TOTAL COMPENSATION REVIEW TASK GROUP FINAL REPORT

Origin: Total Compensation Review Task Group

In November 2023 the Executive of the General Council established a Total Compensation Review Task Group to look at compensation practices through lenses of equitableness, adequacy, and sustainability, reporting to the 45th General Council in 2025.

This task group has, in addition to extensive research and payroll and equity data analysis, held consultations with church treasurers and ministry personnel (a total of approximately 246 participants in the online consultations) and surveyed both groups (a total of 780 respondents) with questions of sustainability, adequacy, and annual adjustment. Focus groups to test responses to specific models being explored by the task group were held in November 2024. There was a total of 40 participants. The task group met with staff of the Indigenous Ministries and Justice unit and Office of Vocation, members of the Indigenous Mission Support Working Group, Pastoral Relations Ministers, Human Resources staff, Program Coordinator for Ministry Personnel Vitality, and present and past Leadership and Development Leads. Over 1,100 ministry personnel, church members and staff provided input to this work. The task group is grateful for the time and careful thought that these people brought to this work.

In November 2024, the Executive of the General Council received an interim report on findings and a number of concepts being considered. The Executive's sense was that the data suggested that the current model is working relatively efficiently and effectively, with limited inequities evident, thus major changes to the current compensation practices were not warranted at a time when the church is navigating other major challenges and changes. The task group then focused on refinements to the current practices and identifying areas for further consideration and study.

Summary of conclusions from data, research and consultations:

- Ministry is a unique vocation: infused with Spirit and the mutual calling of God and community.
 Fair, equitable, and adequate compensation allows one called to the vocation of ministry to engage that vocation while also providing for oneself and family.
- Current model of established minimum salaries working: from the payroll data perspective, our current system of minimums with negotiation above minimum is working relatively well, allowing for the particularities of site/economy/ministry personnel to be reflected in the compensation terms of appointments and calls.
- Majority of ministers are paid above the minimum levels: from the data available for both 2023 and 2024, approximately 11% of ministry personnel are paid at minimum. The perception, though, is that most ministers are paid at minimum and that there may be a trend towards new appointments and calls being held at minimum. This will require ongoing monitoring.
- No statistically significant inequities in compensation: wherever there were statistically significant differences in 2023, there were no statistically significant differences in 2024. There was one exception: the higher average full-time salary for women who identify as 2SLGBTQIA+, when compared to average full-time salary for non 2SLGBTQIA+ women, was statistically significant. Closer oversight of terms of appointment or call at the time of establishing the pastoral relationship would be effective at mitigating future opportunities for inequities to occur. The task group qualifies this analysis and conclusion with the caveat that only about one half of ministry

- personnel have participated in the Leadership Counts equity study, thus results may not be completely accurate.
- Part-time positions are increasing: as communities of faith downsize in both membership and resources, fewer can offer full-time pastoral ministry positions. This is likely to increase. Most ministry personnel, on the other hand, cannot afford to live on only part-time income.
- Ministry personnel living in manses: are paid a base salary plus the provision of housing. Because the regional cost of living groups originally reflected only housing costs, communities of faith providing a manse were excluded from the regional cost of living groups assignments. Now that regional cost of living groups are based on a basket of goods and services, including housing, it is appropriate to assign communities of faith providing a manse to a regional cost of living group.
- Seniority Category F (14 years+): has the highest number of ministry personnel, with more experience generally recognized through negotiations above minimum.
- Non-cash benefits comparable to other denominations: while benefits differ in how they are administrated and from one category of benefits (mental health, dental, complimentary treatments, drug coverage, etc.) to another, taken wholistically, the United Church fairs well and offers comparable health and dental benefits to other denominations.
- United Church appears to lag behind minimum salary levels of peer denominations: because of the differing compensation practices, it is not a clear apples-to-apples comparison. Further research is warranted.
- Compared to similar job sectors, compensation is comparable: traditionally, comparable jobs groups identified were teachers, social workers, and nurses reflecting social status in the community. Today's reality of ministry is that the "job" might be closer to that of senior manager or executive director of a non-profit organization with broader responsibilities for strategic direction and organizational oversight.
- Current compensation model is not compatible with realities of remote Indigenous
 communities: the circumstances of remote Indigenous communities are not reflected in the current practice and the constraints of Mission Support grants.

Key recommendations:

- Add to The Manual section I.2.1.1 a) the words "fair, just, equitable," to read, "The community of faith is responsible for a) paying fair, just, equitable, and adequate remuneration to all ministry personnel called or appointed to it".
- Provide regional councils with aggregate payroll data: annually to support them in ensuring fair and equitable compensation terms at the time of appointment and call and ensuring compliance with minimum salary standards.
- Pair part-time positions to create full-time equivalents: recognizing that for most ministry personnel part-time employment does not yield an adequate income, it is incumbent upon communities of faith and regional councils to do what they can to ensure that full-time equivalent employment, whether in one pastoral charge or in a co-operative/collaborative arrangement with more than one part-time position, is available.
- <u>Eliminate by-laws that confound/complicate co-operative and collaborative ministries</u>
 <u>employment</u>: revise by-laws to facilitate and encourage co-operative and collaborative ministries.
- Compensation for ministry personnel in manses: be assigned regional cost of living differentials.

- Work with the leadership and wisdom of the National Indigenous Council: to develop a compensation model, and funding for that model, that is relevant to remote Indigenous communities of faith.
- Explore with the Indigenous leadership additional resources and supports for Indigenous
 Ministry Personnel specific to the context of remote Indigenous ministries.
- Annual economic adjustment (COLA): automatically set at the annualized Consumer Price Index (CPI) if 3% or less. When the CPI exceeds 3%, staff gather data on wage predictions, collective agreements in not-for-profit and social service sectors, adjustments being offered by other denominations, to support the Executive of the General Council, considering issues of affordability, to set an adjustment.
- <u>Further study be undertaken into relative parity of United Church minimum salaries</u> with the minimums of Presbyterian, Evangelical Lutheran and Anglican churches.
- Explore the feasibility and acceptance of centralizing payroll administration: to relieve communities of faith of this complex burden, recognizing that treasurers would still have to be the source of employment and payroll data for the payroll administrators.
- Expand the base of participation in the Leadership Counts equity study: so that equity can be evaluated more thoroughly.

Principles of call, vocation and employment

Ministry is a unique vocation. It is a sacred vocation in and with the community of hopeful believers. It calls much of those who are entrusted with this vocation: much of spirit, of body, of mind, of heart. Typically, in the labour market, compensation is a transactional vehicle: one pays *x* in exchange for *y* services. Vocational ministry practice is not a commodity, good or service, bought or sold.

