

Church of the Brethren

GUIDELINES FOR PASTORS' SALARIES AND BENEFITS

**Pastoral Compensation and
Benefits Advisory Committee**

and the

Office of Ministry

Church of the Brethren

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Table of Contents

I. Introduction.....	<u>3</u>
II. Compensation.....	<u>4</u>
A. Cash Salary.....	<u>4</u>
1. Education.....	<u>4</u>
2. Experience.....	<u>4</u>
3. Social Security & Medicare.....	<u>4</u>
B. Housing.....	<u>4</u>
1. Congregations with Parsonages.....	<u>5</u>
2. Congregations without Parsonages.....	<u>5</u>
C. Pension.....	<u>5</u>
D. Insurance.....	<u>6</u>
1. Medical Insurance.....	<u>6</u>
2. Other Highly Recommended Insurance.....	<u>7</u>
3. Other Available Insurance.....	<u>7</u>
E. Time Off.....	<u>7</u>
1. Regular Time Off.....	<u>7</u>
2. Vacation Time Off.....	<u>7</u>
3. Holidays.....	<u>7</u>
F. Special Circumstances Days.....	<u>8</u>
G. Parental Leave.....	<u>8</u>
III. Pastor-Related Expenses.....	<u>9</u>
A. Travel.....	<u>9</u>
B. Annual/District Conference.....	<u>9</u>
C. Continuing Education.....	<u>9</u>
D. Sabbath Rest.....	<u>10</u>
E. Professional Expenses.....	<u>10</u>
IV. Moving Expenses.....	<u>11</u>
V. Workers Compensation.....	<u>11</u>
VI. Connectional Ministries & Relationships.....	<u>11</u>
VII. Annual Review & Evaluation.....	<u>11</u>
VIII. Authority for Ministry.....	<u>11</u>
Appendix: Special Circumstances Days Policy in Detail with Examples.....	<u>12</u>

GUIDELINES FOR PASTORS' SALARIES AND BENEFITS

I. INTRODUCTION

The congregation designates a group (executive committee, ministry committee, or other group) to negotiate a fair and equitable compensation package with their pastor(s). Since that designated group varies in different settings, this document will simply refer to **the congregation**.

These guidelines are recommendations for negotiation between the pastor(s) and the congregation, with the assistance of a District Executive/Minister (or designee). These guidelines are applicable to all compensated pastors, regardless of full-time or part-time status. This document provides uniform procedures for determining fair compensation across the denomination.

If congregations find it impossible to meet the guidelines or to provide benefits, there is an ethical obligation to discuss the reasons and their implications with the pastor and to plan in good faith to meet the recommended scale and benefits as soon as possible. If, in the midst of open and honest discussion, it is clear that scale and benefits are beyond reach, the job description should be immediately adjusted to match salary and benefits with expectations and time requirements. (*"Congregational Ethics Polity in the Church of the Brethren," approved by 2014 Annual Conference*)

Recognizing the challenge felt by congregations unable to meet the guidelines or provide benefits, the Pastoral Compensation and Benefits Advisory Committee has created a Pastoral Compensation Calculator that starts with the amount the congregation can afford—instead of the Minimum Cash Salary Table—and figures the amount of the pastor's professional time that the congregation can afford while still meeting the guidelines for Pastor's Salaries and Benefits.

The Minimum Cash Salary Table, the Integrated Annual Ministry Agreement, and a link to the Pastoral Compensation Calculator will be sent to District Executives/Ministers and made available following Annual Conference each year at brethren.org/ministryoffice.

District Executives/Ministers are always available as consultants in the pastor/congregation relationship, and should participate at least once every three (3) years in the review of pastoral performance.

II. COMPENSATION

A. Cash Salary

There is one base factor as a beginning point in the Minimum Cash Salary Table for Pastors; this factor is adjusted annually. The adjusted figures and Minimum Cash Salary Table will be furnished after Annual Conference each year by the Director of Ministry and may be found at brethren.org/ministryoffice.

1. Education

The Minimum Cash Salary Table for Pastors assumes the Master of Divinity degree as the standard educational level for pastors. However, in recognition of the variety of educational levels for many who are approved for ministry, two additional columns are shown. It is assumed that individuals in these categories have had educational programs for ministry approved by their District Ministry Commission and/or District Board; approved programs include Training in Ministry Program (TRIM), Education for Shared Ministry (EFSM), and district-administered Academy Certified Training Systems (ACTS).

