2025 RECTOR MINIMUM COMPENSATION GUIDELINES

Diocese of Central Florida

Credited	Average Attendance								
Years of									
Service	up to 100	100-150	151-200	201-250	251-300	301-350			
0	79,800	82,850	85,950	89,000	92,100	95,150			
5	83,900	87,500	91,050	94,650	98,250	101,850			
10	88,000	92,100	96,200	100,300	104,400	108,500			
15	92,100	96,700	101,300	105,950	110,550	115,150			
20	96,200	101,300	106,450	111,550	116,700	121,800			
25	100,300	105,950	111,550	117,200	122,850	128,500			
30	104,400	110,550	116,700	122,850	129,000	135,150			
35	108,500	115,150	121,800	128,500	135,150	141,800			

- 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 2.50% 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 in the Diocese of Central Florida for 2025 is \$79.800.
- 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, 2025 (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:

	Sin		igle Employe		Employee + Child(ren)		Family	
Annual Figures	Dio Std Plan	HDHP Plan	Dio Std Plan	HDHP Plan	Dio Std Plan	HDHP Plan	Dio Std Plan	HDHP Plan
Single Coverage Premium	12,240	10,236	12,240	10,236	12,240	10,236	12,240	10,236
Compensation Adjustment*	-	-	10,373	8,675	8,299	6,945	20,746	17,349
Pension on Comp Adjustmen	t	-	1,867	1,561	1,494	1,250	3,734	3,123
Employer contribution to HS.	•	2,004	-	4,008	-	3,602	ı	6,012
Total Cost	12,240	12,240	24,480	24,480	22,033	22,033	36,720	36,720

^{*} 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 2025 Rector Compensation Guidelines

Credited	Average Attendance								
Years of									
Service	up to 100	100-150	151-200	201-250	251-300	301-350			
0	79,800	82,850	85,950	89,000	92,100	95,150			
1	80,600	83,800	86,950	90,150	93,350	96,500			
2	81,450	84,700	88,000	91,300	94,550	97,850			
3	82,250	85,650	89,000	92,400	95,800	99,150			
4	83,100	86,550	90,050	93,550	97,000	100,500			
5	83,900	87,500	91,050	94,650	98,250	101,850			
6	84,700	88,400	92,100	95,800	99,500	103,150			
7	85,550	89,350	93,100	96,900	100,700	104,500			
8	86,350	90,250	94,150	98,050	101,950	105,850			
9	87,200	91,150	95,150	99,150	103,150	107,150			
10	88,000	92,100	96,200	100,300	104,400	108,500			
11	88,800	93,000	97,200	101,400	105,650	109,850			
12	89,650	93,950	98,250	102,550	106,850	111,150			
13	90,450	94,850	99,250	103,700	108,100	112,500			
14	91,300	95,800	100,300	104,800	109,300	113,850			
15	92,100	96,700	101,300	105,950	110,550	115,150			
16	92,900	97,650	102,350	107,050	111,800	116,500			
17	93,750	98,550	103,350	108,200	113,000	117,800			
18	94,550	99,500	104,400	109,300	114,250	119,150			
19	95,400	100,400	105,400	110,450	115,450	120,500			
20	96,200	101,300	106,450	111,550	116,700	121,800			
21	97,000	102,250	107,450	112,700	117,950	123,150			
22	97,850	103,150	108,500	113,850	119,150	124,500			
23	98,650	104,100	109,500	114,950	120,400	125,800			
24	99,500	105,000	110,550	116,100	121,600	127,150			
25	100,300	105,950	111,550	117,200	122,850	128,500			
26	101,100	106,850	112,600	118,350	124,100	129,800			
27	101,950	107,800	113,600	119,450	125,300	131,150			
28	102,750	108,700	114,650	120,600	126,550	132,500			
29	103,600	109,600	115,650	121,700	127,750	133,800			
30	104,400	110,550	116,700	122,850	129,000	135,150			
31	105,200	111,450	117,700	123,950	130,250	136,500			
32	106,050	112,400	118,750	125,100	131,450	137,800			
33	106,850	113,300	119,750	126,250	132,700	139,150			
34	107,700	114,250	120,800	127,350	133,900	140,500			
35	108,500	115,150	121,800	128,500	135,150	141,800			