The church understands vocational ministry to be a response to a divine call to the sacramental, prophetic, pastoral and teaching ministries that the church discerns God calling it to. Ministry is a dynamic relationship of call and response, inspiration and healing, challenge and change. Some religious traditions provide fully for their vocational leaders' material and temporal needs (for example, traditions of monastic or communal living). Others refer to providing a stipend in lieu of a traditional salary that allows the minister to step away from secular work and devote themselves to religious study and service.

The United Church has not typically called its vocational ministers "out of the world", for example as a Catholic priest might be called. Nor is ministry governed by supply and demand principles as is common in many other employment sectors. While ministry personnel are, for employment purposes, recognized as religious office holders in many provincial jurisdictions in Canada, and thus exempt from employment standards in these jurisdictions, and for secular purposes considered "employees" of the community of faith, the United Church seeks to bring values of equity and fairness to its engagement of ministry personnel through the terms of appointment and call to the particular ministry. We value the intersection of faith leadership integrated with the secular world. Thus, we speak in secular terms of compensation and salary, recognizing that ministry personnel live in a secular mixed market world. The task group speaks in such terms while also recognizing that ministry practice is not at all a typical transactional arrangement between an employee and employer.

The General and regional councils' office staff system is a more traditional employment context. Most employees are lay people, many are not United Church members, nor Christian. No positions require the

incumbent to be ministry personnel. They are employed under a set of human resource policies set by the Executive of the General Council rather than bylaws in The Manual. There is a single employer. While benefiting from pastoral and theological perspectives, many of the skills required are not ministry based. And while for some the work that they do is vocation and grounded in call, many would not primarily think of it as one does in the pastoral relations system. Here the church competes in the secular labour market for the skills and talents that are required.

Current Human Resources policy commits to providing "fair and equitable compensation to all employees by ensuring that salaries are internally equitable and externally competitive with medium-sized business (except in the case of senior management in categories 10 and higher, whose salaries will not lag by more than 10 percent with those of non-profit organizations)".

As noted in the compensation report to the 34th General Council in 2006, scriptures abound with rich images of bread. In the desert God provides for people manna sufficient for each day. Through a child, with only enough for himself, Jesus provides bread for all who are gathered. At table, with those closest, Jesus breaks bread and shares it. Bread is symbol of that which sustains our bodies. And so much more.

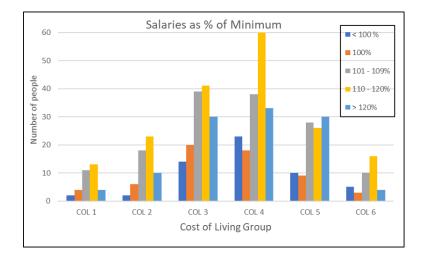
While one does not live by bread alone, one cannot live without bread. When the church affirms a Call to ministry and then appoints or calls a minister to a paid accountable position, it commits to a covenant to provide compensation which affirms their call, acknowledges their gifts, permits them to meet their financial obligations, and allows them to secure satisfying food, shelter, and tools to sustain themselves and those in their care. The church commits to fair, equitable, and sustainable compensation policies and practices in both the pastoral relations and the staff systems and, in section I.2.1.1 of *The Manual*, to "paying adequate remuneration."

The Landscape of Current Compensation

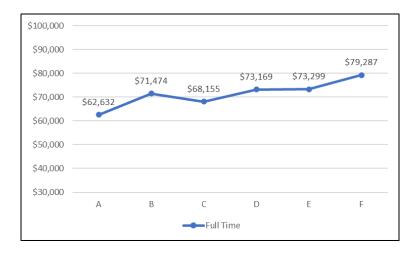
The current model of established minimum salaries is, for the most part, working. Payroll data for 2023 and 2024 were analyzed to sketch a picture of what our current compensation levels and patterns are. The analysis shows that:

- 11% of ministers are paid at the minimum salary for their seniority category and regional cost of living group.
- 79% are compensated above the minimum, with:
 - o 26% earning up to 10% above minimum
 - 32.5% earning 10-20% above minimum
 - o 20% earning more than 20% above minimum

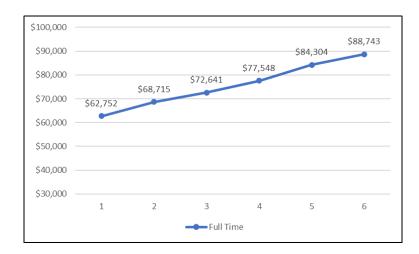
The data indicated that approximately 10% of ministry personnel are paid less than the minimum levels. General and regional council staff followed up with each instance and determined that some were actually part-time but not categorized as part-time, some were partial year numbers, some had not received the annual economic adjustment, and others had not received a seniority category increase. In the latter two cases compensation was corrected. The graph below illustrates the correlation of actual paid salaries with minimum salaries by regional cost of living groups.



Average salaries by seniority category look like this:



Here are average salaries by regional cost of living group:



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It is noted that category F, 14+ years of service, captures the majority of ministry personnel, some with 30, 40-and more years of service. One tops the minimum compensation seniority grid at 14 years. While this is a minimum, the data confirms that many ministry personnel in this category are negotiating salaries commensurate with their experience. The task group considered proposing additional seniority categories after F but concluded that doing so might have the unintended consequence of "pricing" more experienced ministers out of many positions.

While we see that 85% of ministry personnel are negotiating salaries above minimum, the task group heard that many are anxious about negotiating and feel that they lack skills for negotiating well. Other studies have noted that some equity identifying ministers, and ministers coming to the United Church through Admissions, feel disadvantaged, sometimes bullied, and demeaned when negotiating. Greater support by regional councils in the establishment of terms of appointment or call would help to mitigate the opportunities for this, as would increased awareness by communities of faith that minimum levels are a starting point in negotiations.

Continued monitoring of payroll data and the expansion of participation of ministry personnel in the Leadership Counts equity study will help to bring greater clarity and certainty to the data picture (quantitative) as compared to the experience (qualitative) pictures.

Equity Landscape of Current Compensation

Staff with access to the confidential Leadership Counts Identity Survey data analyzed payroll data against the collected equity data. Equity markers include gender (only binary gender identities provided enough comparators), racialized, 2SLGBTQIA+, disability, and Indigenous. It is noted that this is an imperfect analysis because there are only 603 matches between the two sets of data, which is represents approximately 30-33% of the actual ministry personnel. Some equity markers, particularly people who identify as Indigenous and as non-binary, have such a small number of matches that conclusions are tenuous.

