

Episcopal Diocese of Massachusetts

# Guidelines

Compensation and Benefits Committee

## Contents

<b>INTRODUCTION.....</b>	<b>4</b>
<b>Purpose of Committee .....</b>	<b>4</b>
<b>Goals for the Committee .....</b>	<b>4</b>
<b>COMPENSATION .....</b>	<b>5</b>
<b>Total Clergy Compensation – Standard and Actual Explained .....</b>	<b>5</b>
<b>Total Clergy Compensation (TCC) In Practice .....</b>	<b>6</b>
<b>TCC Standard for Active Full Time Parochial Clergy in a Leadership Position .....</b>	<b>7</b>
<b>Actual TCC for Active Full-Time Parochial Clergy in a Leadership Position .....</b>	<b>8</b>
<b>Actual TCC for Active Part-Time Parochial Clergy in a Leadership Position .....</b>	<b>10</b>
<b>Actual TCC for Assisting Clergy .....</b>	<b>11</b>
<b>Pension Contribution.....</b>	<b>11</b>
<b>Housing.....</b>	<b>12</b>
<b>Housing Equity Allowance .....</b>	<b>12</b>
<b>Other Considerations.....</b>	<b>13</b>
General Considerations.....	13
Ministry-Related Reimbursements .....	13
Other Costs.....	13
Vacation, Holidays, and Sabbatical .....	14
Sick Leave.....	14
New Clergy.....	14
Covenant of Ministry.....	14
Congregational Data.....	14
<b>BENEFITS .....</b>	<b>15</b>
<b>Basic Eligibility Requirements .....</b>	<b>15</b>
Health Insurance Participation.....	15
Retirement Plan Participation.....	15
<b>Mandated Benefits .....</b>	<b>15</b>
<b>Health Insurance .....</b>	<b>16</b>

Other Coverage.....	17
Administrative Information .....	18
Parental Leave .....	19
Massachusetts Medical Leave Act (MMLA) .....	20
Pregnant Workers Fairness Act.....	20
<b>Optional Benefits.....</b>	<b>20</b>
Dental Insurance.....	20
Life Insurance .....	21
Income Replacement – Short-term Disability.....	21
Long-term Disability .....	21
Billings and Payments .....	22
<b>Sabbatical Leave .....</b>	<b>22</b>
<b>Mutual Ministry Review.....</b>	<b>23</b>
<b>Other Matters .....</b>	<b>24</b>
Federal and State Taxes.....	24
Supply Clergy .....	24
Retired Clergy .....	25
Clergy in Non-parochial Employment.....	25
Priests in Campus Ministry.....	25
Importance of Church Pension Fund Payment for Clergy.....	25
The Committee .....	26
Lay Employee Compensation and Benefits.....	26
<b>MEMBERS OF THE COMPENSATION AND BENEFITS COMMITTEE.....</b>	<b>28</b>
<b>APPENDIX A .....</b>	<b>1</b>
<b>CHARTS AND GRAPHS .....</b>	<b>1</b>
Graphical and Tabular Representations of the 2019 Guidelines.....	1
Graphical Representation of the 2019 Guideline .....	2
Tabular Representation of the 2019 Guideline.....	3
Report of Congregational Data Regarding Parish Size and Clergy Compensation.....	4
<b>APPENDIX B .....</b>	<b>1</b>
<b>PRIESTS IN CAMPUS MINISTRY.....</b>	<b>1</b>

# **The Episcopal Diocese of Massachusetts Compensation and Benefits Committee**

## **Guidelines for 2019**

### **Introduction**

#### **Purpose of Committee**

A resolution of the Diocesan Convention of 1908 established the Clergy Compensation Committee as a sub-committee of The Commission on Ministry. The present title “Compensation and Benefits Committee” reflects the broader role of the Committee as it has evolved since 1908. A resolution of the Diocesan Convention of 2011 transferred oversight of the Committee to the Diocesan Council.

The role of the Committee is to assist the Bishop and Diocesan Council in matters pertaining to the compensation and benefits for clergy and lay employees of the Church, which includes establishing guidelines to promote uniform, fair, and equitable compensation and benefits for such church employees within the Diocese and performing other projects relating to compensation, benefits and personnel matters.

The committee also is a resource to lay and ordained congregational leadership as advisors and facilitators in establishing and maintaining compensation and benefits in relation to Diocesan guidelines, congregational mission, and individual performance objectives. In fulfilling this role, the committee collects and reviews information about compensation and benefits in other Episcopal Dioceses and denominations as well as the business, government, and academic communities.

#### **Goals for the Committee**

The focus of the committee related to compensation and benefits for clergy and lay employees is to:

- Attract, retain and support clergy to achieve the mission of the Diocese and congregations.
- Create an environment that promotes the well-being of clergy through a clear understanding of their relationship with their congregations and the goals that express their mutual ministry.
- Allow a reasonable standard of living according to local and/or regional measures.
- Recommend that the initial salary in a new clergy placement conforms to the Diocesan standard and takes into account differences in range of experience relative to the scope of the position and role.

- Promote salary advancement and benefits that reflect personal growth and experience in the role.
- Advocate for standards for fair and equitable benefits and compensation for lay employees.

Since 2001, the Diocese has maintained guidelines for the minimum Total Clergy Compensation (TCC) to be paid to a priest in a parish as recommended annually by the Committee and approved by the Diocesan Convention. The minimum TCC is based on various measures of parish size and on an individual priest’s years of service in that parish. A parish may (and is encouraged to) provide additional compensation for special skills, abilities and competencies that may be relevant to a parish’s specific needs.

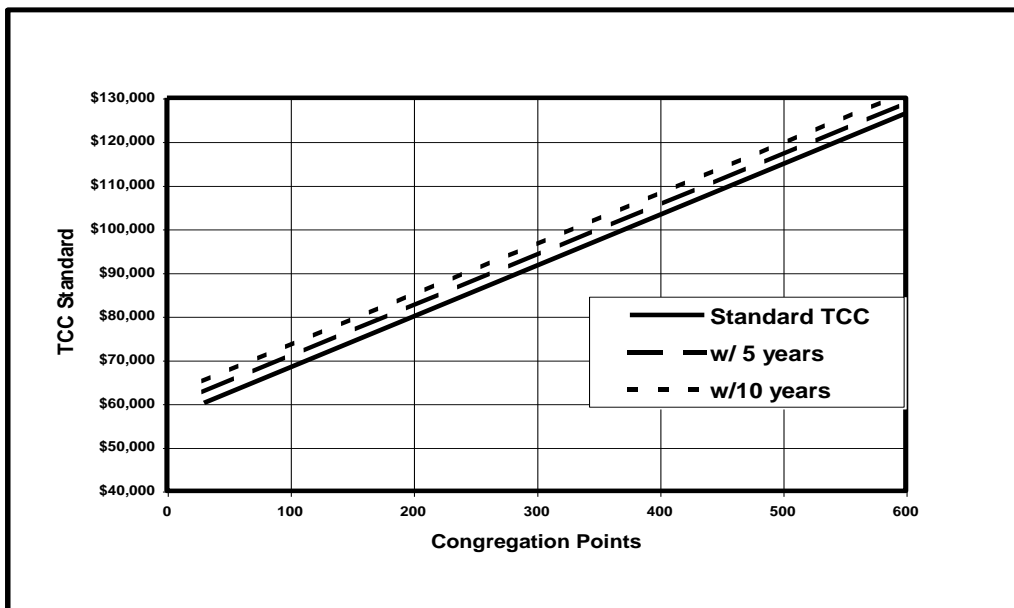
In addition, the Committee has promulgated guidelines for benefits for clergy and lay employees, model covenants of ministry for clergy, model personnel policies for parishes and standards for priests in campus ministry. Further, it has conducted studies and made recommendations relative to health insurance for Church employees, and conducted periodic surveys of compensation, benefits and personnel policies and practices of parishes within the Diocese.

## Compensation

### Total Clergy Compensation – Standard and Actual Explained

**Total Clergy Compensation or “TCC”** is the sum of all cash compensation, and is used by the Church Pension Group (CPG) to calculate the pension contribution, which is 18% of the TCC Actual.

The TCC Standard is a minimum line of Total Compensation and looks like this:



The TCC **Standard** is **NOT** composed of specific compensation items – ***it is simply a measure*** of the total compensation, including cash compensation and imputed value of parish-provided housing that meets the minimum required for a parish of a given membership and revenue size (“points” total.)

The TCC **Actual** is the sum of specific compensation items to which a parish and a clergy person agree and that is enumerated and included in the pay package. By definition, TCC Actual includes the Cash Stipend and imputed value of parish provided housing, It may also – ***but is not required to*** – include the following items: a Housing Allowance; a SECA (self-employment tax) Allowance; a Utilities Allowance (whether paid to the clergy person or remitted directly to the Utility company, this amount **MUST** be included in the TCC Actual if granted); a Housing Equity Allowance (for clergy residing in a rectory and therefore not building their own home equity). All of these items, while commonly included in a compensation package, are **OPTIONAL**.

Regardless of the specific components agreed to in a clergy person’s TCC Actual, the sum of these items **MUST** meet or exceed the Diocesan minimum, which is the TCC Standard line.

Additional monetary considerations (for example, increased cash due to Professional Factors) are not “on top of” the TCC Standard, because *the TCC Standard is NOT the basis of the cash stipend*. The TCC Standard and the pieces of TCC Actual are two distinct concepts and should not be confused. The Standard is the Minimum of the total required. The Actual is the sum of the Components. Again, the Standard IS NOT a base compensation number. It is a measure of whether the total compensation offered is sufficient.

