

2027 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) contributions are set at 3% of salary plus housing allowance or parsonage equivalent, capped at two times the 2027 Denominational Average Compensation (DAC) of \$83,235.00.

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: 2027 Compensation Increases by Membership and Appointment Approved by the 2026 Annual Conference

Full Member (elder/deacon)	Benefits	2027 Minimum	2027 Maximum	2026 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$50,988	N/A	\$49,344
¾ time	COMPASS, CPP, Life Insurance	\$38,241	\$50,987	\$37,008
½ time	None*	\$25,494	\$38,240	\$24,672
¼ time	None*	\$12,747	\$25,493	\$12,336
Provisional/Associate Member (elder/deacon)	Benefits	2027 Minimum	2027 Maximum	2026 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$46,248	N/A	\$44,748
¾ time	COMPASS, CPP, Life Insurance	\$34,686	\$46,247	\$33,561
½ time	None*	\$23,124	\$34,685	\$22,374
¼ time	None*	\$11,562	\$23,123	\$11,187
Licensed Local Pastors - With Course of Study or M.Div	Benefits	2027 Minimum	2027 Maximum	2026 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$44,602	N/A	\$43,156
¾ time	COMPASS	\$33,452	\$44,601	\$32,367
½ time	None*	\$22,301	\$33,451	\$21,578
¼ time	None*	\$11,151	\$22,300	\$10,789
Licensed Local Pastors	Benefits	2027 Minimum	2027 Maximum	2026 Minimum
Full-time appointment	COMPASS, CPP, Life Insurance	\$44,524	N/A	\$40,884
¾ time	COMPASS	\$33,393	\$44,523	\$30,663
½ time	None*	\$22,262	\$33,392	\$20,442
¼ time	None*	\$11,131	\$22,261	\$10,221

* 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.