Based on the 2023 and 2024 payroll data compared with the Leadership Counts equity data, there are only two significant compensation inequities in compensation across the identified equity groups. On median full-time salaries, we see that:

- the average full-time salary for women in category D is higher than the average full-time salary for men in category D;
- the average full-time salary for women in category F is lower than the average full-time salary for men in category F;
- overall, men are paid 2.45% more than women, though when the top-paid 15 are removed, there is no statistically significant difference (it is notable that 13 of the 15 are men but this is more of a pastoral relations equity issue than a compensation issue: if salaries were fixed, these communities of faith would not likely appoint or call women instead of men);
- in 2023, racialized ministers are paid 4.7% less than non-racialized ministers; this inequity does not appear in the 2024 data;
- 2SLGBTQIA+ identifying ministers are paid 3.7% more than non-2SLGBTQIA+ ministers;
- women identifying as 2SLGBTQIA+ are paid 7.5% more than men identifying as 2SLGBTQIA+;

in 2023, ministers identifying as disabled are paid 6% less than those identifying as not disabled; this inequity does not appear in the 2024 data.

The task group considered several alternative models of compensation that might potentially mitigate opportunities for inequities:

- Fixed salaries, with no local negotiation, would flatten compensation and mitigate the impacts of the inequities that are apparent. This, however, would not likely be popular with ministry personnel and would not address inequitable access to positions.
- A salary grid, much like is used in the General and regional councils staff system, in which positions are assessed based on a number of factors, categorized, and paid in a graduated range for that category. For there to be consistency in assessment the regional council would likely need to do this, for which they have limited capacity. There would be no negotiating a higher salary in this model. This might ensure that gender, orientation, disability, or capacity to negotiate are not factors in setting salary. It would, likely, see multipoint pastoral charges categorized higher than single point or multi-staff communities of faith.
- A central pool to which each community of faith is assessed an amount from which then ministry personnel are paid. Some, based on their resources, would be assessed more than their current payroll while others would be assessed less than their current payroll, allowing for more equitable access to paid accountable ministry leadership by all communities of faith. This might ensure resources for leadership in select vital ministries (in communities with no United Church presence, specialized ministries, ethno- or linguistic-specific ministries or in marginalized communities). Centralizing a 70+ million dollar a year payroll would require significant additional staff either at the General or regional councils' levels. It would lift some of the administrative burden of payroll for local congregations but would contradict a hundred-year-old culture of the communities of faith being directly responsible for paying the minister. It would require communities of faith to see the value of sharing for the benefit of all. Similar proposals have been contemplated by General Councils —1944, 1977, 1980, 1982, 2006 -- none were adopted.

Ultimately it was concluded, in conversation with the Executive of the General Council, that the current model of minimum regionally determined salaries, plus negotiated amounts in addition to, is working relatively efficiently with minimally apparent inequities, based on the data available. Introducing another major change to restrain a small number of outliers at a time when there is considerable fatigue in the church, and when resources are increasingly limited, would be unadvisable. It will be important revisit these alternative models as better data is available to provide a clearer picture of the fairness and equitableness of the current model.

The task group has concluded that greater oversight by regional councils when terms of appointment and call are established would be an effective means to support fair and equitable compensation. To assist with this oversight, the General Council Office will annually provide regional councils with aggregate median and average payroll data by regional cost of living groups in each regional council. With this data, regional councils can assess whether new appointment and call terms are within the range of equitable practice.

Communities of Faith Providing a Manse

According to the payroll benefits file, 110 manses are currently occupied by a minister. Yearbook statistics indicate that there 355 manses still owned by communities of faith. Those not occupied by the minister are being rented, used for some other purpose (like a community ministry), or are unfit for occupancy.

Ministers in manses receive a base salary that is adjusted only for seniority (Categories A – F) and not for regional differences in cost of living. When the comprehensive salary with regional cost of living groups was designed to provide ministry personnel with a common "buying power", the regional assignment was based solely on housing values. Thus, communities of faith providing a manse were exempted from the regional assignments since they provided housing. Since 2022, the regional assignment is based on a basket of goods and services, not only housing. Therefore, compensation for ministers occupying a manse should reflect the regional cost of living variances.

It is recommended that communities of faith providing a manse be assigned regional cost of living groups with concurrent salary gradations.

Manse vs renting vs owning

The task group heard from ministry personnel that they, like many Canadians, are finding the housing market challenging and discouraging. The prevailing wisdom of the 1960s and 1970s to sell manses did not anticipate the 2020s realities of housing in Canada. In the move to a comprehensive salary model with regional cost of living groups, we moved from a "fair rental value" housing allowance to an assumption of home ownership factored into the comprehensive salary. At the time, 70% of ministry personnel indicated that they owned, rather than rented, housing. This may have changed in the current housing market in Canada. In a time of high rental inflation, this model may not adequately factor in rental costs, leaving it to the minister and community of faith to negotiate a salary that does. Ministry personnel who rent or live in a manse are not accruing equity in real estate, a significant factor when it comes to providing for retirement.

For those who live in housing owned by their parish/congregation, some denominations, dioceses and synods offer an equity allowance which has not been factored into these tables. The Presbyterian Church in Canada and the synods within the Evangelical Lutheran Church in Canada have guidelines for congregational loans to help ministers purchase homes near their community of faith. Some dioceses in the Anglican Church of Canada offer support to parishes in working out how to support a clergy mortgage. Some regional councils have developed guidance for communities of faith considering loans or some form of mortgage support. However, it is noted that there are tax considerations to such arrangements, and they could potentially undermine the charitable status of the community of faith. Also, such arrangements could unduly tie a minister to what had become an unhealthy pastoral relationship. There are many factors to be considered.

Part-time trends

Of considerable concern is the trend towards more part-time ministry positions. One review of data shows a decline of full-time positions from 1,599 in 1991 to 1,069 in 2021 and an increase in part-time positions from 175 in 1991 to 705 in 2021. This reflects closing congregations and declining membership

in many of those remaining. While smaller, aging communities of faith may not be able to sustain full-time ministry, most ministry personnel still require full-time compensation to support themselves and their families. Redressing this trend cannot be done with compensation. However, the church can, and must, build and support new models of co-operative and collaborative ministries among communities of faith and with congregations of other denominations. The task group commends the work that is currently being done on this and highlights the importance of it to ensure ministry personnel have access to adequate compensation.

To this end, the church needs to remove polity and policy obstacles to shared ministries and minimize, as much as possible, the complexity of employment with multiple employers/communities of faith and ensure that part-time positions are, actually, part-time and not full-time for part-time pay.

Another consideration is the modelling of bi-vocational ministries where the minister might have full- or part-time employment in another vocation (a nurse, a plumber, ambulance driver, etc.) paired with a part-time appointment or call to a community of faith. Neither co-operative or bi-vocational ministries are new, but they need to be embraced and promoted by the denomination so that they are seen by both communities of faith and ministry personnel as among the new norms of ministry. This was also noted in the Ministry Leadership in the 2020s report to the 44th General Council and work is currently being done on it as part of the Leadership objective of the strategic plan.

