

2008
Church Compensation Survey
For
Full-time Pastors
In the
Oklahoma Region
Including the
Oklahoma, Arkansas, Kansas-Nebraska, and Texas
State Conventions
Provided by
The Office of Information Services
Baptist General Convention of Oklahoma

Compensation by Resident Membership of Church

Data Set: 2008 Compensation Study

Position: Senior Pastor Full-Time

State conventions: Arkansas, Kansas-Nebraska, Oklahoma, Texas-Bapt Gen Conv, Texas-Sou Bapt of Texas

Number of Respondents: 879

Membership	Number of Responses	Compensation			Pay Package		
		Avg	High	Low	Avg	High	Low
1 - 24	3	\$35,220	\$45,000	\$23,000	\$35,686	\$45,000	\$24,400
25 - 49	10	\$38,822	\$58,500	\$18,000	\$41,947	\$60,900	\$20,050
50 - 74	24	\$40,067	\$67,600	\$18,600	\$45,775	\$86,200	\$18,600
75 - 99	23	\$37,508	\$70,000	\$21,382	\$42,064	\$77,250	\$21,982
100 - 149	80	\$41,422	\$136,300	\$19,600	\$47,470	\$150,230	\$20,700
150 - 199	69	\$41,019	\$72,000	\$20,850	\$48,745	\$92,900	\$20,850
200 - 299	137	\$46,474	\$88,000	\$26,200	\$54,036	\$100,600	\$27,400
300 - 499	223	\$51,894	\$140,000	\$16,880	\$60,826	\$152,500	\$18,380
500 - 999	177	\$63,329	\$112,000	\$23,250	\$76,086	\$132,250	\$27,750
1,000 and Up	133	\$95,758	\$180,000	\$41,300	\$114,428	\$229,000	\$41,300

Office and Custodial Personnel:

Compensation = Salary

Pay Package* = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

*The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Non-Ordained Ministers):

Compensation = Salary

Pay Package** = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

**The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Ordained Ministers):

Compensation = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities for Church-owned Housing

Pay Package*** = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities on Church-owned Housing + Social Security Equivalent + Retirement Benefits Paid by the Church + Insurance Paid by the Church

***While the Social Security Equivalent could be included with compensation since it is taxable, the Compensation Study has chosen for a number of years to treat the Social Security Equivalent as a benefit so as to be consistent with the general treatment of social security for non-ministers. It is suggested the church pay the same percentage for social security for the minister that they would pay for a non-minister. Thus it should be budgeted and classified the same way as the regular FICA employer social security for non-ministers. The only difference for ministers is that it does become taxable.

This study assumes all ministry-related expenses are paid by the church using an accountable reimbursement plan and are **NOT INCLUDED** in the "Pay Package". These include travel expense; expenses for conventions and continuing education; expenses for ministry-related book, tapes, and periodicals and ministry-related hospitality expenses. Amounts paid to cover these ministry-related expenses are **IN ADDITION TO** the above amounts.

Report Date: Wednesday, August 13, 2008

Compensation by Average Attendance of Church

Data Set: 2008 Compensation Study Position: Senior Pastor Full-Time
 State conventions: Arkansas, Kansas-Nebraska, Oklahoma, Texas-Bapt Gen Conv, Texas-Sou Bapt of Texas
 Number of Respondents: 890

Attendance	Number of Responses	Compensation			Pay Package		
		Avg	High	Low	Avg	High	Low
1 - 24	4	\$34,165	\$45,000	\$27,000	\$34,795	\$45,000	\$28,260
25 - 49	44	\$36,621	\$66,000	\$18,600	\$40,473	\$81,400	\$18,600
50 - 74	86	\$37,941	\$89,000	\$18,000	\$43,475	\$108,800	\$20,050
75 - 99	102	\$42,415	\$136,300	\$19,600	\$48,484	\$150,230	\$20,850
100 - 149	179	\$45,732	\$89,400	\$16,880	\$53,523	\$96,000	\$18,380
150 - 199	118	\$52,065	\$140,000	\$25,800	\$60,735	\$149,500	\$29,800
200 - 299	130	\$60,351	\$112,000	\$29,895	\$71,513	\$131,535	\$39,500
300 - 499	113	\$69,565	\$115,000	\$30,000	\$84,946	\$152,500	\$40,092
500 - 999	80	\$89,388	\$148,293	\$58,195	\$105,779	\$173,000	\$63,654
1,000 and Up	34	\$127,763	\$180,000	\$76,000	\$155,275	\$229,000	\$97,200

For **ATTENDANCE** respondents report the high of Sunday School Average attendance **OR** Average Attendance at Primary Worship Service[s].

