

CLERGY COMPENSATION REVIEW

The Church Pension Fund Clergy Compensation Report for 2009 (the most current available) states that the national "Median Clergy Compensation for All Full-Time Clergy" was \$65,073 while the median for the Diocese of West Missouri was \$59,556. The 2009 Clergy Compensation Report is available for download and may be found on the Church Pension Group homepage at www.cpg.org.

RECOMMENDATIONS

1. We recommend that the 2012 base stipend for a newly ordained cleric be increased by 3% over the base stipend for 2011.
2. We recommend that the Housing Allowance amount for 2012 be increased by 3% over the Housing Allowance amount in 2011.
3. We recommend that the 1% "Active Ministry Factor" be continued.
4. The Committee recommends that the auto reimbursement cap for 2012 remain at \$4,148.
5. We recommend no change in the supply schedule:

One Service:	\$125
Two Services:	\$150
Travel:	Reimbursed at the IRS rate
Meals and Overnight Accommodations:	Provided as needed
6. We recommend the adoption by Convention of this report and thereby the adoption of the Compensation Schedule for 2012 as attached to this report.

N.B.

Clergy are self-employed for Social Security purposes with respect to their ministerial services. This means that clergy pay the self-employment tax, not the employee's share of Social Security and Medicare taxes with respect to their income. Churches must not treat clergy as employees for Social Security purposes and must not include their income subject to Social Security and Medicare tax on Form 941. Any "Social Security Allowance" paid to clergy must be included as income, and be reported on the cleric's W-2. A W-2 should be given to the cleric and not a 1099. Supply clergy who serve for more than an occasional Sunday should be given a 1099.

Respectfully submitted,

The Compensation Review Committee