Minimum/Base salary comparisons with other denominations

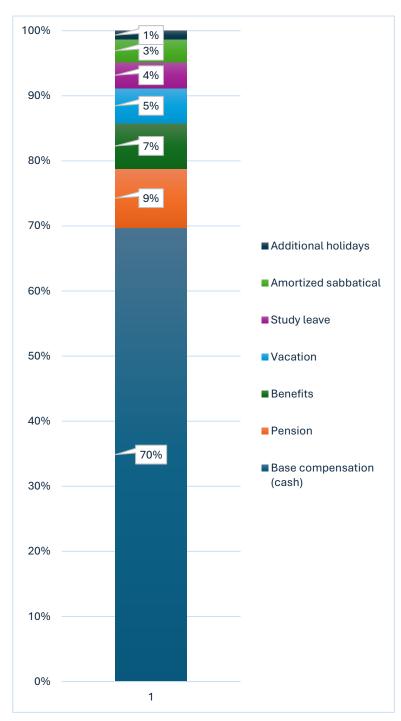
Comparisons were done with Anglican, Presbyterian and Evangelical Lutheran churches minimum salaries. Each continues to have a base salary and a housing allowance. Like the United Church, the Presbyterian Church sets national guidelines for the compensation of their clergy. The Evangelical Lutheran Church in Canada and the Anglican Church determine clergy compensation at the synod and diocesan level. In the Presbyterian Church, presbyteries are able to create their own minimums so long as they exceed national guidelines. Each allows for locally driven variants and negotiation above the base salary and allowance.

The United Church is the only denomination that sets a comprehensive salary (rather than a base salary plus a housing allowance/manse) and sets regional cost of living groups based upon a basket of economic factors. This makes it difficult to compare apples to apples, but it appears that, typically, United Church minimums are 10% - 20% lower than those of the Presbyterian and Evangelical Lutheran churches.

It is recommended that further research be undertaken to inform proposals about parity with our peer denominations with report to the 2026 annual meeting of the 45th General Council.

Total compensation

Cash salary is the most obvious form of compensation and the one most immediately referred to when assessing the value of compensation. However, there are numerous other compensation components that are part of total compensation.



United Church employers contribute 9% of the cash salary to the minister's pension (the minister contributes another 6%) plus 9.82% of salary for benefits (health, dental, out of country coverage, life insurance, and Restorative Care (RCP) for up to six months of salary continuance in the event of a medical absence. This is a total of 18.82%. These benefits on a \$70,000 salary, as an example, are \$6,300 (pension) + \$6,874 (benefits) = \$13,174 employer paid for a total cost to the employer of \$83,174.

Other benefits include:

- minimum one month/five Sundays vacation leave annually;
- minimum three weeks study leave annually;
- three-month sabbatical leave every five years in a pastoral relationship;
- compassionate and bereavement leave provisions;
- parental leave top-up.

A legacy provision of The Manual (I.2.1.6) dictates that "The community of faith is responsible for providing the minister with a telephone." Today this is often a cellular phone or technology allowance which is typically \$1,200/yr.

In addition, in 2025, ministry personnel receive reimbursement for:

- travel expenses at a minimum rate of .55¢/km (some ministers receive instead a flat taxable amount set in the terms of appointment or call);
- continuing education (books, courses, etc.) of a minimum of \$1,640 (some ministers receive this as a taxable flat amount).

There is no policy around, or means to track, honoraria that ministers often receive for weddings and funerals. Anecdotally they are \$100 - \$300 per service. In some instances, they are paid to the church or paid to the church and then to the minister through the payroll service. More often, though, they are extended directly to the minister who is then responsible for reporting them on their tax returns. For some ministers this can be a substantial sum overall. For others, likely not consequential.

Ministers are also eligible to claim a clergy residence deduction, of up to one third of their church earned income. This can be a considerable benefit. It can also be no benefit, or a partial benefit, if a spouse or other resident of the residence claims against the single fair rental value of the residence. The church has no insight into what is claimed by ministry personnel.

Base compensation is only 70% - 80% of total compensation. We provide a defined benefit pension plan; generous leave policies; and health insurance coverage. These place The United Church of Canada at the high end of indirect compensation compared to other denominations.

In consultations, ministry personnel frequently characterized the group health and dental plan as inadequate or limited compared to other plans. HUB International consultants who provide actuarial services to our plans, benchmarked our plan to plans in other similar organizations and churches. Their assessment was that our plan provides middling benefits: not the best but certainly not the worst. Providing additional benefits, with lower or no deductibles, would significantly increase the cost of the plan to the employers – the communities of faith – and to retirees who have elected the United Church retiree health plan.

Affordability and Adequacy of Compensation Levels

Treasurers described the financial constraints of increased costs of goods and services, including salaries, at a time of decreased donations and revenues. Some described having moved to part-time ministry positions or anticipating having to do so. Approximately 63% of treasurers participating in the virtual consultation said that they have, or anticipate having, a deficit budget this year and into subsequent years.

An adjustment to our minimum salaries would certainly accelerate this trend and would likely accelerate the closure of communities of faith that are marginally financially viable.

While our bylaws direct that the first call on congregational finances is the minister's salary, it is said that the first area to be cut is the minister's salary. Some treasurers described forging relationships with neighbouring United Churches or ecumenical partners to preserve full-time ministry positions and economize on shared services. The task group heard an openness to co-operative ministries and a desire for more resources to explore and support those potential collaborative relationships. There appears to be considerable resiliency in communities of faith as they seek cost savings and community partnerships, leverage buildings, and adopt stewardship practices.

The task group heard from ministry personnel that current compensation levels make it difficult to live. The cost of housing, particularly the cost of rent and utilities, has been challenging to accommodate, often makes it difficult to accept appointments or calls to many places, and creates a reluctance on the part of some ministry personnel to leave an existing appointment or call. The cost of supplemental health care, the cost of transportation, the cost of education for ministry and for ministry personnel's children generate stresses and distresses. Ministry personnel who are single described the challenges of meeting costs on a single household income while ministry personnel who are in relationships described the necessity of two household incomes to meet expenses. These themes, while identified by ministry personnel, are not unique to ministry personnel: they are common to all Canadians across all sectors in this post-COVID economy.

Although these factors are not limited to ministry personnel, we must consider the limited vocational opportunities and options for ministry personnel, making them a more "captive labour" pool. Ministry personnel struggle, as most Canadians do, with the affordability of life in Canada, particularly in urban centres and when there is only one income-earner in the household.

It is notable that it is taxing on ministry personnel's morale and health to, in many relationships, be living with the spectre of closures, reduced finances, reduced hours, and possible loss of job.

Given the likelihood of fewer and smaller communities of faith over the next ten years, full-time equivalencies via co-operative and bi-vocational ministries will have to significantly increase to allow ministry personnel to have a full-time salary and to allow for paid accountable ministry leadership in our communities of faith. It is incumbent upon regional councils when considering approving a part-time position that they work to pair it with other part-time positions so that applicants can have full-time income.

