

The Episcopal Diocese of Massachusetts

Compensation and Benefits Committee

Guidelines for 2014

Episcopal
Diocese of
Massachusetts



Answering God's urgent call. Together.

January 2014

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

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The Episcopal Diocese of Massachusetts Compensation and Benefits Committee

Guidelines for 2014

1.0 Introduction

Purpose of Committee

The Clergy Compensation Committee was established by a resolution of the Diocesan Convention of 1908 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 1980. Oversight of the Committee was transferred to the Diocesan Council by a resolution of the Diocesan Convention of 2011.

The role of the Committee is to assist the Bishop 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.

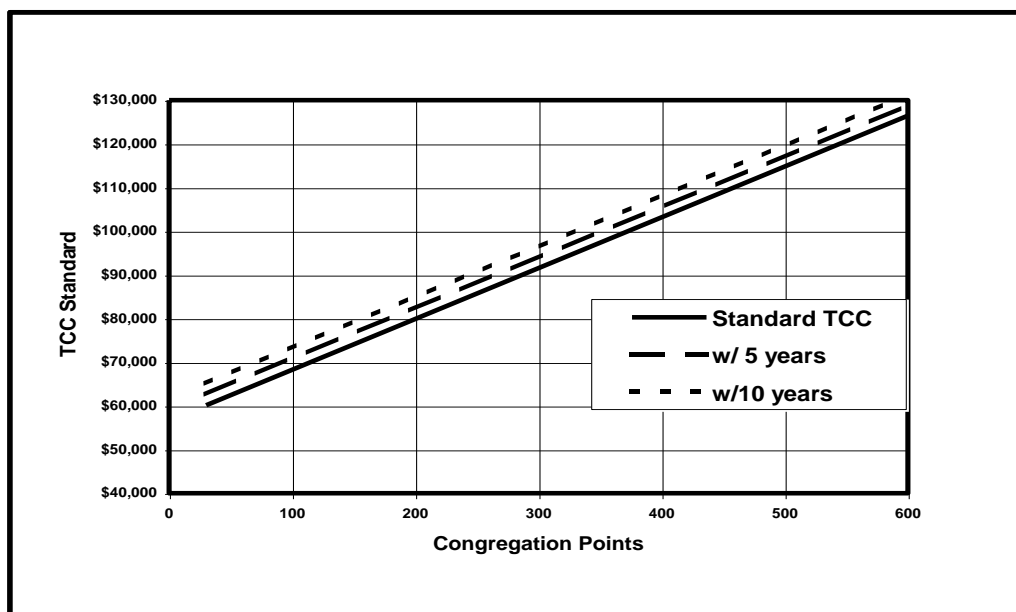
In addition, the Committee has promulgated guidelines for benefits for clergy and lay employees, model letters of agreement for clergy, model personnel policies for parishes and standards for priests in campus ministry. Further, it has conducted studies and made recommendations relative to health insurance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

2.0 Compensation

2.1 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. It looks like this:



The TCC *Standard* is **NOT** composed of specific compensation items – *it is simply a measure* of whether the total compensation being paid is enough to meet 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 that a parish and a clergy person agree will be enumerated and included in the pay package. By definition, TCC Actual includes the Cash Stipend. It may also – **but does not have 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.

For example: Assume that a parish's TCC Standard, based upon its points, is \$75,000. A compensation package of \$76,000 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 \$74,000 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.

2.2 Total Clergy Compensation (TCC) In Practice

The Church Pension Fund uses the TCC for computing annual pension contributions (see section 2.7.) 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.

2.3 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 2014 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:

$$\text{TCC Standard} = \$63,114 + (129.74 \times \text{Points})$$

However, no congregation may use fewer than 30 points. Accordingly, for this component the **minimum** TCC Standard for full-time clergy is \$67,006.

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

$$\begin{aligned} &\text{Total Current Operating Revenues (000's)} \times 0.30 \\ &+ \text{Number of Current Adult Pledging Units} \times 0.40 \\ &+ \text{Average Current Sunday-Attendance} \times 0.30 \end{aligned}$$

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 2014									
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 that will be approved by the Bishops for new hires for parish with these Points)									
Standard TCC = \$63,114 plus (129.74 times Total Points)								\$ 77,450	
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								\$ 80,450	

2.4 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 2014						
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 that will be approved by the Bishops for new hires for parish with these Points)						
Standard TCC = \$63,114 plus (129.74 times Total Points)						\$ 77,450
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						\$ 80,450
5) Additional Considerations in Establishing the Actual TCC				Percent	or Amount	
Congregational Factors				2.50	\$ 2,011	
Professional Factors				1.50	\$ 1,207	
Other Consideration (Specify)				0.50	\$ 402	
Total Adjustments to Standard TCC				4.50	\$ 3,620	\$ 84,070
6) Adjust for full/part time position (100, 75, 50, etc. percent position)						
Percent of time for position				100		
7) Adjust for Rector, Assistant, Associate						
Insert 100 for Rector, 75 for Associate Rector, 65 for Ass't Rector, 60 for Curate				100		
8) Actual TCC offered						\$ 84,070
(Cash Stipend, Value of Rectory, Housing Allowance, Housing Equity Allowance, Utilities, and any other Cash or In-Kind payments)						

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. 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.