Office and Custodial Personnel:

Compensation = Salary

Pay Package* = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

*The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Non-Ordained Ministers):

Compensation = Salary

Pay Package** = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

**The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Ordained Ministers):

Compensation = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities for Church-owned Housing

Pay Package*** = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities on Church-owned Housing + Social Security Equivalent + Retirement Benefits Paid by the Church + Insurance Paid by the Church

***While the Social Security Equivalent could be included with compensation since it is taxable, the Compensation Study has chosen for a number of years to treat the Social Security Equivalent as a benefit so as to be consistent with the general treatment of social security for non-ministers. It is suggested the church pay the same percentage for social security for the minister that they would pay for a non-minister. Thus it should be budgeted and classified the same way as the regular FICA employer social security for non-ministers. The only difference for ministers is that it does become taxable.

This study assumes all ministry-related expenses are paid by the church using an accountable reimbursement plan and are **NOT INCLUDED** in the "Pay Package". These include travel expense; expenses for conventions and continuing education; expenses for ministry-related book, tapes, and periodicals and ministry-related hospitality expenses. Amounts paid to cover these ministry-related expenses are **IN ADDITION TO** the above amounts.

Report Date: Wednesday, August 13, 2008

Compensation by Church's Budget

Data Set: 2008 Compensation Study

Position: Senior Pastor Full-Time

State conventions: Arkansas, Kansas-Nebraska, Oklahoma, Texas-Bapt Gen Conv, Texas-Sou Bapt of Texas

Number of Respondents: 889

Budget (\$)	Number of Responses	Compensation			Pay Package		
		Avg	High	Low	Avg	High	Low
Up to 50,000	8	\$22,339	\$27,000	\$18,000	\$23,162	\$28,260	\$18,600
50,001 - 75,000	46	\$31,457	\$57,000	\$19,200	\$34,006	\$57,000	\$19,200
75,001 - 100,000	47	\$37,128	\$58,000	\$20,130	\$41,130	\$61,400	\$21,450
100,001 - 150,000	141	\$41,454	\$89,000	\$21,424	\$47,819	\$108,800	\$21,424
150,001 - 200,000	119	\$46,586	\$136,300	\$16,880	\$54,338	\$150,230	\$18,380
200,001 - 300,000	146	\$51,600	\$140,000	\$25,800	\$60,123	\$149,500	\$29,800
300,001 - 400,000	95	\$55,810	\$102,000	\$30,000	\$65,585	\$133,000	\$39,500
400,001 - 600,000	93	\$61,538	\$88,200	\$40,822	\$74,839	\$132,250	\$45,700
600,001 - 800,000	56	\$71,265	\$114,699	\$51,000	\$86,349	\$152,500	\$56,000
800,001 - 1,000,000	29	\$79,619	\$111,800	\$56,000	\$93,904	\$123,000	\$65,000
1,000,001 and Up	109	\$102,922	\$180,000	\$60,000	\$124,069	\$229,000	\$73,500

Office and Custodial Personnel:

Compensation = Salary

Pay Package* = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

*The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Non-Ordained Ministers):

Compensation = Salary

Pay Package** = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

**The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Ordained Ministers):

Compensation = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities for Church-owned Housing

Pay Package*** = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities on Church-owned Housing + Social Security Equivalent + Retirement Benefits Paid by the Church + Insurance Paid by the Church

***While the Social Security Equivalent could be included with compensation since it is taxable, the Compensation Study has chosen for a number of years to treat the Social Security Equivalent as a benefit so as to be consistent with the general treatment of social security for non-ministers. It is suggested the church pay the same percentage for social security for the minister that they would pay for a non-minister. Thus it should be budgeted and classified the same way as the regular FICA employer social security for non-ministers. The only difference for ministers is that it does become taxable.