#### **EXAMPLE:**

Assume that a parish’s TCC Standard, based upon its points, is \$80,000. A compensation package of \$81,000 meets the TCC Standard ***no matter how it is composed***. The entire amount could simply be labeled “Cash Stipend”. (This is not necessarily the most effective way to distribute the cash, but it meets the minimum.) A compensation package of \$79,400 that includes an enumerated Cash Stipend, Housing Allowance, SECA Allowance, Utilities Allowance, Housing Equity Allowance, Cell Phone Allowance, Car Allowance, and Professional Factors consideration ***still fails to meet the TCC Standard’s minimum***.

Additional cash – regardless of the label applied to it – would be required to meet the TCC Standard. This additional cash would not be “on top of” the TCC Standard. This is a common misunderstanding. There is no established base compensation to place this additional cash “on top of”. It is simply more cash to raise the total – however defined – above the minimum.

#### **Total Clergy Compensation (TCC) In Practice**

The Church Pension Fund uses the TCC for computing annual pension contributions. Total Clergy Compensation (TCC) in the Diocese of Massachusetts is determined by the size of the parish, as well as other congregational and professional factors. The value of TCC based upon those factors is designed to provide a compensation level comparable to other professions with similar education requirements, similar breadth of responsibilities and similar levels of experience and competence.

The TCC as calculated by these factors and as agreed between the parish and the clergy person is the total of the compensation to the clergy person. The TCC includes the Cash Stipend, Imputed Value of a Rectory (if provided), Housing Allowance, Utilities (either paid to the clergy person as part of cash compensation or paid directly to utilities by the parish), Housing Equity Allowance, SECA reimbursements and any other cash payments.

### **TCC Standard for Active Full Time Parochial Clergy in a Leadership Position**

The TCC Standard is the **minimum** TCC for active full-time parochial clergy in a leadership position (i.e., Rector, Vicar, Priest-in-charge, and Interim Priest) in this Diocese. The TCC Standard is the **minimum** compensation that will be approved by the Bishop before a new clergy person is called.

The TCC Standard is based upon the size of the congregation as reflected in the operating revenues, pledging units, and average Sunday attendance and upon the time that the clergy has spent with the congregation. These factors may not be a perfect measure of the difficulty of the clergy position nor of the growth and service that the congregation is realizing in mutual ministry with the clergy person. However, the Committee believes that these measures will be useful and objective when applied uniformly over the Diocese.

As mentioned in the Introduction, the TCC Standard was reviewed and revised in 2001 for application in the Guidelines for 2002. Each year, the TCC Standard has been revised to reflect the rise in the regional cost-of-living. These revisions have been consistent with subsequent recommendations made by our external compensation specialist, and the method and amounts have been accepted by Convention annually. Consistent with the stated objectives of this Committee, we again recommend an increase to the TCC Standard of 3% for application in 2019 to reflect this year's increase in the Consumer Price Index and other factors.

As in previous years, the TCC Standard applicable to each congregation is determined using two formulas. The first relates to the size and capacity of the congregation. The second relates to the tenure that the clergy person has had with the congregation.

The **first formula** is as follows:

TCC Standard = \$73,166+ (150.40 x Points)

However, no congregation may use fewer than 30 points. Accordingly, for this component the **minimum** TCC Standard for full-time clergy is \$77,678.

Points are determined as the sum of three factors, calculated from data taken from the most recent Parochial Report:

- Total Current Operating Revenues (000's) x 0.30
- + Number of Current Adult Pledging Units x 0.40
- + Average Current Sunday-Attendance x 0.30

The **second formula** is as follows:

$$\text{Increment to TCC Standard} = \$500 \times (\text{years as clergy person in this congregation})$$

However, for determining this increment, no more than ten years of service should be considered.

The TCC Standard is the sum of the values determined for the two formulas.

**EXAMPLE:**

Consider a congregation with: 1) an annual operating budget of \$140,000; 2) an average Sunday attendance of 115, and; 3) 75 pledging units. The rector has had six years of service with the congregation. The congregation's TCC Standard would be calculated as follows:

Calculation of Total Clergy Compensation (TCC) for 2019			
	Data	Weight	Points
<b>1) Insert the data from the most recent Parochial Report below:</b>			
Total Current Operating Revenues (\$000)	140	0.30	42
Number of Adult Pledging Units	115	0.40	46
Average Sunday Attendance	75	0.30	23
Total Points (Minimum of 30 Points)			111
<b>2) Calculate the TCC Standard (minimum which will be approved by the Bishops for new hires for parish with these Points)</b>			
Standard TCC =	\$ 73,166	plus ( 150.40	times Total Points)
			\$ 89,860
<b>3) Adjust for years of service within the congregation (for clergy in existing congregations)</b>			
Annual Increment per year of service with current congregation	\$ 500		
Years of Service within current congregation (10yrs max)	6.00		
<b>4) TCC Standard</b>			<b>\$ 92,860</b>

**Actual TCC for Active Full-Time Parochial Clergy in a Leadership Position**

A clergy person's actual TCC is determined after reviewing the applicable TCC Standard and should be commensurate with his or her background, experience, responsibility, capability, and the salaries of others in comparable fields.

Compensation exceeding the TCC Standard follows from an assessment of each individual situation. The clergy and the congregational leadership shall meet annually to discuss the expectations and resources for the coming year and, if practical, qualitative and quantitative goals for that period. The "additional considerations" suggested in this section



are intended to give guidance to congregational leadership in moving from the TCC Standard, which is meant to be a **minimum** TCC, to a TCC which reflects the clergy person's and the congregation's understanding of their growth.

**Additional Monetary Considerations:** The TCC Standard offers a base for clergy with typical experience and skills. After determining the applicable TCC Standard, the following factors should be considered in establishing the actual TCC:

**Congregational Factors:** Those factors that have bearing on the life of the congregation as developed by the clergy person and the leadership in mutual ministry, such as:

- Scope of Ministry
- Expanding Scope of Responsibilities
- Demonstrated Growth and Success of Mission /Congregation

**Professional Factors:** Those factors that have bearing on the development of the clergy person as a Christian leader within the congregation, such as:

- Teaching, Presentation and Communication Skills
- Extent of Diocesan participation
- Involvement in promoting parish partnerships
- Valued Skills and Job Responsibilities such as:
  - Pastoral Experience
  - Pastoral Care and Counseling Skills
  - Ability to Coordinate Large Numbers of Volunteers and Committees
  - Experience prior to ordination that has a direct benefit to the congregation

These factors should be an integral part of the initial TCC negotiation between the congregational leadership and the incoming clergy.

**EXAMPLE:**

The clergy person has taken a leadership position in the local interfaith council or is chaplain to a town agency (2.5% increase to Standard), does an exemplary job in Pastoral Care (1.5%) and is a good negotiator (0.5%):

Calculation of Total Clergy Compensation (TCC) for 2019			
1) Insert the data from the most recent Parochial Report below:			
	Data	Weight	Points
Total Current Operating Revenues (\$000)	140	0.30	42
Number of Adult Pledging Units	115	0.40	46
Average Sunday Attendance	75	0.30	23
Total Points (Minimum of 30 Points)			111
2) Calculate the TCC Standard (minimum which will be approved by the Bishops for new hires for parish with these Points)			
Standard TCC = \$ 73,166 plus ( 150.40 times Total Points)			\$ 89,860
3) Adjust for years of service within the congregation (for clergy in existing congregations)			
Annual Increment per year of service with current congregation	\$ 500		
Years of Service within current congregation (10yrs max)	6.00		
4) TCC Standard			\$ 92,860
5) Adjust for full/part time position (100, 75, 50, etc. percent position)			
Percent of time for position	100		92,860
6) Adjust for Rector, Assistant, Associate			
Insert 100 for Rector, 75 for Associate Rector, 65 for Ass't Rector, 60 for Curate	100		92,860
7) Additional Considerations in Establishing the Actual TCC			
		\$ \$ Amount	
Congregational Factors		\$ 2,322	
Professional Factors		\$ 1,393	
Other Considerations (Specify)		\$ 464	
Total Adjustments to Standard TCC		\$ 4,179	
8) Actual TCC offered			\$ 97,039
<small>(Cash Stipend, Value of Rectory, Housing Allowance, Housing Equity Allowance, Utilities, and any other Cash or In-Kind payments)</small>			

**Non-Monetary Considerations:** It is not required that all components of the TCC be in the form of cash compensation. Clearly, the use of a rectory [as applicable] is one form of non-cash compensation, which is part of the TCC. There may be circumstances where the financial position of the congregation and the needs of the clergy person lead the compensation discussion into the area of non-monetary factors. That is, the congregation may be able to use certain benefits to enhance the compensation of the clergy person without significant additional impact on the annual operating budget. However, such non-monetary factors (other than the imputed value of parish-provided housing) do not count toward meeting the TCC Standard. Examples include:

- Additional time off for family time, professional development, or study. While this may have monetary impact due to costs of supply clergy while the “home” clergy is away, there still may be a net cash saving
- Additional vacation

### Actual TCC for Active Part-Time Parochial Clergy in a Leadership Position

Negotiations of the details of a compensation and benefits package for a part-time clergy person are complex. The TCC for part-time rectors and clergy assistants should be proportionate to the time required by the congregation, in relation to a normal full-time professional position, e.g., half time, three-quarter’s time.

The actual TCC for a part-time clergy person would be calculated based upon the full-time rate and the percentage of time the clergy person is expected to serve. For example, a clergy person who is ¾ time would get 75% of the TCC calculated for a full-time clergy person in the above example.

## Actual TCC for Assisting Clergy

Assisting Clergy are compensated using the same approach but with additional factors applied to the Actual TCC for a full- time rector as shown below:

Associate Rector	75% of TCC Standard (adjusted for congregational & other factors)
Assistant Rector	65% of TCC Standard (adjusted for congregational & other factors)
Curate	60% of TCC Standard (adjusted for congregational & other factors)

In this section, the characteristics assigned to each of the three assisting clergy positions are not meant to be position descriptions. Rather they are meant to serve as guidelines for congregations and rectors for designating the proper position title and TCC Standard.