Comparing ministry compensation with other vocational groups is an imperfect science. Ministry is, as said earlier, unique in its calling. In the practice of ministry, one is providing pastoral and worship services - which might be comparable to a service provider like a teacher or social worker. Today, however, the minister comparator might also be to that of a senior manager or executive director of a small not-for-profit organization: oversight of finances, budgeting, visioning, and strategic planning. In the task group's consultations, however, equivalencies were seen with social service sectors like teaching and health care. When comparing to other social service roles, compensation varies by collective agreement and location, and by specialization, but salary ranges in general are: social workers: \$41,000 - \$84,000 with an average of \$60,047; nurses: \$47,000 to \$105,000 with an average of \$90,414; teachers: \$43,000 to \$99,000 with an average of \$63,624. Looking at management/senior management salaries at non-profits, we see salary ranges from \$65,000 to \$87,000 in the Toronto-area. These ranges are comparable to our current average salaries of \$62,000 to \$88,700.

It is recommended that the General Council commit to fair, just and equitable compensation in the pastoral relations system by adding the words to The Manual section I.2.1.1 a) to read, "The community of faith is responsible for a) paying *fair*, *just*, *equitable*, and adequate remuneration to all ministry personnel called or appointed to it".

Compensation in remote Indigenous communities of faith

The Leadership Counts equity study did not have enough Indigenous participants to offer insight into equity for ministers identifying as Indigenous. However, most ministry personnel serving Indigenous communities of faith are paid through Mission Support grants which require that compensation only be at the minimum levels. Through consultations with members of the Indigenous Mission Support working group and staff of the Indigenous Ministries and Justice unit and the Indigenous Office of Vocation, it is clear that the current compensation model is not compatible with realities of remote Indigenous communities: the circumstances of remote Indigenous communities are not reflected in the current practice and the constraints of Mission Support grants. Nor is it consistent with principles of autonomy

embedded in the United Nations Declaration of the Rights of Indigenous Peoples adopted by the 43rd General Council.

Other environmental factors have an impact on the costs for ministers serving Indigenous communities of faith: derelict church buildings including manses; significant poverty within many communities; lack of access to resources including health and other professionals; increased responsibilities that support Band Council and community life. Costs of basic supplies (food, fuel, utilities) are multiple times higher than in non-remote locations. Costs of getting into or out of remote communities for medical care, for funerals, or for continuing education are astronomical. If the ministry position is part-time, ministry personnel have few options to assemble a full-time equivalent income, unless there is band work available.

Mission Support funding has been static for many years while minimum salaries have increased by the consumer price index, thus fewer dollars to fund salaries. Most Indigenous communities of faith in remote and urban locations fund salaries from Mission Support grants that limit the compensation to the minimums set by the polity of the existing salary schedule. Many remote communities experience significant trauma, extracting high spiritual and emotional tolls on ministry personnel for which they have access to little recourse to mitigate. There is a need for nimbleness to assess each community's need and to set salaries that are adequate.

It is recommended that the General Council commit to supporting the Indigenous church as it discerns more appropriate compensation models and commit to removing any policy barriers to nimbleness in funding.

It is further recommended that the church explore with the Indigenous leadership additional resources and supports specific to the context of remote Indigenous ministries.

General and regional councils staff system

The staff system of the General and regional councils draws its employees primarily from lay circles (73% overall, 81% at the General Council Office) and from skill sets and professional accreditations that may not be common among ministry personnel. Positions are categorized by skill, responsibility, complexity, independence of decision making, and educational requirement. Compensation is set within a twelve-step range for each of 15 categories of employment. Some exceptions to the salary grid are made to attract specialized skills that are higher priced in the marketplace. Examples of this from time to time are legal, pension, finance and information technology skills.

Categories 7 and 8 program positions in the staff system are relatively comparable to most pastoral positions. Salaries for these categories in 2023 began at \$66,200 and topped out at \$98,800. While the perception is often that staff salaries are considerably higher than those in the pastoral relations system, this range is consistent with payroll data for ministry personnel in the pastoral relations system - 2023 current average salaries were \$62,000 to \$88,700. The salary schedule and ranges for the General Council and regional council offices are publicly available on the United Church website.

Current policy commits to providing "fair and equitable benefit plans and compensation to all employees by ensuring that total compensation is internally equitable and externally competitive with medium-

sized public sector organizations (except in the case of senior management in categories 10 and higher, whose salaries will not lag by more than 10 percent with those of non-profit organizations).". A recent cost of labour assessment indicates that we are on policy: top-tier, for administrative positions, categories 1-4; competitive in categories 5-8, which require a level of subject matter expertise and accreditation; and increasingly divergent for management and executive level positions, categories 9-15. The green line in the graph below shows not-for-profit pay, the orange line United Church pay.

In consultations and surveys, the task group heard an assumption that staff salaries and pastoral relations salaries should be on the same or similar compensation schedule. The task group concludes that it is not so simple when many of the skills required in the staff system have to be recruited and retained from a larger labour market where we are competing with other employers. Nonetheless, midrange categories are comparable to pastoral relations system averages. Most senior positions are more complex and broader in scope and consequence than many pastoral relations positions. They require a different range of experience. Compensation for them is comparable to the higher range pastoral relations salaries. Decisions were made in the early 2000's to restrain senior compensation levels. As the divergence from not-for-profit executive salaries expands, the task group cautions the church that this will likely affect the church's ability to attract and retain this level of skill and leadership to its senior roles.

Annual economic adjustment to minimum salaries

In 2023, the Executive of the General Council gave one year notice that it was discontinuing the twenty-year practice of annually adjusting salaries by the annualized Consumer Price Index (CPI) two years prior to the year of adjustment (2021 CPI was used in the spring of 2022 to determine the adjustment for 2023). It also decoupled the pastoral relations and staff systems adjustments. The 2024 adjustment for pastoral relations was set at the CPI, 6.3%, but at 2% for the staff system.

For 2025, the Total Compensation Review Task Group reviewed multiple wage projections and collective agreements and looked at adjustments being provided by Anglican, Evangelical Lutheran, and Presbyterian churches. It recommended 2.5% to 3.0%, with a bias towards 3.0% because of the still high

shelter index. The Executive set the adjustment for pastoral relations at 3% and staff system at 2.5%. It asked that the task group recommend a standing formula for future adjustments that would not require an annual decision by the Executive.

Both ministry personnel and treasurers in the consultations and surveys identified the CPI as an objective and independent indicator of inflationary pressures. The 2024 6.3% increase, based on CPI, however, was a considerable burden for communities of faith to meet. Such high levels of inflation going forward would be a significant hardship for congregations and would by all indications contribute to accelerating the trend towards part-time ministry positions or concluding ministries all together. It is also noted that few employment sectors are fully or consistently indexed to inflation.

