

**Episcopal Diocese of Louisiana - Clergy Minimum Compensation and Benefit Packages - Year 2026**

3.0% Increase - - For Approval by the Executive Board on 9/13/25, for presentation to Convention in 2025

<b>Years of Service</b>	<b>Pension Base</b>	<b>Pension Assessment (18%)</b>	<b>Travel/Car Reimbursement</b>	<b>Continuing Education Reimbursement</b>	<b>Other Expenses</b>	<b>Total before Insurance</b>	<b>Insurance Premiums</b>	<b>Reference: 2025 Pension Base</b>
Less than 1 year ordained	68,382	12,309	2,500	1,000		84,190	Refer to 2026 Rates Schedule	66,390
1-2 years ordained	70,451	12,681	2,500	1,000		86,632	Refer to 2026 Rates Schedule	68,399
2-5 years ordained	71,807	12,925	2,500	1,000		88,233	Refer to 2026 Rates Schedule	69,716
5-10 years ordained	75,253	13,546	2,500	1,000		92,298	Refer to 2026 Rates Schedule	73,061
10+ years ordained	78,697	14,165	2,500	1,000		96,363	Refer to 2026 Rates Schedule	76,405
<b>Cash Compensation When Housing is Provided Free of Charge:</b>								
Less than 1 year	52,601	The pension base totals would be the same as above. If housing is provided						51,069
1-2 years	54,193	rent-free, the housing allowance is assumed at 30% of the total of the						52,615
2-5 years	55,237	priest's cash stipend, Social Security and utilities.						53,628
5-10 years	57,887							56,201
10+ years	60,536							58,773
<b>Notes:</b>								
<b>Pension Base</b> - The total of Cash Stipend, Social Security, Utilities and Housing Allowance. (See Pension Base Definitions below for further clarification.)								
<b>Travel/Car Reimbursement</b> - As long as this is supported by proper documentation, this amount is not included in the pension base for pension contribution calculations.								
<b>Continuing Education</b> - Minimum established by Executive Board in November, 1998.								
<b>Insurance Premiums</b> - Group Health Insurance Family rate plus Group Life Insurance. Short-term disability (Inc. Replacement Plan or IRP) is provided and paid by the Church Pension Fund.								
Long-term Disability Insurance is available and should be offered at time of employment. Generally, churches pay premiums for Health and Life.								
Long-term Disability Insurance premium payments would be a negotiated item.								
<b>In order to qualify for an increase in minimum compensation, a priest must have served in a compensated clerical position for at least 12 consecutive months in the Diocese.</b>								
<b>Increases will not be applied retroactively to any time served prior to the completion of the 12 month period.</b>								
<b>Pension Base Definitions - Source: The Church Pension Fund - Active Clergy Group</b>								
<b>Cash Stipend:</b> Salary, bonuses, one-time cash payments, tuition paid for dependents, and any salary reduction used to fund an annuity, TSA (tax sheltered annuities), 403(b) plan, or RSVP (Retirement SaVings Program).								
<b>Social Security:</b> Any payments given to offset the cost for self-employment taxes in accordance with SECA.								
Clergy are considered employees for Federal Income Tax purposes, but as self-employed for Social Security purposes.								
<b>Utilities:</b> Amounts paid to the priest for utilities (including fuel, gas, electric, etc.).								
<b>Housing Allowance paid to the priest.</b>								

<b>Housing Allowance if housing is provided rent-free:</b> For pension purposes, the housing allowance will be assumed at 30% of the total of cash stipend, Social Security and utilities.		
<b>Housing Allowance if both housing and meals are provided free-of-charge:</b> Housing allowance will be assumed at 40% of the cash stipend, Social Security and utilities.		
<b>Housing Allowance if housing is provided rent free and in addition the priest also receives a cash housing allowance:</b>		
	For pension purposes, the housing allowance will then be assumed at 30%of the total of cash stipend, Social Security & utilities, + the cash housing allowance.	