**Associate Rector:** For the purpose of these guidelines, an Associate Rector is a clergy person:

- Who is an experienced clergy person -- generally at least five to eight years ordained ministry experience
- Who has responsibilities for specific program areas while still involved in the whole life of the parish and ministry
- In a position where the relationship with the rector is collegial

**Assistant (to the) Rector:** For the purpose of these guidelines, an Assistant Rector is a clergy person:

- Who assumes more ordained ministry and life experience than a curate
- Who is able to work with less oversight than a curate
- Where the expectation is that, although there may be responsibility for specific programmatic areas, this clergy's primary role is "assisting" the rector

**Curate:** For the purpose of these guidelines, a curate is a clergy person:

- Who is a recently ordained transitional deacon or clergy person
- Where the position is time limited -- up to three years
- Whose major goal is training and formation, therefore it is appropriate to have learning objectives and be ready to show growth and learning through exposure to all aspects of liturgical/parish life
- In a position where the role of rector and parish leadership is to teach, mentor and supervise

## Pension Contribution

The Church Pension Fund uses the TCC for computing annual pension contributions. A contribution of 18% of the TCC is required to be paid into the Fund each year. The TCC to be used for pension fund calculations is the TCC determined by the above-mentioned factors which are further described in the TCC Calculation Worksheet.

## **Housing**

If no rectory is provided, the full amount of the TCC is paid in cash to the clergy person and a portion of the TCC may be designated as Housing Allowance. (In order for the designated amounts to be eligible for Housing Allowance by the IRS, ***the vestry of the parish must approve the appropriate resolution before the beginning of the year***).

If a rectory is provided, the cash paid to the clergy person is reduced by the imputed value of the rectory using the formula established by the Church Pension Fund at 30% of Cash Compensation (see TCC Calculation Worksheet).

The congregation pays the following items for the upkeep of the rectory:

- Insurance and property taxes on the rectory
- Maintenance and replacement of major appliances
- Maintenance of the grounds
- Shades or blinds

The clergy person pays for:

- Insurance on personal property
- Furnishings
- Utilities (as the Utility Allowance is already included in TCC. If the parish pays the utility bills directly, the cash portion of TCC to the clergy person is reduced by that amount.)

Capital improvements are subject to negotiation between the vestry and clergy person.

(For additional information, including Tax Savings Tips and Examples, please refer to “The 2019 Tax Guide for Episcopal Ministers”, found at [www.cpg.org](http://www.cpg.org))

## **Housing Equity Allowance**

Clergy who are provided housing by the congregation may be at a disadvantage in comparison to clergy who receive a housing allowance and purchase a home. As an element of a sound financial plan, and to compensate for the lack of equity interest in property if housing is provided, the Committee recommends that the congregation and rector agree that a portion of the cash compensation be designated as an equity allowance at the time the clergy person’s compensation is negotiated.

The equity allowance should be selected with the intent that the clergyperson will be able to fund housing upon retirement, as if he or she had purchased a home and was gaining equity during the clergyperson’s active years. The equity allowance should range between

2% and 6% of the TCC, depending on mortgage interest and property value inflation. Preferably, it should be placed in a tax-sheltered account.

## **Other Considerations**

### **General Considerations**

Congregations are reminded that the TCC is intended to enable the clergy person to maintain at least a moderate standard of living in the community.

Congregations are encouraged to review decisions relative to clergy compensation with a qualified professional, such as an attorney, accountant, or human resources professional, to ensure compliance with federal and state tax laws.

Clergy have noted the difficulty of advocating for salary increases in the congregational budgeting process, given increases in fixed expenses and stable or declining revenue. Both clergy and wardens are encouraged to call any member of the Committee to talk about these matters further.

Diocesan policy states that the salary, compensation, or hours of a clergy person employed under a covenant of ministry with a parish cannot be reduced for a period of six months from the date upon which the vestry by resolution has taken such action and has notified the clergy person thereof.

### **Ministry-Related Reimbursements**

Ministry related expenses are often reimbursed by the congregation and may include:

- Auto allowance or mileage
- Annual continuing education
- Books and periodicals
- Fees for professional organizations
- Attendance fees and expenses for clergy conferences

This is not a clergy benefit as it is merely reimbursing the priest for expenses incurred by the priest in the pursuit of parish mission. These reimbursements are not included in the TCC.

### **Other Costs**

Other Costs might include, for example, the rector's discretionary fund and an annual set-aside to provide the rector with a sabbatical leave. These costs to the congregation are not part of the clergy's TCC.

In some congregations, the discretionary fund is funded through alms at one service per month. In some, there is endowment income that supports the church-owned fund, and in some cases, funds are provided directly through the Church budget.

The Diocese provides guidelines for the establishment and use of church-owned clergy discretionary funds and expressly prohibits the use of such funds for compensation or personal purposes of the clergy or any Church employees. Gifts to the clergy or other church employees for their own use are not tax deductible to the donor and may not be deposited in a church-owned clergy discretionary fund.

### **Vacation, Holidays, and Sabbatical**

Vacations, holidays, and sabbatical leave do not affect the TCC unless they are unusually long, such that the priest should be considered part time, or unusually short, in which case the TCC should be at the high end of these guidelines.

### **Sick Leave**

Sick leave does not affect the TCC.

### **New Clergy**

The Bishop's office will not approve the calling of clergy to new positions if these Guidelines are not met. For clergy whose compensation and benefits package do not meet these Guidelines, a review by the wardens with the Bishop's office to determine how to select the clergy's compensation and benefits equitably will be expected.

### **Covenant of Ministry**

Each congregation should have a written employment agreement with its clergy, called a "Covenant of Ministry." Sample documents for the positions of Rector, Priest-in-Charge, Interim Priest, Interim Vicar, Curate or Assistant and Bridge Priest are available at the Diocesan web site. Go to [www.diomass.org](http://www.diomass.org) and then proceed to "Resources for Congregations and Clergy > Document Library." The sample Covenants of Agreements of Ministry can be accessed at the bottom of the page or by pasting the following link: [http://www.diomass.org/inside/parish\\_clergy\\_support/document\\_library](http://www.diomass.org/inside/parish_clergy_support/document_library)

### **Congregational Data**

The Diocesan Convention of 1908 resolved "That in every number of the Convention Journal of the Diocese, beginning in 1909, a comparative list of Parishes and Missions, with and without rectories, be published; also that a table be printed in the same publication giving the amount of all clergymen's salaries"

To meet that end, the Committee solicits and tabulates such information from the congregations in the Diocese. The tabulation is shown in Appendix A.

## **Benefits**

### **Basic Eligibility Requirements**

#### **Health Insurance Participation**

In accordance with General Convention Resolution A177, employers are required to provide all eligible clergy and lay employees with equal access to and parity of funding for healthcare benefits, to be provided through the Medical Trust. Under the terms of this resolution, an eligible employee is someone who is scheduled for at least 1,500 hours of compensated work annually for any domestic Diocese, parish, mission, or other ecclesiastical organization or body subject to the authority of the Church. Compensated employees working at least 1,000 hours per year are *eligible* to participate in the Episcopal Health Plan on a voluntary basis, with those working between ½ and full-time contributing on a pro-rated basis.

#### **Retirement Plan Participation**

**Clergy** - If you are an ordained Episcopal cleric, you automatically participate in the Clergy Pension Plan if you are compensated, regularly employed, expected to work five or more consecutive months for the same Episcopal employer, and your employer pays Assessments to the Church Pension Fund (CPF). If your position is expected to last for less than five months, and you have a covenant of ministry directing the payment of Assessments by your employer for the services that you will provide, you have the option to participate in the Clergy Pension Plan.

**Lay Employees** – The Lay Employee Pension System was established in accordance with General Convention Resolution A138, and provides that Episcopal employers subject to the authority of the church are required to provide a pension to all lay employees scheduled to work a minimum of 1,000 hours annually. The plan itself can take the form of either a Defined Benefit (“Pension”) plan or a Defined Contribution (“403(b)”) type plan.

#### **Mandated Benefits**

The following clergy benefits are required to be paid by the congregation in addition to the TCC:

- Full pension assessment
- Full health insurance premium - The full cost of the applicable single, two-person, or family coverage for the designated “Base Recommended Plan,” which for 2019 is the Anthem Blue Cross PPO 80 plan
- Parental leave - Eight weeks paid

Term life insurance of \$50,000, including disability coverage, is provided under the Church Pension Fund assessment. Disability benefits commence from the date of application; accordingly, a prompt application is essential. While receiving such disability benefits, the term life insurance benefit is reduced to \$25,000.

## **Health Insurance**

The Committee's guidelines follow upon the actions of Diocesan Convention that mandate payment of the full cost of the applicable single, two-person, or family group health insurance coverage, including domestic partner health coverage, for clergy working 3/4 time or more. For part-time clergy, working less than 3/4 time, the congregation or other Diocesan employer must pay, at minimum, a percentage of the premium cost equal to the percent of full time the clergy person works.

**The 76<sup>th</sup> General Convention passed Resolution A177 establishing a Denominational Health Plan (DHP) for the Episcopal Church, to be administered by the Medical Trust. Among the several provisions contained in the Resolution are the following:**

- All Episcopal Church employers (i.e., Dioceses, parishes, etc.) are mandated to participate in the DHP
- The mandate covers Diocesan and **congregational clergy and lay employees** working more than 1,500 hours per year
- Local choice regarding plan design and cost sharing is maintained

For 2019, the Diocese will be offering the following four plans through the Medical Trust, as well as a stand-alone Employee Assistance Program:

- Anthem BCBS BlueCard PPO 80 (default Base Recommend Plan)
- Anthem BCBS BlueCard PPO 90
- Anthem BCBS BlueCard PPO 100
- Anthem BCBS CDHP-20/HSA
- Employee Assistance Program or "EAP" through Cigna Behavioral Health

In keeping with past policy, the 2019 mandate for payment of the cost of health coverage is that the congregation pays at least the premium for the lowest cost comprehensive plan which is the Anthem BCBS BlueCard PPO 80. Where all parties agree, the Anthem BCBS CDHP-20/HSA High Deductible plan may be used under this mandate with the stipulation that the parish contribute 65% towards an HSA (Health Savings Account).

