



Illinois Conference United Church of Christ

— S T R O N G E R T O G E T H E R —

To: Pastors and Churches of the Illinois Conference United Church of Christ

From: The Ministry Leadership Team of the Illinois Conference, UCC

2026 GUIDELINES FOR THE CALL AND SUPPORT OF MINISTRY LEADERSHIP

Introduction

Guidelines for the financial compensation of clergy serving churches of the Illinois Conference, United Church of Christ are established by the Ministry Leadership Team. In establishing the guidelines, the Ministry Leadership Team has sought to be mindful of several factors to consider in the process of setting clergy compensation, including:

- Attention to Issues of Justice: Jesus observed that the “laborer deserves to be paid” (Luke 10:7). Fair compensation for service rendered is not an optional matter; it is a matter of justice. The United Church of Christ is a leader in ecumenical conversations regarding Biblical and restorative justice, and churches in the Illinois Conference of the UCC attend to that work in considerations of justice in fair clergy compensation.
- Principles of UCC Covenant: The relationship between a pastor, a local church of the United Church of Christ, and the church’s home Conference is one of covenant. The United Church of Christ was founded as a covenant of historic denominations. When a pastor is called to an authorized ministry, a covenant is made between that ministerial setting, the pastor, and the local Association. A pastor observes the covenants of their authorized ministry by seeking to fulfill the Marks for Faithful and Effective Ministers in the United Church of Christ, by fulfilling requirements of maintaining standing in their Association, and by participating in the life of the wider church. An authorized ministry setting observes the covenant of their membership in the UCC by participating in the life of the wider church, and by observing the covenants of clergy compensation set forth by their Conference.

In assembling these Compensation Guidelines, we reviewed various approaches taken by Conferences across the country and followed some of their best practices or adopted their descriptive language for the sake of clarity.

+For base salary, we ultimately decided that the methodology for determining base salaries historically used in the Illinois Conference via the former “Ottawa Table” was still the best approach. This method is based on alignment of the starting (base) salary for Illinois Conference Ordained Clergy with the Illinois state average annual starting salary of a Master’s degree-holding educator. You will see that we recommend further refining the base salary with recourse to the publicly available data via the Illinois State Board of Education. Historically, the Ottawa Table offset clergy salaries downward to allow for the clergy housing allowance. Our approach and research retains the full master’s degree teacher salary as comparable to a clergy salary and embeds the housing allowance within the salary. When a parsonage is offered, the annual fair market value of the housing is subtracted from the salary. Salary is still further adjusted for years of experience, church size, seniority of position, and education beyond a master’s degree.

This methodology allows us to address three important factors in clergy compensation: the level of education, professional expertise, and the actual cost of living that helps a pastor live within the community in which they are called. This method of using the average Master’s Degree-holding beginning educator salary as the minimum Illinois Conference UCC cash salary amount demonstrates a just, fair, and living wage, particularly when adjusted with reference to the ISBE data for the average compensation in the school district in which the church is housed.

+These guidelines acknowledge that many churches in the Illinois Conference cannot afford a full-time pastor and help churches calculate part-time hours and part-time compensation which allow a pastor to earn income elsewhere (including, possibly, in another nearby church) in order to maintain the equivalent of full-time employment.

Compensation Guidelines – Full-Time Ministry

Following the Scope of Work sequences laid out by the Ministerial Excellence, Support and Authorization Team (MESA) in the National Setting of the United Church of Christ, the Illinois Conference defines full-time ministry based on the expectation of 35-45 hours a week on average. This is equivalent to 10-12 “units” worked each week, with a unit being a morning, an afternoon, or an evening. For many pastors, a typical work week involves some “split-shifts” where the pastor works in the morning and returns to church of the evening.

Full-time ministers receive two full days off per week, and it is recommended they work no more than three evening “units” per week. If an emergency calls for a pastor to work more than these hours per week, commensurate comp time should be taken within the next four weeks.

The Scope of Work worksheet for Full-Time and Part-Time Settled Senior and Associate positions and Interim and Designated Pastor positions is attached to this document as an Appendix. The vacation, sick/personal leave, sabbatical, parental leave and continuing education components follow the wording of the Letter of Call templates provided by the MESA team of the National UCC setting.

For a full-time compensation package to be advertised or presented as “meeting Conference Guidelines” in the Illinois Conference, the package must, at minimum, include the following Components of a Compensation Package:

1. Salary with the provision to allocate a portion to Clergy Housing Allowance in consultation with the pastor’s CPA, approved by the church’s governing board annually OR provision of parsonage
2. Fixed Benefits: Retirement Annuity Contribution; Life & Disability Insurance; Health and Dental Insurance; Social Security Offset, Continuing Education budget
3. Provision for the reimbursement of professional expenses (an amount that is not considered a part of pastoral compensation, but an expense the church bears for the ministry of the church to be accomplished).

