

Compensation Summary by Position

Data Set: 2008 Compensation Study

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

Number of Respondents: 3438

Positions	Number of Responses	Average Compensation	Average Pay Package
Senior Pastor: Full-Time	890	\$57,156	\$67,403
Senior Pastor: Bi-vocational	262	\$16,639	\$17,939
Senior Pastor: Interim	9	\$33,818	\$36,675
Senior Pastor: Part-Time	19	\$14,414	\$15,629
Ministerial Staff: Full-Time*	1068	\$53,148	\$63,733
Ministerial Staff: Bi-vocational*	135	\$11,700	\$12,121
Ministerial Staff: Interim*	5	\$12,537	\$14,937
Ministerial Staff: Part-Time*	111	\$14,862	\$16,155
Office Personnel: Full-Time	527	\$26,421	\$30,899
Office Personnel: Part-Time	303	\$12,359	\$13,285
Custodial Personnel: Full-Time	63	\$28,523	\$33,118
Custodial Personnel: Part-Time	46	\$9,429	\$10,145

*Ministerial Staff includes all ministers **except** the Senior Pastor.

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, February 11, 2009