

Salary is calculated to reflect IRS requirements for clergy tax filing. Housing Allowance is arbitrary and should be set by the church governing board each year prior to January 1, in accordance with clergy's anticipated household expenses for the coming year.

Social Security offset (reimbursement) is calculated by adding Cash Base + Housing.

Clergy Compensation Minimum Guidelines 2021								
Years of Experience	1% Increase	Membership Size						
		1-100	101-200	201-300	301-400	401-500	501-600	601+
0-5	Total	\$54,153	\$56,639	\$59,121	\$61,607	\$64,089	\$66,573	\$69,060
	Cash Base	\$38,696	\$40,472	\$42,246	\$44,022	\$45,796	\$47,571	\$49,348
	Housing	\$11,609	\$12,142	\$12,674	\$13,207	\$13,739	\$14,271	\$14,804
	SS	\$3,848	\$4,025	\$4,201	\$4,378	\$4,554	\$4,731	\$4,908
6-10	Total	\$61,605	\$64,089	\$66,573	\$69,060	\$71,541	\$74,028	\$76,509
	Cash Base	\$44,021	\$45,796	\$47,571	\$49,348	\$51,121	\$52,898	\$54,671
	Housing	\$13,206	\$13,739	\$14,271	\$14,804	\$15,336	\$15,869	\$16,401
	SS	\$4,378	\$4,554	\$4,731	\$4,908	\$5,084	\$5,261	\$5,437
11-15	Total	\$69,060	\$71,541	\$74,028	\$76,509	\$78,995	\$81,477	\$83,964
	Cash Base	\$49,348	\$51,121	\$52,898	\$54,671	\$56,447	\$58,221	\$59,998
	Housing	\$14,804	\$15,336	\$15,869	\$16,401	\$16,934	\$17,466	\$17,999
	SS	\$4,908	\$5,084	\$5,261	\$5,437	\$5,614	\$5,790	\$5,967
16-20	Total	\$76,509	\$78,995	\$81,477	\$83,964	\$86,448	\$88,932	\$91,416
	Cash Base	\$54,671	\$56,447	\$58,221	\$59,998	\$61,773	\$63,548	\$65,323
	Housing	\$16,401	\$16,934	\$17,466	\$17,999	\$18,532	\$19,064	\$19,597
	SS	\$5,437	\$5,614	\$5,790	\$5,967	\$6,143	\$6,320	\$6,496

21+	Total	\$83,964	\$86,448	\$88,932	\$91,416	\$93,899	\$96,383	\$98,867
	Cash Base	\$59,998	\$61,773	\$63,548	\$65,323	\$67,097	\$68,872	\$70,647
	Housing	\$17,999	\$18,532	\$19,064	\$19,597	\$20,129	\$20,662	\$21,194
	SS	\$5,967	\$6,143	\$6,320	\$6,496	\$6,673	\$6,849	\$7,026