



Compensation Guidelines for 2019

**Authorized Ministers (ordained, licensed,
commissioned)
Church Office Personnel
Church Musicians
Church Educators
Faith Community Nurse**

**Prepared by the Compensation Committee
of the Church and Ministry Committee**

**Rhode Island Conference
United Church of Christ**

As voted at the 2018 Autumnal Meeting of the RICUCC, these Compensation Guidelines shall remain in effect with the annual cost-of-living adjustments as recommended by Church and Ministry Committee until such time as the RI Conference adopts new Clergy Compensation Guidelines.

**These Compensation Guidelines for 2019 appear online in their entirety at ricucc.org
The RICUCC congregations are asked to prayerfully consider the Guidelines to determine fair compensation for all their church staff.**

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Overview of Compensation Guidelines

Compensation for Church employees should be fair and just, taking into consideration the size of the church and the employee’s experience, skills, and education. Other factors that churches must consider are their income, their special needs, supply and demand, and geographical setting.

Some churches, because of their smaller membership or financial constraints, may be unable to provide an adequate compensation package for full-time pastoral service. They are encouraged to meet with the Conference Minister to review their situation and to consider creative alternatives, such as calling a part-time bi-vocational pastor or sharing a pastor with another congregation. A congregation should not expect a pastor to work full-time for part-time compensation. Churches which are not able to approach these guidelines should consider options (e.g., a part-time employee based upon the unit system) that fit their budget while treating their employees with fairness, justice and integrity.

The 2019 Compensation Guidelines

The Guidelines for 2018 recommend a cost of living increase of **1.7 %**.

Recommended Annual Cost of Living Increase (COLA)

	2014	2015	2016	2017 (sept'16)	2018	2019
RICUCC Compensation Guidelines Recommended Cost of Living	3.00%	1.70%	0.20%	1.10%	1.70%	2.80%
National Consumer Price Index (CPI-U) Year-Over-Year (as of August prior year)	1.50%	1.70%	0.20%	1.10%	1.70%	2.80%

US Inflation Rates come from the Bureau of Labor Statistics

Churches and staff may desire to substitute additional time off in lieu of part of the cost-of-living increase. For guidance and consideration of models, contact the Conference staff.

In addition to the cost of living increase, a *merit increase* and/or *onetime bonus* should be provided to employees who have performed their responsibilities well in the previous year. In the case of some staff, a one-time *adjustment* might be considered to bring them into line with the Compensation Guidelines.

A good practice for all churches is to have a comprehensive Personnel Handbook. The Peace Dale Congregational Church UCC has such a handbook. Use this link to access it:

<http://peacedalechurch.org/wp-content/PDCC/Employee-Handbook.pdf>

Who should decide employee compensation?

A process needs to be in place for the regular, annual review of employee compensation. Some group within the church needs to have responsibility for the regular review of employee compensation. We suggest that in each church, a small committee, perhaps a Personnel Committee responsible to the governing board, be given the task of this review. Compensation review and proposals should not be made by a budget committee or Board of Trustees, but by a group which represents the broad perspective of the entire congregation.

Compensation Guidelines for Authorized Ministers

An authorized Minister is one who is ordained, licensed, or commissioned. Because the pastor of a church is required to be a highly educated and trained professional, the salary and housing package for pastors should be congruent with the compensation of other similarly trained professionals in the community. The total compensation package could be considered at least equal to that of professionals requiring three or more years of post graduate training such as school superintendents, secondary and middle school principals, engineers and other professionals in administrative positions, showing consideration for years of service, special skills and training, and natural aptitude. The federal tax structure is unique for clergy, and the compensation package should be designed in such a way as to maximize the pastor’s income.

The work schedules and compensation packages of local pastors should be healthy for the pastor and for the church. That would require a balance of time spent in the church’s ministry and time spent with family and friends – a balance of work and recreation, a balance of exercising the body and the mind, a balance of care of others and care for self.

- CASH SALARY.** The following chart provides guidance for determining the compensation of full-time ordained pastors, co-pastors, associate/assistant pastors, team ministry pastors, etc. The chart or grid presents salary guidelines related to size of congregation with various salary levels in each size category. If cash salary is below minimum the position should be considered less than full time.