This study assumes all ministry-related expenses are paid by the church using an accountable reimbursement plan and are **NOT INCLUDED** in the "Pay Package". These include travel expense; expenses for conventions and continuing education; expenses for ministry-related book, tapes, and periodicals and ministry-related hospitality expenses. Amounts paid to cover these ministry-related expenses are **IN ADDITION TO** the above amounts.

Report Date: Wednesday, August 13, 2008

Compensation by Church Vocation Experience of Minister

Data Set: 2008 Compensation Study Position: Senior Pastor Full-Time
 State conventions: Arkansas, Kansas-Nebraska, Oklahoma, Texas-Bapt Gen Conv, Texas-Sou Bapt of Texas
 Number of Respondents: 887

Years of Experience	Number of Responses	Compensation			Pay Package		
		Avg	High	Low	Avg	High	Low
1 - 5	80	\$41,331	\$89,400	\$19,200	\$46,247	\$96,000	\$19,200
6 - 10	113	\$47,793	\$112,000	\$18,000	\$56,203	\$127,500	\$20,050
11 - 15	137	\$56,067	\$140,000	\$25,800	\$65,592	\$158,362	\$27,000
16 - 20	137	\$52,900	\$148,293	\$19,600	\$62,059	\$162,960	\$22,000
21 - 30	252	\$66,101	\$180,000	\$18,600	\$78,559	\$229,000	\$18,600
31 and Up	168	\$61,952	\$177,284	\$16,880	\$74,108	\$209,963	\$18,380

Office and Custodial Personnel:

Compensation = Salary

Pay Package* = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

*The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Non-Ordained Ministers):

Compensation = Salary

Pay Package** = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

**The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Ordained Ministers):

Compensation = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities for Church-owned Housing

Pay Package*** = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities on Church-owned Housing + Social Security Equivalent + Retirement Benefits Paid by the Church + Insurance Paid by the Church

***While the Social Security Equivalent could be included with compensation since it is taxable, the Compensation Study has chosen for a number of years to treat the Social Security Equivalent as a benefit so as to be consistent with the general treatment of social security for non-ministers. It is suggested the church pay the same percentage for social security for the minister that they would pay for a non-minister. Thus it should be budgeted and classified the same way as the regular FICA employer social security for non-ministers. The only difference for ministers is that it does become taxable.

This study assumes all ministry-related expenses are paid by the church using an accountable reimbursement plan and are **NOT INCLUDED** in the "Pay Package". These include travel expense; expenses for conventions and continuing education; expenses for ministry-related book, tapes, and periodicals and ministry-related hospitality expenses. Amounts paid to cover these ministry-related expenses are **IN ADDITION TO** the above amounts.

Compensation by Education of Employee

Data Set: 2008 Compensation Study Position: Senior Pastor Full-Time
 State conventions: Arkansas, Kansas-Nebraska, Oklahoma, Texas-Bapt Gen Conv, Texas-Sou Bapt of Texas
 Number of Respondents: 889

Education	Number of Responses	Compensation			Pay Package		
		Avg	High	Low	Avg	High	Low
High School Graduate or Less	22	\$36,641	\$102,000	\$18,000	\$42,116	\$133,000	\$20,050
Associate Degree (two-year school)	26	\$46,103	\$68,800	\$21,424	\$52,857	\$82,800	\$21,424
Some College (no degree)	76	\$44,231	\$89,400	\$19,600	\$50,318	\$96,000	\$21,982
College Graduate (Bachelor's degree)	180	\$50,070	\$180,000	\$20,700	\$58,012	\$229,000	\$20,700
Graduate Degree (Master's degree)	399	\$56,599	\$160,000	\$18,600	\$66,759	\$182,500	\$18,600
Graduate Degree (Doctorate)	186	\$74,538	\$178,000	\$16,880	\$89,948	\$212,500	\$18,380

Office and Custodial Personnel:

Compensation = Salary

Pay Package* = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

*The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Non-Ordained Ministers):

Compensation = Salary

Pay Package** = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

**The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Ordained Ministers):

Compensation = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities for Church-owned Housing

Pay Package*** = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities on Church-owned Housing + Social Security Equivalent + Retirement Benefits Paid by the Church + Insurance Paid by the Church

***While the Social Security Equivalent could be included with compensation since it is taxable, the Compensation Study has chosen for a number of years to treat the Social Security Equivalent as a benefit so as to be consistent with the general treatment of social security for non-ministers. It is suggested the church pay the same percentage for social security for the minister that they would pay for a non-minister. Thus it should be budgeted and classified the same way as the regular FICA employer social security for non-ministers. The only difference for ministers is that it does become taxable.

