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3 **New Hampshire Conference**
4 **United Church of Christ**
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8 **Clergy Compensation**
9 **Guidelines**
10 **For**
11 **Authorized Ministers**
12 **(Ordained, Licensed and Commissioned)**
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20 **2018**
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24 *(These guidelines were revised by action of the NHCUCC Board of Directors on June 17,*
25 *2017. A COLA of 2.0% was added to the Minimum Cash Salary.)*
26

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*“But we appeal to you, brothers and sisters,
to respect those who labor among you,
and have charge of you in the Lord
and admonish you;
esteem them very highly in love
because of their work.”*

--I Thessalonians 5: 12-13

I. Introduction – Understanding Support for Ministry

Conversations considering salary agreements are best grounded in the following:

The Covenant Relationship

When a person is called by a congregation to become their pastor and teacher, a unique relationship is formed with that person, with God, and with the congregation. A covenant is created to care for, to support, and to grow in love and faithfulness. Therefore, the pastor is not “hired” by a congregation to serve, but rather “called” to join and live in relationship with the congregation. To that end, an annual review of the congregation’s ministry goals, including the compensation of professional leadership, is an integral part of the covenantal relationship.

The Concept of Stewardship

We are charged to be stewards of God’s resources in our personal lives and in the life of the church. These resources support the mission of the church locally, regionally, and globally. Faithful stewardship is also mindful of these areas: Fair and just compensation of staff members, the care of its volunteers, as well as maintaining the buildings and property that have been entrusted to a congregation.

The Concept of Justice

A congregation is called to provide fair and just support for those who lead it. The congregation should honor the experience, education, responsibilities, changing personal and economic conditions, and respond with adequate compensation. Continued growth and education are priorities for a successful ministry. A congregation is encouraged to be generous with its minister regardless of the race, gender, disability, sexual orientation, or social status of their pastors. Consideration for rest and relaxation are crucial. These are values our faith affirms.

Ministerial compensation should be considered within the whole church ministry. All Christians are called to ministry and mission. Properly trained leaders are indispensable to congregations remaining faithful to the gospel and to God’s mission. Responsibilities of church leadership demand more education and time than can be offered by volunteers. Historically, it has been the tradition of the United Church of Christ to value well-educated

118 pastors. Educated, professional leadership will equip the whole congregation for ministry.
 119 Compensation reflects the congregation's intention to live in faithful service to God. This
 120 makes the congregation's relationship with its pastor different from that of employer to
 121 employee, even though a written and signed "call agreement" is considered a legal contract.
 122 As noted above, this relationship is a covenantal relationship between professional and lay
 123 Christians shaped by their mutual responses to God's call and the needs of the church.
 124
 125

126 **II. Components of Compensation**

127 The following elements comprise an adequate and fair compensation package for full-time
 128 employment:
 129

130 **A: Minimum Cash Salary**

131 The cash salary is the basic amount paid to the minister, not including housing and
 132 utilities, allowances, benefits, or reimbursable expenses. Depending on the minister's
 133 individual tax and housing situation, some or all of the salary may be subject to federal
 134 income tax and self-employment tax. Clergy are considered employees for income tax
 135 purposes and self-employed for Social Security purposes.
 136

137 In 2018, for New Hampshire Conference churches calling a full-time, newly-ordained
 138 clergy person with ministerial standing in the United Church of Christ, the recommended
 139 starting cash salary for one year is \$39,550. We recommend that for each year of
 140 ordained ministry experience, \$800.00 should be added to the minimum, for up to 15
 141 years of experience. For every 100 members, \$2,500.00 should be added to the cash
 142 salary. Consideration should be given for earned degrees beyond the M.Div. in the
 143 practice of ministry or related fields. We suggest a minimum of \$1,000 in annual salary
 144 per earned degree. The Clergy Support Ministry of the New Hampshire Conference,
 145 United Church of Christ, developed these figures by comparing salaries among several
 146 denominations and with other professions. A calculator for computing a clergy
 147 compensation package is available on the Conference website. (*See Appendix*).
 148

149 **B: Housing**

150 A second, major portion of a pastor's compensation is housing, which is provided either
 151 in the form of the rent-free use of a church-owned house or a housing allowance. Various
 152 options for housing should be considered as part of the call agreement and may be
 153 renegotiated as required. The amount of total salary designated for housing, must be
 154 established in advance by vote of the church or official board and reported in writing to
 155 the pastor, before payment at that salary level begins.
 156

157 **Parsonage**

158 When a parsonage is provided, the dwelling should be comparable with the average
 159 housing in the community. It should be attractive, conveniently arranged and well
 160 maintained. The church pays for all parsonage utilities (heat, light, water, refuse service,
 161 local phone calls, etc.) The clergy must pay self employment tax on the fair rental value
 162 of the parsonage which must be determined in advance by comparisons with similar
 163 rental housing in the community.