Cash Salary (does not include housing allowance, parsonage, or benefits)

Consider each figure below as the low end of a range. For example, a pastor at Step C of a church of 300-450 would have to be in a range of \$57,340 to \$62,399.

<u>Membership</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
less than 150	\$40,614	\$43,363	\$45,753	\$47,974	\$51,908
151 to 300	\$44,200	\$47,426	\$51,964	\$56,146	\$60,806
301 to 450	\$48,209	\$51,726	\$57,340	\$62,399	\$68,211
450 to 600	\$52,216	\$56,026	\$62,717	\$70,838	\$75,702
More than 600	\$56,445	\$60,565	\$68,808	\$79,560	\$85,174

Guide to the steps

Cash salary guidelines are based upon size of congregation and skills, education, and experience of pastor, co-pastor, associate pastor, team ministry pastor, or other **authorized minister**. Please note that:

- steps are minimums, with the range extending up to the next step.
- truly outstanding performance in ministry may merit a salary in the next larger category or step.
- an adjustment should be considered for clergy who have received less than adequate increases in the past year(s).

Step A = entry-level, no experience other than field education in seminary.

Step B = entry-level to early mid-level. A seminary degree plus two to three years experience.

Step C = mid-level, with three to seven years of experience, with some continuing education.

Step D = high mid-level to early senior-level. Seven to fifteen years of experience, perhaps an additional graduate degree, specialized experience gained from continuing education or other work experience, gifts in dealing with special needs of a church (e.g., following a troubled relationship with former clergy, special financial needs, a unique setting, etc.). High levels of proficiency in a wide range of skills needed by senior pastors, including staff supervision.

Step E = senior-level, more than fifteen years of experience, highest levels of skills proficiency, advanced graduate degree(s), specialized skills.

2. **HOUSING.** For full-time ordained ministers, the cost of housing will be part of the package.

a. If a **parsonage** is provided, full utilities, basic telephone service, and maintenance costs are to be paid by the congregation. Furthermore, it is recommended that the church consider an **equity development plan** for pastors living in a church-owned home. It is suggested that congregations provide an amount equal to 3-4% of the salary basis (150% of cash salary) to be invested for the pastor's benefit in one of the following:

1. additional contribution to the UCC Pension Fund
2. an IRA
3. another agreed upon investment vehicle

b. If a **housing allowance** is provided, the amount should be provided to allow the minister to buy, furnish and maintain a median-priced house in the church's community. A minimum housing allowance shall be no less than **1/100th (1%) per month** of the value of a **median-priced home** in the community. For example:

FORMULA: median-priced house * 1% * 12 = housing allowance

.. If a median-priced house in the community is **\$300,000**, the church's minimum housing allowance would be \$300,000 times 1% per month, or \$3,000 per month (**\$36,000** per year).

c. For churches which cannot provide either a parsonage or a sufficient housing allowance needed to purchase a home in the community, a home (house or condo) for the pastor might be **leased** or **rented**. Full utilities, basic telephone service, and maintenance costs are to be paid by the congregation. An equity development plan, described above under "parsonage" should be included.

3. BENEFITS

- a. **Annuity.**
 - i. For ministers receiving a housing allowance: 14% of BASE (salary plus housing allowance)
 - ii. For ministers living in a parsonage: 14% of 150% of the total cash salary.
- b. **Life and Disability Plan:** 1 ½% of cash salary plus housing.
- c. **½ Social Security:** Pastors have dual status in that they are considered *employees* because they receive a W-2 for wages but are also classified as *self-employed* because they are required by IRS to pay FICA tax in the amount of 15.3% of their salary plus housing (housing allowance OR for parsonage, the fair market rental value plus the cost of utilities). The church should provide 7.65% of this basis (salary plus housing). The allowance is taxable income which must be reported on the person's W-2 form, but eases the burden of the big Social Security tax liability of clergy.
- d. **Utilities and basic telephone service,** if living in a parsonage: Church pays 100%.
- e. **Health, Dental and Vision:** Church pays 100% of premium.
A summary of health plan options from Rhode Island and UCC are provided in Appendix B for reference in negotiating the best mutually agreeable health benefit arrangement between the church and clergy.
- f. **Vacation:** A minimum of four weeks paid vacation. Added weeks should be considered for length of service.
- g. **Study leave:** 2 weeks annually.
- h. **Continuing education fund** of at least \$600 yearly not to be cumulative beyond two years.
- i. **Sick leave.** During periods of temporary illness (less than 30 days), salary, housing and benefits normally continue. For illness or injury longer than 30 days please note the appropriate paragraph in Life and Disability Plan.
- j. **Maternity/paternity leave.** Full compensation for a period of no less than six weeks for birth or adoption of a child.
- k. **Sabbatical.** Provision should be made for sabbatical time. There are many models possible. One common option is: A sabbatical leave could be provided after every five-year period of ministry. The sabbatical is of three months duration and be in addition to annual vacation leave. The purpose of the sabbatical is to renew, re-educate and recharge the mental and spiritual resources of the pastor. Full compensation is to be provided during the sabbatical.

