

Below is the report of the Commission on Equitable Compensation passed at the 2022 Annual Conference Session

Commission on Equitable Compensation

Rev. Noel N. Chin, Chair

101. The purpose of the Commission on Equitable Compensation, as expressed in the 2016 Book of Discipline, is to “support full-time clergy serving as pastors in the charges of the annual conference” (§625.2).
102. This includes “recommending conference standards for pastoral support...administering funds to be used in base compensation supplementation...providing counsel and advisory material on pastoral support to district superintendents and committees on pastor-parish relations...and submitting an arrearage policy to be adopted by the annual conference” (§625.2)
103. The Commission has continued to engage in discussions on developing new guidelines to determine clergy compensation. These guidelines are intended to respond to the financial challenges faced by many congregations in our conference as they seek to provide adequate funding for all aspects of ministry. However, due to the unprecedented developments brought about by the current pandemic, the Commission has decided to wait for a more opportune time to propose and prepare for the implementation any significant changes.
104. **Recommendations for the year 2023:**
105. The commission recommends to the annual conference that the Equitable Salary Fund be set at \$160,000 (a decrease of 8.8% compared to 2022);
106. That the Salary Adjustment Fund be set at \$90,000 (a decrease of 7.7% compared to 2022);
107. That the minimum professional reimbursement account be set at \$6,000.00 (an increase of 2.56% over the 2022 figure), and that pastors under part-time appointments receive a minimum of \$1,500.00 for each ¼-time increment;
108. That pastors serving multi-point charges or multiple appointments will receive a “Multiple Charge/Appointment Adjustment” of \$750.00 for each additional church beyond the initial church on the charge, whether serving in a part-time or full-time appointment. Pastors will have the option of having the amount taken as salary or added to their Accountable Reimbursement Plan (ARP). **NOTE:** Please refer to the document published by the General Council on Finance and Administration, titled “Accountable Reimbursement Policies”. This document will give you the guidelines for establishing and maintaining accountable reimbursement plans. Information on accountable reimbursement policies can be downloaded at www.nyac.com/conf-forms.
109. **The 2023 Salary and other Compensation**
110. **HOUSING EXCLUSION**

111. For income tax purposes, the Church Council of each charge/parish may designate a portion of the pastor’s salary as a “Housing Exclusion”, to the extent that this amount is used for the cost of utilities, furniture, equipment, and other items/expenses related to living in the parsonage which are **not otherwise provided** by the local congregation. This satisfies Section 107 of the Internal Revenue Code. This action must be taken each year at the Charge/Church Conference to be applicable to the next calendar year for income tax purposes. Thus, the exact amount of the Housing Exclusion must be approved in writing before the start of each calendar year. A Housing Exclusion for a pastoral change made during the calendar year must be approved prior to the start of the new appointment. **There is no cost to the local church to designate a Housing Exclusion.**
112. Records to support the exclusion are the responsibility of the clergy who may need to submit them with their personal income taxes and should be retained for at least seven (7) years in case of an audit.
113. Resources related to the Housing Exclusion, including forms provided by Wespath, are available at: www.nyac.com/conf-forms.
114. **2023 Minimum Equitable Salary**
115. The Minimum Salary Schedule will be increased across the board by 1.0% in every category. The Commission knows that these are challenging economic times for clergy, but it also recognizes that it is a difficult period for most local churches during a pandemic that has exacerbated their financial challenges. It would like each church to have the greatest opportunity to fully fund every aspect of a clergy person’s compensation packet which includes housing, health benefits (which will increase by about 2.8% in 2023), and pension benefits.
116. The minimum equitable salary for ¾-time pastoral appointments shall be ¾ of the required minimum. The minimum equitable salary for ½-time pastoral appointments shall be ½ of the required minimum. The minimum equitable salary for less than ½-time pastoral appointments shall be determined by the Cabinet in consultation with the pastor and the local church.
117. The **2023** minimum equitable salary figures for pastors serving under full time appointment shall be as follows:
118. (Note, that service years include all years under episcopal appointment in any Methodist denomination or conference from the time of the first appointment as a local pastor

**New York Annual Conference
2023 Minimum Salary Schedule**

Service Year	Local	Provisional	Associate	Elder/ Full Member
	Pastor	Member	Member	Deacon

1	\$40,106	\$42,577	\$43,126	\$43,951
2	\$40,352	\$42,852	\$43,429	\$44,281
3	\$40,599	\$43,126	\$43,731	\$44,610
4	\$40,847	\$43,401	\$44,033	\$44,939
5	\$41,094	\$43,676	\$44,335	\$45,270
6	\$41,342	\$43,951	\$44,637	\$45,599
7	\$41,588	\$44,225	\$44,939	\$45,928
8	\$41,836	\$44,500	\$45,242	\$46,258
9	\$42,083		\$45,544	\$46,588
10	\$42,331		\$45,846	\$46,918
11	\$42,577		\$46,148	\$47,247
12	\$42,824		\$46,450	\$47,577
13	\$43,072		\$46,752	\$47,907
14	\$43,319		\$47,055	\$48,236
15	\$43,567		\$47,357	\$48,565
16	\$43,813		\$47,659	\$48,896
17	\$44,061		\$47,961	\$49,225
18	\$44,308		\$48,263	\$49,555
19	\$44,556		\$48,565	\$49,884
20	\$44,802		\$48,868	\$50,214
21	\$45,050		\$49,170	\$50,544
22	\$45,297		\$49,472	\$50,873
23	\$45,544		\$49,774	\$51,202
24	\$45,792		\$50,076	\$51,533
25+	\$46,039		\$50,379	\$51,862