164 **Housing Equity Benefit**

165 An equity benefit is not a housing allowance. The two are different and should not be
166 confused. For a pastor living in a parsonage, an equity benefit is part of basic
167 compensation, and is only fair and just. It gives parsonage dwellers the opportunity to
168 accumulate some equity that can eventually be used to provide housing, either owned or
169 rented. After a lifetime spent in parsonages, the family may have no assets with which to
170 provide housing. In other words, at death, disability, or retirement, the pastor's family is
171 on its own. The important consideration is that the pastor be allowed what most
172 parishioners have: a build-up of equity.

173
174 Generally, a separate fund, owned by the church, is set aside that is not available to the
175 pastor until retirement or other permissible event. The written agreement for funding the
176 equity benefit should be as simple as possible, but the IRS regulations regarding deferred
177 income are very specific and technical. Therefore, we strongly suggest that this be done
178 in consultation with a qualified tax attorney or certified financial planner to assure that
179 the agreement conforms to the IRS requirements.

180
181 It must be remembered that an equity benefit is additional compensation (deferred
182 income), and eventually will be taxable. Generally, a separate fund is set aside that is not
183 available to the pastor until retirement. If the pastor moves to another ministry, the
184 depository for this fund may be changed, but the restrictions on its use will be continued.

185
186 **Housing Allowance**

187 A housing allowance may be provided so that the minister can rent or purchase a home.
188 The housing allowance is paid in addition to the basic cash salary. When the total cash
189 salary and housing allowance is determined it is important to allow the minister the
190 flexibility to determine what portion of the total compensation should be declared as
191 housing allowance in the call agreement and in a compensation agreement to be renewed
192 each year prior to January 1. The amount declared as housing allowance may vary from
193 year to year depending on the minister's housing costs and tax situation.

194
195 The housing allowance is subject to self-employment tax but is exempt from federal
196 income tax, provided it is not more than the lowest of: (a) the amount declared in the
197 agreement ratified by vote of the church or official board; (b) the fair rental value of the
198 housing, utilities, and furnishings; or (c) actual costs. If the housing allowance is lower
199 than those three amounts, the minister will not get full benefit from the exclusion. For
200 this reason, the housing allowance should make room for unexpected expenses. Any
201 housing allowance over the limits will simply be added back to taxable income on the
202 minister's individual tax return.

203
204 If there is a change to the minister's housing expenses after the agreement is ratified, the
205 allowance may be adjusted by a vote, in the same manner as the original agreement, to
206 apply prospectively to future periods. The housing allowance cannot be changed
207 retroactively. The call and annual compensation agreement should state that they are
208 effective until changed or superseded. This will avoid having an agreement accidentally
209 expire.

210 More detailed information on the tax implications of the housing allowance and the
 211 equity benefit may be found at the Pension Boards website, www.pbucc.org .
 212
 213

214 **C: Annual Time Compensation**

215 **Vacation Leave**

216
 217 Vacation time should be a minimum of one month per year, including Sundays. This
 218 time should be exclusive of denominational meetings or professional training. It is
 219 recommended that vacation time be extended one week at each fifth year anniversary. In
 220 addition to these vacation leaves, churches might also provide one weekend off per
 221 quarter to compensate for days-off that might otherwise be taken on holidays. Common
 222 times for these to occur are the Sundays following Christmas and Easter, and one
 223 weekend during Lent.