4. BUSINESS EXPENSES

- a. **Auto Expense:** The church should consider an "Accountable Payment Plan" whereby the minister submits documentation for travel expenses and the church reimburses the minister based on the actual expense computed at the current rate allowed by the IRS (see appendix for website that gives standard mileage rate).
- b. In this day and time, the main mode of communication for most clergy is their cell phone. It is recommended that the church pay the base rate for the pastor's cell phone service or provide a cell for exclusive professional use. Any undocumented expense must be reported as income to the IRS.

- c. Provide a fund for **professional expenses** incurred in ministry – at least \$750 annually.
- d. **Days off:** The pastor is encouraged to take two days off per week. Pastors typically work twelve units per week (a unit is a morning, afternoon, or evening of pastoral work) and should work no more than three evenings in any given week.

5. PULPIT SUPPLY for Authorized Ministers

When arranging for a substitute worship leader and Preacher, churches should provide an honorarium as follows: A minimum of \$250.00 plus mileage

NB: Additional worship services on the same day – add 50%.

A current list may be obtained through the Conference Office upon request at ricucc@ricucc.org or 401-724-7700

6. PART-TIME PASTOR

Churches which cannot afford the recommended full-time compensation may consider offering fair part-time compensation. Fairness is the key because without it a congregation may have unrealistic expectations of a part-time person.

One approach to negotiating a fair part-time congregation-clergy covenant is to look at the responsibilities in terms of UNITS. A morning, afternoon or evening would constitute one unit of work (e.g., 3-4 hours). For example, a pastor who spends a morning on worship preparation, the afternoon on administration and hospital visits, and the evening at a trustee meeting would work three units that day.

.. A **full-time** pastoral position should average 12 units a week over the course of a year.

.. **Three-quarter time** compensation would average 9 units

.. **Half-time** compensation would average 6 units.

This approach allows a congregation to set priorities and provides considerable flexibility. Lay people might prepare the newsletter, teach an adult Bible study or make routine visits to shut-ins, freeing the part-time clergy person to concentrate on worship preparation and a limited number of meetings, counseling sessions and crisis visitation. In this way, a church may provide a professional-level ministry with a part-time pastor.

NOTE: Each unit = 1/12 of a total compensation package.

The following suggests unit assignments for most common clergy responsibility, with each church determining its own need:

<u>Responsibility</u>	<u>Units per week</u>
Worship preparation	2 to 3
Sunday worship, coffee hour	1
Visitation	2 to 4
Those in need (hospitalization, shut-ins)	
Home visits to other church members	
Administration, phone calls, emails	1 to 2
Meetings	2 to 4
in the church	
in the community (local clergy)	
in the denomination	
Counseling, Weddings, Funerals	1 to 3
Teaching, Bible Study	1 to 2
Communication: bulletin, newsletter	1 to 2
Community chaplaincy	1
(Nursing home, jail, hospital)	

7. CHAPLAINS

The Church and Ministry Committee voted (6/11/08) to commend to candidates for chaplaincy positions the compensation guidelines of the Association of Professional Chaplains. These guidelines are available to members or from the Association for Clinical Pastoral Education.

Per Diem for chaplains is \$26.48 per hour.

