

2023 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 2023 DAC **(\$76,211)**; 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

Full Member (elder/deacon)	Benefits	2023 Minimum	2023 Maximum	2022 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$45,600	N/A	\$44,270
¾ time	CRSP-DB/DC, CPP, Life Insurance	\$34,200	\$45,599	\$33,203
½ time	CRSP-DB/DC	\$22,800	\$34,199	\$22,135
¼ time	None	\$11,400	\$22,799	\$11,068

Provisional/Associate Member (elder/deacon)	Benefits	2023 Minimum	2023 Maximum	2022 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$41,350	N/A	\$40,140
¾ time	CRSP-DB/DC, CPP, Life Insurance	\$31,013	\$41,349	\$30,105
½ time	CRSP-DB/DC	\$20,675	\$31,012	\$20,070
¼ time	None	\$10,338	\$20,674	\$10,035

Licensed Local Pastors - With Course of Study or M. Div	Benefits	2023 Minimum	2023 Maximum	2022 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$39,875	N/A	\$38,710
¾ time	CRSP-DB/DC	\$29,906	\$39,874	\$29,033
½ time	CRSP-DB/DC	\$19,938	\$29,905	\$19,355
¼ time	None	\$9,969	\$19,937	\$9,678

Licensed Local Pastors	Benefits	2023 Minimum	2023 Maximum	2022 Minimum
Full-time appointment	CRSP-DB/DC, CPP, Life Insurance	\$37,780	N/A	\$36,680
¾ time	CRSP-DB/DC	\$28,335	\$37,779	\$27,510
½ time	CRSP-DB/DC	\$18,890	\$28,334	\$18,340
¼ time	None	\$9,445	\$18,889	\$9,170