

**LOUISIANA CONFERENCE OF THE UNITED METHODIST CHURCH**  
**2022 and 2021 Increments and Benefits Chart**

As you contemplate Pastoral Compensation, please consider these distinctions:

**Compensation Package** - This is the total cost for having a pastor and includes Base, Housing Allowance and/or Utilities, Reimbursables, Insurance, and Pensions.

**Base** - This includes only the basic cash salary.

**Utilities** - Self explanatory. The Conference recommends an amount not to exceed \$7200. Designating a utilities allowance may provide tax benefit to the clergy.

**Reimbursables** - Can only be provided according to an accountable reimbursable plan. It can include things like professional expenses, continuing Ed, books, travel, Annual Conference etc.

**Total Plan Compensation** - This the amount on which pension benefits are calculated. It is also the target when considering "Minimum Compensation" It includes either:  
 Base + Utilities + Housing Allowance [No parsonage]  
 OR  
 Base + Utilities + 25%(Base + Utilities) [Parsonage]

As published by Wespeth Benefits and Investment:	2022	2021
<b>Denominational Average Compensation (DAC)</b>	\$ 75,570	\$ 74,199
<b>Conference Average Compensation (CAC)</b>	\$ 79,943	\$ 78,919
<b>Minimum Compensation for Full Time Clergy appointments-Lower of DAC or CAC used (Amounts shown BEFORE Equitable Compensation Factors*)</b>	<b>2022</b>	<b>2021</b>
Full Elder (104% of FTLP)	\$ 47,156	\$ 46,300
Associate Member (103% of FTLP)	\$ 46,702	\$ 45,855
Provisional Elder (102% of FTLP)	\$ 46,249	\$ 45,410
Full Time Local Pastor-FTLP (60% of DAC)	\$ <b>45,342</b>	\$ 44,519

*\*For calculating Equitable Compensation (EC): For every year of full time service for full time clergy add \$100 per year, up to 10 years for a maximum of \$1000. (No EC for part time clergy). If there is more than one church on the Full Time appointment charge, then add another \$200 per church per year for each additional church on the charge.*

Compensation (Total Plan) for Increments				
	2022		2021	
	From	To	From	To
1/4 =	\$ 1	\$ 22,671	\$ 1	\$ 22,260
1/2 =	\$ 22,672	\$ 34,007	\$ 22,261	\$ 33,390
3/4 =	\$ 34,008	\$ 45,341	\$ 33,390	\$ 44,518
<b>Full Time =</b>	\$ 45,342	and above	\$ 44,519	and above

Benefits paid by the Church:	Benefits INCREMENT for Total Plan Compensation (TPC) :											
	1/4		1/2		3/4		Full Time		Retired Serving FT		Retired serving less than 3/4 time	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Health Plan with HSA contribution (see rates below)	NO	NO	NO	NO	Optional	Optional	\$16,380	\$16,380	16,380	\$16,380	NO	NO
CPP	NO	NO	NO	NO	3% of TPC	3% of TPC	3% of TPC up to \$4,534.20	3% of TPC up to \$4,451.90	NO	NO	NO	NO
CRSP DC	NO	NO	3% of TPC	3% of TPC	3% of TPC	3% of TPC	3% of TPC	3% of TPC	NO	NO	NO	NO
CRSP DB	NO	NO	10% of TPC	10% of TPC	10% of TPC	10% of TPC	10% of TPC up to \$7,557.00	10% of TPC up to \$7,419.90	NO	NO	NO	NO
UMPIP Church	10% of TPC	10% of TPC	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
UNUM	NO	NO	2% of TPC	2% of TPC	NO	NO	NO	NO	NO	NO	NO	NO
Retiree health plan											NO	NO

**Note:** TPC=Total Plan Compensation as defined by the IRS and Wespeth. This figure can be found on the Benefits Calculator Sheet and on Page 1 Section II of the Compensation form.

Health Insurance rates	Estimated		2021 (Annual) Actual
	2022 Annual	2022 Monthly	
<b>Active Clergy FT (blended rate)*</b>	17,100	\$ 1,425	\$ 16,380
Lay Single	\$ 10,560	\$ 880	\$ 10,080
Lay and Spouse	\$ 20,580	\$ 1,715	\$ 20,160
Lay Family	\$ 21,120	\$ 1,760	\$ 20,340
Retiree Clergy moved to Via Benefits 1/1/2020			
* Includes the \$100 per month (\$1200 per year) HSA contribution			

- CRSP- DB** Clergy Retirement Security Plan – Defined Benefit-fixed payment portion of retirement plan
- CRSP-DC**-Clergy Retirement Security Plan – Defined Contribution-variable payout (2% contribution +1% match)
- CPP** – Comprehensive Protection Plan – Disability/Death Benefits
- UMPIP** – United Methodist Personal Investment Plan
- UNUM** – Disability/Life