

Below is the report of the Commission on Equitable Compensation passed at the 2023 Annual Conference Session

Commission on Equitable Compensation

John Stanforth, 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. The Commission will continue our strategic approach in our development of our recommendations for pastoral support. Our strategies include considerations for the financial well being of The New York Annual Conference as well as the needs of our churches. We are in discussion for future change; however, these are our recommendations for 2024.
104. **Recommendations for the year 2024:**
105. The commission recommends to the annual conference that the Equitable Salary Fund be set at \$180,000 (an increase of 12.5% compared to 2023);
106. That the Salary Adjustment Fund be set at \$120,000 (an increase of 33.33% compared to 2023);
107. That the minimum professional reimbursement account be set at \$6,400.00 (6.66% increase over the 2023 figure that had not been increased from the 2022 figure), and that pastors under part-time appointments receive a minimum of \$1,600.00 for each ¼-time increment;
108. That pastors serving multi-point charges or multiple appointments will receive a “Multiple Charge/Appointment Adjustment” of \$1500.00 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) or splitting the adjustment \$750.00 as salary and \$750.00 to 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. That pastors with over 25 years of service receive a Longevity Payment Increase at service year 30 of \$1,200.00 and additional longevity payments of \$1,200.00 every five years thereafter.
110. **The 2024 Salary and other Compensation**
111. **HOUSING EXCLUSION**
112. 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 is **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.**

113. 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.

114. Resources related to the Housing Exclusion, including forms provided by Wespeth, are available at: www.nyac.com/conf-forms.

115. 2024 Minimum Equitable Salary

116. The Minimum Salary Schedule will be increased across the board by 5.0% in every category. The Commission knows that these are challenging economic times for most local churches because the pandemic has exacerbated their financial challenges. However, during the same period of time clergy salaries have not been increased consistent with the cost of living. It is unfair and unjust that our clergy be burdened financially because of church finances. That is why we have Equitable Compensation funds and requested an increase in our funding. We are obligated to fund every aspect of a clergyperson’s compensation packet which includes salary, accountable reimbursement plan, housing, health benefits, 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 **2024** minimum equitable salary figures for pastors serving under full time appointment shall be as follows: (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
2024 Minimum Salary Schedule**

Service Year	Local	Provisional	Associate	Elder/ Full Member
	Pastor	Member	Member	Deacon
1	\$42,111	\$44,706	\$45,282	\$46,149
2	\$42,370	\$44,995	\$45,600	\$46,495
3	\$42,629	\$45,282	\$45,918	\$46,840
4	\$42,889	\$45,571	\$46,235	\$47,186
5	\$43,149	\$45,860	\$46,552	\$47,533
6	\$43,409	\$46,148	\$46,869	\$47,879

7	\$43,667	\$46,436	\$47,186	\$48,224
8	\$43,928	\$46,725	\$47,504	\$48,571
9	\$44,187		\$47,821	\$48,917
10	\$44,448		\$48,138	\$49,264
11	\$44,706		\$48,455	\$49,264
12	\$44,965		\$48,772	\$49,956
13	\$45,226		\$49,090	\$50,302
14	\$45,485		\$49,408	\$50,648
15	\$45,991		\$49,725	\$50,993
16	\$46,004		\$50,042	\$51,341
17	\$46,264		\$50,359	\$51,686
18	\$46,523		\$50,676	\$52,033
19	\$46,784		\$50,993	\$52,378
20	\$47,042		\$51,311	\$52,724
21	\$47,302		\$51,628	\$53,071
22	\$47,562		\$51,961	\$53,417
23	\$47,821		\$52,263	\$53,762
24	\$48,082		\$52,580	\$54,110
25+	\$48,341		\$52,898	\$54,455