

Compensation by Average Attendance of Church

Data Set: 2022 Compensation Study

Position: Senior Pastor Full-Time

State conventions: Florida

Number of Respondents: 344

Attendance	Number of Responses	Compensation			Pay Package		
		Avg	High	Low	Avg	High	Low
1 - 24	9	\$30,652	\$65,000	\$14,400	\$32,934	\$72,823	\$14,400
25 - 49	34	\$42,196	\$125,000	\$9,199	\$48,268	\$151,000	\$9,199
50 - 74	50	\$50,986	\$121,340	\$4,800	\$58,120	\$141,840	\$5,500
75 - 99	50	\$61,611	\$91,096	\$2,000	\$72,384	\$116,535	\$2,325
100 - 149	59	\$65,534	\$120,694	\$28,704	\$76,538	\$155,863	\$40,400
150 - 199	49	\$82,790	\$180,000	\$55,000	\$99,762	\$225,000	\$55,000
200 - 299	25	\$82,390	\$132,700	\$36,000	\$96,121	\$145,913	\$36,450
300 - 499	28	\$94,044	\$139,560	\$60,000	\$113,683	\$181,856	\$61,200
500 - 999	24	\$109,721	\$176,559	\$50,000	\$132,670	\$235,559	\$52,400
1,000 and Up	15	\$168,004	\$257,345	\$105,000	\$198,795	\$299,045	\$134,029

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 (Part-time salary is calibrated to reflect 50 weeks per year at median number of hours: 15)

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 (Part-time salary is calibrated to reflect 50 weeks per year at median number of hours: 15)

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 (Part-time salary is calibrated to reflect 50 weeks per year at median number of hours: 20)

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 expenses; expenses for conventions and continuing education; expenses for ministry-related books and periodicals and ministry-related hospitality expenses. Amounts paid to cover these ministry-related expenses are **IN ADDITION TO** the above amounts.

Report Date: 9/26/2022