2.5 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 $\frac{3}{4}$ time would get 75% of the TCC calculated for a full time clergy person in the above example.

2.6 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 person'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

2.7 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 that are further described in the TCC Calculation Worksheet.

2.8 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 2014 Tax Guide for Episcopal Ministers”, p.11, found at www.cpg.org.)

2.9 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.

3.0 Other Considerations

3.1 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 the Canon for Transition Ministry (617) 482-4826, x400 or 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 letter of agreement 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.

3.2 New Clergy

The Bishop's office will question 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.

3.3 Letters of Agreement

Each congregation should have a written employment agreement with its clergy, called a "Letter of Agreement". Sample documents for the positions of Rector, Priest-in-Charge, Interim Priest, Interim Vicar and Curate or Assistant are available at the diocesan web site. Go to www.diomass.org and then proceed to "Resources for Congregations and Clergy > Document Library". The sample Letters of Agreement 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

3.4 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.

4.0 Benefits

4.1 Mandated Benefits

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

- Full pension assessment – determined as described in section 2.7 of these Guidelines
- Full health insurance premium - The full cost of the applicable single, two-person, or family coverage available in the area
- 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 76th 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. This means that the congregation or other *Diocesan* employer must pay the full cost of the applicable single, two-person, or family group health insurance coverage, including domestic partner health coverage for lay employees working more than 1,500 hours, but is not required to provide health insurance for lay employees working less than 1,500 hours, unless otherwise required by federal or state law.
- Local choice regarding plan design and cost sharing is maintained

For 2014, the Diocese has engaged the Church Pension Group Medical Trust and will be offering the following five plans and a stand-alone Employee Assistance Program:

- CIGNA Open Access Plus (OAP)
- Empire Blue Cross Blue Shield PPO 90/70 (mandatory for subscribers on Martha's Vineyard and Nantucket)
- CIGNA High Deductible/HSA
- CIGNA Open Access Plus IN (OAPIN)
- United Health Care Choice Plus
- Employee Assistance Program or "EAP" through Cigna Behavioral Health

In keeping with past policy, the **2014 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 CIGNA Open

Access Plus (OAP) plan. For Martha's Vineyard and Nantucket, the congregation will pay the cost of the Blue Cross Blue Shield plan. Where all parties agree, the CIGNA High Deductible/HSA plan may be used under this mandate with the stipulation that the parish contribute 65% towards an HSA (Health Savings Account).

The CIGNA Open Access Plus IN (OAPIN) and the United Health Care Choice Plus plans may also be used under this mandate with the stipulation that the parish contributes at least the cost of the premium for the CIGNA Open Access Plus (OAP) plan towards these plans.

The Committee anticipates there may be **unusual circumstances** that strongly support a clergy person's participation in the CIGNA Open Access Plus IN (OAPIN) plan. In these rare cases, the parish should consider responding in charity and go beyond the minimum mandate and support the OAPIN premium at 100%.

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 www.cpg.org/mtdocs.

During the annual open enrollment period, employees who currently have coverage may switch plan type. For example, an employee in the OAPIN may switch into the OAP while those not wishing to make changes do not have to respond.

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 1000 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.

Massachusetts Health Connector -- The Massachusetts Health Connector requires, in part, the following:

Domestic partner coverage: Employees who subscribe to benefits for domestic partner coverage will be 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.

Same sex married couples: Same sex marriage laws continue to evolve and change, and tax implications vary between state and federal income tax filing. For state taxes, health insurance coverage is that of a married couple and is not considered taxable income. The federal government on the other hand does not recognize same sex marriage. When filing federal taxes, married same sex couples are considered domestic partners and the additional cost of insurance is taxable. Please note: for coverage outside the Commonwealth of Massachusetts, an Affidavit of Domestic Partnership may be required.

Fair Share Assessment: The Fair Share Contribution Program was repealed by the Commonwealth of Massachusetts through legislation that took effect July 1, 2013. Employers are still required to file for all outstanding periods and payment in full is expected for any liability incurred. There is no Fair Share contribution requirement for 2014. Federal fair share requirements contained in the Affordable Care Act (ACA) have been delayed until January 1, 2015.

Section 125 Plan: Parishes that employ 11 or more full-time-equivalent employees are required to maintain a Section 125 Plan that meets Health Connector regulations. Failure to do so will result in the parish being charged for portion of the “free care” used by employees or their dependents when receiving medical care. This is called the “Free Rider Surcharge”.