<u>Positions</u>	<u>Base Pay</u>	<u>Certified</u>	<u>Ordained</u>	<u>Graduate Education</u>	<u>PhD</u>
Chaplain	\$59,023	\$3,177	\$5,295	\$4,766	\$13,768
Director of Spiritual Care	\$78,319	\$3,177	\$5,295	\$4,766	\$13,768
Chaplain Supervisor	\$80,873	\$3,177	\$5,295	\$4,766	\$13,768
Director of Education	\$91,940	\$3,177	\$5,295	\$4,766	\$13,768

CHECKLIST FOR A CHURCH'S ACTUAL COST FOR A MINISTER

DEFINITION OF *BASE* =

If **housing allowance**: cash salary plus housing allowance.

If **parsonage**: 150% of cash salary.

- Cash Salary
 - Housing
 - housing allowance (1% per month of the average cost of a house in church's community)
 - or
 - parsonage, utilities, phone, maintenance, and housing equity development plan of 3 to 4% of base.
 - Annuity: 14% of base
 - Life and Disability Plan: 1½ % of base
 - ½ Social Security (7.65% of BASE)
 - Health, Dental, and Vision insurance plan (100%)
 - Paid vacation: 4 weeks
 - Paid study leave: 2 weeks
 - Continuing education fund: at least \$600 yearly
 - Sick leave
 - Maternity/paternity leave (no less than six weeks)
 - Sabbatical (typically 3 months paid leave after five years of ministry) _____
 - Days off: two per week _____
 - Business expenses _____

 - Auto reimbursement (Reimburse actual travel expenses) _____
 - Professional telephone expenses _____
 - Professional expenses incurred in ministry (at least \$750.00 annually) _____
- Total Compensation

8. HOW A PASTOR'S COMPENSATION SHOULD BE REPORTED IN THE CHURCH BUDGET

Given the fact that people inevitably make comparisons between their own earnings and those of the pastor, thought needs to be given to the way this information is presented in the church budget. In view of this, it is recommended that a budget format be used which clearly distinguishes between those line items which are in the category of “**salary**” and those which are **employer’s costs**. In the case of a pastor, it is reasonable to include both cash salary and a housing allowance or provided parsonage as salary items, comparable to what a layperson’s salary would be. Some laypersons may have little idea of their actual cost to an employer, but think primarily in terms of salary.

Non-salary compensation items might be well listed as “**employer expenses**,” because they are the equivalent of items regarded that way outside the church.

- Retirement and health plans are fringe benefits that other employees also receive.
- A Social Security reimbursement is equivalent to the employer’s share of FICA paid on behalf of other employees.
- Auto and other expenses reimbursements are a “wash” and also have their equivalents in the secular world, where they are regarded not as compensation but as basic costs of doing business.

EXAMPLE of how a Pastor’s compensation should be reported

PASTOR’S COMPENSATION:

Salary: \$ _____
Housing: \$ _____
Total compensation: \$ _____

EMPLOYER EXPENSES:

Retirement, health & insurance benefits: \$ _____
Office or business expenses: \$ _____
FICA (½ Social Security offset): \$ _____
Business auto reimbursement \$ _____
Continuing education: \$ _____

Compensation Guidelines for Church Office Personnel

The Church and Ministry Committee has prepared the following guidelines to assist churches in planning for fair and equitable financial compensation and benefits for their office staff. As there are many variables in this type of position, the committee urges each church to prepare a written job description to clarify what is expected in each case. Policy decisions should be made concerning the number of hours worked each week to be eligible for particular benefits. It is recommended that each church plan for an annual review of the job description, salary and benefits.

See sample Employee Handbook at this link:

<http://peacedalechurch.org/wp-content/PDCC/Employee-Handbook.pdf>

Cash Salary – recommended hourly wage ranges

	<u>Administrative Assistant</u>	<u>Executive Assistant</u>	<u>Office Administrator</u>
Starting at	14.89	19.71	21.66
Up to	20.78	23.43	27.45

Administrative Assistant Basic secretarial skills (typing, reception, filing, operating office machines, maintaining calendar, preparing bulletins). Ability to maintain confidentiality.

Executive Assistant In addition to skills listed above, includes proficiency in word processing, data base management (church data), electronic spreadsheets, computer list management, electronic communications (email), and some ability to keep church’s web site up to date. Able to work independently without constant supervision.

