

Diocese of Western Massachusetts
2026 Compensation Guidelines for Parish Clergy and Lay Employees

The Diocesan Council has approved the following 2026 compensation guidelines for clergy and lay employees based on recommendations made by the Diocesan Human Resources Committee. A copy of these guidelines has been provided electronically to each parish to be used as a resource for the 2026 budget planning process.

Clergy Compensation

Please refer to the attached document labeled **Clergy Compensation** for guidance when determining compensation for your clergy.

We hope your parish will give serious consideration to the compensation level you pay your clergy. We recommend a baseline cost-of-living increase of 3.5% for clergy and lay employees. Additional compensation increases should be based on the financial health of the parish and the performance of the individual employee. For example, if an employee was recently hired, it may not be necessary to budget a salary increase. If the employee has not received an increase in quite some time and is a good performer and/or being paid below the compensation guidelines, a salary adjustment based on merit may be warranted. How do the clergy in your congregation get compensated relative to the guidelines? Please refer to the attached document **Simple Clergy Compensation Estimator** for help with determining the appropriate level of compensation for your clergy.

Lay Compensation

We hope your parish will give serious consideration to the compensation level you pay your lay employees. We recommend a baseline cost-of-living increase of 3.5% for both lay and clergy employees.

Please refer to the current **Lay Salary Ranges for 2026** (see following pages) for the following: Parish Secretary; Parish Administrative Secretary; Sexton-Maintenance; Sexton-Maintenance Mechanic; Parish Musicians, Parish Nurses, Christian Educators. You'll want to make special note of the midpoint of the appropriate salary range. This is the level at which parishes should strive to pay lay employees functioning in a fully satisfactory manner. It is appropriate to compensate lay employees who have been with the parish for some time and who are performing in a fully satisfactory manner at a level between the midpoint and the maximum.

How do lay employees in your congregation get compensated relative to the guidelines? Please look at the Salary Ranges for each position and then look where you are on the Min/Mid/Max scale with lay compensation.

Massachusetts Minimum Wage

Please note that the Massachusetts minimum wage is currently \$15.00 per hour.

If you need assistance, please call Susan Olbon at (413) 417-2429 or email solbon@diocesewma.org or call Steven Wilco at (413) 417-2415 or email swilco@diocesewma.org

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CLERGY COMPENSATION

About Clergy Compensation

The goal of the compensation system is to compensate clergy in the diocese fairly and appropriately while also encouraging healthy relationships between clergy and congregations. The system is also designed to help support healthy tenures so that clergy and congregations can grow in their relationships, their ministry, and their mutual life in Christ.

It is also important to note that the practicalities of budgets and other costs such as health insurance will also play a key role in conversations around clergy compensation.

Position Descriptions

Jobs are defined in position descriptions, written documents which define in detail the understandings and expectations of what the job entails and specify the various areas of responsibility to be assumed by the job holder. The ideal time to develop such a job description is when the parish is seeking to fill the position, be the position the rector, parish secretary, etc. This will give those who will make the employment decision a sound basis for deciding among candidates. It will also become the basis for performance appraisal after the person is hired to fill the position.

The Canon to the Ordinary works with parishes to develop rector position descriptions during the search process. The position description becomes part of a written Letter of Agreement which is approved and signed by the new rector, by the Wardens, and by the Bishop. To obtain a sample letter of agreement, kindly contact the Canon to the Ordinary at Diocesan House by calling 1-800-332-8513 or (413) 737-4786.

It is important to appreciate that it is difficult to encapsulate the full range of pastoral and administrative responsibilities many congregations need and want from their clergy. The relationship between clergy and congregation is a mutual one, intended to help both the clergy and people to live more fully as disciples of Christ. These relationships will inevitably grow and change over time. The clergy compensation system is intended to help facilitate healthy conversations about needs and support periodic review of ministry.

Cash Compensation for Clergy

Compensation consists of cash and non-cash benefits. In addition to providing housing or a housing allowance and providing a cash payment equal to 50% of the applicable social security self-employment tax value, it is expected that the parish will provide a full range of employee benefits for the clergy it employs.

In addition to direct cash compensation, most clergy typically also enjoy additional benefits including highly flexible work schedules, four weeks of vacation, continuing education, generous tax treatment for housing, significant pensions, and provisions for periodic renewal leave.

