



EPA Minimum Equitable Salaries for 2027

The Annual Conference established minimum salaries reflecting a 3% increase for 2027. The schedule of minimum base salaries for persons under appointment in the local church for 2027 are listed below. The Annual Conference approved the following basic equitable salaries for 2027 for full-time appointments:

- Elder and Deacon in Full Connection: \$51,724
- Provisional and Associate Members: \$49,025
- Full-Time Local Pastor: \$45,433
- Associate Members: \$47,997

Any changes in clergy minimum base salaries related to a change of clergy status through ordination, commissioning, or licensing in 2027 will become effective as of January 1, 2028.

Completed Years of Service	Full-Time Local Pastor	Associate Members	Provisional & Associate Members	Elder & Deacon in Full Connection
0	\$45,433	\$47,997	\$49,025	\$51,724
1	\$45,887	\$48,476	\$49,515	\$52,241
2	\$46,346	\$48,961	\$50,010	\$52,763
3	\$46,809	\$49,451	\$50,510	\$53,291
4	\$47,750	\$49,945	\$51,015	\$53,823
5	\$48,227	\$50,445	\$51,525	\$54,362
6	\$48,709	\$50,949	\$52,040	\$54,905
7	\$49,196	\$51,459	\$52,561	\$55,454
8	\$49,688	\$51,963	\$53,086	\$56,008
9	\$50,185	\$52,483	\$53,617	\$56,568
10	\$50,687	\$53,008	\$54,153	\$57,134
11	\$51,194	\$53,538	\$54,695	\$57,705
12	\$51,706	\$54,073	\$55,242	\$58,282
13	\$52,223	\$54,614	\$55,794	\$58,865
14	\$52,745	\$55,160	\$56,347	\$59,454
15	\$53,273	\$55,712	\$56,910	\$60,048
16	\$53,805	\$56,269	\$57,479	\$60,649
17	\$54,343	\$56,832	\$58,044	\$61,255
18	\$54,887	\$57,400	\$58,625	\$61,868
19	\$55,436	\$57,974	\$59,211	\$62,486
20	\$55,990	\$58,554	\$59,803	\$63,111

These salaries apply to clergy (elder and deacon in full connection, provisional elder and deacon, associate members and local pastors) serving in full-time appointments in the local church. The years of service for each clergy can be found on the Clergy Service Record at Wespeth (General Board of Pension and Health Benefits). In calculating years of service, time on leave of absence is not counted in accumulated years of service. Part-time equivalents are to be included.

To arrive at the minimum base salary for each pastor, the appropriate base salary listed above shall be increased by 1% for each year of service up to a maximum of 20 years.

Years of service are determined by the number of fully completed prior to January 1, 2027; and that each church or charge, in recommending increases, consider increases above the minimum base salary, and that Pastor/Staff-Parish Relations Committees particularly take note of such areas as education, experience, skills, commitment, amount paid by clergy to Social Security as self-employed persons, family needs, and payment of health insurance; and changes to Wespeth Retirement Plan that may reduce local church contributions and require clergy to contribute more to maintain the same level of contributions into their retirement.

Any amount provided as a housing allowance is not to be considered part of the minimum base salary as set forth in this resolution (§252.4(e), 2024 Discipline); and that any change in clergy minimum base salaries related to a change of clergy status through ordination, commissioning, or licensing in 2027 will become effective as of January 1, 2028.

Pastors receiving their first appointment are at level 0, and that all full-time pastors shall have an accountable reimbursement expense line item in the church budget to cover mileage for pastoral work, continuing education, and other professional ministerial expenses as allowed by the IRS. This reimbursable amount shall be a minimum of \$2,500. For churches that are receiving Equitable Compensation support, their accountable reimbursement expense line should not exceed \$2,500, and that if a church or charge cannot meet the standard of support for a fulltime pastor, the Cabinet will be notified as soon as possible and appropriate action taken by the Cabinet (§623.1, 2024 Discipline), and that churches may apply to the Commission for a grant to assist the church in paying the pastor an equitable salary following the application process promulgated by the Commission.

If a church is seeking a grant to pay the pastor more than the minimum specified by this resolution the measures of church vitality (worship attendance, making disciples, small group attendance, community outreach, and missional giving) will be considered, and that churches that receive Equitable Compensation Grants in one year and apply again in the subsequent year are expected to request 25% less than in the prior year.