Workforce Development Form: It is the responsibility of all parishes to complete the Workforce Development Form. This form is used to report to the Commonwealth whether or not an employer provides health insurance and whether or not there is a Section 125 Plan. This form is due upon receipt from the Commonwealth

Health Insurance Responsibility Disclosure for employees (HIRD): Employers do not have to file an Employer HIRD form at this time. Recent legislation has transferred responsibility for collecting these forms to the Health Connector. Employers with 11 or more full-time equivalent employees must continue to obtain signatures on Employee HIRD forms from employees who decline enrollment in a company-sponsored health care plan or decline to use a Section 125 Plan. The employee will complete the form and return it to the employer where it will be retained for three years.

Non-Discrimination: While the majority of the regulations are mandates for employers with 11 or more full-time-equivalent employees, the regulation against non-discrimination applies to all employers regardless of size. 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 Open Access Plus IN (OAPIN) plan for clergy, it is then required that this option be available for all full-time employees. Full time hours are considered an average of 35 hours weekly based on the period from October 1 to September 30.

Additional Information: Additional information [especially about health care reform rules and regulations] can be obtained at: <http://www.mahealthconnector.info/>

Look under the “Health Care Reform” tab.

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 Law (M.G.L., c105D) requires that employers with six or more employees 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.

4.2 Optional Benefits

These include (a) dental insurance, (b) long-term disability insurance, (c) term life insurance in excess of \$50,000 and (d) longer parental leave within FMLA guidelines, unpaid or paid. These benefits, if provided, are not included in TCC. As of January 2004, 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 2014, the Diocese will continue to sponsor a total of three plans and employees may select the plan that best meets their needs. Enrollment for this year is being done on-line where employees have the ability to select a plan option and make any changes to their specific profile such as changes of address. Invoicing will continue to be done direct to each parish by The Medical Trust.

For those parishes who have not offered dental insurance as a benefit (employer or employee-paid) and would like to do so, contact Human Resources at 617/482-4826, ext. 578 for an enrollment form.

The Medical Trust has also partnered with CIGNA as the provider network for dentists and administration of claims. When enrolling on-line, employees will be able to determine if their dentists are in the plan and, if not, can obtain a list of CIGNA dentists and decide whether to switch to a new dental provider.

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. Enrollments, terminations and invoicing are processed directly with the parish by The Medical Trust.

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 through Unum Life Insurance Company of America. 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.

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.

4.3 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.

4.4 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.

4.5 Other Costs

Other Costs might include, for example, (a) the rector's discretionary fund and (b) 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.

5.0 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. 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.

- Establish an atmosphere of trust and respect in which the laity, vestry and clergy are committed to common goals.
- Use a Diocesan congregational coach as an outside facilitator to enhance the effectiveness of the review by allowing all members of the team to participate fully.
- Start with a review of the needs of the congregation, taking into consideration the relationship between the laity, vestry and clergy as one of shared leadership.

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.

As an aid to both Clergy and Parishes, the Committee has developed a document entitled “Areas of Parish Mutual Ministry” (http://www.diomass.org.../document_library.) The purpose of this list is to assist congregations at several junctures of its ministry – during a call, the formation of Letters of Agreement, 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 uncompensated 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. Contact the Director of Resources and Training at the Diocesan office for more information relative to establishing a Mutual Ministry Review. 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

6.0 Other Matters

6.1 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:

- 2014 Tax Guide For Episcopal Ministers
Prepared by Richard R. Hammer, J.D., LL.M., CPA

Editors: Matthew K. Chew, CPA, The Reverend Canon William F. Geisler, CPA and James W. Dooley, CLU, Nancy N. Fritschner, CPA
Downloadable from: <http://www.cpg.org/forms-and-publications/>

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.

6.2 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 2014:

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 these 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.

6.3 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 \$36,000 for any 12-month period effective January 1, 2014.

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.

6.4 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 cleric 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.

6.5 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 2014 TCC Standards for Campus Ministers and directions for on-line access are shown as Appendix B of this Guidelines book.

6.6 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).

6.7 The Committee

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

7.0 Lay Employee Compensation and Benefits

7.1 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.

7.2 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 \$16,000 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, 2014 bring that minimum wage to \$11.38 per hour. This \$3.88 increase represents the total of 12-month CPIU increases for each calendar year from January 1998 through January 2014. 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.

7.3 Lay Personnel Guide

To further the committee's goal of advocating fair and equitable treatment of lay employees, the committee has prepared a "Model Personnel Handbook" for use in the congregations. A downloadable and editable version of this Handbook is available on the diocese's website in the Document Library.