2. Experience

Experience differential is computed up to thirty (30) years of experience. Larger increases are given in the beginning years of a pastor's career than in the later years. After thirty (30) years, the congregation and pastor(s) need to negotiate a yearly increment that reflects cost of living and additional experience.

3. Social Security & Medicare

Pastors are not self-employed, but are rather common-law employees of the congregation who are exempt by law from the Federal Insurance Contributions Act (FICA, the system where the employer and employee each pay half of the full contributions for Social Security and Medicare). Instead, pastors are subject to the Self Employment Contributions Act (SECA, where the worker pays the full contributions for Social Security and Medicare themselves). The Minimum Cash Salary Table for Pastors is built on that understanding.

B. Housing

Congregations are expected to provide a home for the pastor and their family.

1. Congregations with Parsonages

Congregations with parsonages are expected to contribute annually one percent (1%) of the fair market/sale value of the parsonage to the Church of the Brethren, Inc. Housing Equity Fund in the name of the pastor to meet long-term housing needs. It is not a savings account. Information is available from the Director of Ministry, Church of the Brethren General Offices, 1451 Dundee Avenue, Elgin, IL 60120.

Pastors who live in parsonages should declare a designated housing exclusion from their salary for utilities and other household expenses. This action should be recorded in the board minutes prior to payment of the designated housing exclusion.

2. Congregations without Parsonages

For congregations without parsonages, a parsonage adjustment that is indexed to the fair rental value of a three bedroom home in the zip code where the congregation is located shall be provided, in addition to the salary, and is considered part of the pastor's total income. Total income is also used for computing pension, long-term disability, and SECA. The Pastoral Compensation Calculator gets this number from the most recent figures published from the Department of Housing and Urban Development (HUD).

The pastor should designate a portion of their salary, via written approval by the church board (or an equivalent body), as a designated housing exclusion. The designated housing exclusion is allowed by the IRS to include the costs for rent, purchase, and living in the home. This includes the cost of the mortgage payments, utilities, furnishings, appliances, repairs and maintenance, and other household expenses. This designation should be recorded in the board minutes prior to payment of the designated housing exclusion.

C. Pension

Participation in a pension plan assures our pastors and families of the church's support in retirement years. Congregations in the Church of the Brethren are expected to contribute to a pension plan. Eder Financial operates the denomination's pension plan.

Eder Financial's pension figures are determined by adding to the cash salary one of the following:

- Annual fair rental value of the parsonage; or
- Parsonage adjustment amount.

Of that figure, congregations pay 12 percent (11 percent to the pastor's account, and 1 percent to the Church Workers Assistance Plan), and pastors pay 4 percent at the beginning of the month or quarter (depending on the method elected) directly to Eder Financial. Pastors may make additional contributions to the Pension Plan. Information

about the Pension Plan and Tax Deferred Annuity option can be obtained directly from Eder Financial, 1505 Dundee Avenue, Elgin, IL 60120.

If a congregation and pastor select a pension plan other than Eder Financial, they are expected to use the same standards to calculate the pastor's pension benefit.

D. Insurance

1. Medical Insurance

Medical insurance coverage for the pastor and family are valued and important components of the pastoral benefits package. The pastor(s) and the congregation should participate in a medical insurance plan that provides just and equitable insurance coverage. The plan shall be mutually agreed upon by the pastor and congregation.

The following minimum standards apply to medical insurance benefits:

- All medical insurance plans shall comply with the minimum essential coverage standards (MEC) set by the Patient Protection and Affordable Care Act of 2010.
- Premiums are expected to be divided on a 2:1 ratio between the congregation and the pastor(s).
- The congregation is responsible for paying 100% of the additional cost if a pastor/congregation elects to insure the pastor under the spouse's plan.
- Congregations/pastor(s) who select a high deductible plan (eligible for a Health Savings Account) will include a contribution to the Health Savings Account from the congregation on behalf of the pastor. The minimum contribution is \$1,000 for family medical plans and \$500 for individual plans.