The Anthem BCBS BlueCard PPO 90 and 100 plans may also be used under this mandate with the stipulation that the parish contributes at least the cost of the premium for the Anthem BCBS BlueCard PPO 80 plan towards these plans.



**Summaries of Benefits and Coverage and Plan Handbooks** for these plans containing more detailed information may be found on the Church Pension Group website at <https://www.cpg.org>.

During the 2019 Open Enrollment Period, employees who currently had coverage could switch plan type. Because of the changes in both plan designs and networks being used, the Committee requested that ALL participants make an active enrollment selection for 2019.

**The Diocese endorses no particular plan option within these offerings. The choice of health plan option should be based on the particular needs of the parish and covered person(s).**

**Reminder on Providers: With each of these plans, the subscriber bears a greater responsibility to assure that their physician, specialist, laboratory, facility, or hospital is covered under their particular plan, since there is no “Primary Care Physician” acting as a “gate keeper”.**

Because there is often a lapse of time between **interim** positions, it is recommended that the parish continue to pay an interim’s health insurance for a period of up to 90 days, if needed, following completion of the interim’s assignment in that parish.

### **Other Coverage**

In some cases, clergy and lay employees can obtain health insurance coverage through another provider, or through a spouse’s or partner’s employer. It is important to note that this represents an avoided cost; and that the circumstances of the employee might change such that the congregation is required to offer coverage on the same terms as it does to other employees. It is the recommendation of this committee that congregations recognize this significant cost savings, and that for employees who “opt out” of the Diocesan program for health insurance coverage, some portion of that savings be recognized by the congregation and reflected in the annual determination of the clergy or layperson’s compensation.

Note that if such a policy is adopted:

- ***The policy applies equally*** to all eligible employees within the congregation
- The employee must provide *documentation* showing that he or she is covered by bona fide health insurance which is consistent with Massachusetts’ mandated credible coverage requirements before any arrangement is made for substitute compensation
- Any adjustment to compensation is treated as ordinary income by the IRS and the Massachusetts DOR for both clergy and laypersons. The income is subject to the 18% surcharge for the clergy retirement program and; the income is subject to regular FICA rules for lay employees

## **Administrative Information**

### **New Employees**

New employees hired during the year and who work a minimum of 1,000 hours per year are eligible to participate in the health insurance plan. Parishes are *required* to offer healthcare coverage to those who work over 1500 hours a year. Those who elect coverage **must** be enrolled within 30 days from date of hire and the effective date of this insurance will be the first day of the following month. For example, an employee hired November 15th will be enrolled in the medical plan effective December 1st and the parish will be invoiced for the premium effective December 1st. Notification to the Diocese **must** be made within the first 30 days after employment so that the Diocese may submit the enrollment application to The Medical Trust within that 30-day period. Failure to do so will result in new employees having to wait until the next open enrollment period with an effective enrollment date of January 1st of the following calendar year. This is not a Diocesan policy but is federally mandated.

### **Qualifying Events**

The only exception to the above policy is when an employee has a “qualifying event.” A qualifying event is usually defined as the loss of medical coverage through no fault of the subscriber and/or changes to family status. However, unless a qualifying event occurs, employees who meet the eligibility requirements and who do not join the plan within the first 30 days of employment must wait until open enrollment for the following calendar year. Examples of a qualifying event are loss of coverage from a spouse’s plan, birth of a child, marriage, or divorce. Parish reassignment is also a qualifying event.

### **Termination**

When an employee terminates, the parish must notify the Diocese immediately. The notification must be in writing and include the date of termination, subscriber name and address. The Diocese can only remove a subscriber from the health plan for up to 30 days from the date of termination. Therefore, if a subscriber leaves employment and the Diocese is not notified within that 30-day period, the parish will be responsible for payment of any premium due beyond the 30-day notification date.

### **Continued Coverage for Terminated Employees**

An employee who terminates employment and has been covered under the health plan may continue coverage at his/her personal expense for a total of 36 months under the benefits extension option. Once the Diocese notifies the Medical Trust of a termination, the individual is removed from the health plan and the Medical Trust will send a letter to the individual explaining his/her options. The individual will be billed separately for the insurance premium and will be removed from the parish invoice.

## **Early Retirement**

If an employee (clergy or lay) leaves employment due to early retirement, the Diocese will allow continuation of coverage beyond the 36 months until the person reaches age 65. For clergy, the Diocese has defined early retirement to match that of the definition provided by the Church Pension Fund. For clergy, early retirement is defined as age 60 with at least five years of credited service or 55 with at least 30 years of credited service. For lay employees, early retirement is defined as age 55 or older with 5 years of service. Any exception to this age-related retirement policy will be reviewed on an individual basis with The Medical Trust.

## **Domestic Partner Coverage**

Employees who subscribe to benefits for domestic partner coverage are taxed on the cost difference between a single plan and domestic partner plan. If there are children, the cost for the dependent coverage for the children is not taxable; however, the cost of coverage for the partner is taxable.

## **Massachusetts Health Insurance Responsibility Disclosure (HIRD) Form**

In November 2017, Massachusetts enacted a bill that includes a health care coverage reporting requirement for employers with six or more employees. This form – called a health insurance responsibility disclosure (HIRD) form, includes information about whether the employer offers health insurance, and information about the coverage offered (e.g., premium costs, benefits, cost sharing details and eligibility criteria). HIRD reporting is administered by MassHealth and the Department of Revenue (DOR) through the MassTaxConnect (MTC) web portal, and is due annually on November 30, beginning in 2018.

## **Non-Discrimination**

Insurance carriers are prohibited from contracting with employers whose contribution levels are discriminatory. Therefore, any contribution towards health insurance for one employee has to apply to all full-time employees. This includes special considerations given to fund a higher-level plan for clergy.

For example, if the vestry agrees to fund 100% of the Anthem BCBS BlueCard PPO 100 plan for clergy, it is then required that this option be available for all full-time employees.

Additional information [especially about health care reform rules and regulations] can be obtained at <https://www.mahealthconnector.org/about/policy-center/rules-regulations>.

## **Parental Leave**

It is Diocesan policy that a minimum eight-week paid parental leave will be granted for purposes of childbirth, adoption, or caring for a child following birth or adoption.

However, additional paid or unpaid leave is encouraged based on individual facts and circumstances.

If applicable, all congregations also must comply with state or federal law.

### **Massachusetts Medical Leave Act (MMLA)**

Massachusetts employers with six or more employees must grant up to eight weeks leave without pay for purposes of child birth or adoption to an employee who has completed a probation period or been employed for at least three consecutive months as a full-time employee. The Federal Family and Medical Leave Act (FMLA) requires that employers with 50 or more employees grant up to 12 weeks leave without pay within a twelve-month period for purposes of child birth, adoption or caring for a child following birth or adoption or in the event of a serious illness of the employee, spouse or parent. The employer will maintain paid health benefits for the duration of such leave to an employee who has completed a year of employment and worked a minimum of 1250 hours over the previous 12 months.

### **Pregnant Workers Fairness Act**

Effective April 1, 2018, Massachusetts expanded its discrimination protections for pregnant employees. Among other requirements, the Act requires employers with six or more employees to provide pregnant workers with reasonable accommodations, including, but not limited to, leave from work and modified work schedules, necessitated by an employee's pregnancy or related condition. However, an employer does not need to provide an accommodation that imposes an undue hardship.

Employers must provide written notice of the Act to new employees upon hire. In addition, an employer must provide written notice to an employee who notifies her employer of a pregnancy (or a related condition) within 10 days of being notified.

### **Optional Benefits**

These include dental insurance, long-term disability insurance, term life insurance in excess of \$50,000 and longer parental leave within FMLA guidelines, unpaid or paid. These benefits, if provided, are not included in TCC. The Church Pension Fund covers all active clergy for short-term disability, which eliminates this expense for parishes or clergy.

### **Dental Insurance**

Employees who work 20 or more hours each week are eligible to participate in dental insurance offered through The Medical Trust. All new employees must enroll within the first 30 days of the date of hire and the effective date of this insurance will be the first day of the following month. For example, an employee hired November 15th will be enrolled in the dental plan effective December 1st and the parish will be invoiced for the premium effective December 1st. Therefore, if an employee does not enroll within 30 days from date

of hire, that individual must enroll in the dental plan during the annual open enrollment period for an effective date of January 1st of the following year.

For 2019, the Diocese will continue to sponsor three plans and employees may select the plan that best meets their needs. Invoicing will continue to be done direct to each parish by The Medical Trust.

### **Life Insurance**

Life insurance coverage for lay employees is offered through the Church Life Insurance Corporation. The cost of the insurance is based on salary and an employee must work at least 1,000 hours a year to qualify. Employees who will be offered this benefit by the parish must enroll within 30 days from the date of hire. Enrollment will not be automatic. Enrollments and terminations for Life Insurance are processed directly between the parishes and the Church Pension Group; parishes are billed direct by The Medical Trust for this benefit.

Clergy are automatically covered for life insurance through the 18% pension contribution made by the parish to the Church Pension Fund. However, clergy may also voluntarily purchase additional coverage through the Church Pension Group and should contact their parish administrator for more information.

Clergy and lay employees who have the base amount of life coverage are also able to purchase additional supplemental life insurance through The Church Insurance Corporation. If your parish did not receive information on the supplemental plan, please call The Church Life Insurance Corporation at 1-800-480-9967.