Overview of the Process

The diocese will establish a reasonable and fair minimum compensation level for clergy. Based on this minimum compensation, congregations will determine a reasonable and fair target level of compensation when calling a new clergy person. This target will take into consideration the particular circumstances of the congregation and the candidates they hope to call. Over time, the congregations should review compensation with assistance from diocesan staff.

The minimum cash compensation will be adjusted annually by diocesan staff based on cost of living.

The minimum for all parochial clergy positions can be found on the Diocesan website www.diocesewma.org, please go to the Diocesan Resource Center section and then to the Financial Documents and Forms section for the current recommendation.

Minimum Compensation

The compensation system establishes a minimum compensation level for all clergy in the diocese.

In 2026, the cash compensation for rectors/vicars/PIC for whom **housing is not provided** is set at \$72,450 (\$67,301 in base compensation and \$5,149 as 50% of the SECA tax). The cash compensation rate for rectors/vicars/PIC for whom **housing is provided** is set at \$55,890 (\$51,916 in base compensation and \$3,974 as 50% of the SECA tax).

Compensation for assistants is set at 80% of rate for rectors/vicars/PIC

See below for more information and guidance on compensation for part-time clergy or clergy serving multiple congregations.

Determining Compensation During the Call Process

During the search and call process, the vestry/bishop's committee should evaluate reasons why they should depart from the minimum compensation level. There are four key factors consider:

1. Cost of living

- Is the parish in an area of particularly high cost especially for housing for clergy who do not receive housing?
- How important is it to the parish that the clergyperson live in or very near the community?
- This particular factor is very difficult to determine and highly fluid.

2. Is this an especially large and complex parish?
 - Without being proscriptive, is this parish one of the larger parishes in the diocese? Is it on the cusp of significant growth?
3. Is there something especially unusual about this parish or call?
 - Is the congregation part of a partnership or shared ministry across multiple congregations?
 - Will this position oversee an especially large or complex ministry (e.g., Lawrence House Episcopal Service Corps, worshipping communities with multiple languages).
4. In addition to the circumstances of the congregation, the vestry/bishop's committee should also consider the level of experience they hope for in their new clergy person.
 - Does the congregation anticipate calling a clergy person with more experience, or a specialized skill that needs to be considered in the target compensation.
 - Would the congregation be comfortable calling someone relatively new in orders? Does the congregation hope to call someone with experience? With considerable experience?

The answers to these questions will help determine whether and upward departure is appropriate.

The following table summarizes these considerations as well as the recommending multipliers associated with these factors.

Multipliers		
Congregation	Cost of living (at least)	10%
	Larger Parish (at least)	20%
	Special Circumstances	10%
Candidate	Relatively new in orders	0%
	10+ years in orders	10%
	20+ years in orders	20%

Adjusting compensation over time

There are two key ways that compensation should be adjusted over time. The first is in response to annual changes in cost of living. Diocesan officials will make an annual recommendation as part of the budgeting guidance for the upcoming year.

Secondly, vestries and bishop's committees should review the compensation of their clergy periodically. We recommend that this review be conducted in anticipation of the clergy renewal leave process (about every five years). After five years, we recommend that most clergy should have received about a 10% increase since their call or their last review. If necessary, vestries and bishop's committees may have these conversations with facilitation from diocesan staff.

The goal of these adjustments is twofold: (1) to reflect the clergy's growth and to encourage a healthy tenure (2) to reduce the discrepancy between budget costs and the cost when calling a new clergy person.

Guidelines for Clergy Employed in Part-time Positions

For Clergy employed in part-time positions, we recommend that parishes pro-rate the compensation based on the percent of a full-time position that the clergy person is employed to perform. The percentage (%) of compensation should be based on the minimum cash compensation as well as any additional factors based on the congregation and the candidate.

Congregations should also consider the challenges associated with calling part-time clergy and the effect there may be on compensation levels. Despite being part-time, there may be a floor below which it is difficult to call a clergy person.

Shared Clergy Positions

In instances where two or more congregations share one or more full-time priests, it is important for both congregations to appreciate that role is more than the sum of its parts. Each congregation will have its distinct charisms and cultures. There are multiple vestry meetings and annual meetings. Holy days like Christmas and Easter require careful consideration. A clergy person serving these two congregations meets each congregation where they are and must navigate these challenges. At a minimum, we recommend a 10% increase on the minimum cash compensation for clergy serving more than one congregation to recognize the distinctive skills required for this kind of call.