In addition:

- Congregations that elect to discontinue offering health insurance as a covered benefit (so that their pastor can qualify for an individual plan through the Health Insurance Marketplace) shall offer supplemental income over and above the base cash salary that shall approximate the cost that the congregation would have paid for its share of health insurance.
- If, for any reason, the pastor and congregation agree that the pastor will maintain health insurance at the pastor's expense, the congregation will increase base salary in an amount designed to acknowledge the cost shift from congregation to pastor. This increase should approximate the cost savings to the congregation and also include compensation for any increased deductible or co-pay or other elements of risk incurred by the pastor.
- This increase in base salary cannot be designated anywhere as being for medical or health insurance (e.g., not in the minutes, not in a line item in the

congregation's budget, etc.); it's against the law for an employer to tell an employee what the employee must use the employee's wages for.

2. Other Highly Recommended Insurance

The following coverage and standards should also be included (available through Eder Financial):

- Short Term Disability
- Long Term Disability
- Term Life Insurance – \$50,000

3. Other Available Insurance

The following coverage is also available upon negotiation and can be included (available through Eder Financial):

- Dental Insurance
- Vision Insurance
- Accident Insurance

E. Time Off

1. Regular Time Off

Full-time pastor(s) shall have at least one and one-half (1½) regular days free of free of congregational responsibilities, barring for crisis ministries.

Part-time pastor(s) shall have a specific number of hours free of congregational responsibilities, barring crisis needs, as defined by agreement.

2. Vacation Time Off

Pastor(s) years of service have earned the pastor(s) a specified number of work weeks of vacation annually. Vacation time shall be taken at a time mutually agreed upon by the pastor(s) and the congregation.

- Three (3) weeks for the first three (3) years of service;
- Four (4) weeks for years four-twenty (4-20); and
- Five (5) weeks after twenty (20) years.

3. Holidays

Up to ten (10) mutually-agreed upon holidays can be used as additional paid days off, negotiated between the pastor and congregation.

F. Special Circumstances Days (see the Appendix at the end of this document for the “Special Circumstances Days Policy in Detail with Examples”)

Special Circumstances Days are the manner by which pastors accrue days for paid time off due to maternity/paternity leave, sickness or injury of self or family member, death in the family, or other crisis. The number of days accumulated by the pastor should be indicated on the Integrated Annual Ministry Agreement so that the pastor and congregation are in agreement on the available days at the start of each year. Additionally, the pastor should report monthly on any Special Circumstances Days used during the prior month and the remaining balance of days available.

A pastor shall be granted thirty-two (32) days the first year of pastoral service, and then ten (10) days for each succeeding year, accumulating to a total of not more than ninety (90) days. When a pastor finishes a year with fewer than twenty-two (22) days remaining, the following year will begin with the pastor restored to thirty-two (32) days. The balance of days remaining moves with a pastor from one congregation to the next. The congregation is not required or expected to pay out any unused Special Circumstances Days at the end of a pastor’s service in their congregation, or upon retirement.

This is a very brief description of the Special Circumstances Days policy. For the “Special Circumstances Days Policy in Detail with Examples” of how it can be used either as a stand-alone benefit, or together with Short- and Long-Term Disability Insurance claims, please consult the Appendix at the end of this document.

G. Parental Leave

It is the intention of this policy to encourage congregations to be as generous as possible toward ministers who are parents. While not all employers in our society provide the support needed by young parents, the church has an obligation to model care, solidarity, and encouragement in responding to the challenges that young ministerial families face. This policy is recommended as a minimum. Congregations are welcome to go beyond these recommendations in caring for their pastoral families.

This policy applies to set-apart ministers, whether serving full-time or part-time. The policy applies generally after an adoption, the placement of a foster child, and for paternity or maternity needs. The minister should make every effort to provide 30 days notice or as much notice as practicable if the leave is not foreseeable.

Documentation of the request and the days used should be provided to the congregational leadership team. Leave requests will be evaluated according to the pastoral agreement and should comply with all applicable federal and state laws.

A healthy birth without infant or maternal complications generally requires at least 6 weeks recovery for the minister who gives birth. We recommend that the 6 weeks be covered by a combination of Special Circumstances Days and a Short-Term Disability policy. For a more detailed explanation of how these benefits work together, consult the "Special Circumstances Days Policy in Detail with Examples" Appendix. When infant or maternal complications occur, we pray the congregation will work closely with the minister to ensure the health of the pastoral family.