1. Salary

a. **The 2026 Base Salary** is set based on the FISCAL YEAR 2025 SALARY REPORT FOR THE ILLINOIS PUBLIC COMMUNITY COLLEGES level educator’s salary of **\$57,852** to which we recommend adding the **2026 Federal COLA increase of 2.8%** for a Base Salary of **\$59,471.86.**

See the 2025 Fiscal Year Salary Report for the IPCC via this website:

<https://files.eric.ed.gov/fulltext/ED675239.pdf>

The Base Salary is further adjusted as follows:

Church Size: Because the work in a church is relative to the church’s size, we recommend the following adjustments based on a Congregational Systems understanding of all persons being ministered to in-person and virtually throughout a week:

Family Size church (under 75 people)	Base Cash Salary
Pastoral Size church (76-140 people)	add \$2025
Transitional Size church (141-244 people)	add \$4050
Program Size church (225-800 people)	add \$6075
Resource Size church (800+ people)	add \$900

Experience: We recommend that you increase the base salary by 1% of Salary per year of ordained service, factored on current year Cash Salary, with no maximum range. If you desire that your pastor carry credentials such as a doctoral degree beyond the typical Master’s degree or equivalent, you should consider valuing this at an additional 10-20% of Salary.

Seniority/Scope of Work: In churches with more than one pastor, the senior pastor or head of staff should receive 20% more in base salary than the highest paid associate pastor on their staff. In churches with co-pastorate models, pastors should be paid equitably relative to factors of experience.

b. **Housing:**

Parsonage

If the church provides a parsonage, the annual fair market rental value of the parsonage should be calculated and that number subtracted from the Salary. All utilities except personal long-distance phone calls should be paid by the church.

Additionally, if a parsonage is provided, the church should consider establishing an Equity Account with an annual contribution between \$2000-\$4000 to be presented to the pastor at time of separation.

Housing Allowance

If the church does not provide a parsonage, the value of the housing allowance is embedded in the Salary. The designation of Housing Allowance for tax purposes is done in consultation with the pastor's Accountant and recourse to realtors to determine the fair rental value, utilities, and expenses allowed in the current version of IRS Pub. 517. The designated amount should be reviewed and adjusted annually. In some markets and locations, additional compensation should be considered to meet local housing costs if the church desires its pastor to live in its community.

[Some churches will want to assist the clergy in purchasing a home in their community if the clergyperson is a first-time homebuyer or is relocating from a less expensive market. Consistent with recommendations across the United Church of Christ, the Illinois Conference of the United Church of Christ strongly discourages local churches from acting as lenders to their clergy. In no cases should profit from clergy housing loans be a means of income generation for a church. A viable way to do this may be via a signing bonus that could serve as a partial down payment. In climates where housing costs are a steep challenge, the church may need to consider providing a parsonage with home equity allowance. The ACM for Pastoral Transitions can provide models of best practices in this area.]

2. Fixed Benefits

A full-time compensation package must include the following fixed benefits, which are calculated on the "salary basis." For pastors with a housing allowance, the "salary basis" is the total of their cash salary and housing allowance. For pastors with a parsonage, the "salary basis" is the cash salary plus the annual fair market rental value of the parsonage added back in.

- a. **Retirement Annuity.** The retirement annuity is calculated at **14% of the "salary basis"** (see note above).
- b. **Group Life and Disability Insurance.** Group life and disability is provided through the UCC Pension Boards at a cost of **1.5% of the "salary basis"**.

c. **Social Security Offset.** The IRS considers pastors to be self-employed for purposes of

Social Security, though not for purposes of income tax. Therefore, churches pay one-half of the pastor's Social Security liability. This is the same percentage the church pays for other non-ordained employees. The Social Security offset is calculated at 7.65% of the “salary basis”. For purposes of tax reporting, the Social Security offset must be itemized as such on the pastor's paychecks and must be reported as additional compensation on the pastor's federal W-2 form. It can be paid per paycheck or quarterly approximate to estimated tax due dates, depending on the pastor's preference.

d. **Health, Dental and Vision Insurance.** The provision of health and dental insurance for the pastor and their family is a required component of the compensation package. Vision insurance is optional but should be provided if requested by the pastor. The Ministry Leadership Team strongly recommends that the church provide insurance coverage through the UCC Pension Boards. Health Care plans are a Blue Cross Blue Shield PPO with a Plan A, B, and C, which allow the church and pastor to select coverage that is right for them. Dental and Vision insurance rates are very affordable with thorough coverage. The costs of UCC health, dental, and vision plan rates can be calculated through the UCC Pension Boards Website at: <https://www.pbucc.org/index.php/rate-locator>

Whenever a church and/or pastor contemplates health insurance coverage from sources other than the Pension Boards it is **critically important** that there be conversation with the ACM for Pastoral Transitions so the potential future risks of this decision are fully understood (withdrawal from the UCC Pension Boards-issued insurance may prevent a pastor from rejoining the insurance plan at a later date).

