

CALIFORNIA-NEVADA ANNUAL CONFERENCE

MINIMUM SALARY SCHEDULES, 2008 - 2010:

			2008 Comp. Figures:	2009 Comp. Figures:	2010 Comp. Figures:
1.	Denominational Average Compensation (Includes Salary and Housing Amounts) (' DAC):		\$56,044	\$58,226	\$60,341
		60% of DAC:	<u>\$33,626</u>	<u>\$34,936</u>	<u>\$36,205</u>
2.	Cal-Nevada Conference Average Compensation (Includes Salary and Housing Amounts) (' CAC):		\$55,908	\$59,116	\$61,028
3.	Cal-Nevada Conf. Average Cash Salary (' CAS) (Includes Cash & Util., but no Housing Allow.)	(NO Utilities):	\$39,981	\$41,285	\$42,493
		(With Utilities):	\$42,017	\$44,441	\$45,701
	(The Standing Rules for Conf. Minimum Salary are on pgs 271-273 of the 2008 Conf. Journal):	'Minister Years' And % of CAS:			
4.	<u>Schedule of Cal-Nev 'Minimum Salary' Amt:</u>	1-5 80%	\$31,984	\$33,028	\$33,995
		6 81%	\$32,384	\$33,441	\$34,420
	(Based on the number of 'Minister years' served, and the corresponding % of the Conference Average Cash Salary, above. (the CAS - shown on line 3). When the pastor's salary is set at the "Minimum Salary" amount, it includes all cash salary, social security payments, and any TDA & discretionary 'furnishings allowance' amounts, shown on lines 5 and 6 of the clergy comp form.)	7 82%	\$32,784	\$33,854	\$34,845
		8 83%	\$33,184	\$34,267	\$35,270
		9 84%	\$33,584	\$34,680	\$35,694
		10 85%	\$33,983	\$35,093	\$36,119
		11 86%	\$34,383	\$35,505	\$36,544
		12 87%	\$34,783	\$35,918	\$36,969
		13 88%	\$35,183	\$36,331	\$37,394
		14 89%	\$35,583	\$36,744	\$37,819
		15+ 90%	\$35,982	\$37,157	\$38,244
5.	Annual Increase in the DAC		3.63%	3.89%	3.63%
6.	Annual Increase in the CAC (with housing & Util)		3.13%	5.74%	3.23%
7.	Annual Increase in the CAC (no housing or util)		2.68%	3.26%	2.93%
8.	Annual Increase in Min. Sal (Same # years)		2.68%	3.26%	2.93%

*The formulas for calculating clergy compensation were changed by the General Board of Pension and Health Benefits in 2002, which effected the 'Average Compensation' figures used for 2004. 'Utilities allowances' were added to the average compensation totals for the first time, but were shown as additional Cash Salary. The Cabinet recognized the large impact this had had on our 'Minimum Salary' figures (see the % increases in 2004 on lines 5-8). Therefore, the Cabinet held the 'Minimum Salary' schedule constant for one year (in 2005), to allow the normal increases in cash salaries paid to catch up with the 'Minimum Salary' amounts generated by the new formula. Beginning in 2006, the 'Minimum Salary' formula is based on the Conference Average Cash Salary (CAS), which includes cash and TDA amounts, but no longer including utilities.