### **Income Replacement – Short-term Disability**

Church Life Insurance Corporation offers income replacement for lay employees that provides salary continuance in case of a disability that prevents the employee from working. A lay employee must work at least 20 hours each week to qualify and must enroll within 30 days of employment to be eligible for the benefit without a medical statement. If an employee does not apply within the first 30 days of employment, that person will be required to submit evidence of insurability, along with the application. For more information, contact The Church Life Insurance Corporation at 1-800-480-9967. The Medical Trust processes enrollments, terminations and invoicing directly with the parish. This benefit is automatically provided to clergy through the Church Pension Fund.

### **Long-term Disability**

The Diocese sponsors long-term disability coverage for clergy and lay employees. The Church Pension Group administers the plan, with enrollments, terminations and billing done direct to the parish by The Medical Trust. If a parish participates in this program, all new employees who work at least 20 hours each week must be included in the parish policy upon date of hire. Parishes who are not currently enrolled must submit evidence of

insurability on each employee. For more information about this plan, please contact The Church Life Insurance Company at 1-800-480-9967.

### **Billings and Payments**

It is mandated that medical coverage be provided as a paid benefit for eligible clergy and lay employees. Other group benefits are optional. Each parish makes decisions as to what is appropriate, fair and equitable and about which benefits are paid by the parish and which are offered as an employee-paid benefit. However, all premiums are billed to the parish by The Medical Trust and return premium payments must be made by the parish. In turn, the parish makes whatever internal arrangements are appropriate for reimbursement by employees for employee-paid benefits.

### **Sabbatical Leave**

Regular sabbatical leave can be an important time of growth and renewal for clergy, lay leaders, and congregations. Planned time away is essential for the purpose of renewal, study, travel, and continued spiritual growth. The national church and others encourage sabbaticals to be undertaken following a period of five years to maximize opportunities for renewal by all. The Sabbatical Committee of the Diocese recommends that clergy receive three months sabbatical leave with full pay (which may be combined with annual vacation time) for every five years of ministry within a congregation. Funding is a shared responsibility of the clergy and the congregation. Vestries are encouraged to set aside a minimum of \$500 in their annual budgets to accrue over time and to be used to fund the congregation's contribution. Clergy and congregations are also eligible to apply to the Diocese for funding resources and planning support through the bishops' Clergy Sabbatical Program.

Planning for the Priest's sabbatical shall begin at least nine months prior to the first day of the leave. The Priest and Vestry shall agree to the form this planning shall take. Both the Priest and Vestry will participate in this planning, which shall include financial information and activity planning for the sabbatical, provisions for congregational life and continuity, and clergy support during the Priest's absence.

In the case of Priests-in charge of congregations, when that person is called to be Rector of that congregation, it is understood that the time period qualifying for sabbatical leave will begin at the time the priest-in-charge's tenure began in the parish. That is, five years after the PIC's ministry begins, the priest can be eligible for a sabbatical leave. The same opportunities and limitations described in this section will pertain to PIC's sabbaticals.

The sabbatical time, as supported financially by the Diocese, is not appropriate at the end of a ministry. Funds provided through the Sabbatical Committee of the Diocese will be granted to clergy in active ministry and are not available for clergy as terminal leave. Likewise, funds set-aside by the parish for a sabbatical are to support active ministry, are not cumulative and will revert to the congregation if sabbatical leave is not taken while a priest is actively serving a congregation.

For details, and further guidelines on sabbaticals, clergy and congregations are urged to consult with the Sabbatical Committee of the Diocese.

### **Mutual Ministry Review**

The well-being of congregations and the well-being of clergy called to serve congregations are integrally related. Critical to insuring this is to have a clear understanding of the relationship between the laity, vestry and clergy, and their respective roles and responsibilities that reflect their mutual ministry.

This involves a process called Mutual Ministry Review (MMR) that calls for articulation of the mission, vision, goals and objectives of the congregation, and a mutual determination of the roles and tasks of the laity and leadership (clergy and vestry) in meeting them. A periodic review of achievement toward the goals and objectives, and an adjustment of future expectations should follow.

The MMR process is conducted in the framework of an overall assessment of the congregation's progress toward its goals, which is separate from the process involving the evaluation of the clergy and determination of compensation.

An excellent tool for starting a Mutual Ministry Review is for the congregation to review the Diocesan publication: **"Vitality, Viability and Mutuality: A Covenant and Characteristics for Congregations Growing in Mission,"** available on the Diocesan website.

Also on the Diocesan website, as an aid to both Clergy and Parishes, the Committee has developed a document entitled **"Areas of Parish Mutual Ministry."** The purpose of this list is to assist a congregation at several junctures of its ministry – during a call, the formation of Covenants of Ministry, the Mutual Ministry Review, etc. – to identify all of the activities or functions considered important to a particular parish's life. This is particularly useful for parishes with Part-time clergy, where issues of un-compensated work and areas of clergy, lay leadership and shared responsibility need clarification.

A congregation might also consider models specifically developed by other congregations that have proven effective for those congregations. Among the many publications and other tools available to assist clergy and congregations in mutual ministry review is:

- **"Mutual Ministry Review: for Clergy and Parishes"** which can be ordered from: The Church Deployment Board of The Episcopal Church, 815 Second Avenue, New York, NY 10017-4594 (212) 922-5250

## **Other Matters**

### **Federal and State Taxes**

The federal and state tax laws and regulations regarding clergy are notably different from those regarding laypersons. For guidance, the following document may be helpful:

- **2018 Tax Guide For Episcopal Ministers**

Prepared by Richard R. Hammer, J.D., LL.M., CPA

Editors: The Reverend Canon William F. Geisler, CPA-Retired, Nancy N. Fritschner, CPA and Laurence Dresner, ChFC

In general, consider that:

### **Clergy IRS Taxation Status**

In order to ensure that the congregation and its staff meet obligations under Federal taxation law, it is noted that pursuant to the decided case law, National Church guidelines and IRS guidelines clergy are treated as employees and therefore should receive form W2 as record of their cash income in most circumstances.

### **Clergy Federal Social Security Payments Status**

The position of clergy under the Federal Social Security laws is different from laypersons. Clergy are treated as if they were self-employed contractors for the purposes of Medicare and social security payment obligations. The guidelines require that all clergy make SECA payments and provide that no FICA payments are required in respect of clergy or the congregation.

### **Supply Clergy**

Pursuant to the Committee's Report to Convention for 2012, the Committee conducted a review of the practices and rates paid to Supply Clergy by Dioceses nationally in 2013. Based on these findings, the Committee recommends the following rates for 2019:

Congregations periodically engage clergy for "supply" work, to perform one or two services on a Sunday or to perform a weekday service. For one Sunday service, the established rate of pay is \$175. For two services on a Sunday, the rate is \$225, and for a weekday service, \$85. In addition, actual travel expenses should be reimbursed, with mileage reimbursement at the current IRS rate. The established rates are determined to be fair and equitable and are equal to or exceed those paid by other Dioceses.

If supply clergy who are active (that is, not retired and drawing pension benefits), earn \$200 or more per month in salary and/or housing from the same congregation for three or more consecutive months, an assessment of 18% to the Church Pension Fund is mandated, retroactive to the first month.



These stipendiary rates are reviewed annually as part of the Committee's normal procedures, and revised when appropriate.

### **Retired Clergy**

No assessment is due on earnings of age-retired clergy over 72 years of age. You may continue to receive pension benefits while serving in the Episcopal Church as long as your total compensation for church-related income does not exceed \$39,000 for any 12-month period effective January 1, 2019.

Ordinarily, no assessment is due on earnings of clergy under 65 years of age who are on disability retirement with the Church Pension Fund. Please refer to "***A Guide to Benefits Under the Clergy Pension Plan***" found at *CPG.org* for additional details.

### **Clergy in Non-parochial Employment**

Clergy who have ministerial employment, but not from a congregation of the Diocese, should be aware of the Church Pension Fund provision for an "Extension of Ministry," mentioned on p. 7 of "***A Guide to Benefits Under the Clergy Pension Plan.***" They might work for an ecumenical agency, for example, or a pastoral counseling center. Such clergy may wish to have their employer reallocate their compensation package (paying CPF assessments before taxes as a way of purchasing some disability coverage and other benefits), and the cleric or employer might wish to purchase medical, dental, or other benefits for the clergy or family members, including domestic partners, through the Diocese.

An Extension of Ministry will be approved for periods no longer than two years. The cleric and his or her canonical bishop (or Ecclesiastical Authority) must request renewal of the approved Extension of Ministry at least 60 days prior to the second anniversary or the last affirmation of the approval by the Plan Administrator. There is no limit on the total number of renewals that may be granted.

### **Priests in Campus Ministry**

In year 2002, the Committee addressed compensation and duties for Campus Ministers. A summary of the results of this study is contained in the Guidelines for 2007 and 2008 as well as in Appendix C of the on-line version of these Guidelines for 2009. An update of the 2019 TCC Standards for Campus Ministers and directions for on-line access are shown as Appendix B of these Guidelines.

### **Importance of Church Pension Fund Payment for Clergy**

CPF coverage provides age-retirement benefits, short-term disability benefits, a death benefit, and life insurance for those working full time. Any clergy persons working in ministry less than the "half-credited service" level can make payments on their own to

bring them up to the level where they qualify for benefits. A clergy person “between cures” can also make such payments to maintain coverage. For details, one can call the Church Pension Fund at 800-223-6602 to ask questions or get a copy of the CPF handbook and one’s individual record. If a clergy person needs help in getting an employer to pay current mandated assessments, or if one discovers that recent mandated assessments were not paid, it is advised to contact the Church Pension Fund and the Diocesan Human Resources Office at (617) 482-4826, Ext. 578).

## **The Committee**

Members of the Committee and their contact information can be found at the end of this section.