Practically, it is then up to the congregations involved to determine each one's share of the salary, self-employment tax, and other benefits. One way to do this is for each congregation to pay the percent of the priest's compensation as they receive of her or his time. At the same time, congregations who commit to working and walking together should remember that the pastoral needs of congregations may not break down neatly on any given week. Vestries/bishops committees should look at the balance over time and adjust as necessary.

Clergy Housing Allowances

IRS tax laws allow congregations to pay a housing allowance to their clergy that is not taxed as income provided that it is designated in advance as housing allowance by a resolution of the vestry. (Note: the designated housing allowance escapes income tax but not self-employment tax.) That portion of compensation that will ultimately escape income taxes will be the **lowest** of 1) the fair rental value of the priest's home (furnished and including utilities); 2) the amount stipulated as housing allowance by vestry resolution; or 3) the actual housing expenses incurred by the clergy person.

The clergy and vestry should look at compensation as one figure comprised of salary and housing allowance. The vestry and priest should determine that figure based on the diocesan salary guidelines, the congregation's ability to pay, the level of performance, and what seems fair. That portion of the total which is then designated as housing allowance should be left to the priest to determine. In a sense, it makes no difference to the parish what portion of the total compensation is cash salary and what portion is housing allowance.

It works to the disadvantage of the priest to have the stipulated housing allowance lower than his or her actual expense. The amount of the stipulated housing allowance should be reasonable, but it is desirable for the designated amount to be a generous estimate. Clergy are encouraged to determine an estimate of their actual housing expenses each year and ask the vestry to designate that amount, or an amount slightly higher to allow for unexpected actual expenses, as housing allowance. If the priest finds at the end of the year that actual expenses for housing were less than the housing allowance, an adjustment is made on his or her actual tax return to convert the unused portion to taxable income.

Examples of expenses that should be considered in estimating one's housing allowance include mortgage payment, property taxes, utilities, homeowners insurance, property maintenance, refuse collection fees, lawn care, any anticipated purchases of furniture, even cable television fees.

The following language should be used by the vestry to stipulate the portion of total cash compensation that is to be designated as housing allowance:

The following resolution was duly adopted by the vestry of (name of parish) at a regularly scheduled meeting held on (fill in the date), a quorum being present:

Whereas, section 107 of the Internal Revenue Code permits a minister of the Gospel to exclude from gross income a church-designated allowance paid as part of compensation, to the extent the allowance represents compensation for ministerial services; is used to pay housing-related expenses such as utilities, repairs, and furnishings; and does not exceed the fair rental value of the housing (furnished, plus utilities) and

Whereas, (fill in the name of clergy person) is employed as a minister of the Gospel by (fill in the name of parish) which does not provide a residence for (name of clergy person), the vestry resolves that of the total compensation of (\$ amount of total cash compensation: the sum of salary and housing allowance), to be paid to (fill in the name of clergy person) during 20____, that (\$ amount of housing allowance) be designated a housing allowance within the meaning of that term as used in Section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of (\$ amount of housing allowance) as a housing allowance shall apply to calendar year (insert correct year) and all future years unless otherwise provided.

The source of this suggested resolution is from *Church Law & Tax Report: Church & Clergy Tax Guide*, published by Christian Ministry Resources.

Simple Clergy Compensation Estimator

NB: This estimator is intended to help congregations in search determine the starting point for their clergy compensation. Individual congregations may have unique circumstances. The final recommendation should come in consultation with the transition minister for the diocese.

Congregation's Circumstances (select all that apply with an X)

Cost of living	10%	☐
Larger Parish	20%	☐
Special Circumstances	10%	☐

Candidate's Experience (Please mark one with an X).

Limited experience	0%	☐
Some experience	10%	☐
Highly experienced	20%	☐

Please choose an experience level.

Anything else? (This is unusual)

E.g., higher cost of living or unique issues	☐
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Housing

Is housing provided?	☐ yes
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Estimator

Base Compensation	\$72,450
Total Multiplier	0%
Target Compensation	\$72,450

Lay Compensation

Lay Salary Ranges for the Year 2026

Parish Secretary

This position may be full-time or part-time.

Works under the supervision of the Rector. Takes and transcribes dictation and types all correspondence, reports, minutes, newsletters, bulletins and other such material for the Rector. Acts as receptionist to all visitors, receiving all incoming calls, answering them or dispatching them as appropriate. Makes appointments, maintains the Rector's personal calendar and parish calendar, if required. Performs such other clerical duties as may be necessary, such as keeping routine parochial records and files. In certain situations, may be a party to certain confidential information relative to personal situations within the parish.