This study assumes all ministry-related expenses are paid by the church using an accountable reimbursement plan and are **NOT INCLUDED** in the "Pay Package". These include travel expense; expenses for conventions and continuing education; expenses for ministry-related book, tapes, and periodicals and ministry-related hospitality expenses. Amounts paid to cover these ministry-related expenses are **IN ADDITION TO** the above amounts.

Compensation by Age of Employee

Data Set: 2008 Compensation Study

Position: Senior Pastor Full-Time

State conventions: Arkansas, Kansas-Nebraska, Oklahoma, Texas-Bapt Gen Conv, Texas-Sou Bapt of Texas

Number of Respondents: 890

Age	Number of Responses	Compensation			Pay Package		
		Avg	High	Low	Avg	High	Low
Up to 25	4	\$34,750	\$39,000	\$30,000	\$38,350	\$44,000	\$30,600
26 - 35	137	\$49,613	\$112,000	\$21,450	\$57,057	\$118,200	\$21,450
36 - 45	226	\$59,818	\$180,000	\$19,200	\$70,048	\$229,000	\$19,200
46 - 55	309	\$58,929	\$178,000	\$20,610	\$70,322	\$212,500	\$20,700
56 - 65	181	\$57,905	\$155,000	\$18,000	\$68,683	\$197,000	\$18,600
66 and Up	33	\$52,232	\$119,000	\$16,880	\$61,411	\$150,500	\$18,380

Office and Custodial Personnel:

Compensation = Salary

Pay Package* = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

*The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Non-Ordained Ministers):

Compensation = Salary

Pay Package** = Salary + Retirement Benefits Paid by the Church + Insurance Paid by the Church

**The Employer portion of Social Security is not included in the figure for Pay Package. The study assumes that the church pays the employer portion of Social Security for these employees.

Ministerial Personnel (Ordained Ministers):

Compensation = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities for Church-owned Housing

Pay Package*** = Salary + Housing Allowance + Fair Rental Value of Church-owned Housing + Utilities on Church-owned Housing + Social Security Equivalent + Retirement Benefits Paid by the Church + Insurance Paid by the Church

***While the Social Security Equivalent could be included with compensation since it is taxable, the Compensation Study has chosen for a number of years to treat the Social Security Equivalent as a benefit so as to be consistent with the general treatment of social security for non-ministers. It is suggested the church pay the same percentage for social security for the minister that they would pay for a non-minister. Thus it should be budgeted and classified the same way as the regular FICA employer social security for non-ministers. The only difference for ministers is that it does become taxable.

This study assumes all ministry-related expenses are paid by the church using an accountable reimbursement plan and are **NOT INCLUDED** in the "Pay Package". These include travel expense; expenses for conventions and continuing education; expenses for ministry-related book, tapes, and periodicals and ministry-related hospitality expenses. Amounts paid to cover these ministry-related expenses are **IN ADDITION TO** the above amounts.

Miscellaneous Items Report

Data Set: 2008 Compensation Study

Position: Senior Pastor Full-Time

State conventions: Arkansas, Kansas-Nebraska, Oklahoma, Texas-Bapt Gen Conv, Texas-Sou Bapt of Texas

Number of Respondents: 890

Average Number of Years Employed at Current Church	6.8 years	
Number of Ministers living in a church-owned home (parsonage)	274	30.8%
Number of respondents with retirement provided as a benefit by the church	651	73.1%
Number of respondents with Social Security (equivalent for Ministers) provided by the church	185	20.8%
Number of respondents with insurance provided as a benefit by the church	632	71.0%

Weeks Provided for Vacation and Revivals	Vacation	Revivals
Number of respondents receiving 1 week per year	21	110
Number of respondents receiving 2 weeks per year	368	559
Number of respondents receiving 3 weeks per year	260	98
Number of respondents receiving 4 weeks per year	190	76
Number of respondents receiving 5 or more weeks per year	45	17
TOTAL	884	860