Given the United Church of Christ's public commitments and advocacy for health care access and justice, the provision of a fully paid health benefit is a witness to our denomination's commitments in the compensation of its clergy.

3. Time Benefits

e. **Days Off.** Full-Time Clergy are given two full days off per week.

f. **Vacation.** Four weeks of paid vacation for all full-time clergy including four Sundays.

g. **Holidays.** Clergy are afforded the holidays offered by the church's personnel policies (including the provision that the pastor will take compensatory time when the holiday falls on a day requiring ministerial work). The Illinois Conference of the United Church of Christ recognizes the following paid Federal/State holidays for staff and recommends that its churches do the same:

New Year's Day

Rev. Dr. Martin Luther King, Jr. Day

Memorial Day

Juneteenth

Independence Day
Labor Day
Indigenous Peoples' Day
Thanksgiving
Day After Thanksgiving

In addition, churches should plan for commensurate time off the days after Christmas Eve and Christmas Day, and after Holy Week and Easter.

h. **Continuing Education.** Two weeks' time (including Sundays) and financial support for continuing education are standard to the full-time compensation package.

i. **Compassionate Leave.** Provision of up to two weeks for compassionate leave of absence at full pay in addition to be used at the pastor's discretion for the critical illness or death of a spouse, child, parent, sibling, or significant other.

j. **Personal & Sick leave.** Provision of twelve days of sick leave per twelve months of service.

k. **Parental Leave.** Provision of twelve weeks at full compensation upon the birth or adoption of a child.

l. **Sabbatical.** Three months for every five years of pastoral service, during which time the pastor receives full compensation, and the church pays for substitute pastoral coverage. It is recommended that churches budget and save for the pastor's sabbatical on an annual basis in order to be prepared for the sabbatical in the pastor's fifth year of service. It is expected that pastors will stay in their call for at least one year beyond a sabbatical year.

4. Professional Expenses

Provision should be included in the church budget (and explicitly referenced in the Letter of Call) for the reimbursement of expenses (mileage, books, meals, etc.) which the pastor incurs in the exercise of their ministry on behalf of the church. This reimbursement should not be considered additional compensation; instead, these expenses are part of the church's overall expenses of ministry, much like the heating and telephone bills. It is expected that mileage expenses will be reimbursed at the current IRS rate.

The church should set a continuing education budget each year in support of the pastor's attendance at continuing education events (conferences, webinars, etc.) The pastor's attendance at denominational events such as Association and Conference gatherings is considered part of their normal ministerial work and is not reimbursed out of their continuing education budget, but out of the church's budget for reimbursement of ministerial expenses.

5. Criminal Background Checks

Since December 15, 2006, all persons circulating pastoral profiles are required to undergo the criminal background check provided by Oxford Document Management Company, at a cost of \$175. Local churches are responsible for reimbursing their called pastor the cost of the \$175 criminal background check.

6. Relocation Expenses

Initial relocation expenses should be paid in full by the congregation when calling a new pastor.

Reporting of Pastoral Compensation

Many churches are uncertain how the pastor's compensation should be reported for purposes of federal and state taxation. Except in very rare instances, the IRS has made clear that for purposes of income tax liability the pastor is an employee of the church and must be provided a W-2 form as are other employees (though, as noted earlier, for purposes of Social Security taxation, the pastor is considered self-employed).

<u>COMPENSATION GUIDELINES - PART-TIME MINISTRY</u>
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In many cases, a church will seek to employ for less than full time. As a way of arriving at a just level of compensation, we recommend the following procedure:

1. Using the compensation guidelines, determine what the full-time budget would be for this position (salary, plus pension, health insurance, life & disability, continuing education, social security offset).
2. Multiply that budget figure by the percentage of time you have agreed to designate for this particular position. (Example: If this is a half-time position, multiply the budget above by .5)
3. The pastor should choose how the compensation package will be allocated to provide the best options for that person's tax status, insurance needs, etc. (Example: The person may choose to designate a substantial portion as housing allowance since that is a tax-deductible item for clergy).
4. The church should develop a scope of part-time ministry which takes into account that the pastor will likely need to also seek employment elsewhere in order to earn the equivalent of a full-time income. Three-quarter time pastoral scenarios do not generally allow the pastor enough time to earn the remainder of their needed income. More often, a scope of work will be designated as ½ time which encompasses 5-6 "units" of work per week, or 17.5-22.5 hours per week. A ¼ time scope of work would generally allow for weekly worship preparation and leadership and one other pastoral task per week.

