2026 RECTOR MINIMUM COMPENSATION GUIDELINES

Diocese of Central Florida

	Average Attendance							
Credited Years of Service	Up to 99	100-150	151-200	201-250	251-300	301-350		
0	82,050	85,150	88,350	91,500	94,700	97,800		
5	86,250	89,950	93,600	97,300	101,000	104,700		
10	90,450	94,700	98,900	103,100	107,300	111,550		
15	94,700	99,400	104,150	108,900	113,650	118,350		
20	98,900	104,150	109,450	114,650	119,950	125,200		
25	103,100	108,900	114,650	120,500	126,300	132,100		
30	107,300	113,650	119,950	126,300	132,600	138,950		
35	111,550	118,350	125,200	132,100	138,950	145,750		

- 1. The figures include salary, housing (including utility allowance), and Self-Employed Contributions Act (SECA) tax offset, which are elements used in calculating the Pension Fund assessment and developing Church Deployment Profiles.
- 2. The compensation numbers represent a 2.80% cost of living adjustment (COLA) from last year's guideline, rounded to the nearest increment of \$50. The COLA is the adjustment utilized by the Social Security Administration and based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) as determined by the Department of Labor's Bureau of Labor Statistics.
- 3. The approved minimum compensation (salary, housing, and self-employment tax offset) for all Rectors and Assistants in the Diocese of Central Florida for 2026 is \$82,050.
- 4. According to IRS regulations, the amount of clergy compensation to be allocated for a housing allowance should be estimated by the clergyperson and approved by specific recorded action of the Vestry before January 1, 2026 (or before the first payroll for clergypersons hired during the year).
- 5. The Fair Rental Value of church-owned housing (including utilities) should be subtracted from the appropriate figure in the chart to calculate the salary and self-employment tax offset amounts (i.e. cash compensation).
- 6. These guidelines are designed to provide a starting point for determining equitable compensation for ordained clergy. It is 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, specific geographic location, advanced degrees, unique parish responsibilities, and prior business/professional experience.
- 8. These guidelines are most helpful in determining compensation for Rectors; 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.
- 10. Compensation Adjustment for Health Insurance above the single level of coverage:

	Single		Employee + Child(ren)		Employee + Spouse		Family	
Annual Figures	Dio Std Plan	HDHP	Dio Std Plan	HDHP	Dio Std Plan	HDHP	Dio Std Plan	HDHP
Single Coverage Premium	13,092	10,956	13,092	10,956	13,092	10,956	13,092	10,956
Compensation Adjustment*			8,904	7,446	11,128	9,313	22,256	18,625
Pension on Comp Adjustment			1,603	1,340	2,003	1,676	4,006	3,353
Employer HSA Contribution		2,136		3,857		4,278		6,420
Total Cost	13,092	13,092	23,599	23,599	26,223	26,223	39,354	39,354

*The Denominational Health Plan canon requires health benefits parity between all employees starting 1/1/2016. The Diocesan policy requires employers to provide at least 100% of the premium for single level coverage for all employees who are scheduled to work at least 1,500 hours/year. The compensation adjustment is useful for new employees who need insurance above the single level and have such an adjustment included in their letter of agreement. The adjustment is approximately equal to 85% of the difference between single level coverage and the higher level of coverage the person needs.

Diocese of Central Florida 2025 Rector Compensation Guidelines

Credited	Average Attendance							
Years of								
Service	up to 100	100-150	151-200	201-250	251-300	301-350		
0	82,050	85,150	88,350	91,500	94,700	97,800		
1	82,850	86,150	89,400	92,650	95,950	99,200		
2	83,750	87,050	90,450	93,850	97,200	100,600		
3	84,550	88,050	91,500	95,000	98,500	101,950		
4	85,450	88,950	92,550	96,150	99,700	103,300		
5	86,250	89,950	93,600	97,300	101,000	104,700		
6	87,050	90,900	94,700	98,500	102,300	106,050		
7	87,950	91,850	95,700	99,600	103,500	107,450		
8	88,750	92,800	96,800	100,800	104,800	108,800		
9	89,650	93,700	97,800	101,950	106,050	110,150		
10	90,450	94,700	98,900	103,100	107,300	111,550		
11	91,300	95,600	99,900	104,250	108,600	112,950		
12	92,150	96,600	101,000	105,400	109,850	114,250		
13	93,000	97,500	102,050	106,600	111,150	115,650		
14	93,850	98,500	103,100	107,750	112,350	117,050		
15	94,700	99,400	104,150	108,900	113,650	118,350		
16	95,500	100,400	105,200	110,050	114,950	119,750		
17	96,400	101,300	106,250	111,250	116,150	121,100		
18	97,200	102,300	107,300	112,350	117,450	122,500		
19	98,050	103,200	108,350	113,550	118,700	123,850		
20	98,900	104,150	109,450	114,650	119,950	125,200		
21	99,700	105,100	110,450	115,850	121,250	126,600		
22	100,600	106,050	111,550	117,050	122,500	128,000		
23	101,400	107,000	112,550	118,150	123,750	129,300		
24	102,300	107,950	113,650	119,350	125,000	130,700		
25	103,100	108,900	114,650	120,500	126,300	132,100		
26	103,950	109,850	115,750	121,650	127,550	133,450		
27	104,800	110,800	116,800	122,800	128,800	134,800		
28	105,650	111,750	117,850	124,000	130,100	136,200		
29	106,500	112,650	118,900	125,100	131,350	137,550		
30	107,300	113,650	119,950	126,300	132,600	138,950		
31	108,150	114,550	121,000	127,400	133,900	140,300		
32	109,000	115,550	122,100	128,600	135,150	141,650		
33	109,850	116,450	123,100	129,800	136,400	143,050		
34	110,700	117,450	124,200	130,900	137,650	144,450		
35	111,550	118,350	125,200	132,100	138,950	145,750		