Minimum	Midpoint	Maximum
15.00	17.25	20.55

Parish Administrative Secretary

This position would normally be full-time.

Works under the general supervision of the Rector. Performs duties of a secretarial and specialized clerical nature relating to the operation of the church office of a large or complex parish. This involves details of administration, taking and transcribing dictation, answering routine correspondence, handling messages and maintaining the Rector's calendar and parish calendar of events, and processing parochial financial records as necessary. Should be familiar with the liturgical calendar and Lectionary and may compose the weekly bulletin. This position may involve the supervision of other paid personnel or volunteer helpers and may require taking the initiative in making decisions relative to routine and emergency matters.

Minimum	Midpoint	Maximum
16.88	21.50	26.11

Lay Salary Ranges for the Year 2026

Sexton-Maintenance

This position may be full-time or part-time.

Works under the supervision of the Rector or other appointed supervisor. Performs all types of general cleaning duties such as sweeping, polishing, mopping, and ground maintenance, both summer and winter. Is also responsible for general handiwork and repair duties such as painting, carpentry and routine plumbing. Normally will work to a specific schedule of duties and responsibilities such as opening and closing the church or parish house at designated times, and helping at coffee hours or special church affairs.

Minimum	Midpoint	Maximum
15.00	16.55	19.71

Sexton-Maintenance Mechanic

This position is normally full-time.

Works under the general supervision of the Rector or other appointed supervisor. Performs all types of general cleaning and a wide variety of general maintenance functions. Is skilled in handling mechanical and repair problems with little or no direction. Such duties could include responsibilities of a stationary engineer with third-class license for boiler operation. Has specific scheduled duties relative to church and parish functions and is responsible for overall security of all buildings. May be required to supervise other full-time or part-time employees or volunteer helpers.

Minimum	Midpoint	Maximum
16.31	18.31	21.83

Lay Salary Ranges for the Year 2026*

Church Musician*

Carries out all tasks of the Musician or is responsible for supervision of persons hired to do these things. (An organist may be hired, for example, if the Church Musician does not serve as organist). Has knowledge of the Episcopal tradition. Is able to make appropriate choices of hymns and liturgical music. Involves the choir in musical leadership of liturgy. Encourages congregational singing through creative use of the organ. Uses keyboard skills to enhance liturgy. Is able to play the guitar or other second instrument. Meets with couples to choose appropriate wedding music. Attends staff meetings weekly or as scheduled.

Pastoral Musician*

Carries out all tasks of the Musician and Church Musician. Functions as a consultant in musical and liturgical matters in the parish. Generates ideas for staff consideration in program planning and parish development. Functions as teacher in the parish (adult education, church school, congregation rehearsals of new music). Uses pastoral skills (parish visitation, particularly to those involved in the music program). Chairs committees. Works to recruit new members in the music program (telephoning, visiting, follow-up, maintaining appropriate involvement of gifted musicians in the parish). Uses composition and arranging skills to adapt music for a choir and congregational use. Works with instrumentalists, possibly a hand bell choir. Is involved in continuing education. Represents the parish in diocesan and ecumenical activities.

Please visit anglicanmusicians.org and under the **Resources** tab, you will find the **2025 Episcopal Musician Compensation Survey Report**. The report is for informational purposes and does not provide specific recommendations regarding compensation.

Lay Salary Ranges for the Year 2026

Christian Education Director/Coordinator

This position may be full-time or part-time.

Works under the general supervision of the Rector. Provides direct oversight for weekly Sunday Church School, summer program design, and any additional special educational programs for ages 4 through 17. This includes primary responsibility for teaching staff, curriculum, regular administrative work, and ongoing professional development and support.

Other job responsibilities include recruiting, training, scheduling, and supervising teachers, volunteer staff and nursery personnel. Administer church school budget, ordering and maintaining supplies and curriculum. Coordinate activities in relation to the church calendar. Oversee and arrange for set-ups, clean-ups and space allocation. Promotion of church school activities, design special curriculum units and assist with other educational events as needed.

Minimum	Midpoint	Maximum
16.92	22.00	27.07

Lay Salary Ranges for the Year 2026

Parish Nurse

This position is normally part-time or less than part-time.