The task group recommends that future annual cost of living adjustments be attached to the annualized CPI in July in the year prior to which it will be applied, with a ceiling of 3%. When the CPI exceeds 3%, staff would gather data on wage predictions, collective agreements in not-for-profit and social service sectors, adjustments being offered by other denominations, and the CPI to make a recommendation to the Executive for consideration in the context of affordability for communities of faith and adequacy for ministry personnel.

Continued adjustments to the staff system compensation lower than the CPI will make the church uncompetitive for talent required for its ministries of administration and oversight. It is noted that overall in the staff system, 73% are lay employees, 27% ministry personnel. For the General Council Office, 81% of employees are lay people, only 19% ministry personnel. Remaining competitive with administrative and subject matter expert markets is critical.

Regional cost of living groups and shorter-service implications for pension accrual

Multiple proposals, with concurrence and without concurrence, came to the 43rd and 44th General Councils proposing improvements to benefits for retirees of The United Church of Canada and led to the 44th General Council commissioning this review. Being a fair, generous, and respectful employer is important to the United Church and providing commensurate and secure pension benefits in retirement to those who have served in paid accountable positions with the church is important to the church.

Proposals were carefully considered by the Pension Board's legal and actuarial consultants and reviewed by the Pension Plan Advisory Committee, the Pension Board and by United Church legal counsel. The conclusion was that the proposals to the General Councils would not accomplish the desired outcome, are not affordable, or are not legally permissible. The larger principle of a guaranteed livable retirement income is one that is supported by The United Church of Canada but cannot, however, be achieved through a private registered pension plan, or by former employers sponsoring supplemental retirement benefits.

A registered pension plan is highly regulated and is designed to provide an equitable benefit relative to one's contribution to the plan. Thus, it is not an effective or efficient vehicle for providing an additional benefit for members of shorter service. Vehicles that are available are not tax efficient and would require very significant asset commitments that the church does not have. It has been suggested that proceeds from church property sales be directed to supplemental retirement vehicles, but the General Council

does not have authorities to make such directions and the local communities of faith, in cooperation with the regional council, have many demands upon these proceeds.

With the introduction of the comprehensive salary, the Permanent Committee on Ministry and Employment Policies and Services sought both actuarial and legal advice which concluded that, while there would be variances in accrued values compared to the 140% of base salary formula the variances were not material and did not constitute an adverse amendment to the plan. Variances already existed over the range of negotiated salaries.

CONCLUSION

The task group is grateful for the generous input of ministry personnel and lay leaders to this study. Vocational ministry is deeply valued. Ministry personnel are committed to Call and vocation. Clearly, while definitions and expectations vary, everyone is committed to fair, just and equitable compensation of ministry personnel.

Overall, the task group did not identify significant, inherent, systemic problems with our current compensation model. It is based upon a set of regional cost of living group minimums intended to provide ministers with a common "buying power" regardless of where they are serving. It provides for negotiation of compensation above these minimums to allow for the particularities of site, ministry, minister credentials, and local/micro economic conditions, including housing, to be reflected in the negotiated terms. 85% of appointments and calls have compensation terms above the minimum requirement. Other models were considered that might have limited variations and opportunities for some inequities to occur. These models would have required investments of considerable energy and dollars to implement for incremental improvements, energy and dollars that the church does not have at this time. Future assessments may provide a clearer picture if there is greater participation in the Leadership Counts equity data project. Greater oversight of the appointment and call process at the time of establishing terms of compensation will significantly help in mitigating opportunities for inequitable terms to be written into appointment or call.

The polarities of sustainability for communities of faith and adequacy of income for ministry personnel, particularly at a time when most Canadians are experiencing the stresses of affordability of housing and food, felt irreconcilable, and the task group, despite considerable research and discussion, often felt like it was able to find no wisdom to reconcile them to either's satisfaction. The task group did find, however, that compensation levels are relatively comparable to vocations traditionally considered similar and to non-profit roles that are similar in scope.

While one does not live by bread alone, one cannot live without bread. When the church affirms a Call to ministry and then appoints or calls a minister to a paid accountable position, it commits to a covenant to provide compensation which affirms their call, acknowledges their gifts, permits them to meet their financial obligations, and allows them to secure satisfying food, shelter, and tools to sustain themselves and those in their care. The church commits to fair, just, equitable, and sustainable compensation policies and practices in both the pastoral relations and the staff systems.

A Song of Faith, one of our doctrinal statements of faith adopted in 2006, reminds us that together we sing of:

"God's good news lived out, a church with purpose: faith nurtured and hearts comforted, gifts shared for the good of all, resistance to the forces that exploit and marginalize, fierce love in the face of violence, human dignity defended, members of a community held and inspired by God, corrected and comforted, instrument of the loving Spirit of Christ, creation's mending."

Respectfully submitted on behalf of the Task Group, Jane McDonald, Chair

Members:

Reverend Elizabeth Brown
Reverend Doctor Oliver Dingwell
William Harasymow (has been unable to participate)
Beth Martin
Janice Sidney
Reverend Bri-anne Swan

Staff Support: Reverend Alan Hall Stefanie Uyesugi-Cooper

Appendix 1

Current Compensation Practice

The last study of compensation was commissioned by the 38th General Council in 2003 with report to the 39th General Council in 2006. To realign compensation policies with just, fair and equitable principles to address systemic problems and provide tools to monitor progress and compliance, the Council authorized the establishment of:

- a mandatory payroll service for all ministry personnel in pastoral relations and other paid personnel in pastoral charges;
- a comprehensive minimum salary for all ministry personnel so that base salary and all allowances, including the housing allowance or equivalent, were combined into one cash payment with a provision for regional cost of living differences;
- a new salary structure that includes a minimum and maximum in each category with a greater differential in the salaries of the Order of Ministry, Lay Pastoral Ministers and Staff Associates; and
- a vehicle to augment compensation in exceptional circumstances such as exceptionally high cost, remote areas and for ministry personnel couples unable to claim the full clergy residence deduction.

A national payroll service and a comprehensive salary with six regional cost of living groups were implemented. As the Permanent Committee developed the model, it recommended to the Executive that the introduction of maximum levels of compensation in each category was not advisable at that time. In its report to the Executive in March of 2012, the Permanent Committee wrote that "While sound in principle, this is not the time to implement a maximum: respondents to the Collaborative Research Project were divided on the question of a maximum; the Executive of the General Council has not shown strong support for a maximum; other denominations do not have a maximum; the current payroll data indicates that there is not an exaggerated disparity of salaries within the increment categories; and there are so many other changes proposed to salary, pastoral relations, oversight and discipline and church processes.

It was also concluded at that time that there was no effective way to assess the financial impact on clergy couples of the Canada Revenue Agency's clergy residence deduction limitations. Thus, there was no action taken on augmenting clergy couple salaries.