## **Lay Employee Compensation and Benefits**

### **Background**

The committee’s work was originally focused on compensation and benefits for parochially employed clergy. However, the Diocesan Convention of 2004 passed a resolution that, among other things, asked the committee to:

- Continue advocacy for standards for fair and equitable compensation ... for clergy and lay employees
- Work in collaboration with other leadership groups to promote understanding for fair compensation for leadership in the congregations

The committee responded in the first year following that convention with internal discussion regarding its resources and its authority and capability to be a positive factor in compensation and benefits for lay employees.

In 2009, the 76<sup>th</sup> General Convention of the Episcopal Church passed [Resolution A138](#) and its associated Canon, establishing the Church-wide Lay Employee Pension System (LPS) and naming [The Church Pension Fund \(CPF\)](#) as administrator.

Under this resolution, Episcopal employers subject to the authority of the Church are required to provide a pension to all lay employees scheduled to work a minimum of 1,000 hours annually. Implementation was to be completed by January 1, 2013.

Information about these plans can be found at <https://www.cpg.org/active-lay-employees/retirement/pensions/lay-employee-pension-system/>

## **Congregational Lay Personnel Practices and Compensation**

Pursuant to action during the General Convention of 1997, and endorsed by the Diocesan Convention in 1998, the “Living Wage” was defined as \$7.50 per hour or \$15,000 per year.

However, there was no provision for cost of living increases. At the Diocesan Convention in 2001, a resolution was passed that provides for cost of living adjustments to the living wage. The resolution requires that the minimum wage be recalculated at least annually by March 1, with adjustments to reflect the increases from 1998 to date.

The cost-of-living adjustments through January 1, 2019 bring that minimum wage to \$12.81 per hour. This \$5.31 increase represents the total of 12-month CPIU increases for each calendar year from January 1998 through January 2018. The resolution requires that the Diocesan treasurer's office notify all parishes, Diocesan agencies, organizations and contractors of this policy and send out on an annual basis notification of the appropriate cost of living adjustment based on the Department of Labor Consumer Price Index.

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## **Appendix A Charts and Graphs**

### **Graphical and Tabular Representations of the 2019 Guidelines**

The following charts are presented for a visual representation of the Guidelines for 2019. Each congregation should calculate the appropriate TCC Standard based upon its own characteristics as described in the main text at paragraph 2.3.

### **Report of Congregational Data regarding Parish Size and Clergy Compensation**

The Diocesan Convention of 1908 resolved”

“That in every number of the Convention Journal of the Diocese, beginning in 1909, a comparative list of Parishes and Missions, with and without rectories, be published; also that a table be printed in the same publication giving the amount of all clergymen’s salaries”

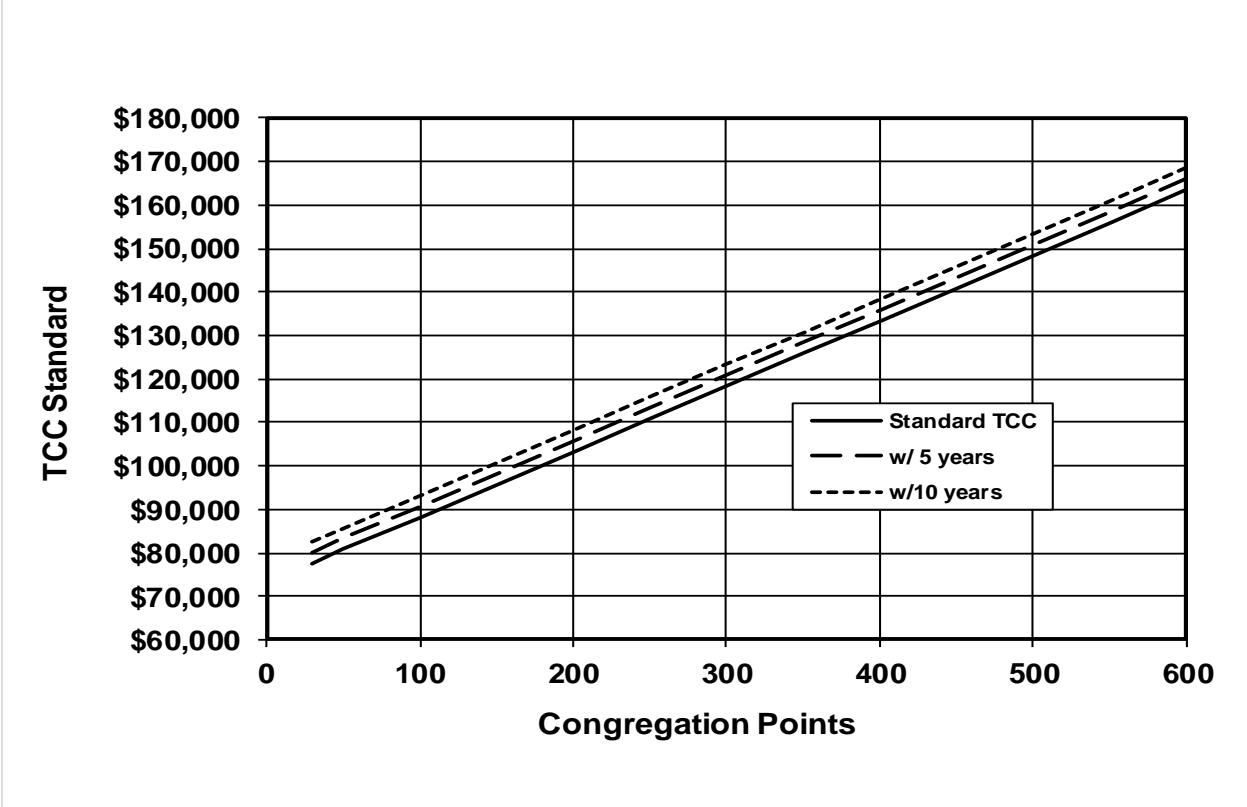
To meet that end, the Committee solicits and tabulates such information from the congregations in the Diocese. The following table gives the compensation points and clergy compensation figures based on the Parochial Reports and Clergy Compensation Reports most recently received. This chart includes all data received as of **November 2018**.

Since this table combines data from separate reports there may be discrepancies – particularly in the years from which data is reported. Nonetheless, the data is being combined in order to provide more succinct reporting of TCC related information for congregations and clergy across the Diocese.

Note:

- Blank spaces indicate either that data is not applicable (e.g. budget and pledging information for chaplaincies) or that no data was received
- Reports of “Time Worked” (that gave a figure in hours per week) have been converted to show a percentage (i.e. 20 hours = 50%)

Graphical Representation of the 2019 Guideline



### Tabular Representation of the 2019 Guideline

Points	TCC Standard	w/ 5 Years	w/ 10 Years
30	\$77,678	\$80,178	\$82,678
50	\$80,686	\$83,186	\$85,686
100	\$88,206	\$90,706	\$93,206
150	\$95,726	\$98,226	\$100,726
200	\$103,246	\$105,746	\$108,246
250	\$110,766	\$113,266	\$115,766
300	\$118,286	\$120,786	\$123,286
350	\$125,806	\$128,306	\$130,806
400	\$133,326	\$135,826	\$138,326
450	\$140,846	\$143,346	\$145,846
500	\$148,366	\$150,866	\$153,366
550	\$155,886	\$158,386	\$160,886
600	\$163,406	\$165,906	\$168,406

## Report of Congregational Data Regarding Parish Size and Clergy Compensation

Congregational Data from Parochial Report						Self-Report Clergy Compensation Report Data			
Congregation or Organization	Operating Revenue	Pledge Units	Average Sunday Attendance	Total Comp Points	Parish Data Year	Position	Total Clergy Comp (TCC)	% Time Worked	Comp Data Year
Acton, Good Shepherd	\$343,429	101	107	176	2018	Rector	\$104,833	100%	2018
Amesbury, St. James'	\$180,933	39	41	82	2018	Rector	\$35,252	50%	2011
Andover, Christ Church	\$653,724	171	150	310	2018	Rector	\$118,868	100%	2018
Andover, Christ Church						Curate	\$56,594	100%	2018
Arlington, Our Savior	\$211,261	36	39	89	2018	Rector	\$42,396	60%	2013
Arlington, St. John's	\$167,344	35	43	77	2018	PIC	\$40,654	100%	2018
Attleboro, All Saints'	\$78,009	30	26	43	2018	PIC	\$20,800	25%	2018
Ayer, St. Andrew's	\$170,820	57	52	90	2018	Rector	\$56,360	69%	2018
Barnstable, St. Mary's	\$684,508	170	191	331	2018	Rector	\$91,909	100%	2013
Bedford, St. Paul's	\$271,337	85	122	152	2018	Rector	\$97,282	100%	2018
Belmont, All Saints'	\$283,260	58	60	126	2018	Co-Rector	\$63,653	50%	2018
Belmont, All Saints'						Co-Rector	\$66,653	50%	2018
Beverly Farms, St. John's	\$625,381	106	124	267	2018	Vicar	\$119,659	100%	2018
Beverly, St. Peter's	\$303,305	81	75	146	2018	Rector	\$95,971	100%	2018
Boston College & Northeastern						Chaplain	\$74,420	100%	2018
Boston, Advent	\$1,469,320	205	199	582	2018	Rector	\$111,172	100%	2013
Boston, Advent						Associate	\$79,643	100%	2013
Boston, Advent						Curate	\$23,992	60%	2013
Boston, Christ Church (Old North)	\$433,232	0	97	159	2018	Vicar	\$133,824	100%	2018
Boston, Christ Church (Old North)						Associate	\$56,727	75%	2018
Boston, Diocesan Staff						Regional Canon	\$108,000	100%	2018