224 Churches are encouraged to provide one week of the summer as a “Camp Week”
 225 allowing the pastor to serve as a counselor or director in the Conference Outdoor
 226 Ministries program. This would not be considered vacation time since your pastor would
 227 be working all week with children and youth.
 228

229 **Holidays**

230 Paid holidays are to include New Year’s Day, Memorial Day, Independence Day, Labor
 231 Day, Thanksgiving, and the Friday after Thanksgiving, Christmas and one floating
 232 holiday. When any of these occur on a Sunday, another day should be taken as a “holy
 233 day.”
 234

235 **Days Off**

236 The equivalent of two days off per week is recommended.
 237
 238

239 **D: Benefits**

240 Benefits are those items other than base salary and housing that are considered part of
 241 the compensation package. They are the congregation’s responsibility in providing
 242 adequate and just support of their minister. These include health and dental benefits,
 243 annuity, long-term disability, and group life insurance. The Pension Boards of the United
 244 Church of Christ offer the following benefits to pastors with standing and laypersons
 245 employed at least 20 hours per week.
 246

247 **Annuity Contribution**

248 Quarterly contributions to the annuity fund are part of the standard benefit package for
 249 UCC clergy. The annuity contribution, paid by the local church to the UCC Pension
 250 Boards, is equal to 14% of the salary and the housing/parsonage allowance. When a
 251 parsonage is used, the value of that housing is calculated at 30% of the base salary. Thus
 252 the annuity payment for a pastor living in a parsonage would equal 14% x 130% of the
 253 base salary. When a housing allowance is paid, annuity is calculated at 14% of the total
 254 of base salary plus actual housing allowance.
 255

256 To determine the maximum amount a pastor and church may contribute to an annuity,
257 you are encouraged to consult a certified tax professional. This is particularly important
258 when the pastor's compensation package is weighted heavily toward a housing
259 allowance.

260

261 **Group Health and Dental Insurance**

262 The church is to pay for the cost of insurance for the pastor and his/her family. The
263 United Church of Christ offers Health and Dental plans that can be retained if clergy
264 move from one state to another. There is only one open-enrollment period to enter the
265 plan: within 90 days of one's first call to work 20 hours or more per week. Subsequent
266 entry into the Plan is by proof of good health only. Once included in the Plan, clergy and
267 their families are insured for life as long as premiums are paid. If clergy and churches
268 elect not to participate in the United Church of Christ Plans, health and dental benefits are
269 to be provided through another insurer. Please note that this could have significant
270 consequences for the pastors and congregations in future years.

271

272 **Flexible Spending Account Plan**

273 Through the Pension Boards, local churches participating in the UCC Health Benefit Plan
274 may establish a Flexible Spending Account for clergy. Aside from a modest initial set-up
275 fee, making this Account available does not have a cost to the local church as it is funded
276 by the clergy person's voluntary salary redirection into the Account. The Account
277 provides participants with tax-savings related to medical deductibles, co-pays and
278 dependent care expenses and is an attractive complement to a minister's compensation
279 arrangement.

280

281 **Medicare**

282 The Conference recommends that when a pastor reaches the age of 65 and becomes
283 eligible for Medicare, the church cover the cost of the Medicare Supplement Plan and
284 reimburse the pastor for Medicare Part B.

285

286 **Disability Income and Term Life Insurance Plan**

287 Congregations are to provide disability insurance through the UCC Pension Boards' Life
288 Insurance and Disability Income Benefit Plan. This insurance relieves the church of
289 liability in the event of their pastor's total or partial disability or death. The program
290 provides for Short Term coverage beginning after 30 days and continuing for 5 months.
291 Long Term disability benefits would begin after 6 months and would pay a percentage of
292 base salary and housing, plus annuity, to age 65. The congregation is responsible for
293 continuation of benefits during the first 6 months of disability. Decreasing term life
294 insurance is included in the Plan. The annual premium is 1 ½ % of the total amount of
295 base salary and housing.

296

297 **Social Security Offset**

298 Clergy are treated as self-employed for social security purposes. Pastors must pay the
299 current 15.3% on the cash salary plus housing allowance or fair market rental value of the
300 parsonage. Churches should pay 7.65% of the pastor's salary and housing allowance for

301 social security, as it must do for regular FICA employees. This should be paid directly to
 302 the pastor and listed in the budget as a Social Security Allowance or Offset.