General Position Description: The role of parish nurse is; namely, integrator of faith and health, educator, personal health counselor, advocate, referral agent, coordinator of volunteers and developer of support groups. In addition, the parish nurse is a member of the parish leadership team and provides direction to the overall health ministry efforts of the parish. A clear and workable understanding of a holistic approach to health and wellness is critical for the parish nurse. She/he must fully understand and encourage the role of the church as a place of healing. The parish nurse also demonstrates a prayerful and God-centered focus in her/his personal life and work. At all times, and in all circumstances, the parish nurse functions within the confines of the Commonwealth of Massachusetts Nurse Practice Act and the ANA Standards and Scope of Practice for the Parish Nurse.

Qualifications:

- A. Must be a graduate of a state-approved school of nursing with a minimum of two years of nursing experience. A minimum of baccalaureate degree in nursing is preferred.
- B. Demonstrates broad knowledge of basic health care needs of adults and children. Demonstrates knowledge of adult teaching/learning principles. Possesses the ability to problem solve, organize, direct and evaluate parishioners needs. Demonstrates excellent interpersonal communication skills in both the verbal and written word.
- C. Possesses current licensure as a Registered Professional Nurse in the Commonwealth of Massachusetts. Maintains current Basic Life Support certification. Maintains own professional liability insurance with coverage approved by the Episcopal Diocese of Western Massachusetts.
- D. Has completed the International Parish Nurse Resource Center's endorsed curriculum for Basic Parish Nursing, or is willing to pursue the same within one year of service as the parish nurse.
- E. Demonstrates evidence of healthy, holistic self-care.

Reporting Relationship: The parish nurse reports to the parish Rector (interim, vicar, or priest-in-charge). If, however, the parish employs supply clergy for any period of time, the Bishop requires that the parish nurse must report regularly to the Diocesan Missioner for Health Ministries. In all instances, the parish nurse will make an annual written report of activities to the Vestry in December of each year.

Primary Duties and Responsibilities: The parish nurse participates in the life and activities of the congregation as a member of the parish staff. The parish nurse's role will be determined by the unique needs of the parish, however, it is expected to include the following:

- 1. Demonstrates the integration of faith and health to individuals, families and groups in the parish.
- 2. Serves as a personal health counselor to members of the parish.
- 3. Serves as a personal resource to individuals and families in physical, mental, spiritual and/or emotional crisis.
- 4. Serves as a liaison to community and parish resources.
- 5. Teaches and/or coordinates programs on health and wellness topics.
- 6. Performs initial and on-going parish needs assessments.
- 7. Coordinates a health cabinet that meets at least quarterly.
- 8. Meets with the Rector at least monthly.
- 9. Provides parish nurse activity information to the Vestry person assigned to make monthly health ministry reports.
- 10. Provides confidentiality at all times and in all instances of interactions with parishioners.
- 11. Gives and receives support from the parish staff.
- 12. Writes a monthly parish newsletter article.
- 13. Coordinates and/or oversees parish support groups.
- 14. Maintains a current health resource library in the Parish Center.
- 15. Together with the Rectors, oversees and coordinates the parish Pastoral Care Team.
- 16. Develops an annual budget for health ministry operating expenses and apportions the same throughout the year.

In addition, any nurse who functions as the “lead parish nurse” in a parish with more than one nurse as part of its health ministry/parish nurse program, also has the following duties and responsibilities:

1. Provides overall coordination of the health ministry/parish nurse program.
2. Monitors all health ministry/parish nurse program development and activities.
3. Assumes a leadership role for the ministry, participating in meetings and committees as requested by the Rector.
4. Communicates progress, problems or needs of the ministry directly to the Rector.
5. Participates in the recruitment, interview, selection and hiring of additional parish nurses.
6. Collects and maintains copies of current nursing licenses, BLS cards, and liability insurance binders for all nurses participating in the parish nurse program.

Working Conditions:

1. Is provided with space to maintain a health resource library, to include a bulletin board and lockable filing cabinet.
2. Travel, phone, office supplies and health resource expenses are reimbursed by the parish as agreed upon via the operating expenses line item for health ministry.
3. Uses own vehicle for transportation needs related to work as parish nurse.

Job performance is evaluated in writing annually by the Rector. Performance evaluation is based upon the aforementioned principal duties and responsibilities.

Minimum	Midpoint	Maximum
\$21.18	\$24.34	\$27.51