

2027 Rostered Minister Compensation Worksheet

2027 REVISION | 4% increase to 2026 recommended baseline compensation

Compensation review for _____ Date _____

Part A | Baseline and previous experience

Item	Basis	Calculation / proposed amount
A. Recommended baseline	Word and Service \$54,498; Word and Sacrament \$65,683	\$ _____
B. Relevant non-rostered experience	1% of baseline for each qualifying year. Example for 5 years as pastor: $\$65,683 \times 5\% = \$3,284.15$	\$ _____
C. Adjusted baseline	A + B	\$ _____

The recommended baseline includes cash salary and any applicable housing allowance. For a part-time call, adjust proportionally in consultation with the Office of the Bishop. A parsonage may require the separate adjustment described in the narrative.

Part B | Rostered experience and qualification adjustments

Item	Method	Amount
D. Years of rostered service	1.5% of 2027 baseline per year. Example for 5 years as pastor: $\$65,683 \times 7.5\% = \$4,926.23$	\$ _____
E. Advanced qualifications	Certificate \$750; master's \$1,500; D.Min. or professional doctorate \$2,250; Ph.D. or similar \$3,250; combined maximum \$4,000	\$ _____
F. Continuing education incentive	\$750 per 25 documented hours, maximum \$1,500 for 50 hours	\$ _____
G. Ministry setting complexity	Consider staff, schools, worship services, supervision, and other complexity	\$ _____
H. Total adjustments	D + E + F + G	\$ _____

Part C | Total adjusted compensation

Item	Calculation	Amount
I. Adjusted baseline	From C	\$ _____
J. Additional adjustments	From H	\$ _____
K. Local cost-of-living adjustment	Consider local housing and living costs	\$ _____
L. Total adjusted compensation	I + J + K	\$ _____

Divide L into cash salary and eligible housing allowance, as appropriate. Example at the 2027 Word and Sacrament base: salary \$45,683 + housing allowance \$20,000 = \$65,683.

Compensation split	Amount
Cash salary	\$ _____
Designated housing allowance	\$ _____
Total (should equal L)	\$ _____

Part D | Benefits and reimbursable ministry expenses

Item	Budgeted annual amount
Social Security allowance, if applicable (often 7.65%)	\$ _____
Total defined compensation for benefits purposes	\$ _____
Portico health, pension, disability, survivor and related benefits	\$ _____
Optional housing-equity contribution / other benefits	\$ _____
Mileage and other ministry travel reimbursement	\$ _____
Continuing education expenses	\$ _____
Other professional expenses, books, phone, insurance, debt relief	\$ _____
Sabbatical coverage allocation, if applicable	\$ _____
Total annual package (cash + benefits + expense budgets)	\$ _____

Agreement and approval

Recommended compensation and benefits package for 2027 \$ _____

Date approved _____ Approved by _____

Notes / ministry objectives _____

Fixed allowances and benefit percentages are retained for review, not increased by 4%. Verify Portico rates and current requirements before final adoption.