

# CLERGY COMPENSATION GUIDELINES FOR 2012

## Diocese of Central Florida

Credited Years of Service	Average Attendance					
	up to 100	100-150	151-200	201-250	251-300	301-350
<b>0</b>	57,600	60,600	63,600	66,600	69,600	72,600
<b>5</b>	61,600	65,100	68,600	72,100	75,600	79,100
<b>10</b>	65,600	69,600	73,600	77,600	81,600	85,600
<b>15</b>	69,600	74,100	78,600	83,100	87,600	92,100
<b>20</b>	73,600	78,600	83,600	88,600	93,600	98,600
<b>25</b>	77,600	83,100	88,600	94,100	99,600	105,100
<b>30</b>	81,600	87,600	93,600	99,600	105,600	111,600
<b>35</b>	85,600	92,100	98,600	105,100	111,600	118,100

1. These figures include salary, housing (including utility allowance) and self-employment offset (sometimes called “social security offset”) which are the elements used in calculating the Pension Fund assessment as well in developing Church Deployment Profiles.
2. The minimum compensation (i.e. the upper left hand corner) represents a 3.6% cost of living increase (COLA) from last years’ guidelines, rounded to the nearest increment of 50, and maintains the same increments between years of service and average attendance as last years’ guidelines. The COLA is based on the Consumer Price Index for all Urban Consumers (CPI-U) from July of 2010 to July 2011.

**NOTE:** for the average clergyperson in the Diocese of Central Florida (16 years of credited service in a congregation with an ASA of 180) the increase is 2.58% versus the 2011 Clergy Compensation Guidelines.

3. The approved minimum compensation (salary, housing, and self employment offset) for all Rectors, Vicars and Assistants in the Diocese of Central Florida for 2012 is \$57,600.
4. According to IRS regulations, the amount of clergy compensation to be allocated for housing (and utilities) should be estimated by the clergyperson and approved by specific recorded action of the Vestry. The specific designation must be done prior to January 1, 2012.
5. The Fair Rental Value of church owned housing should be subtracted from the appropriate figure in the chart in order to calculate the salary and self-employment amount.
6. These guidelines are designed to provide a starting point for determining equitable compensation for ordained clergy. They are designed for interpolation both horizontally and vertically.
7. These guidelines do not include other important factors such as tenure in a particular parish, job performance, type of community, advanced degrees, unique parish responsibilities, or prior business/professional experience.
8. These guidelines are most helpful in determining compensation for Rectors and Vicars; they may be useful for determining the compensation for Assistant Clergy as well by referencing the column titled “up to 100”.
9. In the final analysis, the two most important elements in determining clergy compensation are the welfare of the clergyperson’s family and the congregation’s ability to pay.