The committee encourages congregational leadership to review this Model Personnel Handbook and to copy and adapt any and all of the paragraphs in the model to serve its own purposes. It is hoped that this will serve to:

- stimulate discussion
- put into effect certain uniform, fair and equitable policies, and
- catalyze a documentation of each congregations' lay personnel practices

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Appendix A Charts and Graphs

Graphical and Tabular Representations of the 2014 Guideline

The following charts are presented for a visual representation of the Guidelines for 2014. 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”

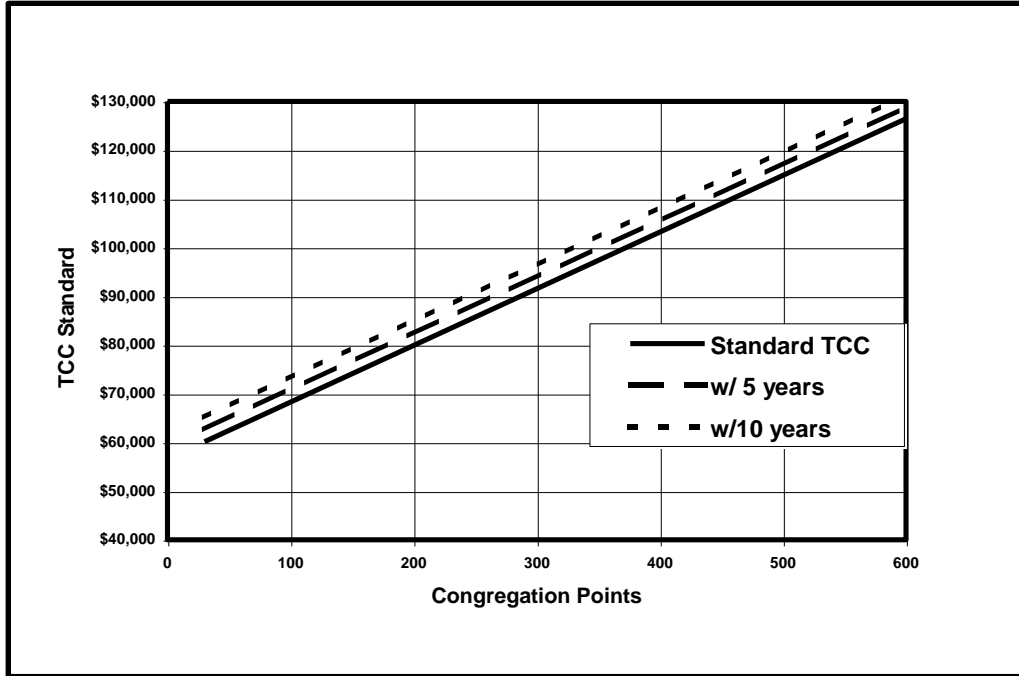
To meet that end, the Committee solicits and tabulates such information from the congregations in the Diocese. The following table gives the compensation points and clergy compensation figures based on the Parochial Reports and Clergy Compensation Reports most recently received. This chart includes all data received as of November 2013.

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 2014 Guideline



Tabular Representation of the 2014 Guideline

<u>Points</u>	<u>TCC Standard</u>	<u>w/ 5 Years</u>	<u>w/ 10 Years</u>
30	\$67,006	\$69,506	\$72,006
50	\$69,601	\$72,101	\$74,601
100	\$76,088	\$78,588	\$81,088
150	\$82,575	\$85,075	\$87,575
200	\$89,062	\$91,562	\$94,062
250	\$95,549	\$98,049	\$100,549
300	\$102,036	\$104,536	\$107,036
350	\$108,523	\$111,023	\$113,523
400	\$115,010	\$117,510	\$120,010
450	\$121,497	\$123,997	\$126,497
500	\$127,984	\$130,484	\$132,984
550	\$134,471	\$136,971	\$139,471
600	\$140,958	\$143,458	\$145,958

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	\$320,877	107	137	180	2012	Rector	\$89,731	100%	2013
Amesbury, St. James'	\$128,951	55	76	83	2012	Rector	\$35,252	50%	2011
Andover, Christ Church	\$688,783	235	229	369	2012	Interim	\$102,048	100%	2013
Andover, Christ Church						Assistant	\$60,000	100%	2013
Arlington, Our Savior	\$136,322	36	45	69	2012	Rector	\$42,396	60%	2013
Arlington, St. John's	\$176,202	53	57	91	2012	Rector	\$66,408	100%	2011
Attleboro, All Saints'	\$109,328	28	31	53	2012	PIC	\$17,488	25%	2013
Auburndale, Messiah	\$114,633	22	33	53	2012	Rector	\$35,000	50%	2013
Ayer, St. Andrew's	\$165,407	71	76	101	2012	Rector	\$54,628	69%	2013
Barnstable, St. Mary's	\$490,008	171	181	270	2012	Rector	\$91,909	100%	2013
Bedford, St. Paul's	\$217,824	85	100	129	2012	Rector	\$77,670	100%	2013
Belmont, All Saints'	\$237,668	62	82	121	2012	Co-Rector	\$51,212	50%	2011
Belmont, All Saints'						Co-Rector	\$51,212	50%	2011
Beverly Farms, St. John's	\$638,715	218	207	341	2012	Rector	\$104,800	100%	2011
Beverly Farms, St. John's						Associate	\$50,000	100%	2011
Beverly, St. Peter's	\$257,020	91	92	141	2012	Rector	\$84,003	100%	2013
Boston College & Northeastern						Chaplain	\$70,000	100%	2011
Boston, Advent	\$1,204,257	208	238	516	2012	Rector	\$111,172	100%	2013
Boston, Advent						Associate	\$79,643	100%	2013
Boston, Advent						Curate	\$23,992	60%	
Boston, Christ Church (Old North)	\$340,836	74	143	175	2010	Vicar	\$105,785	100%	2013

