 | $34,200 |
| ½ time (unless pastor waives) | CRSP-DB/DC | $23,256 | $34,883 | $22,800 |
| ¼ time | None | $11,628 | $23,255 | $11,400 |

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| **Provisional/Associate Member (elder/deacon)** | **Benefits** | **2024**  **Minimum** | **2024**  **Maximum** | ***2023***  ***Minimum*** |
| Full-time appointment | CRSP-DB/DC, CPP, Life Insurance | $42,180 | N/A | $41,350 |
| ¾ time | CRSP-DB/DC, CPP, Life Insurance | $31,635 | $42,179 | $31,013 |
| ½ time (unless pastor waives) | CRSP-DB/DC | $21,090 | $31,634 | $20,675 |
| ¼ time | None | $10,545 | $21,089 | $10,338 |

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| **Licensed Local Pastors -**  **With Course of Study or**  **M. Div** | **Benefits** | **2024**  **Minimum** | **2024**  **Maximum** | ***2023***  ***Minimum*** |
| Full-time appointment | CRSP-DB/DC, CPP, Life Insurance | $40,680 | N/A | $39,875 |
| ¾ time (unless pastor waives) | CRSP-DB/DC | $30,510 | $40,679 | $29,906 |
| ½ time (unless pastor waives) | CRSP-DB/DC | $20,340 | $30,509 | $19,938 |
| ¼ time | None | $10,170 | $20,339 | $9,969 |

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| **Licensed Local Pastors** | **Benefits** | **2024**  **Minimum** | **2024**  **Maximum** | ***2023***  ***Minimum*** |
| Full-time appointment | CRSP-DB/DC, CPP, Life Insurance | $38,540 | N/A | $37,780 |
| ¾ time (unless pastor waives) | CRSP-DB/DC | $28,905 | $38,539 | $28,335 |
| ½ time (unless pastor waives) | CRSP-DB/DC | $19,270 | $28,904 | $18,890 |
| ¼ time | None | $9,635 | $19,269 | $9,445 |