Office Administrator In addition to above, includes special skills (e.g., experience and training in graphic layout and design of publications, copy editing and proofreading, staff supervision, basic accounting and financial management, coordination of programs, a high level of assistance to pastor and other professional staff). Associate or baccalaureate degree or equivalent. May be asked to accommodate church’s need for service during evenings or weekends. Overall responsibility for church’s communications, including providing information to print and electronic media. Typically serves in office with more than one office staff.

Benefits for Church Office Personnel

Annuity: The 25th General Synod of the United Church of Christ “*urges that all United Church of Christ employers covenant to provide their lay employees with an annual contribution of no less than 3% of compensation toward retirement income.*” Church should provide the opportunity for staff to contribute to a retirement or annuity plan. Lay employees working a minimum of 20 hours per week are eligible for the UCC annuity program. For those who elect the UCC plan there is an additional long-term life and disability option for an additional cost of 1 ½% of yearly salary.

Social Security: Under Federal law the church must pay the employer’s portion for lay employees.

Health, Dental, and Vision Insurance: For a minimum of 20 hours per week the church pays ½ of the individual premium; for 35 hours or more the church pays the full individual premium.

Vacation: A minimum of 2 weeks paid vacation based on the normal workweek after one year of service. Additional vacation should be considered for length of service.

Paid Holidays and Personal Days: Eleven (11) customary paid holidays should be provided for those employed 20 hours or more.

Sick Leave: During periods of temporary illness, salary and benefits continue. Churches will want to develop a clear and mutual understanding of “temporary illness.” If there are questions about unemployment or TDI coverage please contact the Conference Business Manager.

Flexible Work Arrangements: The church is encourage to make use of alternative work scheduling to better meet employee balancing of work and personal life responsibilities while ensuring the needs of the church are met. Examples of alternative arrangements may include flexible work scheduling where custom day-to-day work schedules are utilized or telework arrangements where certain work hours are allowed to be performed off-site (usually at home). Flexible work arrangements should be done via written policy to ensure transparency of work schedule expectations.

Continuing Education: The church should encourage office personnel to take advantage of continuing educational opportunities by making sufficient time and financial support available.

Churches are encouraged to develop personnel policies addressing such issues as: maternity/paternity leave, termination of employment and grievance procedure.

Churches are urged to encourage participation in Conference sponsored programs for office personnel.

Compensation Guidelines for Church Musicians

1. SALARY

<u>Level</u>	<u>Range</u>	<u>1/4 time</u>	<u>1/2 time</u>	<u>3/4 time</u>	<u>full time</u>
A	Starting at	\$ 9,061	\$ 18,711	\$ 27,890	\$ 36,227
	Up to	\$ 11,423	\$ 22,546	\$ 31,812	\$ 45,205
B	Starting at	\$ 10,808	\$ 21,382	\$ 29,051	\$ 42,417
	Up to	\$ 12,317	\$ 24,630	\$ 37,070	\$ 49,391
C	Starting at	\$ 11,970	\$ 24,168	\$ 35,911	\$ 46,768
	Up to	\$ 14,293	\$ 28,354	\$ 43,036	\$ 56,712
D	Starting at	\$ 12,900	\$ 26,116	\$ 38,582	\$ 51,482
	Up to	\$ 15,224	\$ 30,562	\$ 45,787	\$ 61,126

LEVELS:

- A: Service Playing Cert.
- B: Bachelor's in Music CAGO or ChM
- C: Master's in Music or AAGO
- D: Doctorate in Music or FAGO

PORTION OF TIME (unit = a morning, afternoon, or evening; approx. 4 hrs):

- 1/4 time: 3 units per week (e.g., 1 service, 1 choir, 1 evening rehearsal)
- 1/2 time: 6 units per week.
- 3/4 time: 9 units per week.
- Full time: 12 units per week.

2. BENEFITS

For church musicians employed half-time or more, it is recommended that a fringe benefits package be considered, using norms found in the guidelines for Church Office Personnel and Church Educators.

3. GUIDELINES FOR:

WEDDINGS and FUNERALS: \$200 minimum.

Additional fees:

- If attendance at the rehearsal is required.
- If soloists or special music are requested for the service.

SUBSTITUTE CHURCH MUSICIANS:

- Church Service, organist only – a minimum of \$150. Includes organ practice, consultation with clergy, and the service.
- Church Service, organist/choir director – a minimum of \$175. Includes above and rehearsal before the service, organ practice, consultation with clergy, choir rehearsal before the service, and the service.
- Additional worship services on same day – add 50%.