Boston, Christ Church (Old North)						Assistant	\$12,271	25%	2013
Boston, Diocesan Staff						Executive Director	\$65,000	100%	2013
Boston, Diocesan Staff						Canon to the Ordinary	\$122,224	100%	2013
Boston, Diocesan Staff						Canon for Congregations	\$87,125	100%	2013
Boston, Diocesan Staff						Campaign Project Manager	\$101,270	100%	2013
Boston, Diocesan Staff						Chaplain	\$38,461	100%	2013
Boston, Diocesan Staff						Director, Life Together	\$74,620	100%	2013
Boston, Diocesan Staff						Vicar	\$81,549	100%	2013
Boston, Diocesan Staff						Chaplain	\$75,686	100%	2013
Boston, Diocesan Staff						Director, Cong. Resources	\$90,610	100%	2013
Boston, Diocesan Staff						Bishop	\$135,005	100%	2013
Boston, Diocesan Staff						Bishop	\$174,160	100%	2013
Boston, Diocesan Staff						Canon for Ordained Vocations	\$89,000	100%	2013
Boston, Diocesan Staff						Director Transition Ministry	\$80,000	100%	2013
Boston, Emmanuel	\$522,962	104	125	236	2012	Rector	\$92,920	100%	2013
Boston, St. Augustine's & St. Martin's	\$134,656	57	59	81	2012	PIC	\$32,386	50%	2013
Boston, St. John the Evangelist	\$186,598	27	21	73	2012	PIC	\$45,124	60%	2013
Boston, St. Paul's Cathedral Staff						Dean	\$91,936	100%	2011
Boston, St. Paul's Cathedral Staff						Canon Evangelism	\$70,304	100%	2011
Boston, St. Stephen's	\$106,531	51	77	75	2012	Vicar	\$76,500	100%	2011
Boston, Trinity	\$2,967,977	642	912	1421	2012	Rector	\$178,900	100%	2011
Boston, Trinity						Associate	\$100,980	100%	2011
Boston, Trinity						Associate	\$96,492	100%	2011
Braintree, Emmanuel	\$127,229	44	64	75	2012	Rector	\$35,700	50%	2013

Bridgewater, Trinity	\$109,769	73	76	85	2012	Rector	\$38,300	50%	2013
Bristol Cluster Episcopal Ministry (BCEM)	\$166,571	37	108	97	2012	Area Missioner	\$67,167	100%	2013
Brookline, All Saints'	\$585,427	135	178	283	2012	Interim	\$89,587	100%	2013
Brookline, Boston University						Chaplain	\$44,000	50%	2011
Brookline, Our Savior	\$414,332	77	85	181	2012	Rector	\$112,720	100%	2013
Brookline, St. Paul's	\$382,916	87	149	194	2012	Rector	\$89,937	100%	2013
Burlington, St. Mark's	\$118,299	55	55	74	2012	Rector	\$16,792	50%	2013
Buzzards Bay, St. Peter's	\$142,374	68	94	98	2012	Rector	\$30,045	40%	2013
Cambridge, Christ Church	\$898,897	204	210	414	2012	Associate	\$76,304	100%	2013
Cambridge, MIT						Chaplain	\$76,500	100%	2011
Cambridge, St. Bartholomew's	\$157,910	97	83	111	2012	PIC	\$54,363	100%	2013
Cambridge, St. James'	\$471,699	106	170	235	2012	Rector	\$95,026	100%	2013
Cambridge, St. Peter's	\$259,535	66	80	128	2012	Rector	\$95,074	100%	2013
Canton, Trinity	\$171,645	19	45	73	2012	Rector	\$48,443	100%	2011
Charlestown, St. John's	\$183,375	55	83	102	2012	Rector	\$73,601	100%	2013
Chatham, St. Christopher's	\$634,480	228	213	345	2012	Rector	\$118,259	100%	2013
Chelmsford, All Saint's	\$282,324	117	147	176	2012	PIC	\$81,907	100%	2013
Chelsea, St. Luke's/San Lucas	\$159,605	74	110	110	2012	Vicar	\$65,113	100%	2011
Chestnut Hill, Redeemer	\$929,819	241	170	426	2012	Interim	\$116,550	100%	2013
Chestnut Hill, Redeemer						Assistant	\$71,597	100%	2013
Cohasset, St. Stephen's	\$473,824	115	142	231	2012	Rector	\$103,419	100%	2013
Cohasset, St. Stephen's						Assistant	\$57,055	100%	2013
Concord, Trinity	\$780,398	281	238	418	2012	Rector	\$125,000	100%	2013
						Assistant	\$60,500	100%	2013
Danvers, Calvary	\$129,055	78	86	96	2012	Rector	\$52,236	75%	2011
Dedham, Good Shepherd	\$101,217	35	47	58	2012	Rector	\$31,708	50%	2013

