

**UPPER NEW YORK CONFERENCE**  
**2027 COST ESTIMATES**  
**BASED ON INSURANCE RATE INCREASES AND COMMITTEE RECOMMENDATIONS**

	Elder	Provisional	Associate	LP - COS	LP	
<b>CF&amp;A</b>						
Ministry share cost	* No rate increase anticipated. Shares cost determined by church revenue, not spending. Ministry Share factor reduced from 14.35% to 14.30%					
<b>CPBHB</b>						
Blended Rate Increase	\$456	\$456	\$456	\$456	\$456	(Annual increase)
<b>CEC</b>						
Proposed increase to Minimum	\$1,375	\$1,329	\$1,303	\$1,284	\$1,238	(Annual increase)
Proposed Incr per Year of Service	\$63	\$85	\$98	\$108	\$131	(Per Year of Service Annual increase)

**Examples of Cost increases to churches with Pastors currently at minimum and appointed full-time**

**Clergy with 1 year of service in 2027**

Clergy Credential	2026 Base Salary <sup>1</sup>	Proposed 2027 Base Salary	Proposed 2027 1 Year of Service Add-on	Proposed 2027 Base Salary <sup>2</sup> with 1 Year of Service	Amount of Increase	Salary Percentage Increase	Additional Retirement Plan Costs 2027 <sup>3</sup>	Blended Rate Increase <sup>4</sup>	Total 2027 Increase in cost to Local Church <sup>5</sup>
Provisional	\$44,303	\$45,632	\$750	\$46,382	\$2,079	4.69%	\$379	\$456	\$2,914
F/T Local Pastor with COS	\$42,786	\$44,070	\$750	\$44,820	\$2,034	4.75%	\$371	\$456	\$2,861
F/T Local Pastor	\$41,273	\$42,511	\$750	\$43,261	\$1,988	4.82%	\$362	\$456	\$2,806

**Clergy with 15 year of service in 2027**

Clergy Credential	2026 Salary with 14 Years of Service <sup>1</sup>	Proposed 2027 Base Salary	Proposed 2027 15 Years of Service Add-on	Proposed 2027 Base Salary <sup>2</sup> with 15 Year of Service	Amount of Increase	Salary Percentage Increase	Additional Retirement Plan Costs 2027 <sup>3</sup>	Blended Rate Increase <sup>4</sup>	Total 2027 Increase in cost to Local Church <sup>5</sup>
Full Elder	\$55,436	\$47,193	\$11,250	\$58,443	\$3,007	5.42%	\$548	\$456	\$4,011
Provisional	\$53,613	\$45,632	\$11,250	\$56,882	\$3,269	6.10%	\$596	\$456	\$4,321
Associate	\$52,563	\$44,738	\$11,250	\$55,988	\$3,425	6.52%	\$624	\$456	\$4,505
F/T Local Pastor with COS	\$51,774	\$44,070	\$11,250	\$55,320	\$3,546	6.85%	\$646	\$456	\$4,648

**Clergy with 25 year of service in 2027**

Clergy Credential	2026 Salary with 24 Years of Service <sup>1</sup>	Proposed 2027 Base Salary	Proposed 2027 25 Years of Service Add-on	Proposed 2027 Base Salary <sup>2</sup> with 25 Year of Service	Amount of Increase	Salary Percentage Increase	Additional Retirement Plan Costs 2027 <sup>3</sup>	Blended Rate Increase <sup>4</sup>	Total 2027 Increase in cost to Local Church <sup>5</sup>
Full Elder	\$62,306	\$47,193	\$18,750	\$65,943	\$3,637	5.84%	\$663	\$456	\$4,756
Provisional	\$60,263	\$45,632	\$18,750	\$64,382	\$4,119	6.84%	\$751	\$456	\$5,326
Associate	\$59,083	\$44,738	\$18,750	\$63,488	\$4,405	7.46%	\$803	\$456	\$5,664
F/T Local Pastor with COS	\$58,194	\$44,070	\$18,750	\$62,820	\$4,626	7.95%	\$843	\$456	\$5,925

\* 2027 Ministry shares will only increase if your 2025 operating income increases from your 2024 operating income reported in Stats

<sup>1</sup> These figures represent total cash salary with full time equivalent years of service for 2026.

<sup>2</sup> These figures represent total proposed cash salary with full time equivalent years of service for 2027.

<sup>3</sup> This represents the increase to local church's COMPASS retirement plan contribution if the pastor is appointed the equivalent of full-time to one or more churches. It reflects the additional amount based on increased retirement based salary total (assumes pastor is living in a parsonage), not a change in billing percentage. It will be less if the pastor is appointed to between 50-75% and is not relevant for appointments of less the 50%.

<sup>4</sup> This cost currently only applies if the pastor is appointed the equivalent of full-time to one or more churches. It represents 3% of this year's blended rate increase; the other 12% of what would be the church's share will be covered this year by Conference Board of Pensions and Health Benefits funds.

<sup>5</sup> Assumes full-time equivalent appointment.