

CLERGY COMPENSATION SURVEY 2003

All Cumberland Presbyterian churches were sent a questionnaire with the annual report form mailing from the Office of the General Assembly late in 2003 for this clergy compensation study. Data was received from 387 churches up 3% from the 376 who responded in 2002. The responses (with the number responding in 2002 given in parentheses) came from the following presbyteries: Grace 22 (18), Cullman 2 (3), Hope 5 (7), Robert Donnell 10 (10), Arkansas 38 (37), Tennessee/Georgia 13 (10), East Tennessee 29 (32), Cumberland 46 (42), Covenant 24 (18), Missouri 11 (9), North Central 19 (18), Choctaw 1 (4), Red River 21 (21), Columbia 21 (18), Murfreesboro 23 (20), Nashville 24 (28), Trinity 15 (18), Del Cristo 5 (5), West Tennessee 57 (58).

The annual "compensation" listed in the tables on the next page includes:

- a) cash salary;
- b) other forms of cash compensation such as allowances for housing/furniture/utilities, car/travel expense, retirement plan contributions, additional salary to help pay self-employment taxes, medical/ life/ disability/ malpractice insurance, professional expenses for continuing education/books/clothing/etc.; and
- c) fair rental value of a manse plus any utility costs of a manse which are paid by the church.

BY CHURCH INCOME

INCOME RANGES INCOME	AVERAGE	AVERAGE MEMBERS	CLERGY COMPENSATION			% OF AVERAGE
			INCOME	MINIMUM	MAXIMUM	
\$10,000 or Less	9	\$5,564	\$900	\$6,000	\$3,122	56.1%
\$10,001-\$20,000	17	\$15,213	\$360	\$18,200	\$6,805	44.7%
\$20,001-\$30,000	29	\$24,447	\$3,000	\$43,899	\$11,805	48.3%
\$30,001-\$40,000	42	\$34,935	\$5,200	\$46,800	\$18,264	52.3%
\$40,001-\$50,000	47	\$46,484	\$10,400	\$48,109	\$24,359	52.4%
\$50,001-\$75,000	57	\$59,855	\$2,267	\$50,906	\$30,209	50.5%
\$75,001-\$100,000	87	\$85,706	\$14,125	\$60,850	\$38,415	44.8%
\$100,001-\$150,000	104	\$122,069	\$6,500	\$74,658	\$47,666	39.1%
\$150,001-\$200,000	131	\$173,608	\$26,400	\$98,756	\$59,306	34.2%
\$200,001 or More	289	\$363,190	\$49,600	\$94,598	\$66,029	18.2%
All Ranges Combined	79	\$89,466	\$360	\$98,756	\$29,895	33.4%

BY CHURCH MEMBERS

MEMBER RANGES INCOME	AVERAGE	AVERAGE MEMBERS	CLERGY COMPENSATION			% OF AVERAGE
			INCOME	MINIMUM	MAXIMUM	
25 or Less	15	\$17,731	\$360	\$23,172	\$7,874	44.4%
26 through 50	38	\$42,245	\$1,200	\$51,773	\$21,014	49.7%
51 through 100	72	\$79,376	\$2,297	\$69,721	\$35,064	44.2%
101 through 200	135	\$171,114	\$9,520	\$98,756	\$52,398	30.1%
201 through 300	242	\$306,365	\$52,000	\$82,126	\$62,349	20.4%
301 or More	472	\$416,810	\$51,460	\$94,598	\$72,350	17.4%
All Ranges Combined	79	\$89,466	\$360	\$98,756	\$29,895	33.4%