

**RECOMMENDED CLERGY SALARY RANGES:**

<b>SIZE</b>	<b>ASA</b>	<b>SALARY RANGE</b>	
Family	0-75	\$ 43,000	\$ 64,500
Pastoral	75-140	\$ 53,000	\$ 79,500
Transitional	140-225	\$ 66,000	\$ 99,000
Program	225-399	\$ 78,000	\$ 117,000
Resource	400+	\$ 90,000	\$ 135,000

For 2014 we will start using the CPG classifications for church “size” based on Average Sunday Attendance (ASA). The salary range for our smallest churches (Family) was increased ~ 2.4% for 2014. Otherwise, the same principles apply:

- All ¼, ½, ¾ time positions are calculated as a % of the relative full-time position shown above.
- Curate salary ranges are equal to rates for Family size Parishes.
- Salaries for Associates or Assistants are dependent on a number of unique factors and should be determined in consultation with the Canon for Mission & Ministry, Julie Cicora.
- Salary ranges include housing allowance but DO NOT include payments made for self-employment taxes (SECA), pension contributions, health benefits or reimbursement for expenses or professional development (please see example below):

**Example:**

<b>Pastoral size church hires new priest @</b>		<b>\$ 60,000</b>	
Housing - Cash Allowance	\$ 12,000		
Cash Salary	\$ 48,000		
<b>Total Salary:</b>	<b>\$ 60,000</b>		
SECA	15.3%	<b>\$ 9,180</b>	
Total Assessable Comp. (TAC)	\$ 69,180		
Pension, Life & Dis. Ins. (CPG)	18.0%	<b>\$ 12,452</b>	
<b>Other Benefits:</b>			
Contribution to Medical Ins.		<b>\$ 11,000</b>	<i>Average subsidy</i>
Contribution to Dental Ins.		<b>\$ -</b>	<i>Diocesan paid</i>
<b>Reimbursable Expenses:</b>			
Business Expenses		<b>\$ 1,200</b>	
Professional Development		<b>\$ 500</b>	
<b>TOTAL BUDGET:</b>		<b>\$ 94,332</b>	

- When a rectory is provided as part of the clergy compensation package, the parish must obtain an estimate of fair market rental value for the property and then reduce the salary provided by that amount.

**IRS MILEAGE RATES:**

The current IRS standard mileage rate is 56.5 cents per mile. We will communicate any changes as soon as they are announced.

**SUPPLY CLERGY RATES:**

- One Saturday or Sunday main Eucharist \$150
- Two Saturday or Sunday main Eucharist \$175
- Three main Eucharist services \$200
- Mid-week other than main Eucharist \$ 85

In addition, supply clergy should be reimbursed for mileage from home to the church and back at the IRS standard mileage rate.

**RECOMMENDED WAGES FOR LAY PARISH EMPLOYEES:**

The chart below provides pay ranges that are appropriate for our Diocese. Depending on the job expectations (Level I – III) education, skills, experience, geographic differences in the cost of living and level of benefits provided - individual compensation will vary substantially.

- The wage rates below DO NOT include required benefits such as medical and pension for employees scheduled to work a minimum of 1,000 hours annually.
- Lay employees may also take advantage of Flexible Spending Accounts and Dental plans administered by the Diocese.

<i>Hourly Wage Range:</i>		<b>Low</b>	<b>Mid-point</b>	<b>High</b>
<b>Administrative Staff</b>	L-I	\$ 11.00	\$ 15.00	\$ 19.00
	L-II	\$ 13.00	\$ 17.50	\$ 22.00
	L-III	\$ 15.00	\$ 20.00	\$ 25.00
<b>Maintenance Staff (Sextons)</b>	L-I	\$ 10.00	\$ 13.50	\$ 17.00
	L-II	\$ 12.00	\$ 16.00	\$ 20.00
	L-III	\$ 14.00	\$ 18.50	\$ 23.00
<b>Musician</b>		\$ 12.00	\$ 23.00	\$ 34.00

Substitute Organists: \$95.00 - \$125.00 per Sunday

**MEDICAL INSURANCE SUBSIDY:**

The minimum recommended subsidies for full-time employees (both clergy & lay) in 2014 are noted below:

	<b>Single</b>	<b>Two Person</b>	<b>Family -- no spouse</b>	<b>Family</b>
<b>Monthly</b>	\$497	\$994	\$893	\$1,390
<b>Annual</b>	\$5,964	\$11,928	\$10,716	\$16,680

Medical insurance subsidies must be provided to employees scheduled to work a minimum of 1,000 hours annually, but may be pro-rated for part-time employees, based on the full time subsidies shown above. Increasing benefits above the pro-rated amount is at the discretion of the Parish.

The cost sharing for medical insurance should be the same for lay and clergy employees. This cost sharing parity is also an IRS requirement in order to utilize the Small Business Healthcare Tax Credit.

#### **FLEXIBLE SPENDING ACCOUNTS (FSA):**

For 2014, the annual maximum employee contribution to an FSA account is limited to \$2,500.00 plus the annual CPI adjustment (TBD).

#### **DISABILITY INSURANCE:**

The Church Pension Fund provides short term disability coverage (up to 12 months) for all clergy for whom pension assessments (currently 18%) are paid. If a priest is not canonically resident in a diocese of the Episcopal Church, and the Church Pension Fund therefore cannot receive pension assessments for that person, the congregation is required to purchase the same coverage as that provided by the Church Pension Fund.

Clergy are also exempt from mandatory New York State Disability Insurance (NYSDI). Therefore, there is no need for parishes to pay for NYSDI on behalf of clergy that are already covered through their Church Pension Fund assessments. All other parish staff must be covered by NYSDI.

In addition, ALL clergy and lay staff should consider their individual need for additional short and long term disability coverage as part of their personal financial planning.