

## 2026 Minimum Salaries and Pension/Retirement Calculations

**1. Appointment Time Classifications:** Appointment percentages (Full-time [100%], ¾ time, ½ time, ¼ time) are based solely on the **cash salary** reported on Charge Conference forms or Statements of Benefits. **Note:** Cash housing allowances or parsonage equivalents are **not** used to determine appointment time levels.

**2. Cash Housing Allowance and Parsonage Equivalents for COMPASS calculations:**

- Actual cash housing allowance, OR
- Parsonage equivalent of 35% of the cash salary.
- These amounts are **included in the COMPASS calculation** and are **direct billed** to local churches.

**3. COMPASS Billing Rate and Church Contributions -** The COMPASS billing rate is 9.5% of a clergy member’s pensionable pay (defined as cash salary plus cash housing allowance or parsonage equivalent). This rate covers the **Church’s contributions** to the clergy member’s COMPASS account, allocated as follows:

- A flat dollar amount of \$150
- 3% of pensionable pay
- 4% match of pensionable pay (**Note: Clergy contributing 4% or more will receive the full 4% match from the church. Clergy contributing less than 4% will receive a match equal to their actual contribution.**)

**4. Clergy Protection Plan (CPP):** CPP contributions are 3% of the salary and housing allowance/parsonage equivalent, up to 2 times the 2026 Denominational Average Compensation (DAC) of \$81,603.

**5. Life Insurance Coverage:** For active eligible clergy, WOC Mutual of Omaha provides \$50,000 in incremental life insurance coverage at a cost of \$18.25 per month.

Note: 3% increase approved by 2025 Annual Conference

Full Member (elder/deacon)	Benefits	2026 Minimum	2026 Maximum	2025 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$49,344	N/A	\$47,908
¾ time	COMPASS, CPP, Life Insurance	\$37,008	\$49,343	\$35,931
½ time	None*	\$24,672	\$37,007	\$23,954
¼ time	None*	\$12,336	\$24,671	\$11,977
Provisional/Associate Member (elder/deacon)	Benefits	2026 Minimum	2026 Maximum	2025 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$44,748	N/A	\$43,448
¾ time	COMPASS, CPP, Life Insurance	\$33,561	\$44,747	\$32,586
½ time	None*	\$22,374	\$33,560	\$21,724
¼ time	None*	\$11,187	\$22,373	\$10,862
Licensed Local Pastors - With Course of Study or M. Div	Benefits	2026 Minimum	2026 Maximum	2025 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$43,156	N/A	\$41,900
¾ time	COMPASS	\$32,367	\$43,155	\$31,425
½ time	None*	\$21,578	\$32,366	\$20,950
¼ time	None*	\$10,789	\$21,577	\$10,475
Licensed Local Pastors	Benefits	2026 Minimum	2026 Maximum	2025 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$40,884	N/A	\$39,696
¾ time	COMPASS	\$30,663	\$40,883	\$29,772
½ time	None*	\$20,442	\$30,662	\$19,848
¼ time	None*	\$10,221	\$20,441	\$9,924

\* Clergy not eligible for COMPASS who are appointed at ¼-time or ½-time may still contribute to the UMPIP retirement plan. Refer to Church’s Adoption Agreement for details and eligibility.