The General Council sets the minimum salary levels for the pastoral relations system, but the community of faith holds the primary responsibility for paying salary and benefits. This has been affirmed at numerous junctures: 1930, 1940, 1964, 1974 and 1977 General Councils. Each pastoral relationship establishes compensation terms at or above these minimum standards as part of the terms of the appointment or call. Minimum compensation levels are subject to annual cost of living adjustments as set by the Executive of the General Council. While payroll is run through a single payroll service, Automatic Data Processing, or ADP, each community of faith is a separately established "employer" and must instruct ADP for their employees. This is challenging for some congregations. The General Council Office provides support for local treasurers in administering payroll but cannot do it for them.

Two factors determine the minimum cash salary. The first is the minister's years of service. There are six seniority categories: A 1 - 2 years; B 3 - 4; C 5 - 7; D 8 - 10; E 11 - 13; F 14 years and more.

The second is the regional cost of living group of the location of the community of faith. This was introduced with the comprehensive salary to reflect the differences in cost of living associated with different locations across the country. Previously this would have been captured in the different housing allowance levels set by presbyteries.

There are six regional cost of living groups, with approximately a 5% differential between each, a spread of 30% between group 1 and group 6. Initially these were based upon median sales values of houses within the municipality where the church is located. More recently, working with the Mercer compensation practice, a location-specific index derived from the combined cost of a basket of goods and services was used. It was heavily weighted on housing given that the previous model was 100% housing. The basket includes mortgage principle, Interest and Insurance, maintenance; utilities; property tax; goods and services; and provincial income tax.

The regional cost of living variances are intended to provide ministers with similar buying power regardless of where they serve. The task group heard that this is not widely understood by ministry personnel. In the survey conducted with ministry personnel currently serving, 24% of respondents indicated that they did not know their regional cost of living group. There is a perception that there is no regional balances and that ministry personnel in higher regional cost of living groups are advantaged in compensation.

Appendix 2

Total Compensation Review: Ministry Personnel

Post Ministry Personnel Webinar (distributed in French and in English)

The General Council directed that a study be done of the total compensation practices of the church, considering whether they are equitable and whether compensation, with all of its pieces, is adequate and sustainable. This is the first study of compensation since 2006.

This survey, and the online consultation with ministry personnel and treasurers earlier this spring, will provide valuable insights into your experience of our compensation practices and help shape further questions for focus groups in the fall.

The task group, appointed by the General Council Executive on the recommendation of the Nominations Committee after a church-wide recruitment, includes lay members from across the church, professional compensation specialists, members of the Indigenous Church, active and retired ministry personnel and a member of the Executive. It will make recommendations in September 2024 to the General Council Executive for the 2025 annual adjustment to salaries, interim reports to the Executive in November 2024 and February 2025, and a final report to the 45th General Council in August 2025.

Tell Us Who You Are

- 1. Is your community of faith:
 - Rural
 - Town
 - Suburban
 - Urban
 - Other (please specify)
- 2. Which regional council are you a part of?
 - Antler River Watershed Regional Council
 - Bermuda-Nova Scotia Regional Council
 - Canadian Shield Regional Council
 - Chinook Winds Regional Council
 - Conseil Régional Nakonhaka Regional Council
 - East Central Ontario Regional Council
 - Eastern Ontario Outaouais Regional Council
 - First Dawn Eastern Edge Regional Council
 - Fundy St. Lawrence Dawning Waters Regional Council
 - Horseshoe Falls Regional Council
 - Living Skies Regional Council
 - Northern Spirit Regional Council
 - Pacific Mountain Regional Council
 - Prairie to Pine Regional Council
 - Shining Waters Regional Council
 - Western Ontario Waterways Regional Council

- My community of faith is part of the Indigenous Church
- 3. Did you take part in the online webinar on June 13, 2024?
 - Yes
 - No
- 4. What regional economic cost of living (RCOL) group is your community of faith in?
 - RCOL 1
 - RCOL 2
 - RCOL 3
 - RCOL 4
 - RCOL 5
 - RCOL 6
 - I don't know
- 5. What is your seniority category?
 - Category A (1-2 years)
 - Category B (3-4 years)
 - Category C (5-7 years)
 - Category D (8-10 years)
 - Category E (11-13 years)
 - Category F (14+ years)
 - Candidate Step 1 (1-2 years)
 - Candidate Step 2 (3+ years)

If Category F, how many years of service?

- 6. Is ministry your first vocation, or have you entered ministry as a second or third vocation?
 - First
 - Second
 - Third
 - Other (please specify)
- 7. Is your current position full-time or part-time, or are you retired?
 - Full-time (one pastoral charge)
 - Full-time (more than one position adding up to full-time)
 - Part-time (one pastoral charge)
 - Part-time (in more than one position but less than full-time in total)
 - I am currently not in a call or appointment.
 - Retired and serving in a retired supply position
 - Retired and not in a paid accountable position
 - Other (please specify)
- 8. In your current call or appointment, do you or did you negotiate your salary?

- Yes, annually
- Yes, only at the time of appointment or call
- No
- I am currently not in a call or appointment.
- 9. Where does your salary fall in relation to The United Church of Canada compensation guidelines?
 - At minimum salary
 - Up to 5% above minimum
 - Up to 10% above minimum
 - Up to 15% above minimum
 - Up to 20% above minimum
 - 20% or more above minimum
 - I don't know
 - Other amount above minimum (please specify)
 - Not applicable. I am currently not in a call or appointment.

Factors in Determining the Annual Salary Adjustments

- 10. For the annual salary adjustments, which of these factors should be considered? (Choose all that apply.)
 - Change in the Minimum Salary Schedule
 - Consumer Price Index (CPI)
 - Local exceptional economic conditions
 - Local housing/rental cost changes
 - Change in job responsibilities
 - Other (please specify)

Principles of Just, Fair, and Equitable

11. Describe what "just, fair, and equitable" means to you.

Adequate and Sustainable

- 12. Do you think your salary is appropriate for your level of education and responsibility?
 - Yes
 - No
 - I don't know
- 13. Do your salary and benefits allow you to live comfortably and securely?
 - Yes
 - No
 - Unsure
- 14. What factors in your work **should** contribute to your compensation?
 - Number of congregations serving
 - Size of congregation(s)
 - Education
 - Years of experience

- Remote area
- Complexity of role
- Supervision of ministry or lay staff
- Administrative support available
- Team ministry
- Community of faith's budget
- Ability to negotiate
- Ability of your congregation to pay
- Other (please specify)
- 15. What factors in your work actually determine your compensation?
 - Number of congregations serving
 - Size of congregation(s)
 - Education
 - Years of experience
 - Remote area
 - Complexity of role
 - Supervision of ministry or lay staff
 - Administrative support available
 - Team ministry
 - Community of faith's budget
 - Ability to negotiate
 - Ability of your congregation to pay
 - Other (please specify)
- 16. What words or phrases come to mind when you think of ADEQUATE?
- 17. What words or phrases come to mind when you think of SUSTAINABLE?
- 18. What factors or data would help inform an ADEQUATE and SUSTAINABLE annual adjustment to salary?