Dedham, St. Paul's	\$378,642	119	111	194	2012	Rector	\$108,984	100%	2013
Dorchester, All Saints'	\$394,606	85	141	195	2012	Rector	\$91,213	100%	2013
Dorchester, St. Mark's	\$130,009	86	86	99	2012	Rector	\$57,300	75%	2013
Dorchester, St. Mary's	\$173,714	35	55	83	2012	PIC	\$65,556	100%	2013
Dover, St. Dunstan's	\$286,317	80	88	144	2012	Rector	\$69,000	100%	2011
Duxbury, St. John the Evangelist	\$409,245	184	175	249	2012	Rector	\$112,680	100%	2011
Edgartown, St. Andrew's	\$309,271	96	94	159	2012	Rector	\$97,768	100%	2013
Everett, Grace	\$138,326	46	46	74	2012	Rector	\$43,324	62%	2013
Fairhaven, Good Shepherd	\$36,194	15	25	24	2012	supply			
Fall River, Holy Spirit	\$297,592	74	106	151	2012	Rector	\$71,665	100%	2013
Fall River, St. Luke's	\$37,224	38	38	38	2012	Rector	\$7,200	12%	2013
Falmouth, St. Barnabas'	\$572,700	181	191	302	2012	Rector	\$110,187	100%	2013
Foxboro, St. Mark's	\$220,221	92	70	124	2012	PIC	\$75,000	100%	2013
Framingham, St. Andrew's	\$295,374	95	123	164	2012	Rector	\$84,323	100%	2013
Franklin, St. John's/Wrentham, Trinity	\$129,163	65	101	95	2012	PIC	\$82,714	100%	2013
Gloucester, St. John's	\$257,817	83	76	133	2012	Rector	\$61,302	75%	2013
Groveland, St. James'	\$163,001	49	65	88	2012	Rector	\$58,576	100%	2013
Hamilton (South), Christ Church	\$421,728	130	198	238	2012	PIC	\$91,466	100%	2011
Hanover, St. Andrew's	\$213,709	111	133	148	2012	Rector	\$77,419	100%	2013
Harwichport, Christ Church	\$332,898	73	105	161	2012	Rector	\$102,159	100%	2011
Haverhill, Trinity	\$258,995	18	35	95	2012	Rector	\$67,212	100%	2013
Hingham, St. John the Evangelist	\$598,169	191	245	329	2012	Rector	\$89,279	100%	2011
Hingham, St. John the Evangelist						Assistant	\$53,878	100%	2011
Holbrook, St. John's	\$86,172	24	52	51	2012	PIC	\$31,440	50%	2013
Holliston, St. Michael's	\$182,201	68	99	112	2012	Rector	\$59,422	75%	2011
Hopkinton-Medway Collaborative Ministry	\$191,028	57	86	106	2012	Rector	\$70,250	100%	2013

Hudson, St. Luke's	\$64,484	37	45	48	2012	Rector	\$21,164	25%	2013
Hyde Park, Christ Church	\$75,094	23	61	50	2012	PIC			
Hyde Park, Iglesia San Juan	\$21,972	18	32	23	2012	PIC			
Ipswich, Ascension	\$275,337	130	126	172	2012	Interim	\$75,813	100%	2011
Jamaica Plain, St. John's	\$190,089	50	80	101	2012	Rector	\$79,560	100%	2013
Lawrence, Grace	\$235,112	51	142	134	2012	Rector	\$61,320	100%	2011
Lexington, Our Redeemer	\$439,689	95	130	209	2012	Rector	\$99,547	100%	2013
Lincoln, St. Anne's	\$647,367	171	149	307	2012	Rector	\$99,178	100%	2011
						Assistant	\$67,059	100%	2011
Lowell, St. Anne's/St. John's	\$218,405	68	133	133	2012	PIC	\$104,000	100%	2013
Lynn, St. Stephen's	\$426,804	248	171	279	2012	Rector	\$90,300	100%	2011
Lynn, St. Stephen's						Urban Resident	\$50,500	100%	2010
Lynnfield, St. Paul's	\$203,069	76	95	120	2012	Rector	\$80,000	100%	2013
Malden, St. Paul's	\$178,825	41	68	90	2012	PIC	\$42,000	50%	2013
Marblehead, St. Andrew's	\$369,571	133	102	195	2012	PIC	\$83,589	100%	2011
Marblehead, St. Michael's	\$310,191	137	96	177	2012	Rector	\$80,047	100%	2011
Marion, St. Gabriel's	\$396,742	184	142	235	2012	Rector	\$93,854	100%	2011
Marshfield, Trinity	\$175,162	68	70	101	2012	PIC	\$87,000	100%	2013
Mattapan, Holy Spirit	\$390,916	186	200	252	2012	Rector	\$82,369	100%	2011
Medfield, Advent	\$212,847	60	78	111	2012	Rector	\$74,991	100%	2013
Medford, Grace	\$361,621	113	165	203	2012	Rector	\$87,611	100%	2013
Melrose, Trinity	\$232,386	52	70	112	2012	Rector	\$66,757	100%	2013
Methuen, St. Andrew's	\$59,801	53	56	56	2012	Rector	\$17,785	25%	2013
Middleboro, Our Savior	\$166,719	64	76	98	2012	Rector	\$65,411	100%	2013
Milton, Our Savior	\$159,771	15	33	64	2012	PIC	\$52,000	75%	2013
Milton, St. Michael's	\$529,116	144	119	252	2012	Interim	\$86,808	100%	2011

