

2021 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 2021 DAC **(\$74,199)**; CRSP-DC is 3% of cash salary & housing/housing equivalent; CPP is 3% of salary & housing/housing equivalent up to 2 times DAC; WOC incremental life insurance of \$50,000 for active clergy is \$18.25/month

Full Member (elder/deacon)	Benefits	2021 Minimum	2021 Maximum	2020 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$43,400	N/A	\$42,550
¾ time	CRSP-DB/DC, CPP, Life Insurance	\$32,550	\$43,399	\$31,913
½ time	CRSP-DB/DC	\$21,700	\$32,549	\$21,275
¼ time	None	\$10,850	\$21,699	\$10,638

Provisional/Associate Member (elder/deacon)	Benefits	2021 Minimum	2021 Maximum	2020 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$39,350	N/A	\$38,575
¾ time	CRSP-DB/DC, CPP, Life Insurance	\$29,513	\$39,349	\$28,931
½ time	CRSP-DB/DC	\$19,675	\$29,512	\$19,288
¼ time	None	\$9,838	\$19,674	\$9,644

Licensed Local Pastors- With Course of Study	Benefits	2021 Minimum	2021 Maximum	2020 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$37,950	N/A	\$37,200
¾ time	CRSP-DB/DC	\$28,463	\$37,949	\$27,900
½ time	CRSP-DB/DC	\$18,975	\$28,462	\$18,600
¼ time	None	9,488	\$18,974	\$9,300

Licensed Local Pastors	Benefits	2021 Minimum	2021 Maximum	2020 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$35,960	N/A	\$35,225
¾ time	CRSP-DB/DC	\$26,970	\$35,959	\$26,419
½ time	CRSP-DB/DC	\$17,980	\$26,969	\$17,613
¼ time	None	\$8,990	\$17,979	\$8,806

*pending approval at Annual Conference