Compensation Guidelines for Church Educators

The compensation for Christian Education staff persons should be appropriate to the Educator's preparation, experience, skills, and role in the church. There are three typical roles of Christian Educators in the local church:

Church School Superintendent – this is a person who is serving in a small or medium sized church on a part-time basis without Christian Education training. A Superintendent may also serve in a large church assisting a Director of Christian Education.

Church Educator or Director (or Coordinator) of Christian Education – this is a full or part-time staff member who provides overall leadership in the educational ministry, including guidance and resources for all aspects of education for children's ministries and/or in the church school.

Commissioned Minister of Christian Education – this is a part-time or full-time staff member who provides overall leadership in educational ministry and has received authorized ministerial standing through the Rhode Island Conference.

Christian Educators are encouraged to pursue certification of their ministries through the United Church of Christ. There are three categories of certification: Designated Church Educator, Accredited Church Educator, and Specialist in Church Education. Information about certification can be found at the UCC website listed in the appendix.

1. CASH SALARY

Depending upon the role in the church, certification level, and number of hours worked, the hourly range for Christian Educators is between \$19.00 and \$28.18. With higher certification level, increased compensation should be considered. The salary range for ordained Associate Ministers may be used when contemplating compensation for full or part-time commissioned Ministers of Christian Education.

2. BENEFITS

For Church Educators employed **three quarter time (30 hours or more)**, it is recommended that a fringe benefits package be considered, to include:

- Annuity: 14% of cash salary
- Life and Disability Plan: 1 ½% of cash salary
- FICA (church pays employer's share)
- Health, Dental, and Vision insurance plan (100% of individual plan)
- Paid vacation: 4 weeks
- Sick leave (church may require employee to pay for Temporary Disability Insurance). During periods of temporary illness, salary and benefits normally continue.
- Maternity/paternity leave (no less than six weeks)
- Sabbatical for Specialists in Christian Education and/or Commissioned Ministers of Christian Education, a sabbatical or professional development leave shall be considered after every five-year period of service.
- Days off: two per week

3. REIMBURSEMENTS

Expenses

- .. Auto reimbursement at the current rate allowed by the IRS (see appendix)
- .. Professional telephone expenses
- .. Professional expenses incurred in ministry, to include educator's books, resources, memberships, professional literature, and supplies. Church educators should be encouraged and supported to participate in the ministry of the wider church in areas such as camp leadership, Conference events, the Association of United Church Educators, etc.

Compensation Guidelines for Faith Community Nurse

COMPENSATION GUIDELINES FOR A FAITH COMMUNITY NURSE

The compensation for a Faith Community Nurse (FCN) should be appropriate to the registered nurse's preparation, experience, skills, and staff role within in the church. The faith community nurse bridges two practice domains and thus must be prepared in and responsible for both nursing and spiritual care.

Professional requirements

1. The minimum level of preparation for a professional nurse entering the specialty practice of faith community nursing in a UCC church are:
 - A baccalaureate or higher degree in nursing preferred with academic preparation in community/public health nursing.
 - Active, unencumbered license to practice as a registered nurse in the state in which the church and the members of the congregation are located.
 - Experience in using the nursing process and maintaining appropriate documentation.
 - Knowledge of the healthcare assets of the community in which the congregation is located.
 - Knowledge of the theological basis, spiritual beliefs, polity and practices of the United Church of Christ.
2. Experienced in functioning as a member of the church staff when addressing the spiritual, physical, mental, and social health of the people of a congregation.
3. Skilled in the protection, promotion, and optimization of health and abilities, prevention of illness and injury, and responding to suffering within the context of the values, beliefs, and practices of the congregation in which she/he serves.
4. Able to provide education, counseling, patient advocacy, referrals, access to resources available within and beyond the congregation, and preparing, collaborating with, and supervising the volunteers who serve as part of the Health Ministry Team.