We further encourage congregations to grant non-child-bearing new parents four (4) weeks leave, to be covered by Special Circumstances Days or the minister's vacation. In the event of a co-pastor (spousal) ministry team, we recommend that conversations take place with the District Executive and congregational leadership to negotiate the details of how the leave will be taken. The leave may be taken concurrently or consecutively within the team, but it is definitely a matter to be negotiated in advance, if at all possible.

III. PASTOR-RELATED EXPENSES

A. Travel

The congregation should assume the cost of travel for congregational responsibilities by reimbursing the pastor(s) for the use of a personal car. Mileage records should be kept and reported by an accountable plan at the IRS standard business mileage rate. If the congregation chooses to lease or purchase a vehicle for the pastor's use, they should comply with all applicable IRS regulations.

B. Annual/District Conferences

The congregation should expect both Annual and District Conference attendance by the pastor(s) and provide for the expenses and the time to do so.

C. Continuing Education

The "Guidelines for Continuing Education" adopted by the 2002 Annual Conference says, "Formal education does not complete one's learning and preparation for ministerial leadership. Education is a lifelong process." These guidelines encourage congregations to:

- Incorporate at least seven (7) days a year in the pastor's schedule for continuing education. This should be planned so that the pastor is not away for more than one Sunday during the seven days; and

- Assist with appropriate financial support by creating a continuing education account in the annual budget or a special reserve fund, whereby both the congregation and the pastoral leader can save for the future.

(See "2002 Statement, Guidelines for Continuing Education" at brethren.org/ac/statements)

D. Sabbath Rest

The "Guidelines for Sabbath Rest" adopted by the 2002 Annual Conference says, "The purpose of sabbath rest is for renewal of body, mind, and soul. It is an important component in long term planning and implementation of new ministries for growing pastors and missional congregations. A sabbath rest requires careful planning, and the goal is for it to be beneficial to both pastor and congregation.

The pastor may be granted a sabbath rest following four, five, six, or seven years of continuous ministry in the same congregation. The pastor's salary and benefits will continue during the sabbath rest. The congregation will provide for the ministry of the congregation while the pastor is away.

The sabbath rest is for:

- three (3) weeks after four years
- five (5) weeks after five years
- seven (7) weeks after six years
- nine (9) weeks after seven years

In addition, the pastor is entitled to his or her normal vacation annually. In many cases, the pastor may want to combine sabbath rest and vacation into one total period of time away.

Multi-vocational leaders are also eligible for a sabbath rest. While it may be more difficult for these pastors and their congregations to agree on a sabbath rest, it is well worth the effort. Their sabbath rest will need to take into account the congregational/pastoral agreement, and be prorated to satisfy the agreement.

The pastor is expected to remain with the congregation for at least one year following a sabbath rest." *(See "2002 Statement, Guidelines for Sabbath Rest (Sabbatical)" at brethren.org/ac/statements)*

E. Professional Expenses

Expenses related to the pastor's duties should be reimbursed according to an accountable plan.

IV. MOVING EXPENSES

The congregation will pay for the expenses of moving the pastor/pastoral family as mutually negotiated.

V. WORKERS COMPENSATION

Congregations should participate in state workers compensation plans even where it is optional for churches.

VI. CONNECTIONAL MINISTRIES & RELATIONSHIPS

The set-apart ministry is a calling of and for the whole church.

While little direct expense is involved, it is important that both the pastor(s) and the congregation discuss and agree on the number and types of ministry involvements beyond the immediate parish. Such ministries should include leadership roles in Annual Conference, denominational, or district activities, camping programs, ecumenical organizations, and community involvements.

Special attention and support should be given by the congregation and the pastor to paying attention to nurturing peer relationships beyond the congregation, locally, district-wide, and denominationally. The well-being of the pastor (and pastoral family) depends upon the development and nurture of support groups and mentoring relationships between and among pastoral colleagues.

VII. ANNUAL REVIEW & EVALUATION

It is important for the pastor(s) and executive committee (or ministry committee) to negotiate a job description and to evaluate pastoral performance annually. This should be done as a shared review of the congregation's mission and ministry using the Shared Ministry Priorities section of the Integrated Annual Ministry Agreement.