CLERGY COMPENSATION GUIDELINES PULPIT SUPPLY
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Pulpit Supply per Sunday should be compensated at \$250-350 per Sunday plus mileage reimbursement. Churches seeking longer term pulpit supply (during a parental leave or sabbatical, for instance) may negotiate a short-term Letter of Call Agreement based on these guidelines.

APPENDIX: SCOPE of CALL DESCRIPTIONS

Use the following Scope of Work template to determine the time commitment and ministry responsibilities of the Pastoral Position.

This template of time is based on common pastoral activities within realistic working hours, and **in boldface** are key activities of vital congregations. [See www.ucc.org/research for details.]

Feel free to modify to write your own description of scope of work for your context and ministry. As a general rule, **where a line is added to the scope of work, delete a different line**. As lines are deleted and/or as the time of a pastoral position is decreased, consider the realistic and creative opportunities for fulfilling these tasks: will they be delegated to lay leaders and volunteers, for example, or will they be let go from the church's ministry?

For congregations sharing a pastoral position, each congregation writes its own scope of work.

Many ministers can track their hours effectively by using a “**unit**” weekly calendar. Each day has three units: morning, afternoon, and evening, totaling 12 or more hours for the full day. A work week of 10-12 units = full time pastoral position, while a work week of 3-4 units = ¼ time pastoral position. When arranging a part-time schedule to allow the minister to earn another livelihood, consider the most helpful distribution or cluster of units. Additional considerations for the scope of work (whether full time or part time) include **on-call expectations**.

Scope of work for full time PASTORAL POSITION

(35-45 hours weekly / 10-12 units); two days off per week

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- **faith formation and vitality** through prayer, Bible study, service, identifying helpful resources and opportunities and helping lay persons take advantage of them
- **leadership development** by working with people in the church to create ministry and programs
- pastoral care in collaboration with lay people
- **community engagement** and leading the way for the church to be an ambassador of God's love
- weddings and funerals for participants in the worshipping community
- **strategic planning for current and new directions in ministry**
- attend meetings and give leadership as needed to church programs, in collaboration with lay leadership
- participate in wider church activities such as conference and association meetings
- **faithful financial development** and stewardship
- responsibility for supervision of staff
- availability to wider community for funerals, weddings, special worship programs, and as a representative of the church to local organizations
- counseling, listening and referral
- study and prayer to increase faith and to improve skills so as to lead, teach, preach better
- energizing and deepening the spiritual connections and faith understandings of others in all they do

Scope of work for a three-quarter time SETTLED PASTORAL POSITION

(30-35 hours weekly / 8-10 units)

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy and bulletin, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- **faith formation and vitality** through prayer, Bible study, service, identifying helpful resources and opportunities and helping lay persons take advantage of them
- **leadership development** by working with people in the church to create ministry and programs
- pastoral care in collaboration with lay people (at least to those who are sick, elderly, or grieving)
- **community engagement** and leading the way for the church to be an ambassador of God's love
- weddings and funerals for participants in the worshipping community
- **strategic planning for current and new directions in ministry**
- participate in wider church activities such as conference and association meetings as time permits
- **faithful financial development** and stewardship

- study and prayer to increase faith and to improve skills so as to lead, teach, preach better
- energizing and deepening the spiritual connections and faith understandings of others in all they do

Adjust the scope of work for full or 3/4-time INTENTIONAL INTERIM PASTORS to include:

- serves as temporary pastor and resource for the dynamics of transition
- works with a transition team or search committee to facilitate the congregation's discernment of its vision and its preparation for the search
- serves as resource for the work of transition – including the process of writing the Local Church Profile, where applicable – focusing on three questions: Who are we now? Who is our neighbor? Who is God calling us to become?
- guides the congregation's examination of heritage, mission, leadership, connections, and future
- as needed, provides support and leadership to the congregation in ONE OR MORE of the following:
 - exploring new directions in ministry
 - healing from the trauma of ministerial misconduct
 - processing of residual or ongoing congregational conflict
- obtains ongoing education and professional accountability in specialized transitional ministry
- typical term of 12 - 18 months; not eligible for the settled position (as re-stated in call agreement)