Milton, St. Michael's						Associate	\$54,995	100%	2011
Nantucket, St. Paul's	\$502,037	200	164	280	2012	Rector	\$112,739	100%	2013
Natick, St. Paul's	\$486,417	184	243	292	2012	Rector	\$94,030	100%	2011
Natick, St. Paul's						Assistant	\$41,685	100%	2011
Needham, Christ Church	\$563,250	177	187	296	2012	Interim	\$85,000	100%	2013
Needham, Christ Church						Assistant	\$67,194	100%	2013
New Bedford, Grace	\$584,571	203	201	317	2012	Rector	\$96,580	100%	2011
New Bedford, Grace						Curate	\$63,618	100%	2011
New Bedford, St. Andrew's	\$104,766	44	44	62	2012	PIC	\$36,000	50%	2011
New Bedford, St. Martin's	\$94,760	27	45	53	2012	Interim	\$15,952	25%	2010
Newburyport, St. Paul's	\$349,284	97	114	178	2012	Rector	\$84,784	100%	2013
Newton Centre, Trinity	\$349,051	44	47	136	2012	Rector	\$104,925	100%	2013
Newton Highlands, St. Paul's	\$203,460	58	74	106	2012	Rector	\$70,754	100%	2013
Newton Lower Falls, St. Mary's	\$415,819	103	100	196	2012	Rector	\$86,904	100%	2011
Newton, Grace	\$352,695	94	95	172	2012	Interim	\$84,500	100%	2013
Newtonville, St. John's	\$146,746	43	42	74	2012	PIC	\$26,000	33%	2013
North Andover, St. Paul's	\$213,723	65	71	111	2012	Rector	\$88,257	100%	2011
North Attleboro, Grace	\$291,828	106	150	175	2012	Rector	\$81,116	100%	2013
North Billerica, St. Anne's	\$194,498	61	74	105	2012	Rector	\$73,350	100%	2013
Norwood, Grace	\$135,800	56	61	81	2012	Rector	\$36,080	50%	2013
						PIC	\$100,140	100%	2013
Oak Bluffs, Trinity	\$30,599	0	45	23	2012	summer supply			
Orleans, Holy Spirit	\$597,091	220	224	334	2012	Rector	\$103,461	100%	2013
						Curate	\$62,580	100%	2013
Osterville, St. Peter's	\$396,163	120	109	200	2012	Rector	\$98,769	100%	2011
Peabody, St. Paul's	\$69,883	29	39	44	2012	PIC	\$48,988	100%	2011

Pepperell, St. David's	\$28,863	8	19	18	2012	PIC	\$27,212	40%	2011
Plymouth, Christ Church	\$433,197	108	171	224	2012	Rector	\$87,708	100%	2013
Provincetown, St. Mary's	\$202,583	76	77	114	2012	Rector	\$80,958	100%	2013
Quincy, Christ Church	\$223,983	65	82	118	2012	Rector	\$64,550	100%	2013
Quincy, St. Chrysostom's	\$179,567	53	65	95	2012	PIC	\$71,406	100%	2013
Randolph, Trinity	\$101,441	60	59	72	2012	Rector	\$40,000	50%	2013
Reading, Good Shepherd	\$170,410	102	85	117	2012	PIC	\$53,469	100%	2011
Rockland, Trinity	\$77,799	44	61	59	2012	Rector	\$39,000	75%	2013
Rockport, St. Mary's	\$153,980	77	116	112	2012	Rector	\$79,290	100%	2013
Roxbury, St. Cyprian's	\$174,862	180	120	160	2010	Rector	\$75,682	100%	2013
Roxbury, St. John's and St. James'	\$86,677	28	45	51	2012	Priest/Pas tor	\$35,000	50%	2011
Salem, Grace	\$196,561	71	93	115	2012	Rector	\$65,000	100%	2013
Salem, St. Peter's	\$213,800	60	73	110	2012	PIC	\$62,579	100%	2011
Sandwich, St. John's	\$410,966	130	166	225	2012	Rector	\$90,636	100%	2011
Saugus, St. John's	\$167,039	90	76	109	2012	Rector	\$74,614	100%	2013
Scituate, St. Luke's	\$344,400	104	150	190	2012	Rector	\$81,668	100%	2013
						Associate	\$48,608	100%	2013
Sharon, St. John's	\$41,084	7	12	19	2012	Rector	\$17,072	25%	2011
Shirley, Trinity	\$65,164	22	29	37	2012	Rector	\$27,212	40%	2011
Somerset, Our Savior	\$142,482	78	140	116	2012	Rector	\$54,361	75%	2013
Somerville, St. James'	\$89,325	25	37	48	2012	Interim	\$31,000	50%	2011
South Dartmouth, St. Peter's	\$63,718	0	19	25	2012	Rector	\$64,300	100%	2008
South Weymouth, Holy Nativity	\$153,316	0	106	78	2012	Rector	\$65,966	100%	2013
South Yarmouth, St. David's	\$262,696	160	143	186	2012	Rector	\$76,600	100%	2013
Southborough, St. Mark's	\$321,214	135	170	201	2011	Rector	\$105,075	100%	2013
Stoneham, All Saints'	\$86,999	27	37	48	2012	Rector	\$34,919	50%	2013