Sustainable Ministry

- 19. How will the financial stability of your community of faith impact your current or future appointment or call?
- 20. What kind of help from your regional council or the General Council would assist your community of faith in being more sustainable?

Components of "Total" Compensation

- 21. What do you consider "valuable" in this list? (Check all that apply.)
 - Vacation above the minimum 4 weeks (5 Sundays)
 - More than minimum continuing education time (3 weeks)
 - Time off after Christmas and/or Easter in addition to vacation
 - Sabbatical leave

- Book/continuing education allowance
- Technology allowance
- Phone allowance
- Funeral/wedding honoraria
- Moving expenses
- Flexibility to work from home
- Flexibility in day-to-day scheduling
- Defined benefit pension plan (to which your employer contributes 9% of salary)
- Group health and dental benefits paid for by your employer
- Hours of work
- Expectations for being "on call"
- Value of the total compensation package (vacation, con ed allowance, benefits, pension, phone allowance, moving expenses, etc.)
- Other (please specify)
- 22. Are there other factors you consider to be valuable that are not currently part of the total compensation components?
- 23. We've asked a lot of nuts and bolts questions so far. When considering your satisfaction in your ministry role, how do call and vocation influence your thoughts and choices?

Adequate Compensation

- 24. What other professions or trades would you compare the vocation of ministry to? (E.g., teacher, nurse, social worker.)
- 25. What do you think would help make our compensation practices more just, fair, and equitable?
- 26. Is there anything else you would like to tell us?

Appendix 3

Total Compensation Review – Treasurers

Post Webinar for Church Treasurers on May 22 (distributed in French and in English)

This survey is intended to hear from you, as a treasurer, about:

- what some of your practices are in setting compensation
- how we as a church/employer can provide just, fair and equitable compensation to your ministry personnel leaders, and
- how you are mitigating some of the financial challenges to maintaining a sustainable ministry.

Tell us who you are

- 1. Is your community of faith:
 - Rural
 - Town
 - Suburban
 - Urban
 - Other
- 2. Which Regional Council are you a part of?
 - Antler River Watershed Regional Council
 - Bermuda-Nova Scotia Regional Council
 - Canadian Shield Regional Council
 - Chinook Winds Regional Council
 - Conseil Regional Nakonhaka Regional Council
 - East Central Ontario Regional Council
 - Eastern Ontario Outaouais Regional Council
 - First Dawn Eastern Edge Regional Council
 - Fundy St. Lawrence Dawning Waters Regional Council
 - Horseshoe Falls Regional Council
 - Living Skies Regional Council
 - Northern Spirit Regional Council
 - Pacific Mountain Regional Council
 - Prairie to Pine Regional Council
 - Shining Waters Regional Council
 - Western Ontario Waterways Regional Council
 - My COF is part of the Indigenous Church

Ministry Personnel and Compensation

- 3. What regional economic cost of living (RCOL) group is your community of faith located in?
 - RCOL 1
 - RCOL 2
 - RCOL 3
 - RCOL 4

- RCOL 5
- RCOL 6
- I don't know
- 4. Are your ministry personnel full-time or part-time?
 - Full-time
 - Part-time
 - Combination (ex. One full-time minister & two part-time, team ministry, etc.)
 - We presently don't have ministry personnel
- 5. Where does your ministry personnel's compensation fall on this continuum? (If you have more than one ministry personnel in your community of faith (COF), please select all that apply)
 - Minimum salary
 - Up to 10% above minimum
 - Up to 15% above minimum
 - Up to 20% above minimum
 - I don't know
 - Other (please specify)

Factors in Determining the Annual Adjustments

- 6. When you consider an annual economic adjustment, which of these factors do you consider? (choose all that apply)
 - Change in the Minimum Salary Schedule
 - Cost of Living Index
 - Local exceptional economic changes
 - Local housing / rental cost changes
 - Change in job responsibilities
 - Other

Principles of just, fair and equitable

7. How do we know if we have achieved compensation that is Just, Fair, and Equitable?

Adequate and Sustainable

- 8. What words or phrases come to mind when you think of ADEQUATE?
- 9. What words or phrases come to mind when you think of SUSTAINABLE?
- 10. What factors or data would help inform an ADEQUATE and SUSTAINABLE annual adjustment to salary?

Budget

- 11. Where does your current 2024 budget fall on this continuum?
 - Deficit
 - Balanced
 - In surplus
- 12. Where will your 2025 budget fall on this continuum?

- Deficit
- Balanced
- In surplus
- 13. Where will your 2026 budget fall on this continuum?
 - Deficit
 - Balanced
 - In surplus

Sustainable Ministry

- 14. If you are working with a deficit budget now or project that you will be in the next couple years, what strategies are you thinking of to increase revenues? (ex. partner with a neighbouring church; find community partners . . .)
- 15. What strategies are you thinking of to decrease expenses?
- 16. What kind of help from your Regional Council or the General Council would assist you?
- 17. Not thinking about your "minister", in a sentence, what makes a "ministry" sustainable?

Components of "Total" Compensation

- 18. Which of these does your COF provide to your ministry personnel? (check all that apply)
 - Vacation above the minimum 4 weeks (5 Sundays)
 - More than minimum con ed time (3 weeks)
 - Time off after Christmas and/or Easter in addition to vacation
 - Our minister has taken a sabbatical leave
 - Book/continuing education allowance above minimum
 - Technology allowance
 - Phone allowance
 - Funeral/wedding honoraria
 - Moving expenses
 - Flexibility to work from home
 - Flexibility in day-to-day scheduling
 - Defined Benefit pension plan
 - Group health and dental benefits
 - Other

Factors in establishing an "Adequate" Compensation

- 19. When considering compensation for your minister, which of the following factors are considered? (check all that apply)
 - The denomination's Minimum Salary Schedule
 - Exceptional cost of living considerations in your specific location
 - Your church/s budget / affordability
 - Value of the total compensation package (vacation, con ed allowance, benefits, pension, phone allowance, moving expenses, etc.)
 - Hours of work

- Expectations for "on-call"
- Exceptional costs of local housing and expenses
- Salary of your previous minister
- Salary of your minister in their previous pastoral charge
- Experience
- Education and specialty certifications
- Other

Factors in Assessing Comparable Jobs

- 20. What factors should be considered in comparing a ministry position to a comparable job in another field?
 - Education
 - Experience
 - Scope of responsibilities
 - Complexity of roles
 - Hours on call
 - Prestige
 - Other

"Adequate" Compensation

- 21. What other professions or trades would you compare the "job" of "minister" to? (Ex. Teacher, bank manager, social worker.)
- 22. What do you now think makes a compensation package "ADEQUATE"?