The staff role of a Faith Community Nurse in local church may be:

1. Faith Community Nurse and coordinator of the Health Ministry Team /Committee
 - This is a part or full-time staff person who provides overall leadership in the health ministries, including guidance and resources for all age groups within the congregation. Specific tasks will be prioritized based on the number units the FCN is hired for and the evolving needs of the congregation.
2. Commissioned Faith Community Nurse
 - This is a part-time or full-time staff member who provides overall leadership in health ministry and has received authorized ministerial standing through the local Association of the Conference of the United Church of Christ

1. Cash Salary

Cash salary guidelines are based upon size of congregation and skills, education and experience. Please note that:

- steps are minimums, with range extending up to next step.
- truly outstanding performance in ministry may merit a salary in the next larger category or step
- an adjustment should be considered for faith community nurses who have received less than adequate increases for the past year(s).

Step A = Registered nurse, with a B.S. in nursing with field experience in community/public health nursing, hired as a member of the staff serving the congregation.

Step B = As in Step A plus two to three years experience, and continuing education in FCN specialty or ANCC certification as a FCN

Step C = As in Step B plus three to seven years experience, and ANCC certification as a FCN

Step D = As in Step C, seven to fifteen years of experience or a graduate degree in relevant areas such as clinical spiritual care, theology, wholistic care, complementary care, palliative care, and other clinical nursing specialties; gifts in dealing with special needs of a congregation and a demonstrated high level of proficiency in a wide range of skills needed by a faith community nurse.

Step E = Fulfills the requirements for Authorized ministry as outlined in the UCC Manual on Ministry and identified as a Commissioned Minister of Congregational Health by the Association/ Conference as such; or has fulfilled the requirements of Step D and has more than 15 years of experience.

- The salary range for ordained associate ministers may be used when contemplating compensation for a full-time commissioned Minister of Congregational Health.

MEMBERSHIP	STEP A per unit	STEP B per unit	STEP C per unit	STEP D per unit	STEP E per unit
LESS THAN 150	\$ 89.95	\$ 107.94	\$ 125.93	\$ 143.92	\$ 161.91
151 - 300	\$ 107.94	\$ 125.93	\$ 143.92	\$ 161.91	\$ 179.90
301 - 450	\$ 125.93	\$ 143.92	\$ 161.91	\$ 179.90	\$ 197.89
450 - 600	\$ 143.92	\$ 161.91	\$ 179.90	\$ 197.89	\$ 215.88
MORE THAN 600	\$ 161.91	\$ 179.90	\$ 197.89	\$ 215.88	\$ 233.87

A morning, afternoon, or evening would constitute one unit of work (e.g., 3-4 hours)

- A full-time position should average 12 units a week over the course of a year.
- A three-quarter position would average 9 units.
- A half-time position would average 6 units.

2. Benefits

For an FCN employed half-time or more, it is recommended that a fringe benefits package be considered, to include:

- Annuity: 14% of cash salary
- Life and Disability Plan: 1 1/2% of cash salary
- FICA (church pays employer's share)
- Health and Dental Insurance Plan (100% of individual plan)
- Paid vacation: pro-rated based on number of units work
- Sick Leave (church may require employee to pay for Temporary Disability Insurance). During period of temporary illness, salary and benefits normally continue.
- Maternity/Paternity leave (no less than six weeks)
- Sabbatical for Commissioned Health Ministers after every five-year period of service.
- Days off: two per week

3. Reimbursements

Expenses

- Auto reimbursement at the current rate allowed by the IRS
- Professional telephone expenses
- Continuing education expenses
- Professional expenses incurred in ministry, to include books, resources, membership in national specialty organization (Health Ministries Asso.), licensure renewal, professional liability insurance, professional literature and supplies.
- Faith Community Nurses should be encouraged and supported to participate in the ministry of the wider church in areas such as programs for children and youth, Conference events, the UCC Network of Faith Community Nurses, and the Health Ministry Association, the professional organization for Faith Community Nurses.

Reference Source: United Church of Christ Faith Community Nurses Network

Appendix A

Retirement Benefits for Lay Employees

25th General Synod, July 2005

In support of fair and just compensation for lay employees of the UCC. (Passed). Calls on UCC employers to commit to providing lay employees an annual contribution toward retirement of no less than three percent of compensation.