Boston, Diocesan Staff						Regional Canon	\$108,000	100%	2018
Boston, Diocesan Staff						Regional Canon	\$108,000	100%	2018
Boston, Diocesan Staff						Canon to the Ordinary	\$125,888	100%	2018
Boston, Diocesan Staff						Vicar	\$95,448	100%	2018
Boston, Diocesan Staff						Chaplain	\$82,807	100%	2018
Boston, Diocesan Staff						Canon for Immigration	\$108,000	100%	2018
Boston, Diocesan Staff						Bishop Suffragan	\$160,472	100%	2018
Boston, Diocesan Staff						Bishop	\$186,577	100%	2018
Boston, Diocesan Staff						Canon for Ord. Vocations	\$63,460	80%	2018
Boston, Emmanuel	\$737,735	120	138	311	2018	Rector	\$120,890	100%	2018
Boston, St. Augustine's & St. Martin's	\$143,429	49	34	73	2018	PIC	\$32,386	50%	2013
Boston, St. Paul's Cathedral Staff						Dean	\$104,000	100%	2018
Boston, St. Paul's Cathedral Staff						Canon Missioner	\$70,304	100%	2018
Boston, St. Stephen's	\$118,968	50	73	78	2018	Vicar	\$76,500	100%	2011
Boston, Trinity	\$3,150,543	713	737	1451	2018	Rector	\$178,900	100%	2011
Boston, Trinity						Associate	\$100,980	100%	2011
Boston, Trinity						Associate	\$96,492	100%	2011
Braintree, Emmanuel	\$110,302	40	49	64	2018	Rector	\$35,700	50%	2013
Bridgewater, Trinity	\$131,241	59	77	86	2018	Rector	\$56,800		2018
Brookline, All Saints'	\$581,023	129	149	271	2018	Rector	\$109,715	100%	2018
Brookline, Boston University						Chaplain	\$44,000	50%	2011
Brookline, Our Savior	\$342,808	80	78	158	2018	Rector	\$112,720	100%	2013
Brookline, St. Paul's	\$494,718	124	178	251	2018	Rector	\$112,970	100%	2018
Burlington, St. Mark's	\$135,323		38	52	2018	Rector	\$16,792	50%	2013
Buzzards Bay, St. Peter's	\$181,268	75	96	113	2018	Rector	\$46,976		2018

Cambridge, Christ Church	\$1,079,980		219	390	2018	Associate	\$76,304	100%	2013
Cambridge, Episcopal Chaplaincy at Harvard						PIC	\$75,000		2018
Cambridge, MIT						Chaplain	\$82,806	100%	2011
Cambridge, St. Bartholomew's	\$191,213		71	79	2018	PIC	\$54,363	100%	2013
Cambridge, St. James'	\$441,953	97	105	203	2018	Rector	\$106,586	100%	2018
Cambridge, St. Peter's	\$400,327	48	56	156	2018	Interim	\$90,478	100%	2018
Cambridge, St. Peter's						Associate	\$12,000		2018
Canton, Trinity	\$200,078		36	71	2018	Rector	\$48,443	100%	2011
Charlestown, St. John's	\$142,977	53	62	83	2018	Rector	\$73,601	100%	2013
Chatham, St. Christopher's	\$741,541	209	185	362	2018	Rector	\$136,040	100%	2018
Chelmsford, All Saint's	\$359,747	129	174	212	2018	Rector	\$101,491	100%	2018
Chelsea, St. Luke's/San Lucas	\$191,554	46	93	104	2018	Vicar	\$65,113	100%	2011
Chestnut Hill, Redeemer	\$1,101,731	219	159	466	2018	Rector	\$148,220	100%	2018
Chestnut Hill, Redeemer						Curate	\$81,000	100%	2018
Cohasset, St. Stephen's	\$418,554	71	104	185	2018	Rector	\$99,465	100%	2018
Concord, Trinity	\$839,284	236	196	405	2018	Associate	\$85,000	100%	2018
Danvers, All Saints of the North Shore.	\$219,937	96	94	133	2018	Rector	\$92,674		2018
Dedham, Good Shepherd	\$115,589	25	30	54	2018	Rector	\$31,708	50%	2013
Dedham, St. Paul's	\$462,886	99	110	211	2018	Rector	\$108,984	100%	2013
Dorchester, All Saints'	\$464,006	79	119	207	2018	Rector	\$125,030	100%	2018
Dorchester, St. Mark's	\$107,905	59	53	72	2018	Rector	\$57,300	75%	2013
Dorchester, St. Mary's	\$168,655	35	56	81	2018	PIC	\$65,556	100%	2013
Dover, St. Dunstan's	\$312,730	61	44	131	2018	Rector	\$101,305	100%	2018
Duxbury, St. John the Evangelist	\$405,674	142	1	179	2018	Interim	\$97,192	100%	2018
East Boston, Grace Federated	\$17,000	2	11	9	2018				
Edgartown, St. Andrew's	\$425,522	89	75	186	2018	Rector	\$119,231	100%	2018
Everett, Grace	\$135,114	54	83	87	2018	Rector	\$43,324	62%	2013

Fall River, Holy Spirit	\$239,440	45	53	106	2018	Rector	\$71,665	100%	2013
Fall River, St. Luke's	\$49,549	18	37	33	2018	Rector	\$7,200		2018
Falmouth, St. Barnabas'	\$670,332	179	170	324	2018	Rector	\$110,187	100%	2013
Foxboro, St. Mark's	\$176,744		85	79	2018	PIC	\$75,000	100%	2013
Framingham, St. Andrew's	\$317,192	82	111	161	2018	Rector	\$104,177	100%	2018
Franklin, St. John's	\$99,246	46	51	63	2018	Rector	\$47,141		2013
Gloucester, St. John's	\$287,773	77	69	138	2018	Rector	\$82,307		2018
Groveland, St. James'	\$159,654	50	55	84	2018	Rector	\$58,576	100%	2013
Hamilton (South), Christ Church	\$0	134	192	111	2018	PIC	\$91,466	100%	2011
Hanover, St. Andrew's	\$154,951	74	67	96	2018	Rector	\$77,419	100%	2013
Harwichport, Christ Church	\$263,846	48	58	116	2018	Rector	\$102,159	100%	2011
Haverhill, Trinity	\$315,161	17	40	113	2018	Rector	\$67,212	100%	2013
Hingham, St. John the Evangelist	\$789,902	220	273	407	2018	Rector	\$89,279	100%	2011
Hingham, St. John the Evangelist						Assistant	\$53,878	100%	2011
Holbrook, St. John's	\$101,957	24	40	52	2018	PIC	\$62,880		2018
Holliston, St. Michael's	\$207,244	54	76	107	2018	Rector	\$66,300		2018
Hopkinton, St. Paul's	\$86,560	19	25	41	2018	Rector	\$37,280		2018
Hudson, St. Luke's	\$80,642	12	23	36	2018	Rector	\$21,164	25%	2018
Hyde Park, Christ Church	\$118,414	24	64	64	2018	PIC			
Hyde Park, Iglesia San Juan	\$2,500	6	13	7	2018	PIC			
Ipswich, Ascension	\$272,851	106	104	155	2018	Interim	\$75,813	100%	2011
Jamaica Plain, St. John's	\$260,416	51	59	116	2018	Rector	\$79,560	100%	2013
Lawrence, Grace	\$275,353	50	32	112	2018	Rector	\$61,320	100%	2011
Lexington, Our Redeemer	\$498,407	87	118	220	2018	Rector	\$117,680	100%	2018
Lexington, Our Redeemer						Assistant	\$50,250		2018
Lincoln, St. Anne's	\$559,390	140	138	265	2018	Interim	\$97,100	100%	2018
Lincoln, St. Anne's						Curate	\$60,106	100%	2018

Lowell, St. Anne's and	\$195,370	34	83	97	2018	Rector	\$97,500	100%	2018
Lowell St. John's	\$70,471	25	21	37	2018	Rector			
Lynn, St. Stephen's	\$445,070	97	128	211	2018	Interim	\$96,186	100%	2018
Lynnfield, St. Paul's	\$301,427	62	86	141	2018	Rector	\$101,000	100%	2018
Malden, St. Paul's	\$98,702	44	49	62	2018	PIC	\$42,000	50%	2013
Marblehead, St. Andrew's	\$449,569	124	103	215	2018	PIC	\$83,589	100%	2011
Marblehead, St. Michael's	\$372,474	114	103	188	2018	Rector	\$107,458	100%	2018
Marion, St. Gabriel's	\$513,309	145	124	249	2018	Rector	\$93,854	100%	2011
Marshfield, Trinity	\$179,553		53	70	2018	Rector	\$67,977		2018
Mattapan, Holy Spirit	\$320,031	182	169	220	2018	Rector	\$82,369	100%	2011
Medfield, Advent	\$227,200	62	68	113	2018	Rector	\$74,991	100%	2013
Medford, Grace	\$428,722	108	148	216	2018	Rector	\$87,611	100%	2013
Medway, Christ Church	\$77,499	20	0	31	2018	Other	\$26,735		2018
Melrose, Trinity	\$230,521	47	54	104	2018	Rector	\$66,757	100%	2013
Methuen, St. Andrew's	\$106,735	43	36	60	2018	Rector	\$17,785	25%	2013
Middleboro, Our Savior	\$111,344	41	40	62	2018	Rector	\$65,411	100%	2013
Milton, Our Savior	\$217,091	15	23	78	2018	Rector	\$70,275	75%	2018
Milton, St. Michael's	\$546,315		87	190	2018	Interim	\$86,808	100%	2011
Milton, St. Michael's						Associate	\$54,995	100%	2011
Nantucket, St. Paul's	\$520,640	133	109	242	2018	Rector	\$112,739	100%	2013
Natick, St. Paul's	\$500,006	122	128	237	2018	Rector	\$94,030	100%	2011
Natick, St. Paul's						Assistant	\$41,685	100%	2011
Needham, Christ Church	\$583,531	133	115	263	2018	Interim	\$85,000	100%	2013
Needham, Christ Church						Assistant	\$67,194	100%	2013
New Bedford, Grace	\$561,355	149	176	281	2018	Rector	\$122,088	100%	2018
New Bedford, St. Andrew's	\$116,464	52	46	70	2018	Rector	\$47,000		2018
New Bedford, St. Martin's	\$107,765	45	40	62	2018	PIC	\$9,447	13%	2018

