

2024 RECTOR MINIMUM COMPENSATION GUIDELINES

Diocese of Central Florida

Credited Years of Service	Average Attendance					
	up to 100	100-150	151-200	201-250	251-300	301-350
0	77,850	80,850	83,850	86,850	89,850	92,850
5	81,850	85,350	88,850	92,350	95,850	99,350
10	85,850	89,850	93,850	97,850	101,850	105,850
15	89,850	94,350	98,850	103,350	107,850	112,350
20	93,850	98,850	103,850	108,850	113,850	118,850
25	97,850	103,350	108,850	114,350	119,850	125,350
30	101,850	107,850	113,850	119,850	125,850	131,850
35	105,850	112,350	118,850	125,350	131,850	138,350

- 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.
- The minimum compensation (i.e., the upper left-hand corner) represents an 3.20% cost of living adjustment (COLA) from last year's guideline, rounded to the nearest increment of \$50. It maintains the same increments between years of service and average attendance as last year's guidelines. The COLA is the Consumer Price Index for all Urban Consumers (CPI-U) from July 2022 to July 2023.
- The approved minimum compensation (salary, housing, and self-employment tax offset) for all Rectors and Assistants in the Diocese of Central Florida for 2024 is \$77,850.
- 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, 2024 (or before the first payroll for clergypersons hired during the year).
- 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).
- 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.
- 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, and prior business/professional experience.
- 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".
- 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.
- Compensation Adjustment for Health Insurance above the single level of coverage:

Annual Figures	Single		Employee + Spouse		Employee + Child(ren)		Family	
	Dio Std Plan	HDHP Plan	Dio Std Plan	HDHP Plan	Dio Std Plan	HDHP Plan	Dio Std Plan	HDHP Plan
Single Coverage Premium	11,940	9,984	11,940	9,984	11,940	9,984	11,940	9,984
Compensation Adjustment*	-	-	10,119	8,462	8,095	6,774	20,237	16,922
Pension on Comp Adjustment		-	1,821	1,522	1,457	1,218	3,643	3,046
Employer contribution to HSA	-	1,956	-	3,912	-	3,516	-	5,868
Total Cost	11,940	11,940	23,880	23,880	21,492	21,492	35,820	35,820

* The Denominational Health Plan canon requires parity between all employees starting 1/1/2016 in regards to health benefits. The Diocesan policy requires that employers provide at least 100% of the premium for single level coverage for all employees who are scheduled to work at least 1500 hours/year. The compensation adjustment helps employees who had insurance above the single level as a benefit before the parity provision to buy up to the level they need while maintaining the same cost that their employer would have incurred if the DHP Canon hadn't included the parity provision. The compensation adjustment is also 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 whatever higher level coverage the person needs.

Diocese of Central Florida

2024 Rector Compensation Guidelines

Credited Years of Service	Average Attendance					
	up to 100	100-150	151-200	201-250	251-300	301-350
0	77,850	80,850	83,850	86,850	89,850	92,850
1	78,650	81,750	84,850	87,950	91,050	94,150
2	79,450	82,650	85,850	89,050	92,250	95,450
3	80,250	83,550	86,850	90,150	93,450	96,750
4	81,050	84,450	87,850	91,250	94,650	98,050
5	81,850	85,350	88,850	92,350	95,850	99,350
6	82,650	86,250	89,850	93,450	97,050	100,650
7	83,450	87,150	90,850	94,550	98,250	101,950
8	84,250	88,050	91,850	95,650	99,450	103,250
9	85,050	88,950	92,850	96,750	100,650	104,550
10	85,850	89,850	93,850	97,850	101,850	105,850
11	86,650	90,750	94,850	98,950	103,050	107,150
12	87,450	91,650	95,850	100,050	104,250	108,450
13	88,250	92,550	96,850	101,150	105,450	109,750
14	89,050	93,450	97,850	102,250	106,650	111,050
15	89,850	94,350	98,850	103,350	107,850	112,350
16	90,650	95,250	99,850	104,450	109,050	113,650
17	91,450	96,150	100,850	105,550	110,250	114,950
18	92,250	97,050	101,850	106,650	111,450	116,250
19	93,050	97,950	102,850	107,750	112,650	117,550
20	93,850	98,850	103,850	108,850	113,850	118,850
21	94,650	99,750	104,850	109,950	115,050	120,150
22	95,450	100,650	105,850	111,050	116,250	121,450
23	96,250	101,550	106,850	112,150	117,450	122,750
24	97,050	102,450	107,850	113,250	118,650	124,050
25	97,850	103,350	108,850	114,350	119,850	125,350
26	98,650	104,250	109,850	115,450	121,050	126,650
27	99,450	105,150	110,850	116,550	122,250	127,950
28	100,250	106,050	111,850	117,650	123,450	129,250
29	101,050	106,950	112,850	118,750	124,650	130,550
30	101,850	107,850	113,850	119,850	125,850	131,850
31	102,650	108,750	114,850	120,950	127,050	133,150
32	103,450	109,650	115,850	122,050	128,250	134,450
33	104,250	110,550	116,850	123,150	129,450	135,750
34	105,050	111,450	117,850	124,250	130,650	137,050
35	105,850	112,350	118,850	125,350	131,850	138,350