303

304 **E: Sabbatical Leave**

305 A common sabbatical leave is three or four months, with pay, after five or six years of
 306 service. Usually a pastor is required to commit to at least one more year of service
 307 following a sabbatical leave. Sabbatical leave encourages longer pastorates, and gives
 308 both pastor and congregation new appreciation and fresh energy for their covenant
 309 ministry. If a supply pastor is needed during the sabbatical period, congregations can
 310 prepare for that expense by adding annually to an escrow account for that purpose. A
 311 written sabbatical proposal should be submitted to the Pastor-Parish Relations Committee
 312 at least three months prior to the start of the sabbatical, and a written report should be
 313 made to the same committee within three months after the sabbatical.

314

315

316

317 **III. Reimbursable Expenses**

318 Reimbursable expenses are those costs, reimbursable to the authorized minister, that are
 319 incurred in the performance of duties. **They are not part of the person's compensation.**
 320 They are "business" expenses for which the congregation is responsible. The IRS
 321 considers the following to be reimbursable expenses:

322

323 **A: Travel**

324 The IRS establishes annually a maximum allowable rate for deducting business travel
 325 mileage. The rate includes the full costs of auto depreciation, insurance, maintenance and
 326 operation as a per mile cost. It is recommended that churches reimburse pastors for actual
 327 mileage logged in the performance of the ministry at the IRS allowable rate. It is **not**
 328 recommended that a monthly flat rate travel allowance be paid unless that rate has been
 329 determined by averaging a significant period of months' auto usage and multiplied by the
 330 current IRS rate. The minister is responsible for submitting a mileage log to the church
 331 for reimbursement on a monthly basis. (*See Appendix for helpful resources.*)

332

333 **B: Continuing Education**

334 Congregations should expect a pastor or leader to be committed to continued professional
 335 growth and development, since both truly benefit from it. Continuing education leave of
 336 minimally two weeks each year is recommended, with an amount budgeted to cover a
 337 major portion of the expenses for tuition, travel, housing and meals that might be
 338 involved. A written request for continuing education time and funding should be made to
 339 the appropriate church committee at least one month prior to the event with a written
 340 report to that same body within a month after the event.

341

342

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344

345

346 **C: Other Professional Expenses**

347 The church should budget an amount for annual professional expenses including such
348 items as:

- 349 1. Professional journals, books or periodicals
350 2. Hosting or entertaining church leaders, members or guests
351 3. Dues to professional organizations
352 4. Participation in a New Hampshire Conference Clergy Development Group
353

354 **D: Conference and Association Meetings**

355 Pastors are required to attend Conference and Association meetings for the benefit of
356 churches and clergy. A pastor is also to be encouraged to serve in wider ministry – in the
357 Association, camping ministries, Conference, or national settings. Such service is to be
358 considered part of the congregation’s, and person’s, ministry. It is neither time off nor
359 vacation. Expenses, not reimbursed by the wider ministry setting, are to be reimbursed by
360 the local church.
361

362 **E: Short-term Pulpit Supply Preachers**

363 During periods of scheduled absence of the pastor, such as the Sundays of scheduled
364 vacation, Conference meetings, continuing education, sick leave or other approved
365 personal leave, the payment of pulpit supply preachers is the responsibility of the church.
366 See section V: C, “Other Staff and Specialized Ministry,” for suggestions of
367 compensation for this service.
368

369 **F: Worker’s Compensation Insurance**

370 Churches are required by law to provide worker’s compensation insurance to all
371 employees, including clergy.
372

373 **G: Malpractice Insurance**

374 In today’s litigious society, it is advisable for churches to carry malpractice insurance to
375 protect both the pastor and church in the event of a lawsuit.
376

377 All authorized ministers serving in any capacity in churches of the New Hampshire
378 Conference are required to participate in, and be certified in having completed periodic
379 Boundary Awareness Training. While this does not insure against sexual and other forms
380 of misconduct, the requirement does ensure that those serving our churches are cognizant
381 of the issues.
382

383 **H: Criminal Background Check**

384 All persons seeking to circulate a ministerial profile in the United Church of Christ are
385 required to pay for a national criminal background check. The local church is to
386 reimburse this fee (\$160) to the pastor who is selected.
387

388 **I: Moving Expenses**

389 These should be paid in full by the church that is calling the minister. Appropriate
390 documentation (estimates/receipts) is expected.