Newburyport, St. Paul's	\$368,911	90	88	173	2018	Rector	\$97,840	100%	2018
Newton Centre, Trinity	\$316,886	34	45	122	2018	Rector	\$104,925	100%	2013
Newton Highlands, St. Paul's	\$188,852	55	53	95	2018	Rector	\$70,754	100%	2013
Newton Lower Falls, St. Mary's	\$485,718	79	81	202	2018	Rector	\$86,904	100%	2011
Newton, Grace	\$423,633	82	89	187	2018	Interim	\$84,500	100%	2013
Newtonville, St. John's	\$176,970	33	44	79	2018	PIC	\$26,000	33%	2013
North Andover, St. Paul's	\$233,644		81	94	2018	Rector	\$88,257	100%	2011
North Attleboro, Grace	\$137,304	64	41	79	2018	Rector	\$81,116	100%	2013
North Billerica, St. Anne's	\$246,289	73	60	121	2018	Rector	\$82,000	100%	2018
North Easton, Bristol Trinity	\$0	0	33	10	2018	PIC	\$100,140	100%	2013
Norwood, Grace	\$140,670	39	48	72	2018	Rector	\$36,080	50%	2013
Oak Bluffs, Trinity	\$33,527	0	38	21	2018	Summer Supply			
Orleans, Holy Spirit	\$576,484	148	173	284	2018	Rector	\$139,261	100%	2018
Orleans, Holy Spirit						Other	\$32,960	100%	2018
Osterville, St. Peter's	\$319,575	0	90	123	2018	Rector	\$98,769	100%	2011
Pepperell, St. David's	\$28,863	8	19	18	2012	PIC	\$27,212	40%	2011
Plymouth, Christ Church	\$347,025	0	156	151	2018	Rector	\$86,700	100%	2018
Provincetown, St. Mary's	\$233,835	76	71	122	2018	Rector	\$93,793	100%	2018
Quincy, Christ Church	\$177,563	62	68	98	2018	Rector	\$64,550	100%	2013
Quincy, St. Chrysostom's	\$223,858	54	60	107	2018	Rector	\$89,721	100%	2018
Randolph, Trinity	\$86,372	60	56	67	2018	Rector	\$41,700		2018
Reading, Good Shepherd	\$303,491	95	95	158	2018	PIC	\$66,125		2018
Rockland, Trinity	\$79,163	34	48	52	2018	Rector	\$39,000	75%	2013
Rockport, St. Mary's	\$198,626	71	103	119	2018	Rector	\$79,290	100%	2013
Roxbury, St. Cyprian's	\$159,503	98	115	122	2018	Rector	\$94,804	100%	2018
Roxbury, St. John's and St. James'	\$63,334	28	32	40	2012	Priest/ Pastor	\$35,000	50%	2011
Salem, Grace	\$187,972	59	73	102	2018	Rector	\$65,000	100%	2013

Salem, St. Peter's	\$181,874	30	54	83	2018	PIC	\$86,237	100%	2018
Sandwich, St. John's	\$282,383	112	131	169	2018	Rector	\$90,636	100%	2011
Saugus, St. John's	\$191,317	61	60	100	2018		\$48,605		2018
Scituate, St. Luke's	\$205,209	84	50	110	2018	Rector	\$81,668	100%	2013
Scituate, St. Luke's						Associate	\$48,608	100%	2013
Sharon, St. John's	\$49,166	6	10	20	2018	PIC	\$18,600		2018
Shirley, Trinity	\$71,901	21	24	37	2018	Rector	\$27,212	40%	2011
Somerset, Our Savior	\$154,087	66	118	108	2018	Interim	\$70,920		2018
Somerville, St. James'	\$76,888	13	17	33	2018	Interim	\$31,000	50%	2011
South Dartmouth, St. Peter's	\$40,000	25	25	30	2018	Rector	\$10,181	13%	2018
South Weymouth, Holy Nativity	\$194,228	0	102	89	2018	Rector	\$65,966	100%	2013
South Yarmouth, St. David's	\$299,104	118	118	172	2018	Rector	\$76,600	100%	2013
Southborough, St. Mark's	\$350,092	99	120	181	2018	Rector	\$105,075	100%	2013
Stoneham, All Saints'	\$86,999	27	37	48	2018	Rector	\$34,919	50%	2013
Stoughton, Trinity	\$145,004	42	46	74	2018	Rector	\$28,000		2018
Sudbury, St. Elizabeth's	\$481,339	0	112	178	2018	Rector	\$93,000	100%	2013
Sudbury, St. Elizabeth's						Assistant	\$55,700	100%	2013
Swampscott, Holy Name	\$159,575	0	64	67	2018	Rector	\$60,886	100%	2013
Swansea, Christ Church	\$178,610	0	73	75	2018	Rector	\$75,916	100%	2011
Taunton, St. Thomas'	\$262,518	85	101	143	2018	Rector	\$76,640	100%	2013
Topsfield, Trinity	\$253,961	64	58	119	2018	Rector	\$102,219	100%	2013
Vineyard Haven, Grace	\$362,121	46	60	145	2018	Interim	\$90,733	100%	2018
Waban, Good Shepherd	\$419,493	81	108	191	2018	Rector	\$113,076	100%	2013
Waban, Good Shepherd						Assistant	\$32,000		2018
Wakefield, Emmanuel	\$238,787	67	62	117	2018	Rector	\$53,260	70%	2013
Walpole, Epiphany	\$170,591	0	62	70	2018	Rector	\$76,102	100%	2011
Walpole, Epiphany						Associate	\$10,000	25%	2011

<b>Waltham, Christ Church</b>	<b>\$263,403</b>	<b>53</b>	<b>61</b>	<b>119</b>	<b>2018</b>	Rector	\$78,832	100%	2013
<b>Wareham, Good Shepherd</b>	<b>\$214,075</b>	<b>57</b>	<b>74</b>	<b>109</b>	<b>2018</b>	Rector	\$79,936	100%	2013
<b>Watertown, Good Shepherd</b>	<b>\$207,343</b>	<b>63</b>	<b>60</b>	<b>105</b>	<b>2018</b>	Interim	\$60,000		2018
<b>Wellesley, St. Andrew's</b>	<b>\$1,409,844</b>	<b>291</b>	<b>227</b>	<b>607</b>	<b>2018</b>	Rector	\$96,000	100%	2013
<b>Wellesley, St. Andrew's</b>						Assistant	\$63,806	100%	2013
<b>Wellfleet, St. James'</b>	<b>\$63,111</b>	<b>0</b>	<b>71</b>	<b>40</b>	<b>2018</b>	Summer Chapel			
<b>West Newbury, All Saints'</b>	<b>\$77,214</b>	<b>13</b>	<b>19</b>	<b>34</b>	<b>2018</b>	Rector	\$43,000	70%	2011
<b>West Roxbury, Emmanuel</b>	<b>\$78,106</b>	<b>13</b>	<b>23</b>	<b>36</b>	<b>2018</b>	Parish Priest	\$17,935	25%	2013
<b>Westford, St. Mark's</b>	<b>\$144,290</b>	<b>41</b>	<b>35</b>	<b>70</b>	<b>2018</b>	Rector	\$34,340		2018
<b>Weston, St. Peter's</b>	<b>\$476,294</b>	<b>83</b>	<b>60</b>	<b>194</b>	<b>2018</b>	Rector	\$108,667	100%	2018
<b>Westwood, St. John's</b>	<b>\$174,042</b>	<b>61</b>	<b>67</b>	<b>97</b>	<b>2018</b>	Rector	\$100,822	100%	2018
<b>Weymouth, Holy Nativity</b>						Rector	\$79,538		2018
<b>Whitman, All Saint's</b>	<b>\$107,760</b>	<b>47</b>	<b>44</b>	<b>64</b>	<b>2018</b>	Rector	\$43,889	66%	2010
<b>Wilmington, St. Elizabeth's</b>	<b>\$41,022</b>	<b>27</b>	<b>34</b>	<b>33</b>	<b>2018</b>	Rector	\$30,975	50%	2011
<b>Winchester, Epiphany</b>	<b>\$917,408</b>	<b>270</b>	<b>261</b>	<b>462</b>	<b>2018</b>	Rector	\$137,261	100%	2018
<b>Winchester, Epiphany</b>						Assistant	\$71,652	100%	2013
<b>Winthrop, St. John's</b>	<b>\$166,163</b>	<b>69</b>	<b>67</b>	<b>98</b>	<b>2018</b>	Rector	\$64,322	85%	2013
<b>Woburn, Trinity</b>	<b>\$85,187</b>	<b>29</b>	<b>17</b>	<b>42</b>	<b>2018</b>	PIC	\$22,000	25%	2013
<b>Woods Hole (Falmouth), Messiah</b>	<b>\$151,711</b>	<b>51</b>	<b>80</b>	<b>90</b>	<b>2018</b>	Rector	\$82,772	100%	2013
<b>Wrentham, Trinity</b>						Interim	\$42,745		2018

## **Appendix B**

### **Priests in Campus Ministry**

Except for the following changes to the Standard TCC for Priests in Campus Ministry for the three ministry levels, this document is unchanged from that previously published in the Guidelines for 2007 -2019.

- Campus Ministry A — TCC Standard \$75,288
- Campus Ministry B — TCC Standard \$85,212
- Campus Ministry C — TCC Standard \$99,389