Adjust the scope of work for full or 3/4 time DESIGNATED-TERM PASTORS to include:

- focuses on the designated tasks for the designated purpose in this season of the congregation's life
- guides specific tasks to which the congregation is committed, such as those related to [CHOOSE ONE]:
 - revitalization or turnaround
 - merger of two or more congregations
 - farewell tasks with property and/or sacred objects for good closure
 - relocation
 - development of a new ministry
 - staff reconfiguration
 - healing a crisis
 - discernment of congregational mission using an assessment or planning services
- the nature of a designated term is for [DURATION], with goals and progress to be assessed near but before the end of that time [ANTICIPATED DATE]
- by written agreement, upon conclusion of the designated term, it [MAY / MAY NOT] become a settled pastoral position

Scope of work for half time PASTORAL POSITION

(20-25 hours weekly / 5-6 units)

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- **faith formation and vitality** through prayer, Bible study, service, identifying helpful resources and opportunities and helping lay persons take advantage of them
- pastoral care in collaboration with lay people (at least to those who are sick, elderly, or grieving)
- participate in wider church activities such as conference and association meetings as time permits
- study and prayer to increase faith and to improve skills so as to lead, teach, preach better
- energizing and deepening the spiritual connections and faith understandings of others in all they do

Scope of work for one-quarter time PASTORAL POSITION

(10-13 hours weekly / 3 units)

- preparation and leadership of Sunday worship including scripture study, crafting of liturgy, sermon preparation, guiding and sometimes finding lay liturgists, planning of music in coordination with musical staff or volunteers, preaching, offering of prayers, etc.
- limited pastoral care, primarily Sunday conversations and funerals
- study and prayer to increase faith and to improve skills so as to lead, teach, preach better

Weekly Schedule

For full time: two days off per week. A pastor should not routinely be working on their designated days off.

For $\frac{3}{4}$ time, $\frac{1}{2}$ time and $\frac{1}{4}$ time weekly schedule: *For the call of a part-time minister, we encourage faithful management of a 10 hour work week ($\frac{1}{4}$ time), a 20 hour work week ($\frac{1}{2}$ time), or a 30 hour work week ($\frac{3}{4}$ time). Agree in advance as to the days when the pastor will be available, allowing for the occasional emergency.*

Vacation Time

For full time pastors, 4 weeks per year including 4 Sundays.

The vacation time provided for part-time positions is also four weeks, including four Sundays, with a week representing the agreed-upon work week for a one-quarter time, half time, or three-quarter time position.

Continuing Education Time

For full time pastors, 2 weeks per year including 2 Sundays

For all part-time pastors, 1 week per year including 1 Sunday

COMPENSATION WORKSHEET
(for less than full time, first calculate for a full-time position)

Base Salary \$57,852 + 2.8% Federal COLA = \$59,471.86

OR your school district's 2025 Average Masters Base Salary as reported by Illinois State Board of Education + 2.5% Federal COLA, whichever is higher (<https://www.isbe.net/Pages/TeacherSalaryStudy.aspx>)

\$ _____

Add years of experience at 1% of Salary per year of service, factored on current year Salary, no maximum range.

\$ _____

Factor for Church Size:

Family Size church (under 75 people)

Pastoral Size church (76-140 people)

Transitional Size church (141-244 people)

Program Size church (225-800 people)

Resource Size church (800+ people)

Base Salary

add \$2025

add \$4050

add \$6075

add \$9000

\$ _____

Factor for education beyond a Master's Degree add 10-20%

\$ _____

Factor for Senior Pastor/ Head of Staff add 20% more than highest paid Associate Pastor or pastoral/program staff member

\$ _____

For Parsonage, subtract the annual fair market rental value of the parsonage

-\$ _____

= Pastor's Salary \$ _____

For Housing Allowance, pastor designates a portion of Salary as Housing Allowance for tax purposes per IRS guidelines, approved annually by governing board.

Salary Basis for computation of fixed benefits is the total of salary and housing allowance allocations OR in the case of a parsonage, the salary + the annual fair market rental value of the parsonage.

Fixed Benefits

Retirement Annuity	14% of salary basis	\$_____
Life & Disability Insurance	1.5% of salary basis	\$_____
Social Security Offset	7.65% of salary basis	\$_____
Value of Health, Dental, optional Vision coverage		\$_____
Continuing Education Budget		\$_____
=Total Benefits		\$_____

+Plus Salary \$_____ = Total Compensation Package \$_____

For less than full time, multiply the figure above by the percentage of time you have agreed to designate for this particular position. (Example: If this is a half-time position, multiply the budget above by .5)

Total Part-time Compensation Package \$ _____