391 **IV. Other Support**

392 Congregations are wise to anticipate special situations or needs of their pastors,
 393 commissioned or licensed ministers, and other church employees. Such special situations
 394 include illness, personal emergencies, the birth of a child, etc. Written **personnel policies**
 395 regarding such needs can avoid confusion and avert tensions in the relationship. If the
 396 church has no such personnel policies for pastors or other employees, the New
 397 Hampshire Conference Employee Handbook might be used as a template.
 398

399 **A: Sick Leave**

400 Sick leave shall be provided and accounted for by both the church and the pastor.
 401

402 **B: Family Leave**

403 Provisions should be made, at the time of the birth or adoption of a child, for a pastor
 404 (male or female) to be granted six weeks family leave, with full salary and benefits, with
 405 the possibility that an additional six weeks of unpaid leave may be negotiated. Flexibility
 406 in scheduling should be allowed during the first six months after a new family member
 407 arrives to allow for parents to experience and grow in this important time of family
 408 adjustment and change.

409 **C: Emergency or Personal Leave Days**

410 Allowance should be made for the pastor to be with his or her immediate family at times
 411 of special celebration, such as weddings or graduations, and at times of personal sorrow
 412 such as illness or death. Also, the pastor may have times of personal emergency or
 413 unusual family responsibility. Paid personal leaves would normally be limited to a period
 414 of five to seven days a year, except where compassion dictates further extension.
 415

416 **D: Death of the Minister**

417 In cases where the clergyperson dies, churches should provide salary, housing and all
 418 benefits to the spouse, partner and/or family for three months. Continued use of the
 419 parsonage and other expenses, such as moving, should be considered on an individual
 420 basis, in close consultation with the Conference Minister.
 421

422 **E: Working Conditions**

423 The church should provide competent support, especially for office tasks and building
 424 maintenance. In providing office space at the church or parsonage, consideration should
 425 be given for the minister's need for technology, accessibility, privacy, and the ability to
 426 work without interruption. Safe church policies and practices should be a priority for
 427 both the minister and the church.
 428
 429

430 **V: Other Staff and Specialized Ministry**

431 No ordained pastor is to be expected to serve full time for less than the minimum
 432 compensation guidelines outlined in this document. While compensation for
 433 Commissioned or Licensed Ministers may not meet the guidelines for ordained pastors,
 434 there must still be fair and adequate compensation for the responsibilities involved. If

435 your church needs help in identifying persons for any of the following positions, please
436 call the Conference Minister.
437

438 **A: Associate Pastors**

439 Associate pastors should receive a minimum of 80% of the senior pastor's salary,
440 depending on position descriptions, scope or responsibility, length of service, experience
441 and years in the ministry. Associate pastors should receive the same housing and benefit
442 package as the senior pastor.
443

444 **B: Interim and Intentional Interim Pastors**

445 The interim minister will serve a church during situations that demand specialized skills,
446 training and responsibilities. In accordance with their specialized duties, every interim
447 minister will possess a working knowledge of the United Church of Christ's Search and
448 Call process, as well as the Ministerial Code.. A full-time interim minister should receive
449 the same salary as the previous minister's salary along with all the housing and benefits
450 that the previous minister received. It is recommended, however, that the interim pastor
451 be compensated at a higher level to help stretch the congregation toward adequate
452 compensation for the next settled pastor which in all likelihood is going to be
453 considerably higher than their previous pastor.
454

455 **C: Short-term Pulpit Supply Pastors**

456 Where a congregation needs only worship leadership, a pulpit supply pastor may be
457 contracted for one or more consecutive Sundays. The recommended per-service
458 compensation is \$150.00, plus travel expenses at the current IRS rate.
459

460 **D: Commissioned Ministers**

461 Commissioned Ministers are lay persons authorized to serve in the United Church of
462 Christ according to the guidelines of the "Manual on Ministry." They normally have a
463 college degree plus specialized training in a specific area of ministry, not requiring
464 ordination, such as Christian education, music ministry, congregational health ministry,
465 parish nursing, administration, outdoor ministry, etc. Compensation should reflect
466 experience, education and special training. It is suggested that a percentage of 60% of the
467 guidelines for base salary and housing be used. Full-time service should include all the
468 benefits recommended above in Section II, Sub-section D.
469

