

## CLERGY COMPENSATION SURVEY 2007

All Cumberland Presbyterian churches were sent a questionnaire with the annual report form mailing from the Office of the General Assembly late in 2007 for this clergy compensation study. Data was received from 361 churches an increase of 9.9% from the 325 churches who responded in 2006. The responses (with the number responding in 2006 given in parentheses) came from the following presbyteries: Grace 22 (20), Cullman 0 (0), Hope 9 (9), Robert Donnell 11 (9), Arkansas 35 (30), Tennessee/Georgia 11 (10), East Tennessee 31 (30), Cumberland 28 (25), Covenant 22 (20), Missouri 14 (13), North Central 17 (15), Choctaw 0 (0), Red River 23 (20), Columbia 27 (20), Murfreesboro 19 (17), Nashville 23 (22), Trinity 15 (14), Del Cristo 7 (7), West Tennessee 47 (44).

The Board of Stewardship wishes to express appreciation for all those churches that responded while encouraging those churches who did not respond to please do so at the next opportunity. The better the response, the more accurate the data that we can provide to the congregations. Personnel committees of churches are finding the information useful when considering the compensation of their ministerial staff.

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	AVERAGE MEMBERS	AVERAGE INCOME	CLERGY COMPENSATION			% OF INCOME
			MINIMUM	MAXIMUM	AVERAGE	
\$10,000 or Less	10	\$6,550	\$900	\$10,432	\$4,321	66.0%
\$10,001-\$20,000	15	\$15,152	\$3,125	\$15,600	\$7,474	49.3%
\$20,001-\$30,000	26	\$24,902	\$3,000	\$36,777	\$12,316	49.5%
\$30,001-\$40,000	33	\$34,756	\$5,100	\$32,000	\$17,201	49.5%
\$40,001-\$50,000	39	\$44,282	\$9,225	\$37,880	\$24,081	54.4%
\$50,001-\$75,000	55	\$61,800	\$4,800	\$78,602	\$29,174	47.2%
\$75,001-\$100,000	73	\$84,678	\$14,100	\$60,557	\$39,139	46.2%
\$100,001-\$150,000	96	\$119,570	\$13,000	\$89,296	\$48,053	40.2%
\$150,001-\$200,000	127	\$172,995	\$39,900	\$86,675	\$59,549	34.4%
\$200,001-\$300,000	184	\$249,769	\$41,457	\$96,900	\$65,693	26.3%
\$300,001 or More	408	\$508,739	\$57,774	\$111,655	\$80,239	15.8%
<b>All Ranges Combined</b>	<b>80</b>	<b>\$97,195</b>	<b>\$900</b>	<b>\$111,655</b>	<b>\$31,990</b>	<b>32.9%</b>

### BY CHURCH MEMBERS

MEMBER RANGES	AVERAGE MEMBERS	AVERAGE INCOME	CLERGY COMPENSATION			% OF INCOME
			MINIMUM	MAXIMUM	AVERAGE	
25 or Less	15	\$22,206	\$900	\$39,228	\$9,263	41.7%
26 through 50	37	\$46,714	\$4,800	\$73,614	\$23,679	50.7%
51 through 100	72	\$86,936	\$11,700	\$69,454	\$36,923	42.5%
101 through 200	137	\$179,926	\$13,000	\$98,336	\$58,853	32.7%
201 through 300	240	\$283,040	\$26,000	\$85,678	\$63,379	22.4%
301 or More	540	\$586,848	\$57,774	\$111,655	\$82,457	14.1%
<b>All Ranges Combined</b>	<b>80</b>	<b>\$97,195</b>	<b>\$900</b>	<b>\$111,655</b>	<b>\$31,990</b>	<b>32.9%</b>