Flexible Spending Accounts for Clergy and/or Lay Employees

Through the Pension Boards, local churches participating in the UCC Health Benefit Plans may establish a Flexible Spending Account for all clergy and lay employees. Aside from a modest initial set-up fee making this account available, this does not have a cost to the local church as it is funded by the clergy and lay employees voluntary salary redirection into the account, if the employee participates in the UCC Health Plans. The account provides participants with tax-savings related to medical deductibles, co-pays and dependent care expenses and is an attractive addition to a compensation arrangement. Non-participants in the UCC Health Plan can participate in a FSA account at the cost of \$12.00 per month per person.

Links

2014 UCC Statistical Profile is now available at this link:

<http://uccfiles.com/pdf/2014-UCC-Statistical-Profile.pdf>

Standard mileage rate set periodically by IRS:

<http://www.irs.gov/publications/p463/>

UCC Pension Board, for information about annuities, health, life or disability benefits:

<http://www.pbucc.org/>

Rhode Island Temporary Disability Insurance:

<http://www.dlt.ri.gov/tdi/>

UCC Christian Educator certification levels

www.ucc.org/education/certified-educators

The Bureau of Labor of Statistics

<http://www.bls.gov/>

Peace Dale Church Employee Handbook: <http://peacedalechurch.org/wp-content/PDCC/Employee-Handbook.pdf>

AGO link: <https://www.agohq.org/>

Appendix B

HOUSING ALLOWANCE FORM FOR MINISTERS WHO OWN THEIR OWN HOME

As a minister who owns a home, you do not pay federal income taxes on the amount of your compensation that the church designates in advance as a housing allowance to the extent that the allowance represents compensation for ministerial services, is used to pay housing expenses, and does not exceed the fair rental value of your home (furnished, plus utilities). To assist the church in designating an appropriate housing allowance, please estimate on this form the housing expenses you expect to pay next year, and then return the form to the church treasurer no later than the board's December meeting.

HOUSING EXPENSE ESTIMATED AMOUNT

- down payment on home _____
- mortgage payments on a
loan to purchase or
improve your home
(include both principal
and interest) _____
- real estate taxes _____
- property insurance _____
- utilities (electricity, gas,
water, trash pickup, local
telephone charges) _____
- furnishings and appliances
(purchase and repair) _____
- structural repairs and
remodeling _____
- yard maintenance and
improvements _____
- maintenance items
(household cleansers, light
bulbs, pest control, etc.) _____
- homeowners association
dues _____
- miscellaneous _____

TOTAL ESTIMATED
EXPENSES _____

HOUSING EXPENSE ESTIMATED AMOUNT

The above listed expenses represent a reasonable estimate of my housing expenses for next year. I understand and agree that:

- (1) The church board will not designate a portion of my compensation as a housing allowance until I complete and return this form. Retroactive designations of housing allowances are not legally effective.
- (2) It is my responsibility to notify the church board in the event these estimates prove to be materially inaccurate during the year.
- (3) The entire housing allowance designated by the church is not necessarily nontaxable. Rather, it is nontaxable, for income tax purposes, only to the extent that it does not exceed my actual housing expenses or the annual rental value of my home (furnished, including utilities). Stated differently, the nontaxable amount is the lowest of three amounts: (1) my actual housing expenses for the year, (2) the church-designated housing allowance, or (3) the annual rental value of my home (furnished, including utilities).
- (4) My housing allowance exclusion is an exclusion for federal income taxes only. I must add the nontaxable amount of my housing allowance as income in reporting my self-employment taxes on Schedule SE (unless I am exempt from self-employment taxes).

Legible Signature of Minister

Date

I attest that I received this form on _____

Appendix C

Insurance Information
RHODE ISLAND
CONFERENCE
2019 RATES
(Quarterly Rate)

**Blue
Cross/Delta
Dental**

Single Trad	\$2,885.85
Family (2 Adults) Trad	\$5,820.44
Family (1adult & children) Trad	\$4,595.26
Family Trad	\$6,362.21

Blue Cross Plan 65 (Single)	\$1,386.20
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**Delta Dental
only:**

Single	\$135.45
Family	\$425.72



Churches and employers that wish to transfer among Health Plans A, B, or C may do so during the Plan Selection Period, available through November 15, 2018, for coverage to become effective January 1, 2019. Please contact Members Services toll-free at 1,800.642.6543.

There is no need to respond if no change in coverage is desired.