VIII. AUTHORITY FOR MINISTRY

The authority for credentialing granted by the Annual Conference rests with the District Board. Therefore, all credentialed ministers in the Church of the Brethren are granted their authority by their District Boards upon recommendation of their District Ministry Commissions. Persons who are not credentialed in the Church of the Brethren need approval by the District Board to serve as pastors. All credentialed ministers are accountable to their districts for their ministry.

APPENDIX.

SPECIAL CIRCUMSTANCES DAYS POLICY IN DETAIL WITH EXAMPLES

This Special Circumstances Days Policy describes the manner by which pastors accrue days for paid time off due to maternity/paternity leave, sickness or injury of self or family member, death in the family, or other crisis. The number of days accumulated by the pastor should be indicated on the Integrated Annual Ministry Agreement so that the pastor and congregation are in agreement on the available days. Additionally, the pastor should report to the appropriate committee monthly on any Special Circumstances Days used during the prior month and the remaining balance of days available.

This Special Circumstances Days Policy relates only to those District installed pastors who receive financial compensation for their work. Those pastors serving a congregation as volunteers or in the plural non-salaried ministry should work with congregational leadership to establish appropriate understandings for time away from pastoral work for special circumstances like those outlined above. Additionally, these pastors do not have the option to purchase Short or Long Term Disability Insurance.

How days are accumulated — A pastor shall be granted thirty-two (32) days¹ the first year of pastoral service, and then ten (10) additional days at the beginning of each calendar year, accumulating to a total of not more than ninety (90) days. When a pastor finishes a year with fewer than twenty-two (22) days remaining, the following calendar year will begin with the pastor restored to thirty-two (32) days. The balance of days remaining moves with a pastor from one congregation to the next. The congregation is not required or expected to pay out any unused Special Circumstances Days at the end of a pastor's service in their congregation or upon retirement.

How days are counted when used — If a pastor is unable to work during the course of a week due to any of the reasons for which Special Circumstances Days are designated, and is unable to make up missed work time during the same week, the pastor should count one day for each day not worked. If a pastor is full-time and misses an entire week, that would count as five (5) days. If a pastor is part-time and misses an entire week, that would count as the number of days missed that the part-time arrangement expects per week (i.e., 1/2 time would be three (3) days, 40% would be two (2) days, 3/4 time would be four (4) days.) While a full-time pastor is considered free from work responsibilities 1 1/2 days per week, the work week will be counted as five days for Special Circumstances purposes. In all cases, days are only counted as whole days.

¹ Initial days have been increased to 32 days in order to provide enough days at the start of employment or a new calendar year to ensure the pastor would have sufficient days to cover time for a significant health emergency with Short Term Disability and Long Term Disability benefits in place. All Short Term Disability & Long Term Disability policies referenced here are provided by Brethren Benefit Trust.

How days are counted when used with Short Term Disability Insurance —

Short Term Disability Insurance is one of the expected benefits that churches will provide to all compensated pastors working at least sixteen (16) hours a week. When a pastor has an illness or injury that qualifies for Short Term Disability, after fourteen (14) calendar days, the Short Term Disability insurance will begin to cover 60% of the pastor's pay. The pastor would use 10 Special Circumstances Days to cover the two calendar weeks, and be paid by the church for the time off before qualifying for Short Term Disability Coverage. Once the Short Term Disability claim is approved by the insurer², the pastor will use the number of Special Circumstances Days needed to be paid the forty (40) percent balance of the pastor's salary. If a pastor is more than half-time—up to full-time—this would be two (2) Special Circumstances Days per week. If a pastor is half-time or less, this would be one (1) Special Circumstances Day per week. A more-than-half-time and up-to-full-time pastor would use no more than 32 Special Circumstances Days if they are out in one 91-day stretch of Short Term Disability (as this reflects the cost to the congregation to keep the salary of the pastor whole). In order to fulfill the compensation expectations of the Integrated Annual Ministry Agreement, pastors are encouraged to use available Special Circumstances Days during this time on Short Term Disability leave.

How days are counted when pastor does not have Short Term Disability Insurance —

If a pastor has an extended illness or injury but does not have Short Term Disability Insurance coverage in place, days are counted in the same manner as if the time missed was for a shorter-term illness or injury, caring for sick family members, or for a death in the family. If the pastor has Long Term Disability Insurance coverage, the pastor would need to be off with the illness for 91 consecutive calendar days for that coverage to begin. For example, a full-time pastor would use 65 Special Circumstances Days to receive pay for the time away from work, and a half-time pastor would use 39 days to receive pay. It is likely that the pastor will use more days getting to LTD coverage as they might have some smaller amount of time off work prior to beginning the 91 consecutive day qualifying period for Long Term Disability.