470 **E: Licensed Ministers**

471 Licensed Ministers are lay persons who have received special training to preach and lead
472 worship in settings where an ordained pastor is not available. Compensation is to address
473 fairly the minister's needs in relation to the amount of time and responsibilities required
474 by the position. Churches should consider 80% of the recommended guidelines for base
475 salary and housing, considering also average compensation and benefits received in the
476 community.
477

478

479

480

481 **F: Ministers Serving in Part-time Settings**

482 Churches that cannot afford the recommended full-time compensation may consider
 483 offering fair part-time compensation. Fairness is the key because without it a
 484 congregation may have unrealistic expectations of a part-time clergy person.
 485 Compensation arrangements for a part-time pastor will be negotiated based on a
 486 percentage of a full-time salary and housing plus benefits.
 487
 488

489 Consideration of the travel demands on the part-time minister must also be compensated
 490 at the current IRS reimbursement rate.
 491

492 The following suggests common clergy responsibilities:

493 **Responsibilities**

494 Worship Preparation

495 Sunday Worship

496 Visitation

497 Administration

498 Meetings

499 Funerals/Weddings

500 Teaching/Bible Study

501 Communication – bulletin/newsletter

502 Community

503

504 Imaginative approaches to bi-vocational ministry offer another option. Churches with
 505 part-time ministers might explore innovative ways to attract clergy by investigating other
 506 part-time employment opportunities in their communities and listing them in their search
 507 profiles. Especially as more people enter ministry after working in other professions, this
 508 approach offers some creative possibilities.
 509

510 **VI. Working Together for Effective Ministry**

511 The covenant that binds a pastor and congregation in mutual ministry and mission needs
 512 to be nurtured, strengthened, and sometimes renewed. Here are some specific ways this
 513 can be done:
 514

515 **A: Pastor-Parish Relations Committee**

516 A small committee of three to seven persons is given the specific job of nurturing the
 517 pastor, the relationship between the pastor and the congregation, and clarifying the role of
 518 the pastor. Such care can build the trust and communication necessary to deal effectively
 519 with the inevitable tensions and conflicts that arise. Guidelines for such a committee can
 520 be found in the document, “The Pastoral Relations Committee,” available from the UCC
 521 website: www.ucc.org
 522

523 **B: Annual Review of Compensation**

524 An important task for the church board or appropriate committee is an annual review of
 525 the pastor’s compensation. The review is to be an open and caring conversation allowing
 526 the pastor to express changing needs or expectations. An annual increase of base salary
 527 reflecting any increase in the cost of living should be considered. This should include a

528 review and adjustment of mileage reimbursement based on current IRS guidelines.
529 Compensation does reflect the congregation's intentions to take seriously their own
530 calling. Additional salary increases reflecting meritorious service or increased
531 responsibilities affirm the mutual covenant between pastor and congregation. Increases in
532 pastoral compensation are to be advocated by a member of the Pastor-Parish Relations
533 Committee or Personnel Committee. A pastor ought not to be put in the position of
534 defending his/her own compensation.
535

536 **C: Ministry Evaluation**

537 Any planned evaluation of the church's ministry needs to be done at a time sufficiently
538 distant from annual compensation review to avoid linking the two. Ministry evaluation is
539 best undertaken when the purposes of evaluation are clear, and there are not immediate
540 tension in the relationship between pastor/lay leaders and congregation. Such purposes
541 might be to clarify congregational goals and objectives, to assess the pastor's use of time
542 in relation to those objectives, to identify unmet ministry needs, or skills that need further
543 development. Evaluation of the congregation's ministry is as important as evaluation of
544 the pastor's. They go together. After all, the ministry and mission belong to both.
545 Deficiencies in ministry by one party can seriously impede effectiveness by the other.
546

547 **VII: APPENDIX: Helpful Websites**

548

549

550 New Hampshire Conference, United Church of Christ's website, www.nhcucc.org for:

551

552 Template for reporting monthly mileage

553

554 Sample Annual Housing Allowance Declaration

555

556 A Compensation Calculator for Cash Minimum Salary & Benefits

557

558 Internal Revenue Service for the current standard mileage rate: www.irs.gov

559

560 Pension Boards United Church of Christ for information concerning Pension, Health & Dental
561 Insurance, Life Insurance & Disability Insurance, and Qualified Housing Allowance

562 Expenditures, www.pbucc.org.