Stoughton, Trinity	\$43,240	42	45	43	2012	Rector	\$51,132	100%	2003
Sudbury, St. Elizabeth's	\$441,922	103	124	211	2012	Rector	\$93,000	100%	2013
						Assistant	\$55,700	100%	2013
Swampscott, Holy Name	\$150,392	60	65	89	2012	Rector	\$60,886	100%	2013
Swansea, Christ Church	\$185,651	76	90	113	2012	Rector	\$75,916	100%	2011
Taunton, St. Thomas'	\$258,128	105	126	157	2012	Rector	\$76,640	100%	2013
Topsfield, Trinity	\$281,429	88	122	156	2012	Rector	\$102,219	100%	2013
Vineyard Haven, Grace	\$295,374	85	131	162	2012	Rector	\$94,629	100%	2013
Waban, Good Shepherd	\$458,025	108	130	220	2012	Rector	\$113,076	100%	2013
Waban, Good Shepherd						Assistant	\$15,759	25%	2013
Wakefield, Emmanuel	\$164,917	76	79	104	2012	Rector	\$53,260	70%	2013
Walpole, Epiphany	\$214,812	89	108	132	2012	Rector	\$76,102	100%	2011
						Associate	\$10,000	25%	2011
Waltham, Christ Church	\$197,100	72	231	157	2012	Rector	\$78,832	100%	2013
Wareham, Good Shepherd	\$225,102	84	95	130	2012	Rector	\$79,936	100%	2013
Watertown, Good Shepherd	\$143,590	39	51	74	2012	PIC	\$78,500	100%	2013
Wayland, Holy Spirit	\$259,939	41	52	110	2012	Rector	\$96,074	100%	2013
Wellesley, St. Andrew's	\$1,084,315	307	243	521	2012	Rector	\$96,000	100%	2013
Wellesley, St. Andrew's						Assistant	\$63,806	100%	2013
Wellfleet, St. James'	\$41,226	0	67	32	2012	summer chapel			
West Newbury, All Saints'	\$88,874	19	25	42	2012	Rector	\$43,000	70%	2011
West Roxbury, Emmanuel	\$80,486	22	29	42	2012	Parish Priest	\$17,935	25%	2013
Westford, St. Mark's	\$168,646	50	56	87	2012	PIC	\$21,259	30%	2013
Weston, St. Peter's	\$484,275	110	101	220	2012	Rector	\$87,100	100%	2011
Weston, St. Peter's						Assistant	\$64,245	100%	2011
Westwood, St. John's	\$171,241	59	69	96	2012	Rector	\$69,522	100%	2011

Whitman, All Saint's	\$99,688	45	62	67	2012	Rector	\$43,889	66%	2010
Wilmington, St. Elizabeth's	\$46,754	38	54	45	2012	Rector	\$30,975	50%	2011
Winchester, Epiphany	\$803,365	261	279	429	2012	Rector	\$111,735	100%	2013
Winchester, Epiphany						Assistant	\$71,652	100%	2013
Winthrop, St. John's	\$144,845	74	68	93	2012	Rector	\$64,322	85%	2013
Woburn, Trinity	\$86,748	23	44	48	2012	PIC	\$22,000	25%	2013
Wollaston (Quincy), St. Chrysostom's	\$179,567	53	65	95	2012	PIC	\$71,406	100%	2011
Woods Hole (Falmouth), Messiah	\$297,795	49	84	134	2012	Rector	\$82,772	100%	2013

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 2007-2013.

- Campus Ministry A — TCC Standard \$67,006
- Campus Ministry B — TCC Standard \$76,088
- Campus Ministry C — TCC Standard \$89,062

The complete document can be viewed and downloaded from the Diocese of Massachusetts web site in the electronic version of the Guidelines for 2014:

Please go to the Diocesan Website as follows:

Website address: <http://www.diomass.org/>

Then follow this track

Click on “**resources for congregations & clergy**” on the menu to the left

Scroll down and click on “**Document Library**”

Scroll part way down, and click on “**Compensation and Benefits Resources for Parishes**”

Finally, click on “**Compensation and Benefits Guidelines for 2014**”