How days are counted when used with Long Term Disability Insurance —

Long Term Disability Insurance is one of the expected benefits that churches will provide to all compensated pastors working at least sixteen (16) hours per week. Long Term Disability coverage could begin after a pastor has been off from work due to a disability for 91 consecutive calendar days. This coverage will pay sixty-six and $\frac{2}{3}$ (66.67)% of salary and housing for the pastor. When a pastor is on Long Term Disability *there is no expectation* of the congregation to pay an additional portion of salary, even if the pastor has Special Circumstances Days remaining that the pastor might like to use.

² Contact Brethren Benefit Trust to file a claim if an illness may qualify for Short Term Disability coverage. The claim must be approved by the insurer before payments will begin.

If it seems likely that a pastor will enter Long Term Disability, the pastor and congregation should consult with their District Executive Minister around questions of continuation of call in these circumstances. If a pastor's call is terminated by the congregation while the pastor is on Long Term Disability, the congregation is responsible for paying the 1/3 of salary not covered by insurance for the 90 day contractual obligation. Special Circumstances Days will not be deducted in this situation.

Some examples for counting Special Circumstances Days

- 1) A pastor (full- or part-time) is sick (or caring for a sick family member) during the week and misses a meeting, but plans the worship service and preaches on Sunday, and does other work around the illness — 0 Special Circumstances Days used.
- 2) A pastor's mother dies and the pastor takes three weeks to go for the funeral, work on the estate, and grieve — for a full-time pastor, 15 Special Circumstances Days used (3 weeks x 5 days per week); for a half-time pastor, 9 Special Circumstances Days used (3 weeks x 3 days per week).
- 3) A full-time (or more-than-half-time) pastor gets ill and misses 2 weeks, returns to work for 2 weeks, and then has surgery and misses 10 weeks of work. The pastor has Short Term Disability insurance. The Special Circumstances days used would be — 10 days for the first two weeks, 10 days for the first two weeks of the 10 weeks missed until Short Term Disability begins, 16 days for eight weeks while on Short Term Disability insurance³ — total of 36 Special Circumstances days used, presuming the pastor has accrued that many days.
- 4) A full-time (or more-than-half-time) pastor gives birth to a child. Pregnancy qualifies for Short Term Disability coverage, but not Long Term coverage. The pastor plans to take a four month (17 week) maternity leave. Short Term Disability may provide coverage for up to 13 weeks⁴, 11 weeks of which may be paid following the two week qualification period. The Special Circumstances days used (if 13 weeks of time off is approved by doctor and insurer) would be — 10 days for the first two of 13 weeks, 22 days for the remaining 11 weeks on Short Term Disability, 20 days for four additional weeks off after Short Term Disability — total of 52 Special Circumstances Days used, presuming the pastor has accrued that many days.

³ Days covered by Short Term Disability insurance are dependent upon approval of the insurer in consultation with the pastor's doctor. Time indicated in these examples may or may not be the amount that a doctor and the insurance provider will cover with Short Term Disability insurance.

⁴ Days covered by Short Term Disability insurance are dependent upon approval of the insurer in consultation with the pastor's doctor. Time indicated in these examples may or may not be the amount that a doctor and the insurance provider will cover with Short Term Disability insurance.

- 5) A full-time pastor without Short Term Disability insurance but with Long Term Disability Insurance gets ill and misses two weeks, then returns to work for a month, misses three weeks, returns to work for two weeks, misses three weeks, works for two weeks, and is then out, and after 91 days goes on long term disability. The Special Circumstances days used would be — first two weeks is 10 days, then three weeks is 15 days, next three weeks is 15 days, then they use as many days as they have available (but it's not possible to have more than 50 remaining), then no pay from that point until Long Term Disability Insurance begins (minimum of 40 days up to a maximum available of 90 days).
- 6) *Additional examples will be added for paternity leave and adoption leave when a policy around these items is established.*

*"Special Circumstances Days Policy in Detail with Examples"
was created by the
Pastoral Compensation & Benefits Advisory Committee (PC&BAC)
and the Council of District Executives (CODE)*

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